



BAREFOOT  
INITIATIVE

ANNUAL  
REPORT  
2022-2023



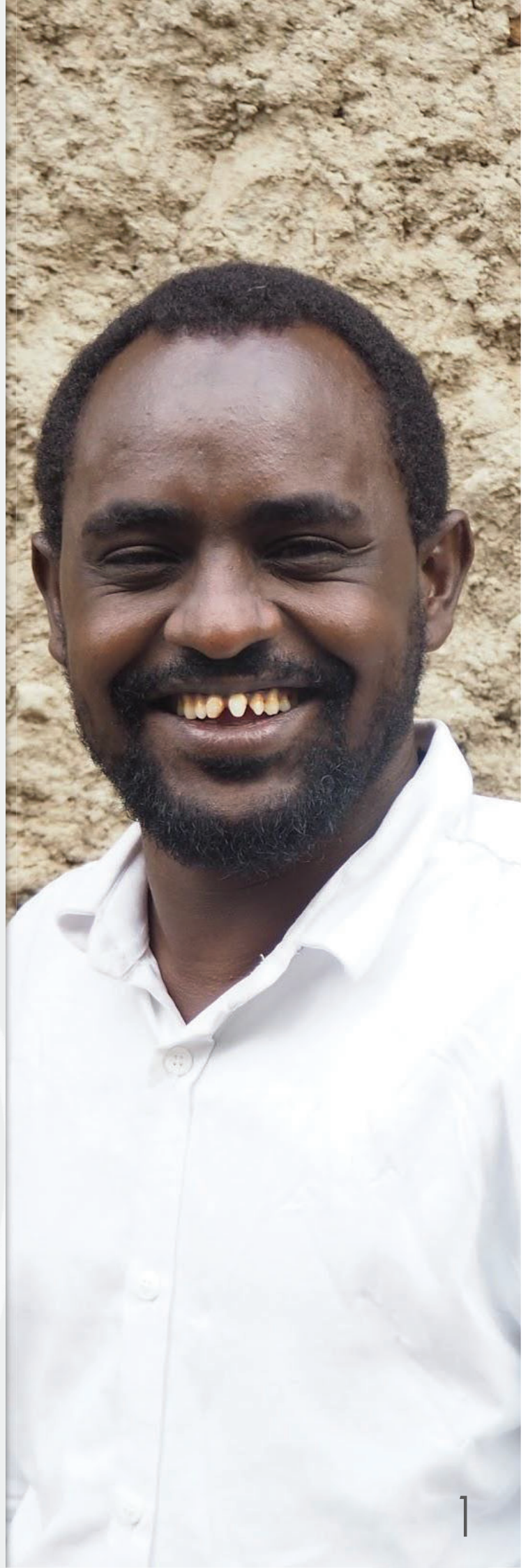
"My name is Abdo Humed. I hold a degree in Nursing which was made possible through the support I received from via the [Barefoot Initiative] scholarship program.

After I graduated in 2016, I started my first job with the Afar regional Administration in Gewane woreda health offices as the Disease Prevention Health promotion officer. Since then, I have taken on multiple positions... and in 2023 I joined a Master in General Public Health.

I am now a known expert in the region in the field of disease prevention, health promotion, nutrition, reproductive health, maternal and child health management and management of severe acute malnutrition.

I am very happy to be able to serve and support my community, where we face too many challenges and hardships"

– ABDO  
HUMED



# ABOUT US

Founded in 2004, our name Barefoot Initiative is symbolic of our goal to work closely with communities at the grassroots level, supporting them in realising their ideas for development.

## VISION

Our vision is that Afar communities are supported as change makers and leaders in their own development.

## MISSION

Our mission is to provide grassroots support in partnership with Afar communities to strengthen health, education, economic and overall well being.



