

Empowering changemakers

ANNUAL REPORT 2022-23



Action on
Poverty

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COVER PHOTO: A beneficiary of our Victory Gardens project in Malawi. THIS PHOTO: Beneficiaries of Walk For Life in Bangladesh.



About us

Action on Poverty is the trusted partner for changemakers creating a better world.

We connect philanthropists, corporates, non-profits, and innovators with developing communities and local NGOs across Africa, Asia, and the Pacific to break the poverty cycle.

We believe that everyone has a role to play in creating a more just and equal world. We specialise in building networks, maximising resources, and upskilling communities and organisations so we can achieve more together.

Since 1968, Action on Poverty has been supporting community-led development projects that tackle the root causes of poverty. We are a secular, independent NGO working through partnership on quality, evidence-based programs that create measurable change.

Action on Poverty is fully accredited with the Australian Government and is a signatory to the Australian Council for International Development (ACFID) Code of Conduct, which upholds the highest standards in the sector.



CHAIR JOHN KELL

Report from the Chair

What a difference 12 months has made. Although COVID is still with us and has changed the way we work, things have returned to something like normal.

Over the year AOP staff returned to visiting projects and partners in person across Africa, Asia, and the Pacific. It was great to catch up with old friends and make new ones.

In the financial year ending 30 June 2022 we were delighted to receive a record grant of \$3,173,088 from the Australian Department of Foreign Affairs and Trade under the Australian NGO Co-operation Program (ANCP). This grant allows AOP to continue our excellent work and is also recognition of the good job that we are doing. After a difficult couple of years, we congratulate our CEO and the team for helping us to achieve this important result.

In the year AOP started a number of new partnerships including:

- Yayasan Puter Indonesia (Puter Foundation Indonesia) in Indonesia, and Institute of Veterinary Research and Development (IVRD), and Institute for Ecology and Conservation of Nature (IECN) in Vietnam – All three partnerships are supported in collaboration with the Forest Service of the U.S. Department

of Agriculture focused on community forest management; forest restoration and monitoring; alternative livelihoods and health.

- Marine and Environmental Research Institute of Pohnpei (MERIP) – Federated States of Micronesia, supported by ANCP and the Department of Foreign Affairs, Trade and Development Canada comprising aquaculture projects farming corals, sponges, and clams to support livelihoods.
- Nice Coffee – an established Australian social enterprise supporting education projects in Kenya through coffee sales.

It is great to be able to support the important work of these new partners.

Looking back over the experience of COVID, I would like to again express our appreciation for the commitment of Brayden and the team for working through this difficult time so successfully and setting AOP up for future success.

Thank you again to our supporters – we would not be here without you.

Finally, thank you to my fellow directors for their commitment and dedication during the year.



CEO BRAYDEN HOWIE

Report from the CEO

I am delighted to share with you the highlights of another remarkable year at Action on Poverty. As I reflect on our mission to empower changemakers to break the cycle of poverty, I feel a sense of profound gratitude for the unwavering support we have continued to receive. Your generosity has been the beacon of hope for countless families and communities facing the relentless pressures of the past few years.

The past year has reminded us that the challenges of cost of living know no borders. These pressures are felt globally, and most acutely by the very communities we are dedicated to supporting. The regions AOP is working in have battled extreme climate events. East Africa is suffering its worst drought in 40 years, while Cyclone Freddy caused large scale devastation for our communities in Malawi. Our work with marginalised communities in Micronesia focuses on resilience projects to adapt to the stark realities of living with climate change. At the same time political instability in Myanmar has sadly impacted our ability to support our communities there, so we have had to end that program. These events bring in to focus the urgency and importance of our work.

I am pleased to share though, that despite the challenges, your support has allowed us to make significant strides. Our commitment to innovation and collaboration has brought us new partners, new funding, and fresh approaches to tackle poverty. This year we received record levels of funding from the Australian NGO Cooperation Program of the Australian government, and substantial new funding from the United States government through a brand-new partnership. These critical investments are enabling us to expand our reach and deepen our impact. We partnered with the Forest Service of the U.S. Department of Agriculture to find innovative solutions to complex administrative and natural resource management challenges in the Asia Pacific Region. In Indonesia and Vietnam, the program supports advances in scientific knowledge, new technologies, natural resource, and disaster management. Similarly, in Kiribati and Solomon Islands, the USAID Pacific American Fund is supporting the Public Health and Sanitation Solutions project.

These achievements would not have been possible without the tireless dedication of our staff and the incredible abilities and commitment of our

implementing partners around the world. Their passion and commitment to our cause inspires me every day.

However, we know that there is always more to be done, and we are constantly on the lookout for big ideas and new approaches. It is through partnerships with individuals, organisations, companies, and communities like yours that these ideas come to life. If you have ever considered how your resources, talents, time, or knowledge can change the world, please get in touch. It is our mission to amplify your impact and create a brighter future for all.

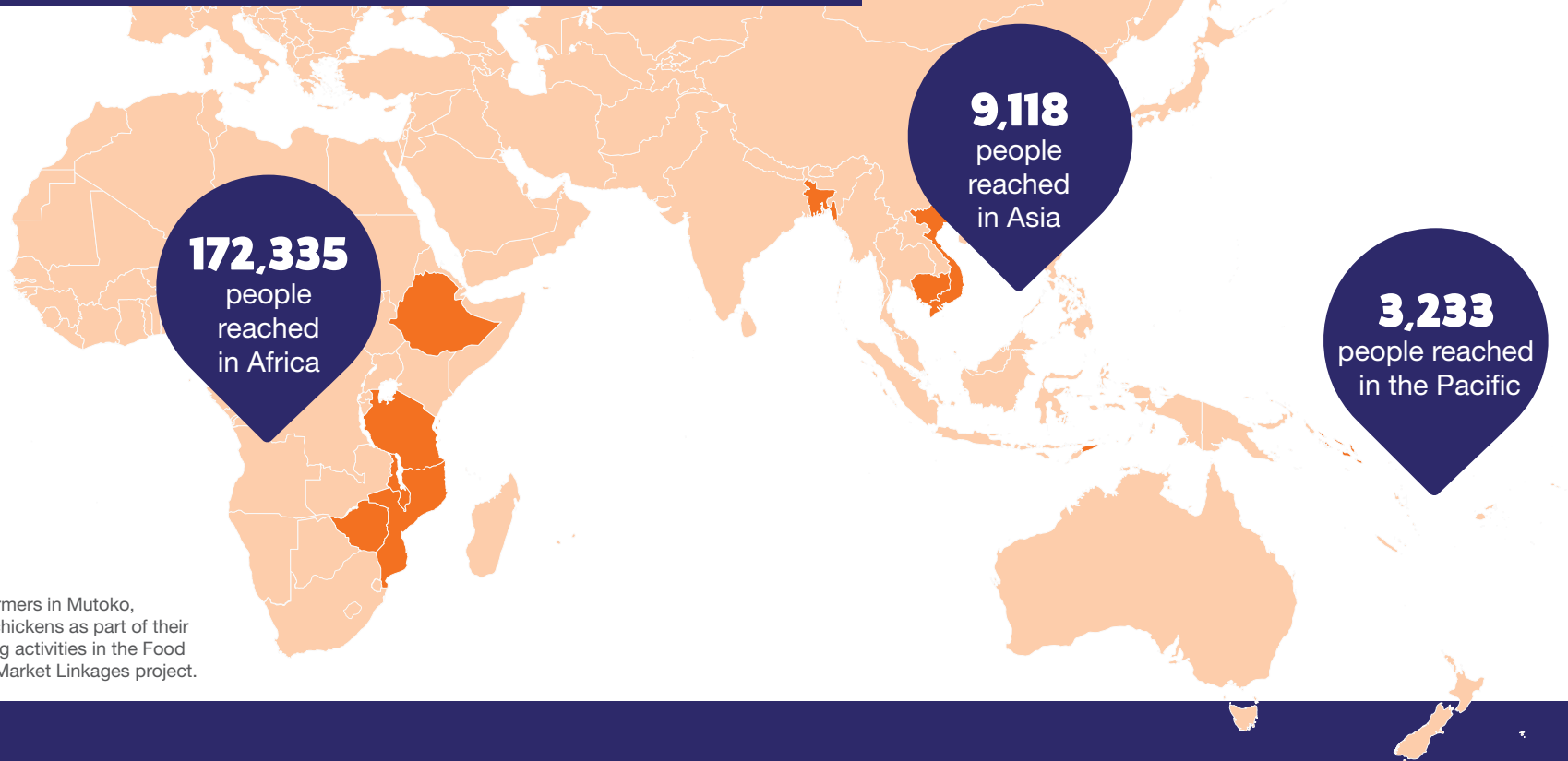
As we continue to work together, let us remember that the heart of Action on Poverty beats with the spirit of collaboration, innovation, and compassion. Our mission remains unwavering, and your support remains our driving force. Together we will continue to bring about positive change, break the cycle of poverty, and create a world where everyone can thrive.

