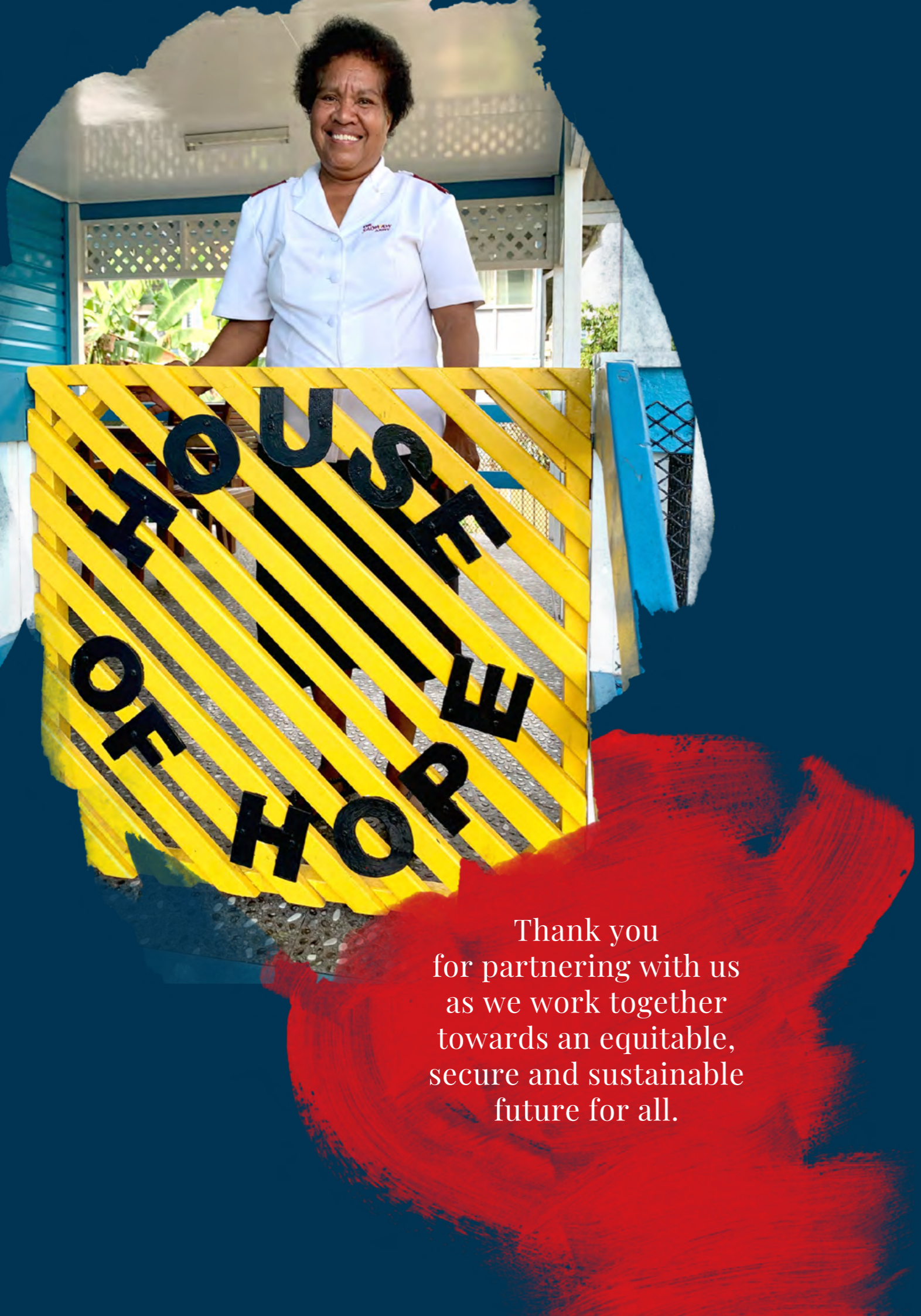




The Salvation Army
International
Development (SAID)

ANNUAL REPORT 2023





Thank you
for partnering with us
as we work together
towards an equitable,
secure and sustainable
future for all.

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Acknowledgement of Country

The Salvation Army acknowledges the Traditional Owners of the lands and waters throughout Australia.

We pay our respect to Elders and acknowledge their continuing relationship to this land and the ongoing living cultures of Aboriginal and Torres Strait Islander peoples across Australia. We also acknowledge future aspirations of all First Nations peoples.



**International
Development**
AUSTRALIA

Executive Messages

MESSAGE FROM THE TERRITORIAL COMMANDER

A gift from the heart. That's what keeps The Salvation Army International Development's ministry alive. It's your gifts – your skills, your passions, your finances. It's your heart – your generosity, your commitment, your willingness.

Thank you for giving your gift from the heart over this past year!

When I was serving in Papua New Guinea several years ago, I was so inspired to see people – living in so much poverty – giving sacrificial gifts from their hearts.

One year, I watched a widow bring her gift for the Self Denial Appeal. I didn't know anyone poorer than her, and yet, she gave what she had to people poorer than herself. I was so moved.

I also saw children making little paper boxes and saving their coins for those who are poorer than them. What a gift from the heart!

Through SAID, I see businesspeople, families and individuals seeing great needs in other parts of the world – including Kenya and Indonesia – and giving generously, freely and cheerfully. That's also a gift from the heart.

God loves a cheerful giver. Thank you for cheerfully giving to others and partnering with The Salvation Army (TSA) to meet the needs of a world that desperately needs help.

The Bible says, "Christ's love compels us" (2 Corinthians 5:14, *NIV*). This is why The Salvation Army does what it does. We believe the world will be transformed with the love of Jesus.

Thank you for your willingness to be part of this mission and for your partnership with us!

Bless you,



Commissioner Miriam Gluyas
Territorial Commander,
Chair of the Board
Australia Territory

MESSAGE FROM THE CHIEF SECRETARY

In Peter's letter to Christians in Asia Minor, he emphasises the importance of persevering in faith and serving others. "Each of you should use whatever gift you have received to serve others, as faithful stewards of God's grace in its various forms" (1 Peter 4:10, *NIV*). The Salvation Army International Development does this through our partnerships with local territories in over nine countries.

This year, as part of being "faithful stewards," we have focused on better understanding the impact of our work on women, men, children, families and communities in the poorest countries around the world. In 2022-23, we reached thousands of people, with even more people benefiting indirectly, in the areas of health, livelihoods and reducing vulnerability. As we do in Australia, The Salvation Army internationally is there for people who are experiencing crisis and disadvantage, and who need support and empowerment.

This year, SAID has been using the "[gifts we have] to serve others" by supporting our partners in organisational strengthening. We've particularly focused on areas of governance, programming and safeguarding to ensure successful outcomes of our work in serving the most vulnerable. Our safeguarding work has included the launch of an innovative mentoring program that focuses on enhancing the policies, procedures and skills of our partners to better safeguard children and vulnerable adults.

In October 2022, SAID was assessed for reaccreditation with the Department of Foreign Affairs and Trade to ensure our systems and processes meet the high standards expected of Australian development non-government organisations. SAID has been recommended for reaccreditation at base level and will undergo a progress check next year.

Thank you for your continued, faithful support in partnering with us to reflect Jesus' love and serve others through the gifts you have. You are making a difference in the lives of vulnerable people around the world!



Colonel Winsome Merrett
Chief Secretary
Australia Territory

MESSAGE FROM THE HEAD OF SAID

In our world, millions of people live in poverty and disadvantage.

Through our work and the work of our partners, however, The Salvation Army International Development is making a difference. People in the vulnerable communities in which SAID works have reported experiencing change in their quality of life in the past year.

From digging bore wells to establishing Village Savings and Loans Associations in disadvantaged communities, project participants have told us about improvements in their health, hygiene, nutrition, food security, livelihoods and awareness of child rights and safeguarding vulnerabilities. This would not have been possible without your support.

Through your support and the support of our partners and local communities, SAID is contributing to a fairer world in which the most disadvantaged can thrive through improved health and safety, including access to food, clean water, healthcare, education and sustainable livelihoods. Our mission support projects are also nurturing communities spiritually. It is a privilege to work on behalf of The Salvation Army Australia and with our international partners.