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Water carts and filters given to people living with a disability 2022-2023

7

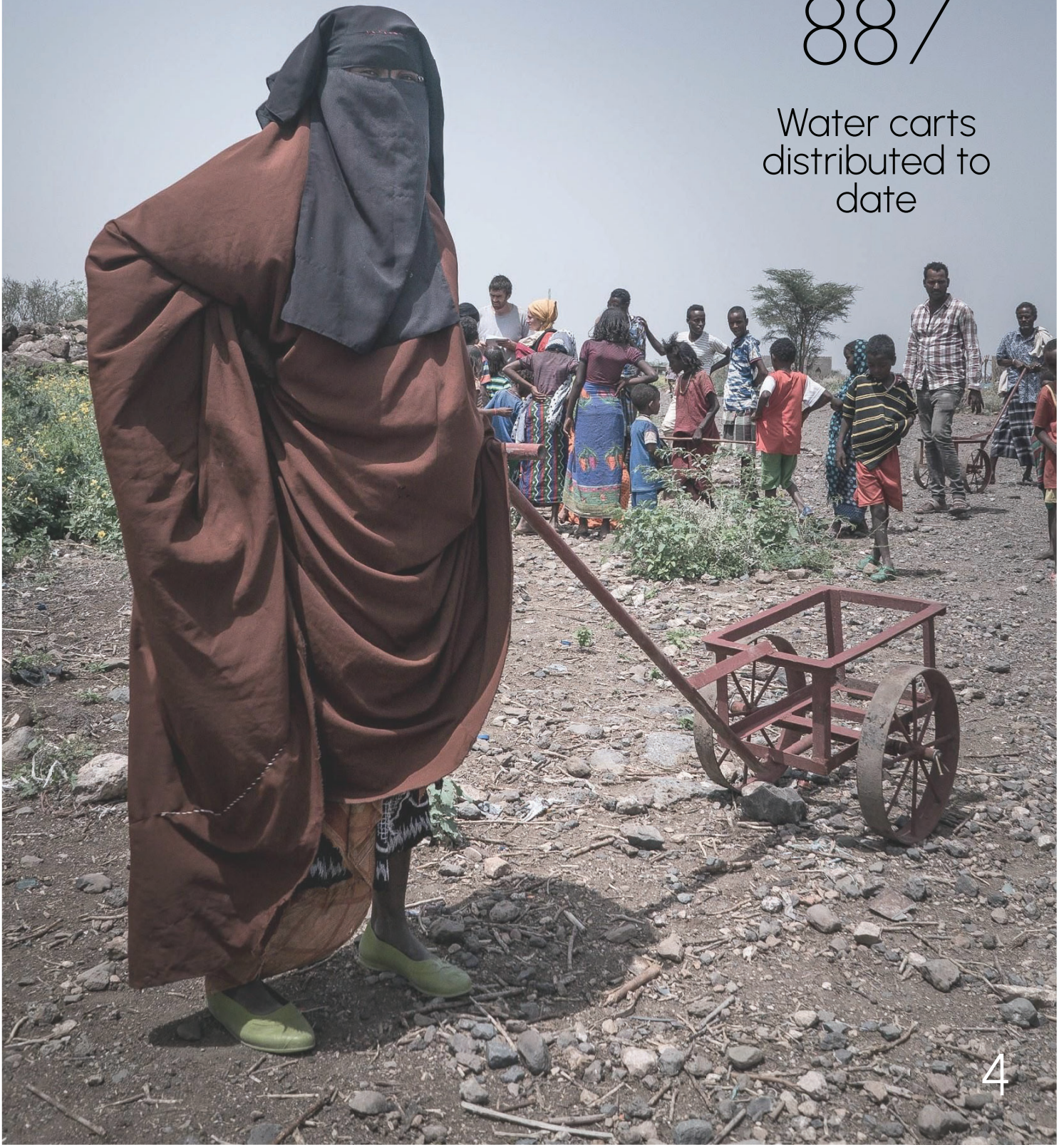
Students supported in study during 2022-2023

12

Scholarship recipients graduated since 2010

887

Water carts distributed to date





# CHAIRPERSON'S NOTE

Following on from the global Covid pandemic and ongoing political conflicts, it would be understandable for a small volunteer organisation such as Barefoot Initiative to say it's too great a challenge to continue our work when we have been unable to visit the Afar region of Ethiopia for several years. But the principles and philosophy that guide our operations mean that our physical presence is not always a necessity. Barefoot Initiative is about supporting the Afar with their own development, not directing or implementing from outside.