Thank you for standing with us, for your trust, and for your loyal commitment to the fight against poverty.



Our global impact

In 2022-23, our programs reached over 184,686 people in 14 countries across Africa, Asia, and the Pacific.



THIS PHOTO: Farmers in Mutoko, Zimbabwe raise chickens as part of their income-generating activities in the Food Productivity and Market Linkages project.



27,239

people received COVID information, food packages, or hygiene supplies



5,859

people with access to safe water



155,823

people with more food to eat



7,766

people with increased access to health services



6,163

people increasing their incomes



4,627

people with increased access to education

Our vision

For all people to transcend the injustice, indignity, and inequality of entrenched poverty

Our mission

To empower changemakers to break the cycle of poverty

Our values

As we work towards achieving our mission, we commit to the following core values:

- Upholding the dignity and human rights of every individual
- Dealing truthfully, honestly, and transparently at all times
- Supporting communities to help themselves
- Undertaking activities that address the needs and interests identified by the people with whom we are working
- Being accountable to all our development partners
- Operating with a spirit of collaboration in achieving common objectives
- Maximising the impact of donor contributions
- Respecting the environment
- Providing challenging, supportive, and safe work environments where people can improve their skills and knowledge

THIS PHOTO: A microfinance participant in the Maasai Women's Economic Empowerment Project, implemented by CORDS in Tanzania.



Our supporters

Institutional donors

Department of Foreign Affairs and Trade (DFAT)
Monash University
The Canada Fund for Local Initiatives
USAID Pacific American Fund
Forest Service of the U.S. Department of Agriculture

Trusts and foundations

Charitable Aid Foundation
The Charitable Foundation
Collendina 5 Foundation
Glencoe Foundation
MiracleFeet

Corporates

Seaco
SMEC Foundation
NDY Charitable Trust

Pro bono support

Maddocks
Tokens for Humanity
VidVersity
World Mosquito Program

Our partners

Cambodian Women's Crisis Center (CWCC)
Community Technology Development Organisation (CTDO)
Community Research and Development Services (CORDS)
Da Bac District Management Board
Face to Face (F2F)
Foundation for the Peoples of the South Pacific Kiribati (FSPK)
Fund for Community Development in Dien Bien Province (FCD)
HIAM Health
Institut Pasteur
Institute of Veterinary Research and Development of Central Vietnam (IVRD)
Institute for Ecology and Conservation of Nature (IECN)
Marine and Environmental Research Institute of Pohnpei (MERIP)
National Institute of Hygiene and Epidemiology (NIHE)
Nice Coffee Co
Psychosocial Recovery and Development in East Timor (PRADET)
Puter Indonesia Foundation
Solomon Islands Development Trust (SIDT)
The Consultative Institute for Socio-Economic Development of Rural and Mountainous Areas (CISDOMA)
Tan Son District Management Board
Timor Aid
Self Help Africa
United Purpose Mozambique
VietHarvest
Vita Ethiopia
Walk for Life
World Mosquito Program

Our team

Board

John Kell (Chair)
Mukul Agrawal
Merrilyn Glancy
Giles Dickenson-Jones
Tim Lovitt
Claire Mallinson
Alice Xu

Senior executive

Brayden Howie CEO
Megha Shah COO
Carrie Cochrane HEAD OF PARTNERSHIPS
Ta Van Tuan ASIA REGIONAL DIRECTOR

Thank you and farewell to departing staff

Sahan Illangasekara, Anna Phan, Rika Supartono, Phan Dinh Cuong, Tran Thi Thanh Huyen, Pham Quynh Nhu, Le Ngoc Bich, Nguyen Duc Toan, Nguyen Kim Hoang Ly, Le Thi Hien, Do Dong Hung, Nguyen Tat Quan, Doan Thanh Hoa, Hoang Tuan Anh

Welcome to new staff

Samantha Dumas, Ngaire McCubben, Fiona Shi, Anjuman Tanha, Nerol Vaekesa, Nguyen Kim Hoang Ly, Le Thi Huong Giang, Nguyen Thi Bich Thu, Tran Vu Bao Quyen, Do Le Quyen, Nguyen Thi Ngoc Diem, Nguyen Le Que Lam, Bui Thi Kim Nhung, Nguyen Hoang Thuy Tien, Nguyen Thi Kha Ai, Nguyen Thi Lien Chi, Tran Bich Phuong, Doan Kim Anh

Our strategy

Action on Poverty's Strategic Plan 2021-24 adapts to fundamental transformations occurring in the international aid and development sector. Our strategic focus is on supporting an 'open aid' model that is more dynamic, flexible, and innovative than before. This is driven by three key changes:

1. Global development is open to new actors

There has been a shift away from the dominance of a few big foreign aid agencies, established NGOs and philanthropists towards a more open dynamic with a broad range of partnership and resourcing models that allow for greater engagement, flexibility, and innovation.

2. Shift from wholesale to retail models

We are moving away from the homogenous 'aid project' mindset towards bespoke programs tailored to specific individuals and communities. Aid recipients are treated not as 'beneficiaries' but increasingly as 'customers' - as are donors.

3. Rewarding what works

Impact is increasingly recognised as the priority for funders. This is incentivising new approaches that incorporate behavioural science, human-centred design, and systems thinking. This not only transforms aid and development products, but also encourages new partnership models, such as social enterprise.

THIS PHOTO: Hagge, a potato farmer and participant in our project to enhance food, nutrition, income security, and livelihoods of smallholder farmers in Ethiopia with Vita.



Strategic Direction 1 Inspire	Strategic Direction 2 Quality, effective programs	Strategic Direction 3 Sustain
AOP is present and active in the sector as a thought leader on international poverty-related issues, building networks and reputation that inspires new and existing changemakers to take action on poverty.	Programs are evidence-based to achieve measurable impact on reducing poverty. Programs are delivered through mutually beneficial partnerships that encourage good practice, shared learning, and experimentation.	AOP invests in its people, systems, governance, and risk management to ensure sustainability and continue to deliver its mission long-term.
How we measure success		
1. AOP is recognised as a thought leader on global poverty 2. We identify and attract changemakers who can take action on poverty 3. We establish new partnerships that have an impact on global poverty	1. AOP measures programs against a standardised impact framework 2. We deliver programs through mutually beneficial partnerships 3. Programs encourage good practice, shared learning and experimentation	1. AOP staff are capable and inspiring 2. We have strong, fit-for-purpose systems; good governance; and sound risk management. 3. We have strong organisational sustainability.