Thank you for your commitment to achieving long-term change for people in need around the world. We look forward to continuing this partnership into the future so we can keep making a positive difference in the lives of vulnerable people and communities.



Major Judith Soeters
Head of Salvation Army
International Development
Australia Territory

Supporter Thank You

Thank you to our supporters for your ongoing commitment and generosity to The Salvation Army's international development work. Together, we share a passion to actively contribute to a future of no poverty or inequalities, and to see a reduction in the barriers that prevent individuals and communities from living with dignity and hope.

Supporters play a valuable and essential part in assisting us to achieve this future of sustainable change. The sacrifices that our supporters have made through financial giving during these past 12 months are deeply appreciated and a valuable part of seeing SAID's goals achieved.

As you read through this year's report, you will see the impact of your support. You can continue to help through sacrificial giving, workplace giving, donating, purchasing through the Salvos Gift catalogue or wills and bequests. Throughout the year, supporters can also be updated on SAID's work through our newsletter.

Thank you to our partners for working alongside us as we work together towards an equitable, secure and sustainable future for all. Thank you to our partners, local leaders and community members for your dedication and commitment to improving the lives of vulnerable children, men and women.

Whether you are donating, on the ground working with community members, participating in projects, guiding and shaping our management and strategy or developing projects – we are thankful for you. All the work we do, and will continue to do, is shaped by and made possible because of you.

If you are not already on our mailing list, please contact us to be added:
saidfeedback@salvationarmy.org.au.
A once-off or monthly donation provides necessary funds for those that need it most.



To donate, please scan the QR code or visit
[salvationarmy.org.au/
international-development/give](https://salvationarmy.org.au/international-development/give)



The Salvation Army Australia Vision, Mission, Values

VISION

Wherever there is hardship or injustice, Salvos will live, love and fight, alongside others, to transform Australia one life at a time with the love of Jesus.

As the international development arm of The Salvation Army Australia, SAID's goal is to work towards a world restored by the love of Christ, with people living in dignity and filled with hope.

MISSION

The Salvation Army is a Christian movement dedicated to sharing the love of Jesus. We share the love of Jesus by:

- Caring for people
- Creating faith pathways
- Building healthy communities
- Working for justice

SAID embodies The Salvation Army's mission through facilitating projects that empower vulnerable communities to prosper in their economic, social, and spiritual lives.

VALUES

Recognising that God is already at work in the world, we value:

- **Integrity** – being honest and accountable in all we do
- **Compassion** – hearing and responding to pain with love
- **Respect** – affirming the worth and capacity of all people
- **Diversity** – embracing difference as a gift
- **Collaboration** – creating partnerships in mission



INCLUSION STATEMENT

The Salvation Army Australia acknowledges the Traditional Owners of the land on which we meet and work and pay our respect to Elders, past, present, and future. We value and include people of all cultures, languages, abilities, sexual orientations, gender identities, gender expressions, and intersex status.

We are committed to providing programs that are fully inclusive. We are committed to the safety and well-being of people of all ages, particularly children.



The Salvation Army Foundations - Our Vision and Mission



Scan the QR code to view this short-animation video aimed to explain who we are and what we are about as The Salvation Army Australia.



The Salvation Army Foundations - Our Values and Commitment to Inclusion

Scan the QR code to view this short-animation video aimed to explain who we are and what we are about as The Salvation Army Australia.



SAID's Strategic Action Plan (2021-2024)

Sustainable development meets the needs of the present without compromising future generations to meet their own needs.

The Sustainable Development Goals (SDGs) are a set of 17 goals to end poverty, protect the planet and ensure prosperity for all. Adopted by the UN Summit in 2015, the SDGs set the international development agenda, with each goal having a set of specific targets to be achieved by 2030.

SAID works towards the implementation of the SDGs through its partnerships with a wide variety of stakeholders. The SDGs present a pathway to the world as we would like to see it: just, sustainable societies, where people live in dignity, filled with hope.

SAID's Strategic Action Plan articulates our commitment to working in partnership to achieve long-term and lasting change for the communities we serve.

The Sustainable Development Goals



Strategic Action Plan

The SAID Strategic Action Plan (2021-2024) is comprised of five Strategic Action Areas:



1. Delivering high-quality programs in three key thematic areas

SAID projects will focus on three key thematic areas correlating with applicable Sustainable Development Goals (SDGs):

1. Livelihoods (SDGs 4, 8 and 10)
2. Health (SDGs 1, 2, 3 and 6)
3. Addressing Vulnerabilities (SDGs 4, 5 and 16)

To ensure we are supporting effective programs, we will measure our impact and promote continuous learning and improvement.



2. Focusing on key geographic areas for community development

SAID will focus on selected geographic zones which will provide the opportunity to develop strong partnerships and ensure a deeper level of impact in the areas in which we work. A component of this action area will be for SAID to explore the potential of and opportunities for new partnerships in the Pacific region.



3. Strengthening governance and programmatic systems

SAID will invest in support for partners we work with, to strengthen their governance and programmatic systems, as well as our own. It is through strong governance and programmatic systems that project outcomes for communities can be maximised.



4. Increasing financial support for overseas mission and community development of The Salvation Army

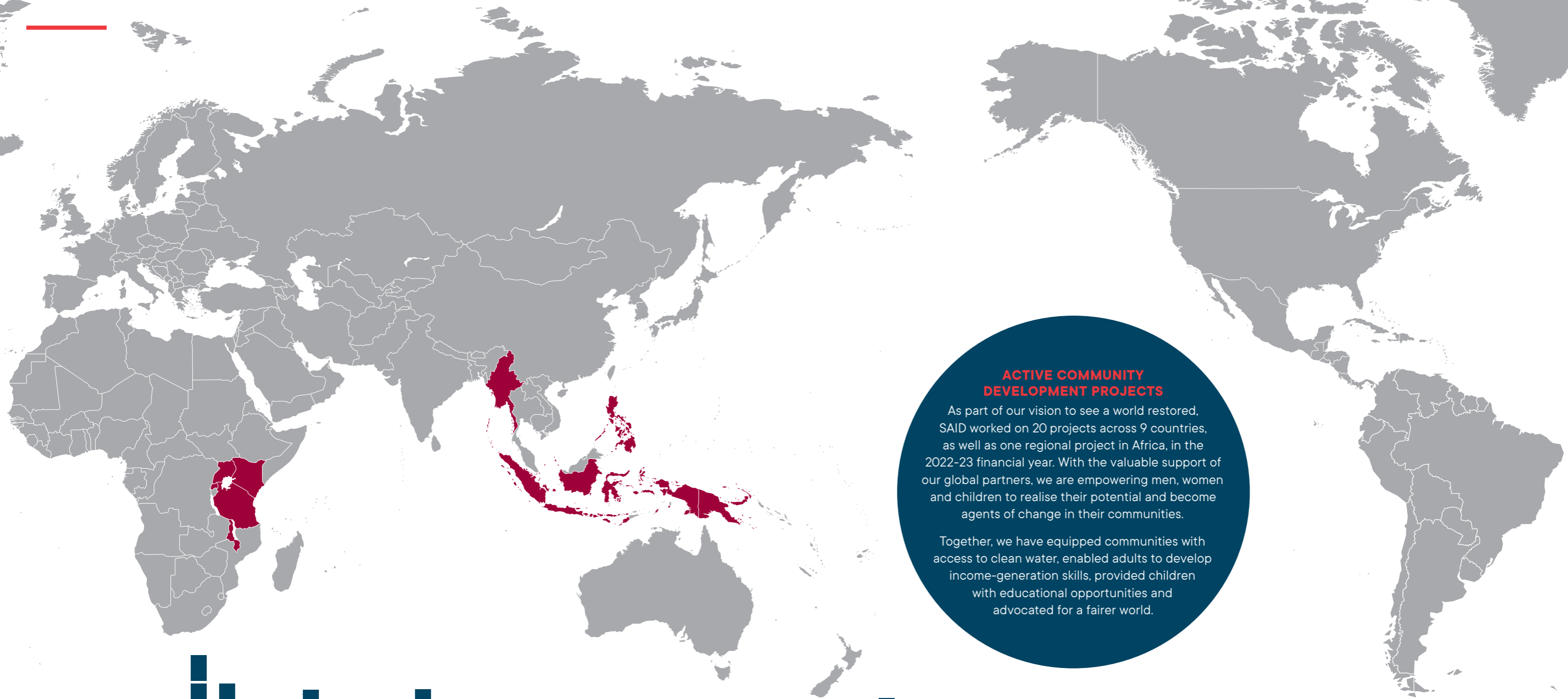
SAID will focus on increasing its investment in community projects by strengthening relationships with current and future donors supporting community development and mission support programs. This will be enabled by better communicating the change that occurs through the projects we support.