Because of our adherence to our principles the work has continued. Partnerships are central. I first met the majority of the Barefoot team as students in their own nursing degrees. I was in awe of their innate understanding of primary health care and community development that was culturally safe and decolonised. It is my very real privilege to still be involved in initiatives that are sustainable and life-altering, with priorities identified by the community and using approaches acceptable to the people they affect.

It is my pleasure to once again see the Annual Report highlight the many achievements of Barefoot Initiative and our partners, Waklisa and Fullife Foundation, that continue to make a difference in the most challenging of circumstances.

Dr Kerry Taylor

# HIGHLIGHTS

In summary, in 2022-23 Barefoot Initiative supported Waklisa Charity through continued partnership and mentoring, to achieve the following:

- Procurement and first tranche payment for production of 299 water carts. Carts under construction with distribution expected in August and September 2023.
- Procurement and first tranche payment 636 water filters to be distributed in August 2023.
- Coaching at household level on operation and maintenance of the water filters to 550 households who have to date received a water filter.
- Ongoing support for 7 scholarship students
- Over the duration of the scholarship project, we have now enabled Waklisa to support a total of 19 students, 12 graduated and 7 are currently studying in the fields of nursing and accountancy.
- From the total target to reach 1186 households in 8 target villages in Buri and Kalat Kabele, Waklisa is on track to reach all households with a water cart and water filter by December 2023.

" I completed my first degree in public health in Addis Ababa, and now I am working in Haruka Woreda Kusra health centre.

When I got the chance under the scholarship program, I was very happy.

Now I am married, and I have a job to provide and support for my family.

I am grateful for the support and opportunity given to me, and I am very happy."

– MOHAMED  
SEADINE  
graduated in 2020





# OUR APPROACH



Since 2004 Barefoot Initiative has worked with the Afar people on community development projects. Our approach is to listen to and support community members to become their own change-makers. We do this through capacity and knowledge sharing with our on-ground local partners where we assist with skill development, networking, training, infrastructure support, and funds, enabling people to put their own ideas into action. Learning together with the community, we use simple and appropriate technology that local partners can maintain and further any work done.

Essential to our work are the relationships that we develop with the community and all our partners. The Barefoot Initiative has been returning to the Afar regularly for over 2 decades. When we are in Ethiopia we live in the community and adapt as much as possible to the local way of life. In doing this we learn first-hand their daily challenges, share the richness of their culture, and experience the brilliance of the Afar sense of humour. This approach facilitates a relationship of mutual trust and respect.

# INTERNAL CONFLICT



Ethiopia's civil war which erupted in 2020, is being reported as the deadliest of the 21st century, with around 600,000 civilian deaths (however anecdotal evidence from the ground estimates these numbers as much higher), resulted in more than 5 million people in need of urgent food aid and the displacement of over 2 million people from their homes.

From 2021, the fighting in Tigray started to spill into Afar region, displacing thousands and creating fear amongst the population and a deepening humanitarian crisis. By November 2022, both sides agreed to a ceasefire. The ceasefire is still in place, and we hope peace and rebuilding can be sustained.

" My name is Fatuma Mohamed, and I graduated in 2015 with a bachelor in nursing, which was made possible due to the support I received from Barefoot Initiative.

Due to my family's economic situation it would not have been possible for me to get this bachelor degree without the scholarship.

I am now living back in Afar region where I am working as a nurse in Mohamed Akle Hospital.