Sustainable Development Goals

We're committed to doing our part to achieve the United Nations' Sustainable Development Goals and create a better world for all by 2030.



Health and inclusive development



Overview

Access to affordable health care is a basic human right, and good health is a cornerstone for the development of strong and resilient communities. Our health programs connect communities to health services; build capacity of health service providers; establish clearer pathways between public health institutions, governments, researchers, and other NGOs to improve access to health care, including mental health services; and protect communities against diseases such as dengue fever. Our water, sanitation, and food security projects are strongly linked and aim to boost health and nutrition. And our livelihoods projects help families earn higher incomes so they can pay for health care when needed. All our programs included COVID-19 awareness and prevention.

Highlights

In Timor-Leste, our local partner PRADET provided social support services including the provision of mental health counselling services and assistance to build economic independence to vulnerable women across six municipalities, many the survivors of domestic violence and trauma. 92 inmates received mentoring and psychosocial support; 76 participants from previous years were given follow up support; and 25 local staff members participated in team building with other Timorese NGOs to improve staff wellbeing. 582 community members attended awareness raising sessions intended to increase understanding of gender roles in Timor-Leste and the impacts of domestic violence in their communities.

In Kiribati we worked with FSPK to strengthen community preparedness and response to public health threats, including infectious diseases emergencies.

The Community Health Promotion Project focusing on health promotion and improved access to healthcare, was conducted across three Kiribati islands: Kuria, Aranuka and Marakei. We provided first aid training to the remote communities of Kuria to improve local resilience until medical personnel arrive; refreshed 26 Community Development Plans; improved linkages with four external organisations to increase access to basic services; and conducted competitions on good household hygiene and planting vegetables to improve awareness of healthy lifestyles. With USAID's support, in Kiribati and Solomon Islands we have initiated a new project, Pacific Health and Sanitation Solutions (PHASS), which aims to improve WASH facilities for vulnerable communities, and provide awareness around menstrual health management among adolescents of the underserved countries in the Pacific.



582

people educated on the impact of gender-based violence

TIMOR-LESTE



166

inmates engaged in life mentoring and mental health counselling

TIMOR-LESTE



1,200

seed packets distributed to support good nutrition and healthy lifestyles through community gardening

KIRIBATI



775

braces provided to the children with clubfoot at risk of not completing their treatment

BANGLADESH



76

health collaborators trained in community engagement for the World Mosquito Program

VIETNAM



In Bangladesh the Walk for Life (WFL) clubfoot treatment program continued to make a considerable difference in improving the quality of life of affected children, giving them the chance to avoid a life of disability. Awareness raising campaigns on clubfoot and its treatment reached 632,168 people, informing them about early detection and clubfoot disability through social media and video broadcasting on local TV channels. Additionally, 775 braces were supplied, to be provided for free to patients who have dropped out of the program.

In Vietnam, our partnership with the World Mosquito Program (WMP) and Monash University saw the project continue to pilot the implementation of the Wolbachia method in Southern and Central Vietnam. Post-release monitoring of Wolbachia frequency in the mosquito population and dengue incidence was carried out in two areas to inform WMP design. We continue work to increase public awareness of the project through communications activities.

PHOTO ABOVE: Pacific Health and Sanitation Solutions (PHASS) WASH workshop participants.

PRADET

TIMOR-LESTE

Action on Poverty works with Psychosocial Recovery and Development in East Timor (PRADET) to address gender-based violence and poverty.

J.S., a domestic violence survivor, was 50 years old when she was abandoned by her husband. Left to care for her five children alone, J.S. struggled emotionally and financially and found herself unable to feed, clothe and send her children to school.

When she arrived at Fatim Hakmatek (PRADET Safe House) J.S. was considered economically vulnerable and referred to the women's economic empowerment team. The team in Dili, Timor-Leste supported her with small business enterprise training and the skills she needed to run her chosen business.

J.S. now manages her own small business selling barbecue beef satay and gorengan. She can provide for her children, send them to school, pay her electricity bills, and she has constructed a proper toilet for the family. The training from PRADET has also given her an understanding of how to save and invest the money she earns, enabling her to diversify into different types of business.

J.S. says the support she received from PRADET has helped her both financially and psychologically in lessening the emotional burden.

Projects supported by the Australian Government through the Australian NGO Cooperation Program (ANCP) and the Government of Canada.



Rohit

BANGLADESH

Action on Poverty works in Bangladesh with Walk for Life, providing training for health service providers and free treatment and support for children born with clubfoot and their families.

Clubfoot is a significant challenge for disadvantaged families, who can't afford care and face social stigma due to lack of awareness about the condition. Children with clubfoot are often kept out of school and struggle to find work later in life, resorting to menial labour or even begging.

Rohit is a boy with bilateral clubfoot who was first brought to the Walk for Life clinic at Jashore as a baby at the height of the COVID-19 pandemic. After receiving free treatment for almost a year, his feet were initially corrected. However, Rohit was unable to attend the clinic for follow up treatment when his family's struggles to survive day to day overcame them.

Rohit's counsellor kept in contact with the family and, explained the necessity of treatment continuation for the betterment of Rohit. "I came to know that his parents work in a brick field. They have to struggle daily to run the family and they have a younger child.

"However, the grandmother understood that Rohit's foot condition is not good. If not fixed now, he will be crippled and will have to spend his life begging. The family wants to continue the treatment again, but their daily and other expenses does not allow.

"Finally, Rohit came with his grandmother to the WFL clinic. She requested to the WFL team to do whatever it takes to fix her grandson's foot. They started the casting foot and gave a follow up visit date. They came again on the scheduled date and treatment is ongoing.

"Rohit's grandmother expressed her gratitude to the WFL team and the Australian Government as we have reached out to them and provided free treatment to her grandson. She promised that the family will try their best to give Rohit a better future."



Food and water security, and climate resilience



Overview

Developing communities are living the daily realities of climate change. Prolonged droughts, sudden and severe flooding, and other extreme climate events are having a profound impact on rural communities already experiencing soil degradation, crop loss, hunger, and malnutrition. Action on Poverty’s Food and Water Security, and Climate Resilience (FWCR) programs empower farming communities across Africa and the Pacific to increase their productivity, improving nutrition and income security. We work with rural smallholder farmers to promote climate-smart agriculture and integrated farming practices; increase availability of high-yielding, nutritious foods; increase access to water for agriculture; improve on-farm storage capacity; provide education on nutrition and food preparation; and increase access to markets.

Highlights

In Pohnpei, Micronesia we supported small-scale family aquaculture ventures to improve food security and nutrition, increasing the number of communities and women participating in farming giant clams. A key success has been the the engagement of local women in the clam farming process, with women making up 45% of participants in a farming project of 40 farmers. And 56 women, out of a total 80 participants also received training on preparing and processing clams for sale in local markets in Pohnpei.

With the support of Vita Ethiopia, United Purpose Malawi, and United Purpose Mozambique we trained and supported 8,407 farmers in Irish potato and orange fleshed sweet potato (OFSP) production, positive and negative selection techniques, and improved access to quality seed. Irish and OFSP crops are highly nutritious and versatile. The initiative has resulted in farmer productivity increasing at least

twofold and a reduction in the number of ‘hunger months’ of between one and three months.