5. Engaging in The Salvation Army Mission globally

SAID will develop stronger partnerships domestically and internationally through engagement and good governance of Mission Support projects, ensuring the evangelical mission of The Salvation Army is at its heart.

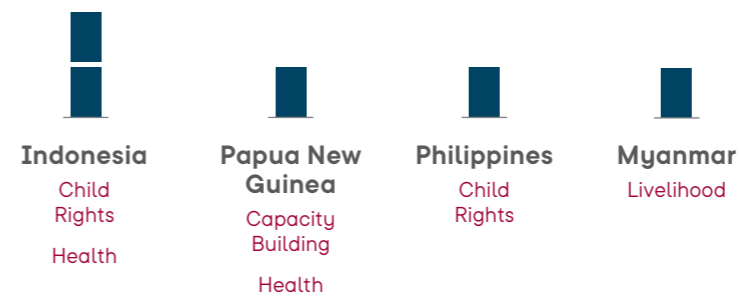
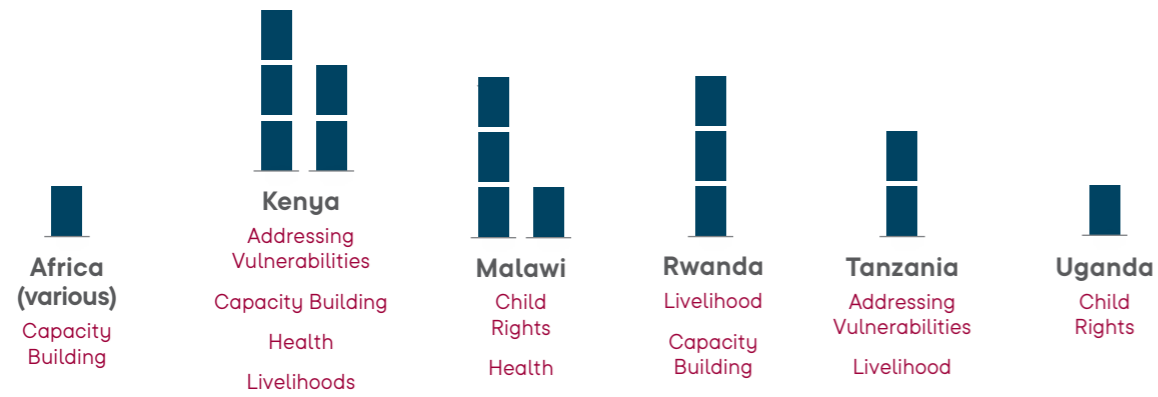
SAID's Presence



ACTIVE COMMUNITY DEVELOPMENT PROJECTS

As part of our vision to see a world restored, SAID worked on 20 projects across 9 countries, as well as one regional project in Africa, in the 2022-23 financial year. With the valuable support of our global partners, we are empowering men, women and children to realise their potential and become agents of change in their communities.

Together, we have equipped communities with access to clean water, enabled adults to develop income-generation skills, provided children with educational opportunities and advocated for a fairer world.



Community development

Each bar represents an individual project

AFRICA

SOUTH PACIFIC & EAST ASIA

COMMUNITY DEVELOPMENT
PROJECT IN

KENYA



SIMBA

“The main cause [of modern slavery, human trafficking and child abuse] is poverty and high level of unemployment. It is the culture of the community for families and clans to be very closely knit and look out for each other’s welfare. So parents will give their children to relatives/friends willingly and innocently, hoping they get a better life with said relatives.”

~ Chief Matopeni sub-county in Samburu Coast Cluster

PROJECT GOAL

To reduce all forms of modern slavery, human trafficking (MSHT) and child abuse in Kenyan Communities, through prevention, research, advocacy and survivor support.

PROJECT FUNDERS



The SIMBA project is supported by the Australian Government through the Australian NGO Cooperation Program (ANCP). This project is also funded by The Salvation Army Australia, and Switzerland, Austria and Hungary Territories.

DIRECT PARTICIPANTS REACHED

13,180 people (7,109 female, 6,071 male)

NEEDS ADDRESSED BY THE PROJECT

1. Community awareness of MSHT and child abuse
2. Knowledge of safe migration
3. Access to support services

PROJECT OUTCOMES

- 1. Communities and stakeholders empowered with knowledge and skills to prevent MSHT**
 Training new and existing community groups and structures on topics such as modern slavery, human trafficking and child abuse, and mobilising groups to raise awareness and address risk factors leading to abuse in communities.
- 2. Relevant evidence and knowledge generated from the project in relation to MSHT and child protection informs policy and improves practices and strategies within TSA and the sector**
 Developing evidence-based MSHT interventions to enhance work with the Kenyan Government and inform other actors on best practice.
- 3. Survivors of MSHT supported and linked to access of safe spaces and places**
 Equipping communities to support survivor recovery and ensure their long-term safety and wellbeing, in collaboration with other Kenya East Territory projects, MSHT actors, local community-based organisations and government..

FAST FACT

5,045 women,
4,122 men, 1,949 boys
and 2,064 girls

trained on prevention, reduction and response to violence, abuse and exploitation of children

PROJECT ACHIEVEMENTS

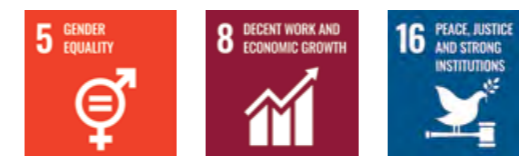
In 2022-23, the project has achieved:

- 13,180 community members, business owners, teachers and government officials trained in prevention and response to violence, abuse and exploitation of children, MSHT, and safe migration for employment.
- The formation and training of Community Based Organisations (CBOs) against human trafficking in four target areas/cluster groups. Some CBOs are identifying income generating activities for anti-human trafficking work in their region.
- The formation of 30 Rights Of Children (ROC) clubs in target schools and another 18 in communities with training in child protection, safe labour migration and human trafficking prevention, supported by anti-human trafficking (AHT) materials.
- 162 survivors of MSHT were reintegrated with their families or referred to alternative care and support.

LESSONS LEARNED

Good collaboration and cooperation with other stakeholders can contribute to project success and sustainability, strengthening community visibility, partnerships and shared knowledge.

SDGS ADDRESSED



► Jacquaeline (left) and Pamela (right)

Case Study

Pamela experienced an early pregnancy in her youth. As a result, she did not complete her education and moved in with her sister on the coast of Kenya where she could receive assistance. After the birth of her son, Pamela struggled and said she had “no hope for life” but desperately wanted to go back to school. She was not supported by her mother or father at the time, so began a small business selling fruit. For six years, she and her son lived in financial insecurity. Pamela wanted to focus on life but was unable to.

When she came to the coastal region, Pamela was reconnected with Salvation Army Malindi Corps and was introduced to the SIMBA Project. The Coastal Cluster Coordinator, Jacquaeline advocated for Pamela to receive government support to pay for the completion of her education. This support also provided learning materials, such as stationery and books. Pamela stated that the other students did not know her situation and the hardships she had endured, “I did not want to follow peer pressure or others but live my own life.”

The project has changed Pamela’s worldview, including understanding her rights. After completing her secondary education, she aims to go on to further study and dreams of becoming a nurse one day. Pamela now wants other girls to know they can have a life after experiencing an early pregnancy. She is no longer ashamed and says she has hope for the future.

Mseto Resilience

PROJECT GOAL

Improving Water, Sanitation and Hygiene (WASH), food security, health, human rights and climate justice advocacy in communities across Kitui, Machakos, Makueni, Samburu and Isiolo Counties.

PROJECT FUNDERS



The Mseto project is supported by the Australian Government through the Australian NGO Cooperation Program. This project is also funded by The Salvation Army Australia, Sweden and Latvia, the United Kingdom and Ireland, and Switzerland, Austria and Hungary Territories.