I feel so happy to be able to serve my community in this way. I hope many more Afar girls and women will get this opportunity also."

– FATUMA  
MOHAMED



# WAKLISA



Waklisa Charity Association is a registered and licensed Ethiopian Residents Charity in accordance with the Charities and Societies Proclamation. Barefoot's involvement with Waklisa is both as a partner, and also to provide mentoring for staff in developing and implementing the organisation's key objectives. This partnership aligns with our strategic objective, which is to support Afar people to become leaders of their own change process.

The objective of Waklisa is to help Afar society improve their health, education, and environment through various development programs. Waklisa is co-founded by Abdo Abahaba, who graduated from our Scholarship Program in 2017 with a Bachelor of Public Health and a Master of Public Health, in 2021.

With the ceasefire in place, some of our Barefoot team will return to Ethiopia for the first time since the civil war to visit the communities with whom we work and spend time with Waklisa on capacity and knowledge sharing.



# FULLIFE FOUNDATION

We have continued to strengthen our partnership with Fullife foundation, and in December 2022 we signed a 12-month project agreement with the funding support for 299 water carts and 636 water filters to be distributed which will enable us to reach our target to provide a water cart and water filter to 1186 households by December 2023.

We value the collaborative way in which Fullife approaches our partnership, and we look forward to continuing and growing together.

To find out more about the Fullife Foundation, please visit [www.fullifefoundation.com.au](http://www.fullifefoundation.com.au)



# STUDENT SCHOLARSHIPS

The total number of students sponsored by the Scholarship Program to date is 19 (7 female), 12 of whom have graduated successfully. The remaining 7 students are studying nursing, pharmacy and economics.

Three of our students who are currently studying pharmacy, Mohamed Humed, Awel Mohammed and Husen Abobaker will graduate in September 2023. Two new students are expected to be selected in August 2023 to join the Scholarship Program.



"I am currently studying pharmacy in Addis Ababa.

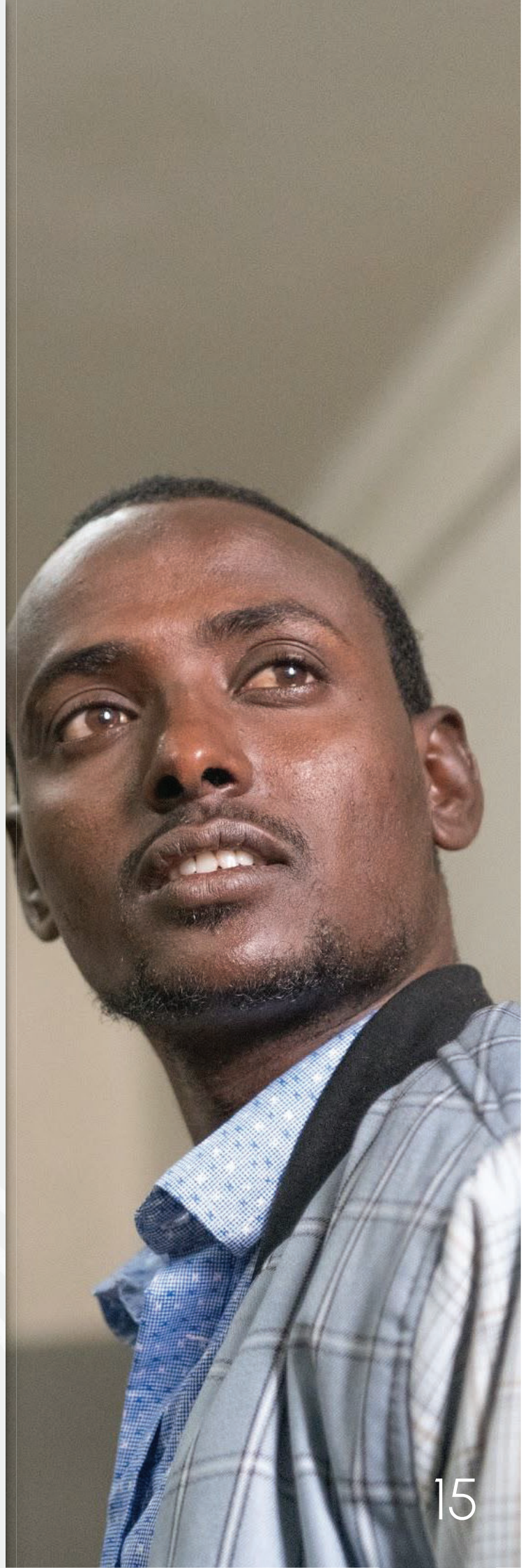
I want to say thanks to Allah, to Barefoot Initiative, and to Waklisa.