In Zimbabwe, our Improving Food Productivity and Market Linkages project with CTDO has seen a 65% increase in access to water for year-round productivity through previously constructed weir dams, with a further weir dam constructed during the year. This improved access to water has resulted in a 35% increase in crop productivity. There is a 15% increase in improved livestock breeds among the farmers, and the proportion of farmers practicing enhanced livestock management increased by 20%.

In Malawi, our Victory Gardens project fed 128,980 people; created 3,598 new gardens; developed 198 model gardens to help participants understand the benefit of a Victory Garden; and ran 153 workshops, helping 10,863 people in 2,414 families create gardens. The aim



128,980

people fed through our
Victory Gardens projects
MALAWI



3,698

vulnerable households
received emergency
food aid
TANZANIA



65%

increase in access to water
for year-round productivity
ZIMBABWE



8,407

farmers supported through
our food security program
AFRICA



45%

women engagement in
giant clam farming
MICRONESIA



of the Victory Gardens project is to build more resilient communities by helping farmers develop high-yielding organic, sustainable gardens to grow their own food, and sell surplus produce.

In Tanzania, our partner CORDS conducted the Maasai Food Relief Project, providing emergency aid to 3,698 drought-affected households across six villages in the Arusha region. The Kitchen Garden concept was also successfully introduced to three villages. A CORDS-led Farmer Managed Natural Regeneration (FMNR) project to introduce and scale

up the use of FMNR among the Maasai saw 514 community members trained on FMNR. Drone-captured images show strong progress in restoration of pastures.

In Indonesia, a project with Puter to strengthen the involvement and role of local communities in forest management and support community resilience has seen progress. Activities including fire prevention management, organic farming to support community-based forest and trail management, and tree planting, were carried out with 357 local communities involved.

THIS PHOTO: A potato farmer and her family, participants in our project to enhance food, nutrition, income security, and livelihoods of smallholder farmers in Ethiopia, with our partner Vita.

Women's Engagement in Clam Farming

MICRONESIA

At the start of the project the MERIP team had estimated they would be able to engage only around 20% of women in the farming process. There were underlying cultural reasons for this barrier relating to women's traditional role in fisheries being limited to boat-based activities rather than spear fishing or free diving, and restrictions on how women and men interact in close social settings without family members present.

Thanks to the innovative actions of the MERIP team, and in particular, their Gender Equality and Social Inclusion (GESI) coordinator Daisy, they have overcome some of these barriers and have managed to engage 45% women in the farming project of 40 farmers. From a cultural perspective, MERIP has worked with families or groups of relatives to make up the individual farms, rather than just groups of men. Each farm consists either of husband and wife, or family teams. In this way, women can feel comfortable to go to the farms and remain within their cultural norms. From the physical aspect, the ability of women to work on the farms has been overcome by making the farms shallower so farmers do not need to free dive. In addition, women or men who do not feel comfortable in the water can stay on the boat and help clean clams brought over to them by other farmers.

"At first, the ladies were a little scared to go in the water" said Daisy, "but now most of them enjoy working on the shallower farms".

This project is supported by the Australian Government through the Australian NGO Cooperation Program (ANCP).



Samuel

MOZAMBIQUE

Samuel is a participant in the Improving Food Security and Economic Empowerment for Smallholder Farmers project with our partner United Purpose Mozambique. The project aims to improve nutrition and food security through crop diversification, and increased productivity and consumption of potatoes and sweet potatoes.

“My name is Samuel, I’m 47 years old, married and father of 3 children.

“I’ve been a member of the Caiado Farmers’ Association for over 10 years. I dedicate myself to the production of vegetables in general, but since 2014 I started to introduce the production of Irish potatoes. Since then, this crop has been my main crop. In addition to being able to feed my family, I can also sell part of my produce at the market in the capital city Maputo.

“I am very happy with this project because I can see some improvements in my life. I have increased the production area, I managed to improve my irrigation system and even acquire animals for breeding, like goats and pigs. Through my production I also manage to pay school costs for my children, and purchase other products that we do not produce in our fields, such as oil, soap and other goods.”

This project is supported by the Australian Government through the Australian NGO Cooperation Program (ANCP).



Economic empowerment & sustainable livelihoods



Overview

Our programs focus on creating opportunities for vulnerable individuals to generate an income and lift themselves out of poverty. We focus on women's economic empowerment, helping women from marginalised groups such as ethnic minorities, women in rural areas, and survivors of domestic violence and human trafficking. We develop vocational skills, increase financial literacy, and support the establishment of small enterprises.

Our work in rural areas targets farmers, helping boost their agricultural productivity, market access and value chain development. In urban areas we support local savings-and-loans groups, provide seed capital for small business development, and offer business training.

Highlights

In Asia, our project to improve the economic and social status of women and ethnic minorities with digital technologies and by upscaling community-based tourism (CBT) in Vietnam has successfully increased access to livelihoods for many rural villagers. Women leaders were supported to scale up the use of digital technologies in their communities. 482 women are participating in learning activities via the AOP Program for Microfinance (APM) and our Village Savings and Loans Association (VSLA); 757 more women can access financial services through the scheme, and 143 people from ethnic minorities have CBT-related jobs.

In Cambodia, we are working with Cambodian Women's Crisis Center (CWCC), our in-country partner, to economically empower women, increase communities' knowledge and awareness of safe migration, and promote better migration policies.

In the first year of the project, 12 new savings groups were established, with 273 women and 17 men accessing better financial services; 12 women were supported to assume leadership, and more than 500 people engaged in workshops on gender issues and women's equal rights.

In Ethiopia, Malawi, and Mozambique our work with potato farmers to increase food production and strengthen market linkages has enabled the farmers to bring new products to market. This includes training local bakery groups in Malawi to blend OFSP flour in their baked produce; and in Ethiopia linking 500 potato growers with wholesalers and manufacturers of potato chips.

Also in Ethiopia, we supported four self-help women's groups to become entrepreneurs in potato production. The groups were trained in business and finance skills and potato agronomy.



757

women accessed financial services for the first time
VIETNAM



1,649

Maasai villagers accessed livelihoods training
TANZANIA



42,000

Victory Garden beneficiaries with sufficient food and income after Cyclone Freddy
MALAWI



500

potato growers linked with wholesalers and manufacturers
ETHIOPIA



\$5,946

generated in savings and provided in micro-loans for group members
CAMBODIA



In Malawi, the income of 50% of Victory Gardens households increased by \$3 a week and more than 42,000 participants had enough food and income to meet their survival threshold after the devastation of Cyclone Freddy.

Our work in Zimbabwe also complements our food security project, with 524 beneficiaries receiving financial literacy and business management training, and four ISAL (internal savings and lending cycle) learning events organised.

In Tanzania, our Maasai Women Economic Empowerment project with partner CORDS continues to address the challenges women face due to lack of equitable access to income generating opportunities. 1,649 beneficiaries, of which 1,422 were women and 127 men, participated in initiatives including gender awareness, legal rights workshops, and health training. The building of a mill house and purchase and installation of a milling machine included training women on its operation, and an introduction to entrepreneurship and business risk.

THIS PHOTO: Quang Tho Homestay owners supported by AOP's community-based tourism (CBT) project in Vietnam.