DIRECT PARTICIPANTS REACHED

995 people (595 female, 400 male)

NEEDS ADDRESSED BY THE PROJECT

1. Economic and food security
2. Water, sanitation and hygiene
3. Community health and nutrition
4. Human rights
5. Climate justice and environmental sustainability

PROJECT OUTCOMES

- 1. Improved food and economic security in target communities**
 Training farmers in smart agricultural technologies to increase food production and establishing Village Savings and Loans groups to support income generation.
- 2. Improved WASH access in the community and school level**
 Providing water tanks and handwashing stations to improve access to clean water for communities, and community awareness-raising on water, sanitation and hygiene.
- 3. Improved health and nutrition in communities**
 Training households in establishing kitchen gardens with cost and nutritional benefits, and school awareness-raising in health and health services.

- 4. Vulnerable people able to exercise their human rights**
 Formation of school ROC clubs and help desks, as well as human rights training; and formation of self-help groups with people with disabilities.
- 5. Climate justice and environmental sustainability improved at community level**
 Community tree-planting to support environmental restoration and training community members in environmental sustainability and protection of natural resources, Disaster Risk Reduction (DRR) and development of local DRR plans.

PROJECT ACHIEVEMENTS

In 2022-23, the project has achieved:

Improved economic and food security, nutrition, and environmental sustainability

- Seven investment groups received training on innovative agricultural practices, resilient value chains and identification of community-level stressors and shocks, increasing food production and improving nutrition. Schools have noted that 95 per cent of children are well-nourished with the remaining five percent referred to health facilities for supplements.
- Nine investment groups have received Village Savings and Loan Association (VSLA) training, and are successfully saving money, contributing to domestic needs and starting small businesses. Two groups have established tree nurseries to sell in their communities and 14 groups have increased their economic productivity and enterprise through savings and loan activities.

Improved water, sanitation and hygiene

- Three schools received and 288 households bought water tanks on a cost-sharing basis, and two households and three villages received sanitation facilities. These are being utilised with associated health benefits.
- Community health volunteers trained four communities on disease prevention and control, as well as good nutrition; and 22 school ROC clubs and four communities received hygiene training.

Promotion of human rights

- Two self-help groups with people with disabilities and four human rights help desks were set up in four communities.

FAST FACTS

.....

23 investment groups established

.....

22 school
Rights of Children clubs trained on hygiene knowledge

.....

227 people
trained on innovative agricultural practices

LESSONS LEARNED

Erratic rainfall and drought continue to be a challenge for the project but its use of local weather forecasting has facilitated better planning. Previously, communities planted a variety of maize every year, which took many months to mature and, over time, reduced soil nutrients. The project has provided training in crop rotation and diversity, which ensures better soil quality and enables different plants to be harvested throughout the year. Overall, this has resulted in greater agricultural yields for communities.

SDGS ADDRESSED



Case Study

In Kenya, people with disabilities experience significant stigma and discrimination. They are often hidden away by their families. Margaret (pictured), herself a person with disability, wanted to address this issue and, in 2005, started a local self-help group to bring people with disabilities together to support each other. They received training in soap-making and began a savings and loans program. When the group started, there were 15 members. Today, the group has 32 members with 22 active members of all ages and genders.

The Mseto Resilience Project has been supporting this group for a number of years. They have received training in kitchen gardening at the Tika Centre, some participants have received water tanks for their homes and many have now created their own kitchen gardens. Group members have also been trained on how to raise chickens and many are now keeping between 8-30 chickens. Since its formation, the group has saved 500 Kenyan Shillings (KSh) through its savings and loans program, and started three nurseries, as a result of reliable access to water from the water tanks. They sell the seedlings they grow to other community members for 5KSh per seedling to generate income for the group. The group expressed that they have “found a new purpose” since the formation of the group, “they are no longer idle and isolated.”

COMMUNITY DEVELOPMENT
PROJECT IN

PAPUA NEW GUINEA



Church Partnership Program

The Church Partnership Program Phase 4 (CPP4) is a partnership of seven mainline churches in PNG and their Australian church agency counterparts, supported by the Australian Government through the PNGAusPartnership Building Community Engagement in PNG Program (BCEP). This program seeks to improve “delivery of public services and goods to PNG’s citizens, including vulnerable and marginalised communities.”

PROJECT GOAL

Communities and their members are empowered to affect inclusive and transformative change in their localities.

PROJECT FUNDERS



The Salvation Army’s CPP project is supported by the Australian Government through the PNGAusPartnership.

DIRECT PARTICIPANTS REACHED

4,216 people (2,497 female, 1,719 male)

NEEDS ADDRESSED BY THE PROJECT

1. Literacy programs for children seven years and under
2. Community healthcare, including diagnosis and treatment, particularly maternal and newborn care

3. Awareness of Gender Equality, Disability and Social Inclusion (GEDSI), as well as human trafficking and related community support services
4. Support for survivors of gender-based violence and human trafficking, including people with disabilities, through skills training and repatriation
5. Support for young people in the justice system
6. Substance abuse awareness-raising and support for young people in schools and communities

PROJECT ACHIEVEMENTS

In 2022-23, the project has achieved:

Organisational Capacity Strengthening

- Training of 24 managers on basic human resource functions
- Training of 10 implementing partners on Monitoring, Evaluation, Research and Learning (MERL) Frameworks and 21 on one-on-one compliance and fraud management
- Training of 60 finance staff on financial management, systems and reporting
- Raising awareness for 90 officers across three divisions in disability inclusion, human rights and Gender Equality Theology
- Development of three-year Strategic, Annual, GEDSI Action and MERL Plans, and a Community Development Strategy

Health

- Development of partnerships with three Provincial Health Authorities
- Health system reviews by 17 key staff focusing on improved health management and planning

Education

- Literacy program mapping to identify capacities, resource needs for literacy classes, activity locations and participants
- Training of 11 volunteer literacy teachers in phonetics

Modern Slavery

- Training of Trainers in Modern Slavery and Human Trafficking Response (MSHTR) was conducted with 22 participants giving strong positive feedback that training had increased their knowledge and understanding.

FAST FACTS

64 TSA health workers

trained in infection control and maternal and newborn care

870 women and girls

participated in CPP-facilitated awareness-raising sessions on Gender-Based Violence and Gender Equality Theology at the Annual Mother and Daughter Camp

12 community leaders

participated in an introductory session on Social Accountability

LESSONS LEARNED

Although more time and labour intensive, smaller, individually tailored workshops are proving to be more effective for strengthening project proposals and implementation than those with larger groups of implementers. The one-on-one workshops have resulted in a more responsive project approach to new learnings and enhanced capacity strengthening of project implementers at the local level.

SDGS ADDRESSED



Partner Profile

Winsome (Winnie) Nenewa grew up in The Salvation Army, with her parents retiring at the end of 2022 after 38 years of Officership. For the final 10 years, they served as the coordinators of the House of Hope at Ela Beach, so Winnie had opportunity to witness firsthand TSA’s work supporting women and children at risk of gender-based violence and human trafficking.

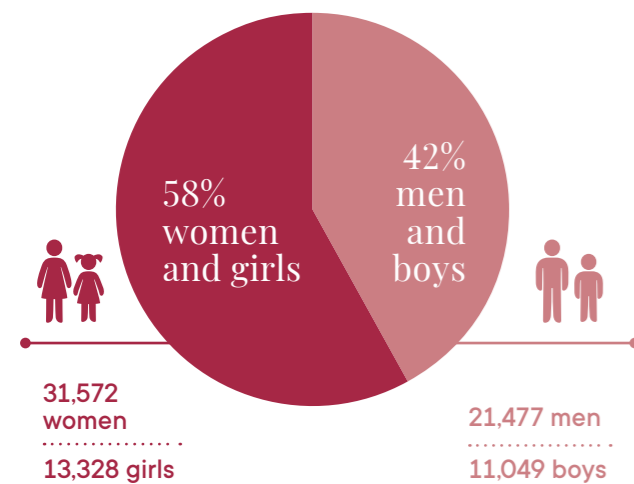
Winnie has her own grassroots business consultation – Kako group, and a cleaning company providing employment opportunities to marginalised people in Port Moresby. She has a social enterprise mindset, and a passion for helping and supporting vulnerable people, empowering them to meet their own needs. This combined with her valuable experience from a research internship with TSA’s International Social Justice Commission, New York, and a background in Health Management and Project Management, makes Winnie the ideal choice for the TSA Papua New Guinea and Solomon Islands (PNGSI) Territory GEDSI Coordinator.