My family are pastoralists, and they had no financial capacity to support me to get a higher education.

The scholarship is a great opportunity for me and I am working hard..

By the grace of Allah, I will graduate this year and return to Afar region to work and further support my family and my community."

– AWEL  
MOHAMMED  
Current student





" When I graduated from high school I had a dream to get a higher education, but my family had no financial capacity to support my tuition and living expenses in Addis Ababa.

I was left feeling sad and confused about my future... but then I was granted a scholarship opportunity from Barefoot Initiative and Waktisa.

My family and I were happy and relieved.

I am now studying hard, and I have no worries and I am excited about my future."

– MAMINA  
MOHAMMED  
current student



# ACCESS TO SAFE WATER

One of the key objectives of Barefoot Initiative has been to improve the health and wellbeing of people living in Afar through low cost, low technology solutions that improve access to safe water.

According to the World Health Organisation (WHO) contaminated drinking water is estimated to cause up to 485,000 diarrhoeal deaths each year, and in the Afar, diarrhoeal deaths are one of the main causes of mortality in the region and have been linked to the population relying on surface water without means for purifying and making water safe for consumption.



Barefoot Initiative and Waklisa now provide a Sawyer bucket water filter with every water cart, along with household level coaching on operation and maintenance. The Sawyer filter uses a very simple design, is available in the local market and has positive user feedback from Afar households.

To reach the 1186 households in our 8 target villages in Buri and Kalat Kabele, we have to date provided 887 water carts, of which 550 have also received a water filter.

In this reporting period procurement, construction and first payments have been made for the remaining 299 water carts and 636 water filters needed for us to reach our target of 1186 households. We expect to meet this target by December 2023.

Due to increased global inflation rates, costs of steel spiked and continue to do so amongst other things. As a result the current cost of a water cart is \$235 AUD and \$110 AUD for a water filter (previously the water cart and water filter combined as a package cost \$250 AUD).





# VALUE AND OWNERSHIP

To ensure community ownership and greater sustainability of the Access to Safe Water program, community consultations and feedback meetings recommended that every household who receives a water cart and water filter will contribute 400 Ethiopian birr (approximately 5 per cent).

Families who live below the poverty income level and have a family member living with a disability are exempt from this requirement.