Thuy

VIETNAM

Da Bia, a rural village surrounded by a beautiful landscape in Hoa Binh Province, was once an isolated mountainous area with inconvenient transportation. The ethnic minority villagers, displaced from their old village for a hydropower reservoir, depend on fishing and seasonal agriculture to make a living. Having lived in poverty for a long time, many villagers left home to earn a living in other places.

Since 2014, AOP has worked with the local people of Da Bia to turn the village into a community-based tourism (CBT) village, offering tourism services to international and domestic visitors. The benefit from tourism has changed the lives of many residents, and Thuy is one of them.

Thuy, a single mother with one child, was one of three households who pioneered developing CBT in her village. With a referral from the project, Thuy enrolled in a free food and beverage short course in Hanoi, just two months after giving birth. The project has not only turned Thuy's life around, but also inspired her to return to support her village in the future.

"I have improved my skills in hospitality, I overcame my insecurities, and I got a well-paid job. I am accumulating more skills and will return to contribute to the development of my village and encourage the women to get actively involved in the project to improve their lives", Thuy said.

Projects supported by the Australian Government through the Australian NGO Cooperation Program (ANCP).



Phan

CAMBODIA

Phan is from a farming family in Kampong Thom province. Struggling with financial difficulties and domestic abuse in her first marriage she divorced her husband, and to support herself found illegal construction work in Thailand through a broker. After living in constant fear of being caught by the authorities Phan returned to Phnom Penh with little savings. She dreamt of running her own business and borrowed capital from local lenders to start a hairdressing salon in her community. Phan quickly learnt hairdressing skills, attracted customers to her salon and took on extra work to boost her income.

Phan remarried and had a daughter. When project staff visited her community to implement a project aimed at helping women in crisis situations, she was even more motivated to build herself a strong financial base. The project emphasised the importance of engaging with savings and business groups to empower women with the skills and knowledge for running successful businesses.

She joined a savings group where she shared real-life experiences with other women in the community who were also striving for economic independence without relying on their husband's income.

Since joining the savings group, and borrowing money to expand her salon business, Phan's family has experienced significant financial growth. They now have enough food on their table every day and earn between \$10 and \$15 per day, and up to \$20-\$25 during holidays. Additionally, with contributions from her husband's salary, they have been able to build a decent house.

Phan actively participates in monthly meetings where she encourages other women by sharing positive experiences and insights gained through hard work. Her efforts have gained recognition within the community as she engages in various activities aimed at uplifting others around her.

Phan thanks the project for helping women in crisis and believes that giving knowledge and skills to women like herself contributes to the improved livelihood of the family.



Capacity building



THIS PHOTO: Capacity building support with PRADET for its Strategic Plan, including priority programs with key milestones, timelines and resource allocations.

Overview

AOP's mission is to empower the changemaker. As such, we have always sought to build up local organisations to become strong national development agents. For this to occur sustainably over the time frame required to address poverty, changemakers need to be organised, well-resourced, and responsible. To work at any degree of scale, this ultimately requires formal structures, professional personnel, and accountabilities. And this is what we seek to develop: formally structured, well governed organisations; adequately skilled personnel; adequate resources and the systems to manage resources responsibly; appropriate management of risks, including risks to the community; and the expertise and operations necessary to achieve sustained positive impact.

Highlights

We focused on undertaking capacity risk assessments of 12 partner organisations. Each partner has an associated development plan with the key pillars: compliance, good practice, governance, financial management, evidence of impact through evaluation, and learning.

We rolled out a cloud-based impact assessment platform to deliver end-to-end impact and outcome tracking and improved management capacity, to ensure our M&E systems effectively support our partners' internal processes and reporting capabilities; to harmonise program indicators; and to optimise our reporting tools.

Seven partners undertook training on safeguarding and child protection and/or gender equality and social inclusion.

14 partners were supported to increase public awareness of their program through education and outreach initiatives.

14 partners were supported to strengthen their financial management systems and develop effective policies, systems, and practices to manage financial risk, including counter-terrorism funding training, fraud control and corruption prevention.

In the Pacific we worked with our partners in Kiribati and Timor-Leste to strengthen each organisation's governance strategies and develop strategic plans. We also supported FSPK to develop the organisation's Operations Manual.

In Africa, United Purpose Malawi and Mozambique staff received training in safety and security, delivered by RedR Australia. In Zimbabwe, the staff of CTDO were trained on their key areas of sectoral focus on climate smart development initiatives, ecological agriculture, and ecosystem management.

In Indonesia, AOP is providing technical assistance to integrate into the programs, focusing on tangible benefits received by communities from eco-tourism development and total investment resources.



THIS PHOTO: A Child Protection training session with our Pacific partner, FSPK.

Education



Overview

Education helps to eradicate poverty and gives people a chance at better lives. However, poverty is also a major barrier to education, especially for girls. Low-income families must often choose between sending their children to school, or providing other essentials, such as meals, clothing, or medication. Even if tuition is free, families can struggle to cover the cost of transport, uniforms, books, and exam fees. Girls are more likely than boys to drop out early, with child marriage one of the most common reasons.

Our education programs give vulnerable children access to education, either through providing the necessary infrastructure and support systems – school buildings, access to nutritious meals, classroom and learning materials – or through scholarships for disadvantaged children, especially girls, to complete their schooling.

Highlights

In Tanzania, the CORDS Equal Rights Education Project targets pastoralists and aims to promote access to education for girls; increase the economic capacity of and options available to women; and help community members develop practical skills. The project has provided two centres with textbooks and stationery, and procured 40 Library For All tablets to give the students access to reading, literacy and numeracy materials in local languages.

Our Neighbours Ministry in Zimbabwe provides care to people in need, abandoned or orphaned children, widows, the elderly, and those with disability. This includes an initiative to support under privileged children aged 6 to 18 with foundational education and life skills.

Also in Zimbabwe, AOP worked with Sebakwe Conservation and Education Centre (SCEC) to support

its institutional framework and ensure continued delivery of novel community conservation projects. Nursery and sanitary hygiene projects are underway and essential services maintenance was carried out, with building works completed on school and dormitory buildings, and student ablution blocks.

Our GOMO Foundation Scholarship program continues to have a transformative impact on girls' lives in rural Zimbabwe, with support for the project enabling the students to complete their education.

The link between school feeding programs and positive educational outcomes is reflected in our work in Zambia, where we have worked with Self Help Africa and the SMEC Foundation to provide four schools with kitchen storage facilities to improve the functionality of school kitchens and student feeding programs.



4

school kitchen storage
facilities built

ZAMBIA



40

educational tablets
procured for school children

TANZANIA



2

education centres
provided with textbooks
and stationery

TANZANIA





THIS PHOTO: Students, part of the CORDS Equal Rights Education project in Tanzania.

Evaluations

This year we conducted seven project evaluations for partners in Ethiopia, Malawi, Mozambique, Zimbabwe, Tanzania, Kiribati, and Bangladesh.

In our work, reviews and evaluations are an essential part of the project cycle and are used for assessing progress, efficiency, and understanding the wider impact of our work.

For more detail on the project evaluations please visit

[Research and evaluations - Action on Poverty](#).



Enhancing Food, Nutrition, Income Security, and Livelihoods of Smallholder Farmers in Ethiopia - Vita

AOP has worked with Vita since 2014. The project evaluation was undertaken by our partner CTDO as a cross learning opportunity between local partners doing similar work. The team found that the “project contributed immensely to hunger reduction and livelihoods improvement in the highlands of South Ethiopia through the introduction of disease-free Irish potato seed”.