Commencing in the role in May 2023, Winnie summarised her hopes and goals as, “Making inclusion, socially and spiritually, a reality in Papua New Guinea and Solomon Islands.”

SAID's Reach and Impact

In FY 2022-2023

77,426
people reached



Who Benefited From SAID's Projects in FY2022-2023?

In FY2022-2023, SAID's community development projects directly reached 77,426 people. These girls, boys, women and men were all personally involved in project activities and benefited from the project through their own participation.

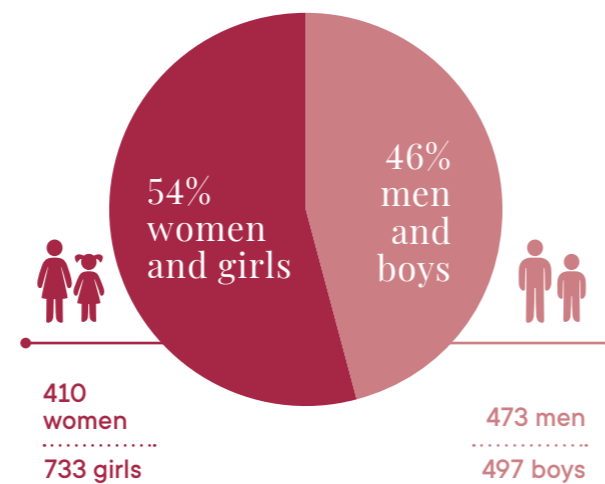
SAID expects many more than this number benefited from its projects indirectly. For example, children benefit from greater household food production when their parents participate in Conservation Agriculture training.

The majority of people who benefited directly from SAID's projects were adults, who made up 69 per cent of direct participants. In comparison, children made up 31 per cent of direct participants.

Slightly more females than males benefited directly from SAID's projects. 58 per cent of direct project participants were women and girls, while 42 per cent of direct project participants were men and boys.

In FY 2022-2023

2,113 people with disabilities reached



People with Disabilities

SAID is committed to working with our partners on increasing direct participation of people with disabilities in our projects. Of the people directly reached through SAID's projects, 2,113 had a disability. Over two-thirds of people with disabilities reached were female.

Location

39% people reached

live in South Pacific and East Asia Zone (Indonesia, Papua New Guinea, the Philippines and Myanmar)

30,449 people

61% people reached

live in Africa Zone (Kenya, Malawi, Rwanda, Tanzania and Uganda)

46,977 people

SAID's Impact

SAID is committed to understanding the impact of our projects to maximise benefits for the people and communities we serve. External evaluations are one key method used by SAID to understand project impact.

In FY 2022-2023, SAID undertook 10 internal and external baseline surveys, evaluations and studies across the project portfolio. These included two baseline studies, two mid-term and four end-term evaluations, as well as two consultancy studies.

These evaluations allow SAID and our partners to analyse project achievements and good practice, as well as identify areas for strengthening to improve project effectiveness. Evaluations are scheduled in the project cycle, either mid-term with the learnings informing project management over the remainder of the project or end-term which strengthens project design for future projects.

SAID's Commitment to Learning

Aligned with SAID's first Strategic Action Area, which focuses on "delivering high-quality programs," SAID is increasingly dedicated to enhancing program effectiveness through rigorous measurement, monitoring and evaluation efforts. SAID aims to harness valuable information for the purpose of continuous learning, thereby enabling SAID to continually enhance the quality of its work and maximise its impact. The implementation of SAID's Program Effectiveness Framework, which was developed in 2022, has propelled monitoring and evaluation activities, and is driving learning in three key areas.

In SAID's quest for knowledge this year, project reports, evaluations and surveys have uncovered valuable insights in three key learning areas. These insights serve as a baseline dataset and will provide guidance for opportunities in adaptive management in the upcoming years.

1. Gender Equality

SAID's data indicates a common commitment across projects to promote gender equality principles. These include interventions to empower women in leadership roles, provide skills training, and conduct gender analyses to gauge progress and challenges. However, while these principles are consistently upheld, the specific strategies may vary from one project to another. The responses underscore the significance of women's economic empowerment, shared responsibilities between

genders and heightened awareness of gender issues. However, SAID acknowledges the need for greater specificity in addressing women's unique challenges and addressing harmful cultural norms.

2. Disability Inclusion

SAID's data reveals varying levels of effectiveness in addressing disability inclusion among projects. While some projects demonstrate a strong commitment to inclusion, others face challenges due to conflict or other barriers. People with disabilities have benefited from SAID's projects in diverse ways, including through training, participation in activities and improved access to essential services. The data highlights the ongoing need for attention to transportation and mobility device provision for people with disabilities. There are potential pathways to strengthen disability inclusion practices and build capacity within project teams to more effectively include people with disabilities in project activities and decision-making processes.

3. Sustainability

The data from multiple sources and projects reflects a nuanced perspective on sustainability. Acknowledging the challenges posed by conflict contexts, projects emphasise community empowerment through initiatives such as self-help groups and micro-credit programs. While some call for continued financial investment to ensure sustainability, others prioritise knowledge transfer and capacity building. This diversity of approaches underscores the importance of tailored strategies to address context-specific challenges. Despite these complexities, there is a shared commitment to achieving enduring change, demonstrating unwavering dedication to making a lasting impact amidst evolving circumstances.

In summary, SAID's commitment to learning and improvement remains unwavering as it harnesses the power of data and insights to enhance its programs and drive positive change in the communities it serves.

SAID Practice Advisory Group – Operational and Strategic Performance Oversight

FY2022–2023

Overseeing the programmatic, business, risk and financial operations of SAID and its projects is the SAID Practice Advisory Group. The SAID Practice Advisory Group sharpens our commitments to accountability, and compliance, which regularly strengthens and improves our partnerships and implementation of projects. This includes oversight of SAID's policies, strategic action plan, programmatic, risk mitigation and compliance with ACFID Code of Conduct to support SAID's maintenance of base-level accreditation with the Australian government.

The Chair of the PAG reports to the Chief Secretary and regular reports are shared with the Quality and Safety Committee of The Salvation Army Australia Board.

SAID's vision to see people living with hope and dignity is shaped by our human rights-based and do no harm approaches to development. The inputs and guidance from the SAID Practice Advisory Group assists with empowering communities' voice to be heard as SAID works with partners to address inequalities leading to poverty.

2022–2023 Management and Staff

Major Greg Morgan (SAID PAG Chair)

Gregory has served as a Salvation Army Officer for more than three decades in Australia and the United Kingdom. His ministry has included frontline leadership of local church and community work, several education and training roles (including leading the formation of a National College and serving as the first Head of College for TSA Australia), and other senior leadership roles. Currently he serves as Governance Lead – Office of the Chief Secretary leading a portfolio of departments primarily focused on ensuring good governance for all mission and ministry. Gregory holds postgraduate qualifications in mission, education and leadership and is a Fellow of the Institute of Managers and Leaders (Australia and New Zealand).

Major Judith Soeters

Major Judith Soeters has held a variety of appointments throughout her 32 years of service as a Salvation Army Officer. These have included seven Corps appointments in the city, country and outback. Other appointments have been at Divisional and Territorial Headquarters, as well as being on staff at the Officer Training College. Judith has also served in the Eastern Europe Territory as the Training Principal for the Institute for Officer Training, the Territorial Education Secretary, as well as an Eastern Europe Territory Cabinet member. Judith took up leadership at the State Social Command in Victoria, then became Area Officer for Melbourne Metro West Area before being transferred to her current position as Head of SAID.

Roger Burton

Roger began serving alongside SAID in 2018. He has 26 years' experience in corporate senior management and has spent over a decade helping aid agencies gain and maintain Australian Government accreditation.