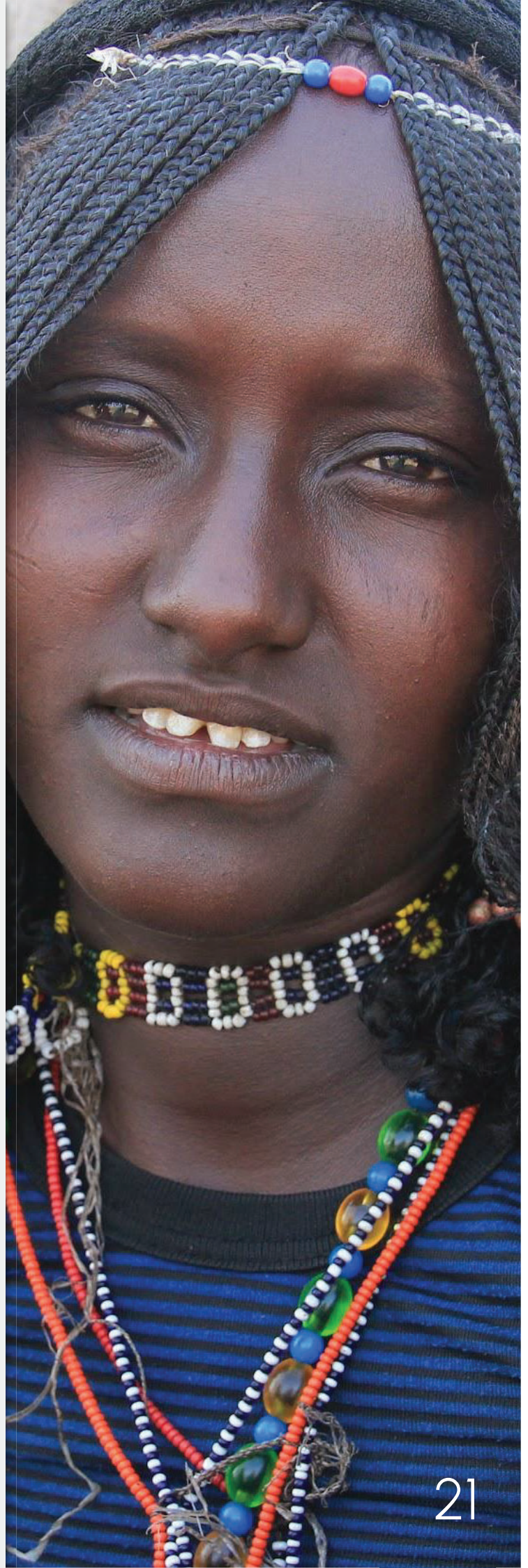
# THANKYOU

A special thank you to Fullife Foundation for your continued support and partnership which we value deeply.

A very special thanks to Abdo and Waklisa, who remain committed and on the ground and steer the work we do.

Lastly, a special thanks to all our loyal supporters, who continue to show interest in the work we do, and to donate generously, despite the multiple and growing needs and challenges around the world.

You give us hope.



# Our Team

Kerry Taylor, Chair

Scott Lindqvist, Treasurer

Kyra Marwaha, Co-managing director

Aidan Glasby, Co-managing director

Anna Fawcus

Lexi Kenneally

Zeshi Fisher



# Not-For-Profit - Annual Financial Report

Barefoot Initiative Limited  
For the year ended 30 June 2023

Prepared by Outcome Accounting Pty Ltd



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# Board of Directors Report

## Barefoot Initiative Limited For the year ended 30 June 2023

### Board of Directors Report

Your board members submit the financial report of Barefoot Initiative Limited for the financial year ended 30 June 2021.

### Board Members

The names of committee members throughout the year and at the date of this report are:

| Board Member    | Position            | Date Started  |  |  |
|-----------------|---------------------|---------------|--|--|
| Kyra Marwaha    | Director            | 27 April 2015 |  |  |
| Aidan Glasby    | Director, Secretary | 27 April 2015 |  |  |
| Scott Lindqvist | Director, Treasurer | 27 April 2015 |  |  |
| Zeshi Fisher    | Director            | 27 April 2015 |  |  |
| Anna Fawcus     | Director            | 27 April 2015 |  |  |
| Lexi Keneally   | Director            | 27 April 2015 |  |  |
| Kerry Taylor    | Director            | 06 May 2015   |  |  |

### Meetings of The Board of Directors

During the financial year, a number of committee meetings were held. Attendances by each of committee member during the year were as follows:

| Board Members Name | Number Eligible to Attend | Number Attended |
|--------------------|---------------------------|-----------------|
| Kyra Marwaha       | 5                         | 4               |
| Aidan Glasby       | 5                         | 4               |
| Scott Lindqvist    | 5                         | 0               |
| Zeshi Fisher       | 5                         | 4               |
| Anna Fawcus        | 5                         | 4               |
| Lexi Keneally      | 5                         | 4               |
| Kerry Taylor       | 5                         | 5               |