The negative impact of climate change; women's limited inclusion in some aspects of the project due to cultural norms; land ownership issues in the target areas; and both cost and access to seed were cited as challenges.



THIS PHOTO: Stakeholders interviewed during an internal evaluation reflection exercise with FSPK in Kiribati.



Improving Food Security and Economic Empowerment for Smallholder Farmers in Malawi - United Purpose

AOP has worked with United Purpose Malawi since 2002. A mid-term evaluation was undertaken by two independent consultants. The team found that while the food situation in the study area remained dire due to the impact of Cyclone Freddy, the production of orange fleshed sweet potato (OFSP), the crop promoted by the project, had assisted farmers to offset food and income deficits. The review complimented the project for its gender and social inclusion work, noting there was a clear increase in the participation of marginalised groups, in the project's activities and that they were benefiting from this participation.

Expanding training opportunities to more villages; more OFSP processing support; and artisans constructing more baking ovens locally, were recommended. The review also noted the potential for government to replicate this model at a national level.



Improving Food Productivity and Market Linkages in Zimbabwe - CTDO

AOP has partnered with CTDO since 1999. The mid-term evaluation by a team of independent consultants found 93% of households reported self-sufficiency in sourcing food. More than half reported adequate diversity of food, a higher number than at the project start.

Access to water harvesting increased, with the building of four small weirs resulting in a greater area of land to produce food. In some cases, farmers increased their yearly crop production by two or three times. The 40 Income Savings and Loans (ISAL) groups supported by the project realised high or good growth, with successful income generating activities resulting in some groups achieving annual savings of \$3,850 to \$4,600 which is used to help purchase seed, fertiliser, and small livestock.

Investment in officers on the ground in every thematic area; more support for crisis modifier interventions; and the construction of more weir dams were recommended.



Maasai Women's Economic Empowerment in Tanzania - CORDS

AOP has worked with CORDS since 2016. The independent consultant carrying out the evaluation found the project had made significant progress towards providing livelihood and empowerment opportunities for Maasai women. Participants reported they had improved their knowledge and skills in areas including income generation and microfinance management. The involvement of men and gender sensitisation work helped foster support for the Maasai women to participate in economic activities.

Environmental challenges and the impact of climate change are persistent in this region, and the ongoing drought in the area has created additional daily hardship and impeded progress.

It was recommended the project take a holistic approach to addressing the many issues Maasai women face.



Victory Gardens in Malawi - The Face-to-Face Project

AOP has partnered with Face-to-Face in Malawi since 2016. The evaluation by independent consultants found the project was effective in achieving its objectives: "... demonstrating positive contribution towards increased vegetable production, improved household income, and enhanced nutritional status. The high percentage of participants reporting a positive change in their household's nutritional status is a clear indication of the project's effectiveness in addressing food security issues. The provision of training and support in integrated agronomic practices, pest and disease management, and tree management contributed to improved agricultural practices and productivity. The project's focus on capacity building and knowledge transfer has enabled participants to adopt sustainable farming techniques and overcome production challenges to some extent".

The review team found that the project's interventions have also positively impacted the neighbouring communities, as evidenced by the adoption of project activities by non-targeted farmers.



Community Health Promotion Project in Kiribati - FSPK

An internal evaluation reflection exercise was conducted in Kiribati, following the external mid-term evaluation undertaken two years ago. We worked with our local partner FSPK, representatives from various stakeholder groups, and participants, to look at the project achievements. The review found that the project largely delivered on its goals, with evidence of high levels of engagement, and good trust between the local partner and local communities. The reflection noted increased knowledge of healthy diets and lifestyles, improved access, and diversity of nutritious food at a household level, evidenced by home gardens and increased storing of preserved food, as well as cleaner homes and surrounding environments resulting from the hygiene awareness work.



Walk For Life in Bangladesh

Finally, an independent final evaluation of the Walk for Life project in Bangladesh was completed this year. The program was found to have achieved considerable successes in improving the quality of life of children who now have the chance to avoid a life of disability. Despite operating during one of the most significant global public health crises seen in generations this program managed to reach an impressive number of service users and maintained its clinic operations even during the hard economic times created by the COVID 19 pandemic.

The evaluation recommended more engagement with the government going forward.

Projects supported by the Australian Government through the Australian NGO Cooperation Program (ANCP).

Partnerships in focus

**Enhancing Food, Nutrition,
Income Security and
Livelihoods in Ethiopia**



Vita and Action on Poverty have been working together to support smallholder farmers in Ethiopia for over 10 years and have had notable successes, particularly around climate smart agriculture.

“Climate Smart Agriculture (CSA) programmes help communities pivot from traditional and increasingly underperforming farming practices to more climate resilient models. For example, our work with improved seed potato access for smallholder farmers has seen yields increase from approx. eight tonnes per hectare to approx. 28 tonnes per hectare. This is because we identified the key challenges across the entire potato value chain from seed to sanitation to storage to co-operative structures. We established quality seed growers’ co-ops to supply the farmers in the region, introducing more robust disease-resistant varieties. We introduced new planting techniques, more productive rotation crops, higher quality inputs and communal storage facilities. We have also supported farmers in early generation potato seed multiplication in specially constructed screen houses to deliver first generation seed to the seed multipliers. This takes the burden from the research Institutes who have limited capacity to address the huge demand for quality seed in the country.

“These improvements not only increased the yields but also the value back to the farmer. When everyone is harvesting potatoes at the same time, the price at market is at its lowest due to high availability. The new storage facilities enabled farmers to hold back some of the harvest until prices rose again. These DLS (Diffused Light Storage) sheds are also highly effective at reducing spoilage.

“Critically by delivering more value back to the farm families, and extending the durability of the potato, this project has reduced the hunger seasons for the average family from months to a matter of weeks. The program has a strong focus on including female-headed households as these are often the most marginalised within communities.”

Vita is a smart, successful, next-generation Irish development partner that has been supporting farmers and communities in Africa for nearly 33 years. Vita’s goal is to facilitate thriving rural climate-smart economies in Africa with access to services, markets, and livelihoods for all. This approach combines knowledge-backed expert collaborations, community-led initiatives, transformational technology, and innovative financing models.



COO MEGHAL SHAH

Report from the COO

Action on Poverty achieved a net surplus of \$69,954 for the 2022-23 financial year (FY23). This was achieved through careful management of operational expenditure to align with a decrease in total revenue for FY23.

Income

In FY23, AOP achieved income of \$9,240,369 which represents a 11.5% decline from FY22. The revenue decline was predominantly driven by a decrease in AOP's other Australian Grants to \$3,219,812 (FY22 \$6,105,287), offset by an increase in non-monetary donations and overseas grants. AOP's relationship with the Department of Foreign Affairs and Trade remains an essential partnership for ongoing funding, with support from the Australian NGO Cooperation Program (ANCP) amounting to \$3,191,770 in FY23 representing an increase of 22% from FY22.

Expenditure

During FY23, AOP incurred expenditure of \$9,170,415 to deliver programs across Africa, Asia and the Pacific. Funds to International Programs including Program support costs represents 91 per cent of AOP's expenditure with a total of \$8,307,093. Accountability and administration expenses accounted for 6% of total expenditure. Fundraising expenditure remained at 3 per cent of total expenditure for FY23 of \$217,537.

Reserves

AOP's unrestricted reserves increased by 4 per cent in FY23 to \$1,860,852. This growth in reserves will allow AOP to withstand the volatility and funding uncertainty brought about by changing economic conditions.

Overall, AOP's financial performance in FY23 has laid a strong foundation for it to embark on achieving its strategic plan for FY24 and beyond.