Arbin Kumar

Arbin comes to our Practice Advisory Group with 16 years' experience as Financial Accountant for The Salvation Army, managing financial accounting and taxation reporting. He also brings high-level networking capabilities and 18 years' team-building expertise, service design and strategy.

Domenic Friguglietti (resigned 9 August 2022)

Domenic is a media and development professional with 32 years' experience. He has worked in project management, content production, commissioning,

co-production and international development assistance. Until April 2018, Domenic was Head of the Australian Broadcasting Corporation (ABC)'s International Development Unit, overseeing initiatives across South-East Asia, Papua New Guinea (PNG) and the Pacific. He has worked at ministerial levels in South-East Asia, PNG, Pacific and Australia; with UN Agencies, as well as international donors and other key development stakeholders.

Uma Komalan (resigned 5 May 2023)

Uma Komalan is Manager – Safeguarding Policy and Practice (Inclusion & Participation) at TSA. She has over 18 years of development sector experience in program quality and safeguarding technical advice with many leading international development and humanitarian organisations in Australia and overseas. Uma brings deep expertise in developing and embedding program management and safeguarding systems across diverse and complex settings, and has extensive experience in policy and standards development and practice leadership in these areas.

Jackie Perkins

Jackie Perkins has been involved with Quaker Service Australia as a volunteer and in a paid capacity since 2004. Her role has included management of projects in Bangladesh, Cambodia, India (Tamil Nadu), Uganda and with First Nations communities in Australia. In recent years, her role has been involved administration and compliance, and she has successfully secured and maintained Full level DFAT accreditation for Quaker Service Australia.

Lieut-Colonel Bruce Carpenter (promoted to glory in November 2022)

Bruce was commissioned as a Salvation Army Officer in 1993 and held appointments as a corps officer, Aged Care Manager and various Headquarters positions, both in Australia and internationally. Bruce served for over six years as the Territorial Projects Officer and the Secretary for Business Administration in the Caribbean Territory, and was International Auditor at International Headquarters. Bruce was a Fellow Certified Practising Accountant and had qualifications in Commerce, Business Administration, Theology and Education.

Stephanie Lalor

Steph has over 17 years' experience in aid and development in Australia, Africa and the Pacific. During this time, she has worked primarily with faith-based organisations to support the delivery of development and humanitarian programs. She has a Master of International Social Development from the University of NSW and was awarded Honours for her thesis on "The integration of ni-Vanuatu Indigenous philosophies into the practice of sustainable community development in Vanuatu" from the University of Western Sydney in 2007. Steph is passionate about locally led development that leads to meaningful, long-term change in the lives of the communities we seek to serve. Steph joined SAID as the Program Manager in January 2022.

Major Bruce Harmer (resigned 22 November 2022)

Major Bruce Harmer commenced his officership with TSA involved with Corps, leading congregations in both city and country. During this time, Bruce trained in Critical Incident Stress and Conflict Resolution. After Corps appointments, Bruce

was involved in Drug and Alcohol Recovery Services. While Manager of the Canberra Recovery Services Centre, Bruce served as Chair of Coalition of Alcohol and other Drugs Agencies, Australian Capital Territory (CADA ACT). Bruce managed the Townsville Recovery Services Centre, as well as being Regional Public Relations Director. Bruce then served as Territorial Communications and Public Relations Secretary.

Major Gary Masters (appointed 13 February 2023)

Completing his formal education in 1979 in Brisbane, Gary commenced an apprenticeship in catering. He entered TSA Training College from the Carina Corps in 1987. Following training, he served in Corps appointments until his marriage to Karen Redwood in 1991, where upon they served as Corps Officers for ten years. In 1999, Gary was appointed to the Public Relations Department, which has led the Red Shield Appeal for 13 years. During the last decade, Gary has served as an Aged Care Manager and as Territorial Estates Manager. In 2023, he re-joined the Communications Team with responsibility for the Self Denial Appeal.

Jane Kennedy (appointed 22 May 2023)

Jane Kennedy is a Sydney-based Counsellor with a background in the aid and development sector. She has a special interest in trauma-informed programming and works with NGO practitioners in a mentoring capacity and as a counsellor for pre- and post-travel. After three years living in the Fiji Islands, Jane and a dynamic Indo-Fijian community organiser co-founded a grassroots organisation in Viti Levu in 2011. 'a Girl & her world' supports girls to stay in school and pursue tertiary education. Jane lives on Wangal land.

Commitment to Safeguarding

The Salvation Army Australia is deeply committed to safeguarding children and adults experiencing vulnerability in all our work. Safeguarding is the umbrella term SAID uses to refer to our work on Child Safeguarding and Preventing Sexual Exploitation, Abuse and Harassment (PSEAH). TSA adopts a zero-tolerance approach to all forms of abuse, neglect, harm or risk of harm to children and sexual exploitation, abuse and harassment of vulnerable adults. Zero tolerance also applies to inaction in reporting and preventing child abuse and PSEAH.

SAID's safeguarding practices are guided by TSA's suite of Safeguarding Policies and Procedures including our Safety and Wellbeing of Children and Young People Policy and Framework and Preventing Sexual Exploitation, Abuse and Harassment Standard. SAID has in place strong integrity checking practices and a range of safe recruitment and screening measures for our personnel. All SAID personnel are signatories to a Code of Conduct that clearly outlines safe behaviour standards when in contact with children, young people and people experiencing vulnerabilities. Regular safeguarding training is provided to enable them to clearly understand their roles and responsibilities in preventing and responding to safeguarding concerns and embedding and strengthening safeguarding practices across their work.

TSA Australia's safeguarding practice is on a continuous improvement pathway that prompts regular updates to our internal safeguarding policies and systems.

SAID recognises the critical role played by our international partners in creating safe environments for all in the delivery of our work. We acknowledge the responsibility, accountability and duty of care we share with our partners in effectively accomplishing this. Throughout 2022-2023, SAID continued to work with our partners to develop and strengthen localised safeguarding policies and practices and to strengthen safeguarding across partner organisations' work and SAID supported projects. All our partners have committed to SAID's safeguarding requirements through MoUs and a signed Statement of Commitment

to TSA PSEAH Standard. In 2022-23, SAID partners continued to be supported to complete the Australian Council for International Development's "Introduction to Safeguarding" e-learning modules. SAID continued to facilitate relevant safeguarding capacity building for all implementing partners on a regular basis.

Budget and technical support was provided to undertake in-country safeguarding training and to improve safeguarding policies and systems. Safeguarding risk assessment tools were strengthened further and completed collaboratively with partners to identify child safeguarding and PSEAH risks in the context of project activities and to implement mitigation measures to minimise the risk of harm to project participants.

SAID encourages everyone to report abuse. If you experience, witness or suspect abuse, email saidsafeguarding@salvationarmy.org.au or please speak to the Safeguarding Focal Person at your local Salvation Army Territory Office. All reports are confidential.

About this Report

Accountability and Transparency

This Annual Report is for The Salvation Army (Australia) Self Denial Fund (For Overseas Aid) ABN 52 609 689 893 and ABN 15 562 601 404. It is also known as Salvation Army International Development (SAID).

Its registered office is located at 261-265 Chalmers St, Redfern NSW 2016.

Permission has been granted to use all images and stories in this report. Names of children have been changed to protect participant identities.

Charitable Status and Tax Concessions

The trustee for The Salvation Army (Australia) Self Denial Fund (For Overseas Aid) is registered with the Australian Charities and Not-for-profits Commission (ACNC). It is also endorsed by the Australian Taxation Office (ATO) as a Deductible Gift Recipient (DGR) and receives certain tax concessions and exemptions consistent with its status, which relate to income and goods and services taxes.



ACFID



SAID is a Full Member of the Australian Council for International Development (ACFID) and a signatory to the ACFID Code of Conduct (acfid.asn.au/code-of-conduct), which is a voluntary, self-regulatory sector code of good practice. As a signatory we are committed and fully adhere to the ACFID Code of Conduct, conducting our work with transparency, accountability and integrity.

Australian Government Accredited

SAID is accredited at Base level by the Australian Department of Foreign Affairs and Trade (DFAT), responsible for managing Australia's development program. To maintain accreditation, SAID's systems, policies and processes are rigorously reviewed by the Australian Government.

CAN



SAID is part of the Church Agencies Network (CAN), a group of twelve church-based overseas aid and development agencies committed to empowering people and providing avenues for them to overcome injustice and poverty. CAN works closely with local partners and churches in many countries to achieve this change.

Feedback and Complaints

We would love to hear from you! You can help to inform our practice in a positive way to ensure transparency and accountability. Please do not hesitate to contact us with questions or feedback – you can email saidsafeguarding@salvationarmy.org.au to get in touch.

In addition, you can also lodge a complaint at the above email address. Further information regarding our complaints handling policy can be found on our website salvationarmy.org.au/international-development/about/our-policies. If you are not satisfied with the response and believe our organisation has breached the ACFID Code of Conduct, you can lodge a complaint directly with the ACFID Code of Conduct Committee at code@acfid.asn.au. Information about how to make a complaint can be found at acfid.asn.au/code-of-conduct/complaints.

The Salvation Army (Australia) Self Denial Fund (For Overseas Aid)

Financial Summary

For the year ended 30 June 2023

Public funds raised totalled \$3.82m in 2023, compared to \$3.99m in 2022. It comprised 59% of operating revenue for 2023, a decrease compared to 73% in 2022. The decrease in percentage was due to an increase in DFAT Grant income, bequests and legacies income, and investment income (increase in RBA cash rate) in 2023.

Public funds included donations and gifts received from Australian individuals and organisations, as well as non-monetary income such as volunteer service.

DFAT Grant income valued at \$1.07m, contributed to 16% of operating revenue. Investment income received was \$0.36m, other income (which included bequests and legacies) was \$1.09m, and income for religious adherence programs was \$0.20m.

Programs expenditure was \$4.48m in 2023, compared to \$2.55m in 2022. It was 69% of operating expenditure for 2023, an increase compared to 55% in 2022. The increase in Programs expenditure was due to an increase in community development project expenditure and DFAT Grant income.

Fundraising costs accounted for 3% of total expenditure, same as in 2022. Accountability and administration costs were 5% of expenditure, a decrease compared to 11% in 2022.

Expenditure for religious adherence programs was 23% in 2023, a decrease compared to 31% in 2022.

As at 30 June 2023, The Salvation Army (Australia) Self Denial Fund (For Overseas Aid) has a strong overall net asset position with a reserve balance of \$12,764,037.

As part of this balance, The Salvation Army (Australia) Self Denial Fund (For Overseas Aid) has an intention to provide funding of USD\$2,727,045 (approximately AUD\$4,113,190) for projects in 2024 and beyond, however, this does not represent a legal commitment. The USD currency is based on an exchange rate of 0.6630 and the AUD currency conversion is subject to exchange rate fluctuation.

We are a signatory to the Australian Council for International Development's Code of Conduct.

The full annual and financial reports for the year ended 30 June 2023 are available on The Salvation Army website at salvationarmy.org.au/international-development/about/annual-reports-and-publications.

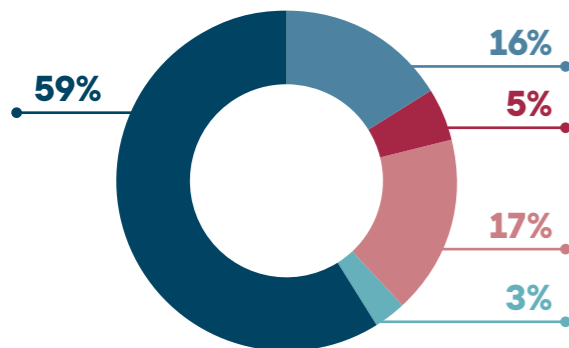
The Financial Report has been prepared in accordance with the requirements set out in the Australian Council for International Development (ACFID) Code of Conduct. The Salvation Army Australia Territory is committed to full adherence to this code.

For further information on the Code, please refer to the ACFID Code of Conduct website at acfid.asn.au/code-of-conduct.

% of total income in FY2023

	\$m	%
Donations & Gifts - Monetary	3.82	59%
DFAT Grants	1.07	16%
Investment Income	0.36	5%
Other Income	1.09	17%
Religious Adherence Programs	0.20	3%

Total Income 6.54 100%



% of total expenditure in FY2023

	\$m	%
Accountability & Administration	0.33	5%
Fundraising Costs	0.22	3%
Program Expenditure	4.48	69%
Religious Adherence Programs	1.46	23%

Total Expenditure 6.49 100%



Aggregated Statement of Comprehensive Income

For the year ended 30 June 2023

	2023 \$	2022 \$
Revenue		
Donations and gifts		
Monetary	3,823,606	3,998,928
Non-monetary	4,377	5,610
Bequests and legacies	480,881	-
Grants		
Department of Foreign Affairs and Trade	1,071,243	647,734
Other Australian	-	-
Other overseas	-	-
Investment income	359,512	38,990
Commercial activities income	-	-
Other income	604,886	564,816
Revenue for international religious adherence programs	200,000	200,000
Total revenue	6,544,505	5,456,078
Expenditure		
International aid and development programs expenditure		
International programs:		
Funds to international programs	3,693,839	1,913,787
Program support costs	787,892	639,087
Community education	-	-
Fundraising costs:		
Public	216,190	120,650
Government, multilateral and private	-	-
Accountability and administration	329,176	502,154
Commercial activities expenditure	-	-
Non-monetary expenditure	4,377	5,610
Other expenditure	-	41,493
Total international aid and development programs expenditure	5,031,473	3,222,781
Expenditure for international religious adherence programs	1,464,410	1,416,225
Domestic programs expenditure	-	-
Total expenditure	6,495,884	4,639,006
Excess of revenue over expenditure	48,621	817,072
Other comprehensive income		
Other items	(108,468)	(442,489)
Total comprehensive income/(loss) for the year	(59,847)	374,583

Aggregated Statement of Financial Position

As at 30 June 2023

	2023 \$	2022 \$
Current assets		
Cash and cash equivalents	10,735,534	11,074,525
Trade and other receivables	59,180	56,551
Other financial assets	2,105,929	2,052,003
Total current assets	12,900,643	13,183,079
Non-current assets		
Right of use assets	2,978	-
Total Non-current assets	2,978	-
Total assets	12,903,621	13,183,079
Current liabilities		
Trade and other payables	35,215	285,205
Provisions	90,491	73,990
Lease liabilities	2,746	-
Total current liabilities	128,452	359,195
Non-current liabilities		
Provisions	11,132	-
Lease liabilities	-	-
Total Non-current liabilities	11,132	-
Total liabilities	139,584	359,195
Net assets	12,764,037	12,823,884
Equity		
Reserves	12,764,037	12,823,884
Total equity	12,764,037	12,823,884

Aggregated Statement of Changes in Equity

For the year ended 30 June 2023

	Retained Earnings \$
Balance as at 1 July 2021	12,449,301
Amount transferred to Reserves	374,583
Balance as at 30 June 2022	12,823,884
Balance as at 1 July 2022	12,823,884
Amount transferred to Reserves	(59,847)
Balance as at 30 June 2023	12,764,037

Aggregated Statement of Cash Flows

For the year ended 30 June 2023

	2023 \$	2022 \$
Cash flows from operating activities		
Donations received	3,820,978	4,023,087
Other income received	804,886	764,816
Bequests and legacies received	480,881	-
Government grants received	1,071,243	647,734
Lease interest payment	(142)	-
Payment to suppliers and employees	(1,609,632)	(1,125,969)
Distribution to overseas partners	(5,158,249)	(3,330,012)
Reserves transfer	(108,468)	(442,489)
Net cash from/(used in) by operating activities	(698,503)	537,167
Cash flows from financing activities		
Interest and dividend received	359,512	38,990
Net cash provided by financing activities	359,512	38,990
Net increase/(decrease) in cash and cash equivalents	(338,991)	576,157
Cash and cash equivalents at the beginning of year	11,074,525	10,498,368
Cash and cash equivalents at the end of year	10,735,534	11,074,525

International Aid Project Expenditure by Country

For the year ended 30 June 2023

The Trustee for The Salvation Army (Australia) Self Denial Fund (For Overseas Aid) ABN 52 609 689 893 and The Trustee for The Salvation Army Aust Self Denial Fund (For Overseas Aid) ABN 15 562 601 404 exists for the purpose of providing aid to developing countries and support funding for Salvation Army Grant Aided Territories. The Trustees of The Salvation Army Australia are the members of the Governing Body for The Salvation Army (Australia) Self Denial Fund (For Overseas Aid).