Definitions

WHERE OUR SUPPORT COMES FROM

Donations and gifts: Monetary and non-monetary contributions from the Australian public, trusts, and foundations.

DFAT grants: The Australian Government's overseas aid program

Other Australian grants: Grants from all Australian institutions other than DFAT

Other overseas grants: All grants sourced from non-Australian institutions

Investment income: Income from interest and other income earned on investment assets

Other income: Fundraising events, sponsorships, foreign exchange gains

WHERE THE MONEY GOES

Funds to international programs: Funds remitted overseas to aid and development projects

International projects – program support costs: Direct costs of project management in Australia including salaries of program staff, project design, monitoring, and evaluation

Community education: Costs related to informing and educating the Australian public of, and inviting their active involvement in, global justice, development, and humanitarian issues

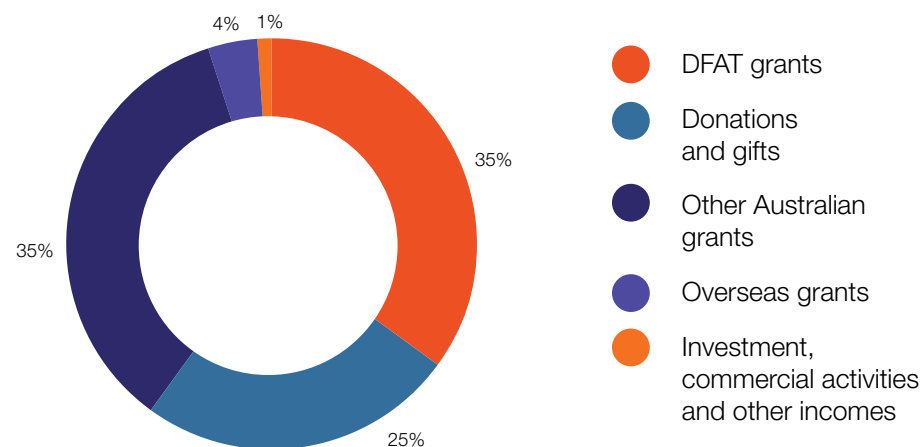
Fundraising – public: All costs related to the purposes of raising funds from the public including salary costs of fundraising staff, and production and mailing of fundraising materials

Fundraising – government, multilateral, and private sector: Personnel and related costs in the preparation of funding submissions and reporting against grants

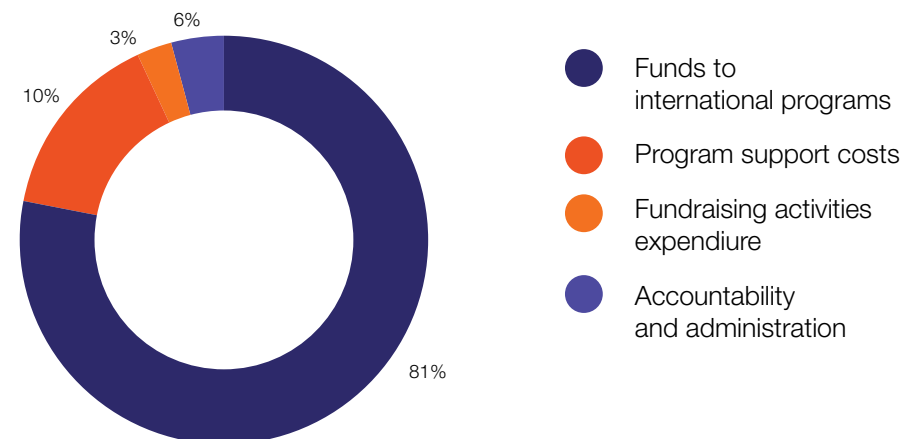
Accountability and administration: Related to the overall operational capacity of AOP, such as audit fees, personnel, IT, finance and administration costs, insurance premiums, and membership to peak bodies

Commercial activities expenditure: Expenditure incurred on activities where there is an exchange of value with an intention to generate a surplus to contribute to the organisation's aims.

Revenue



Expenditure



HOW PIE CHARTS ARE DERIVED

Pie chart category income and expenses percentages are derived from AOP's Income Statement categories (including donations in-kind). AOP's Income Statement follows the ACFID format with financial definitions for each category.

Financial statements

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
REVENUE		
Donations and gifts		
- Monetary	\$1,196,252	\$1,246,768
- Non-monetary	\$1,144,687	\$190,270
Grants		
- Department of Foreign Affairs and Trade	\$3,191,770	\$2,613,314
- Other Australian	\$3,219,812	\$6,105,287
- Other overseas	\$398,105	\$213,447
Investment income	\$38,793	\$23,432
Other income	\$50,950	\$46,628
TOTAL REVENUE	\$9,240,369	\$10,439,146

NOTE 1: ANNUAL FINANCIAL REPORT

This financial report is derived from the company's annual statutory report for the year ended 30 June 2023 which is available upon request.

Note 2: REPORTING STANDARDS

The following financial statements have 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 ACFID website www.acfid.asn.au

	2023	2022
EXPENDITURE		
International aid and development programs expenditure		
International programs		
- Funds to international programs	-\$6,323,464	-\$7,942,157
- Program support costs	-\$907,034	-\$1,477,050
Fundraising costs		
- Public	-\$55,607	-\$133,703
- Government and multilateral and private	-\$161,930	-\$130,221
Accountability and administration	-\$576,982	-\$419,898
Non-monetary expenditure	-\$1,144,687	-\$190,270
Total international aid and development programs expenditure	-\$9,169,704	-\$10,293,299
Finance costs	-\$711	-\$1,756
TOTAL EXPENDITURE	-\$9,170,415	-\$10,295,055
SURPLUS FOR THE YEAR	\$69,954	\$144,091
Other comprehensive income		
- Unrealised gains on investments	\$21,294	-\$36,107
OTHER COMPREHENSIVE INCOME	\$21,294	-\$36,107
TOTAL COMPREHENSIVE INCOME	\$91,248	\$107,984

BALANCE SHEET AS AT 30 JUNE 2023

	2023	2022
ASSETS		
Current assets		
Cash and cash equivalents	\$2,037,811	\$2,401,166
Trade and other receivables	\$149,608	\$133,714
Other assets	\$176,156	
Total current assets	\$2,363,575	\$2,534,880
Non-current assets		
Other financial assets	\$610,219	\$571,382
Property, plant and equipment	\$13,682	\$32,877
Total non-current assets	\$623,901	\$604,259
TOTAL ASSETS	\$2,987,476	\$3,139,139
LIABILITIES		
Current liabilities		
Trade and other payables	\$288,135	\$138,473
Unspent project funds	\$682,110	\$1,061,310
Lease liabilities	0	\$21,836
Provisions	\$141,867	\$146,435
Total current liabilities	\$1,112,112	\$1,368,054
Non-current liabilities		
Provisions	\$16,214	\$3,183
Total non-current liabilities	\$16,214	\$3,183
TOTAL LIABILITIES	\$1,128,326	\$1,371,237
NET ASSETS	\$1,859,150	\$1,767,902
EQUITY		
Accumulated funds	\$1,860,852	\$1,790,898
Reserves	\$-1,702	\$-22,996
TOTAL EQUITY	\$1,859,150	\$1,767,902

STATEMENT OF CHANGES IN EQUITY For the Year Ended 30 June 2023

	Accumulated unrestricted funds	Reserves	Total
Balance at 1 July 2022	\$1,790,898	-\$22,996	\$1,767,902
Surplus for the year	\$69,954	-	\$69,954
Unrealised gains on investments	-	\$21,294	\$21,294
Balance at 30 June 2023	\$1,860,852	-\$1,702	\$1,859,150
Balance at 1 July 2021	\$1,646,807	\$13,111	\$1,659,918
Surplus for the year	\$144,091	-	\$144,091
Unrealised gains on investments	-	-\$36,107	-\$36,107
Balance at 30 June 2022	\$1,790,898	-\$22,996	\$1,767,902



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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ACTION ON POVERTY LIMITED

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Action on Poverty Limited (the Company), which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, statement of changes in equity 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 directors' declaration.