The following persons were Trustees of The Salvation Army (Australia) Self Denial Fund (For Overseas Aid) during the financial year:

Trustee	Period	Qualifications
Commissioner Miriam Joy Gluyas	February 2023 to June 2023	Diploma of Business, Diploma of Ministry
Colonel Winsome Joy Merrett	July 2022 to June 2023	B Speech Therapy, MA Theological Studies
Lieut-Colonel Winsome May Mason	July 2022 to June 2023	B Education
Lieut-Colonel Neil Risely Venables	July 2022 to June 2023	Certificate of Salvation Army Ministry
Captain Colin Leslie Francis Reynolds	July 2022 to June 2023	B Theology, Grad Diploma in Bible, M Theology Studies
Captain Stuart Norman McGregor Glover	July 2022 to June 2023	B Engineering Hons, B Theology Honours, M Public Administration, M Divinity
Auxiliary Lieutenant Rosemary Margaret Keane	February 2023 to June 2023	Diploma in Christian Leadership, Diploma in Christian Theology
Commissioner Robert William Donaldson	July 2022 to February 2023	B Science, Diploma Licentiate Theology, Post Grad Diploma
Colonel Mark Douglas Watts	July 2022 to February 2023	Advanced Diploma of Salvation Army Ministry

The countries that received overseas aid during 2022/23 financial year are summarised as follows:

DFAT Projects	\$	Overseas projects funded by Self Denial Appeal and other donations	\$
Kenya East ¹	219,825	Africa/South Africa	336,884
Papua New Guinea ²	686,932	Congo (Brazzaville)	2,880
	906,757	IHQ International Projects	877,590
		India Northern	247,209
		India South Eastern	53,768
		Indonesia	363,525
		Kenya East	633,853
		Kenya West	190,158
		Malawi	548,194
		New Zealand, Fiji, Tonga & Samoa	190
		Papua New Guinea	11,920
		Rwanda	77,545
		Singapore, Malaysia & Myanmar	26,951
		Tanzania	306,689
		The Philippines	71,934
		Uganda	95,537
			3,844,827

- The Australian NGO Cooperation Program (ANCP) - This funding is for SIMBA Anti-Human Trafficking (Phase III) Project and MSETO Resilience WASH and Food Security Project
- The Church Partnership Program - This funding is for 29 projects throughout PNG - under the headings of: Governance of Churches, Management, Human Resource, Physical Resource, Program Planning, Monitoring & Evaluation, Education, Health, Gender Equality, Disability, & Social Inclusion, Restorative Justice, and Community Development

Trustees' Declaration


For the year ended 30 June 2023

The Statements presented for The Trustee for The Salvation Army (Australia) Self Denial Fund (For Overseas Aid) ABN 52 609 689 893 and The Trustee for The Salvation Army Aust Self Denial Fund (For Overseas Aid) ABN 15 562 601 404, which comprises of aggregated statement of comprehensive income, aggregated statement of financial position, aggregated statement of changes in equity, and aggregated statement of cash flows for the year ended 30 June 2023 ("the Statements") have been prepared by the Trustees based on the Australian Council for International Development (ACFID) Code of Conduct, for the purpose of fulfilling The Salvation Army's reporting requirements to ACFID, and must not be used for any other purpose.

In the opinion of the Trustees of The Salvation Army (Australia) Self Denial Fund (For Overseas Aid) ('the Aggregated Fund'):

- The Aggregated Fund is not publicly accountable nor a reporting entity;
- the aggregated financial report set out on pages 28 to 32 are in accordance with the Accounting Policies, including:
 - presenting fairly, in all material respects, the financial position of the Aggregated Fund as at 30 June 2023 and of its performance, for the financial year ended on that date;
 - complying with Australian Accounting Standards - Simplified Disclosures with the exception of AASB10 Consolidated Financial Statements as the Aggregated Fund does not meet the definition of a group; and
- there are reasonable grounds to believe that the Aggregated Fund will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the Trustees.



Lieut-Colonel Winsome May Mason

(B Education)
Assistant Chief Secretary
Trustee

Melbourne
Date: 9 November 2023



Captain Stuart Norman McGregor Glover

(B Engineering Hons, B Theology Honours,
M Public Administration, M Divinity)
Secretary for Business Support
Trustee

Melbourne
Date: 9 November 2023



Independent Auditor's Report

To the Trustees of The Salvation Army (Australia) Self Denial Fund (For Overseas Aid)

Report on the audit of the Summary Financial Report

Opinion

The **Aggregated Summary Financial Report** of The Salvation Army (Australia) Self Denial Fund (For Overseas Aid) (the "Aggregated Fund") is derived from the Audited Financial Report of the Aggregated Fund as at and for the year ended 30 June 2023 ("Audited Financial Report").

In our opinion, the accompanying Aggregated Summary Financial Report is consistent, in all material respects, with the Audited Financial Report of The Salvation Army (Australia) Self Denial Fund (For Overseas Aid) and has been prepared in accordance with the requirements set out in the *Australian Council for International Development* (ACFID) Code of Conduct.

The **Aggregated Summary Financial Report** comprises:

- i. Aggregated statement of financial position as at 30 June 2023
- ii. Aggregated statement of comprehensive income; Aggregated statement of changes in equity and Aggregated statement of cash flows for the year then ended.

The **Aggregated Fund** consists of The Salvation Army (Australia) Self Denial Fund (For Overseas Aid) ABN 52 609 689 893 and The Salvation Army Aust Self Denial Fund (For Overseas Aid) ABN 15 562 601 604.

Aggregated Summary Financial Report

The Aggregated Summary Financial Report does not contain all the disclosures required by *Australian Accounting Standards – Simplified Disclosures* applied in the preparation of the Audited Financial Report. Reading the Aggregated Summary Financial Report and the auditor's report thereon, therefore, is not a substitute for reading the Audited Financial Report and the auditor's report thereon.

The Aggregated Summary Financial Report and the Audited Financial Report do not reflect the effects of events that occurred subsequent to the date of our report on the Audited Financial Report.

The Audited Financial Report and Our Report Thereon

We expressed an unmodified audit opinion on the Audited Financial Report in our report dated 9 November 2023.

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Emphasis of matter – basis of preparation and restriction on use and distribution

The Aggregated Summary Financial Report has been prepared in accordance with the requirements of the ACFID Code of Conduct to assist the Trustees of The Salvation Army (Australia) Self Denial Fund (For Overseas Aid) meet its reporting requirements with ACFID.

As a result, the Aggregated Summary Financial Report and this Auditor's Report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Our report is intended solely for the Trustees of The Salvation Army (Australia) Self Denial Fund (For Overseas Aid) and should not be used by or distributed to parties other than the Trustees of The Salvation Army (Australia) Self Denial Fund (For Overseas Aid). We disclaim any assumption of responsibility for any reliance on this report, or on the Summary Financial Statements to which it relates, to any person other than the Trustees of The Salvation Army (Australia) Self Denial Fund (For Overseas Aid) or for any other purpose than that for which it was prepared.

Responsibility of Management for the Aggregated Summary Financial Report

Management is responsible for the preparation of the Aggregated Summary Financial Report in accordance with the ACFID Code of Conduct.

Those charged with governance are responsible for overseeing the Aggregated Fund's financial reporting process.

Our responsibility is to express an opinion on whether the Aggregated Summary Financial Report is consistent, in all material respects, with the Audited Financial Report based on our procedures, which were conducted in accordance with *Australian Auditing Standard ASA 810 Engagements to Report on Summary Financial Statements*.

KPMG

Ashley Trang
Partner
Chartered Accountant
Auditor Registration Number: 498034
Email: ashleytrang@kpmg.com.au

Sydney
9 November 2023



International Development

AUSTRALIA

salvationarmy.org.au/said

International Development Annual Report 2023

261-265 Chalmers Street, Redfern NSW 2016

02 9466 3105

properofficer@salvationarmy.org.au

This Annual Report is also available on our website, along with the fully audited financial statements for 2022/2023, at salvationarmy.org.au/international-development/about/annual-reports-and-publications