In our opinion the financial report of Action on Poverty Limited, has been prepared in accordance with *Division 60 of the Australian Charities and Not-for-profits Commission Act 2012*, including:

- a) giving a true and fair view of the Company's financial position as at 30 June 2023 and of its financial performance for the year then ended; and
- b) complying with Australian Accounting Standards – Simplified Disclosure Requirements and *Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013*.

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

Independence

We are independent of the Company in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (including Independence Standard) (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the Company's annual report for the year ended 30 June 2023, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

PKF(NS) Audit & Assurance Limited Partnership is a member of PKF Global, the network of member firms of PKF International Limited, each of which is a separately owned legal entity and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm(s). Liability limited by a scheme approved under Professional Standards Legislation.

Other Information (cont'd)

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Directors for the Financial Report

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Simplified Disclosure Requirements and the *Australian Charities and Not-for-profits Commission Act 2012*. The directors' responsibility also includes such internal control as the directors 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, directors are responsible for assessing the Company'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 directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The directors are responsible for overseeing the Company'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 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 the 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.



Auditor's Responsibilities for the Audit of the Financial Report (cont'd)

- Conclude on the appropriateness of the directors' 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 Company'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 Company 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 the directors 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.

We also provide the directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, action taken to eliminate threats or safeguards applied.

Report on the requirements of the NSW Charitable Fundraising Act 1991 and the NSW Charitable Fundraising Regulations 2015

We have audited the financial report as required by Section 24(2) of the NSW Charitable Fundraising Regulations Act 1991. Our procedures included obtaining an understanding of the internal control structure for fundraising appeal activities and examination, on a test basis of evidence supporting compliance with the accounting and associated record keeping requirements for fundraising appeal activities pursuant to the NSW Charitable Fundraising Act 1991 and the NSW Charitable Fundraising Regulations 2015.

Because of the inherent limitations of any assurance engagement, it is possible that fraud, error or non-compliance may occur and not be detected. An audit is not designed to detect all instances of non-compliance with the requirements described in the abovementioned Act(s) and Regulations as an audit is not performed continuously throughout the period and the audit procedures performed in respect of compliance with these requirements are undertaken on a test basis. The audit opinion expressed in this report has been formed on the above basis.

Opinion

In our opinion, the financial report of Action on Poverty Limited has been properly drawn up and associated records have been properly kept during the financial year ended 30 June 2023, in all material respects, in accordance with:

- a) sections 20(1), 22(1-2), 24(1-3) of the NSW Charitable Fundraising Act 1991;
- b) sections 10(6) and 11 of the NSW Charitable Fundraising Regulations 2015



Report on the Australian Council of International Development (ACFID) Code of Conduct Summary Financial Report (the Report)

We have audited the Report of the Company, which comprises the statement of financial position as on 30 June 2023 and the income statement, statement of comprehensive income, statement of changes in equity for the year ended on the date and the directors declaration. The directors of the Company are responsible for the preparation and presentation of the Report in accordance with section C.2.2 of the Australian Council for International Development (ACFID) Code of Conduct. Our responsibility is to express an opinion on the Report based on our audit conducted in accordance with the Australian Auditing Standards.

Opinion

In our opinion, The Australian Council for International Development (ACFID) Code of Conduct Summary Financial Report of The Action on Poverty Limited for the year ended 30 June 2023 complies with Section C.2.2 of the Australian Council for International Development (ACFID) Code of Conduct.

We also provide the directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, action taken to eliminate threats or safeguards applied.

PKF

KYM REILLY
PARTNER

19 OCTOBER 2023
SYDNEY, NSW

Inspiring Australians

Creating a Better Place for People to Live and for People to Visit

“If it is not you, then who? If not now, then when?” Dr Vance asks. “It really depends on taking a leap of faith.”

Philanthropist Dr Vance Gledhill’s visionary idea has helped thousands of people out of poverty in Vietnam while also creating an award-winning social enterprise model.

In 2014, Dr Vance initiated a transformative community-based tourism (CBT) project in Vietnam’s remote, mountainous Da Bac district, Hoa Binh province. The goal of the project, supported by Action on Poverty, was to alleviate poverty for ethnic minorities in Da Bac, creating sustainable livelihoods, and preserving their culture and environment through the promotion of CBT.

Dr Vance’s initial vision and investment, with AOP’s partnership, have transformed the initiative into a sustainable tourism program in Da Bac. And with additional funding from the governments of Australia and Ireland, AOP has since been able to expand the model to a further 25 villages across six districts lifting thousands of people out of poverty.

Dr Vance recently visited Vietnam after numerous delays due to COVID-19. Along with the changes in income at household level generated from CBT, he was amazed by the growth of tourism in the area, with substantial investment from the private sector:

“This is exactly what I wished to see nine years ago when no one knew about Da Bac or its tourism potential. I am so happy that it has become an attraction. Sustainable tourism development will certainly create new jobs, businesses, and events, thus helping to diversify the local economy.

“I will continue supporting AOP to replicate the model, and share lessons drawn from the success of the program with the government for future CBT planning.”



Compliance and regulation

Like all Australian charities and not-for-profits, Action on Poverty operates in a highly regulated environment and complies with a range of laws, regulations, licences, and codes of conduct to uphold accountability with our community and stakeholders.

Department of Foreign Affairs and Trade (DFAT)

DFAT is responsible for managing the Australian Government's official overseas aid program. AOP is a fully-accredited and trusted recipient of DFAT funds. The DFAT accreditation process is thorough, robust, and undertaken every five years. It involves a detailed assessment of AOP's systems, operations, management capacity, governance, and linkages with the Australian Government against stringent criteria. Find out more at dfat.gov.au.

Australian Council for International Development (ACFID)

ACFID is the peak body for aid and development NGOs and its Code of Conduct upholds the highest standards in the sector. AOP is a member of ACFID and a signatory to the ACFID Code of Conduct. As such, we are committed to working with transparency, accountability, and integrity. For more information on the Code of Conduct, visit acfid.asn.au.

Australian Tax Office (ATO)

The ATO has given AOP Deductible Gift Recipient (DGR 1) status as an Overseas Aid Fund, granted AOP exemption from Income Tax, and provided concessions for Fringe Benefits Tax and GST.

Australian Charities and Not-for-Profits Commission (ACNC)

The ACNC is the independent national regulator of charities. AOP is registered with the ACNC and complies with financial and organisational reporting obligations and governance standards. Refer to acnc.gov.au for more details of these obligations and standards.

Fundraising

Many Australian states and territories require charities to hold fundraising licences to raise funds within their borders. AOP is licenced to fundraise in all states and territories, and complies with the requirements associated with these licences, including annual reporting to particular states.



ACFID
MEMBER





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 [Action_on_Poverty](https://www.tiktok.com/@action_on_poverty)

 [@action_poverty](https://www.x.com/action_poverty)

Action on Poverty Limited trading as
Action on Poverty