### Principal Activities

The dominant activity of the Company is to relieve poverty in the Afar Region in Ethiopia focusing on health and well being and creating sustainable projects to enable the people of the region to carry on with the work that we have commenced with ongoing support from the Company and our partners in the region and in Australia. A primary part of the support currently provided is in respect to education at a tertiary level of selected recipients from the Afar people. In addition the delivery of water carts remains an important part of our fundraising activity. We have now added water purification to our principle activities with the aim of providing healthy drinking water to families in the areas we currently support.

## Funds Held with Foreign NGO

Barefoot Initiative continues to carry funds held with Ethiopian NGO's at year end on the balance sheet as an asset. Previously funds sent to a partner NGO in Ethiopia were immediately expensed on the income and expense summary as Project Costs - Scholarship Program expenditure as that is what the funds ultimate purpose was to be. Barefoot has funds held with Waklisa Charity as at 30 June 2023. We have valued the asset in AUD at the ETB exchange rate as at 30 June 2023 being ETB0.02677. Expenditure in ETB has also been converted to AUD in the accounts as at 30 June 2023 despite having been expended at differing rates throughout the year giving rise to a foreign exchange difference. Funds held with Waklisa as at 30 June 2023 were 2,264,023.95 ETB (AUD 60,603.80). The Charity has recorded a small foreign exchange difference on those balances held as at 30 June 2023 due to fluctuations in the value of Ethiopian BIR at the times of transferring compared with end of year valuations. This does not necessarily represent a true expense as the value of the funds held in Ethiopia still have the same purchasing power in Ethiopia even though they have less value when converting back to AUD for reporting purposes.

The treatment in the year ended 30 June 2023 is consistent with the treatment in 2021 and 2022.

## Operating Result

The surplus for the financial year amounted to \$78,499.10, as per below Income & Expenditure Statement. The larger than normal surplus was due to the sum of \$60,000 from Donor Fulllife being transferred to Waklisa Charity but not yet expensed. The funds were utilised early in the 2024 financial year on the water cart project. The value of the funds were reduced this year by the foreign exchange variation on revaluation of the Ethiopian bank balance and Ethiopian expenditure through the continued commitment to water carts, water purification, and student support. The company remains endorsed as Income Tax Exempt, FBT Exempt and with GST concessions and continues to be a deductible gift recipient which has been continuous from 27 April 2015 and these concessions all remain in place as at the date of drafting these reports.

## Going Concern

This financial report has been prepared on a going concern basis which contemplates continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business. The ability of the company to continue to operate as a going concern is dependent upon the ability of the company to generate sufficient cashflows from fundraising activities and donations to meet its liabilities. The directors of the company believe that the going concern assumption is appropriate.

Signed in accordance with a resolution of the Board Of Directors on:



Aidan Glasby (Director, Secretary & Public Officer)

Date 31 / 01 / 2024



Scott Lindqvist (Director & Treasurer)

Date 31 / 01 / 2024

# Income and Expenditure Statement

## Barefoot Initiative Limited For the year ended 30 June 2023

|                                                              | 2023           | 2022          |
|--------------------------------------------------------------|----------------|---------------|
| <b>Income</b>                                                |                |               |
| <b>Donations</b>                                             |                |               |
| Donations - Donation Boxes                                   | 408            | 440           |
| Donations for Specific Student Support                       | -              | 17,066        |
| <b>Donations for Water Cart Project</b>                      |                |               |
| Donations for Water Cart Project - Fullife Foundation        | 152,982        | 40,000        |
| Donations for Water Carts                                    | -              | 140           |
| <b>Total Donations for Water Cart Project</b>                | <b>152,982</b> | <b>40,140</b> |
| Donations from Regular Donors                                | 6,690          | 6,345         |
| Donations Received for Deductible Causes - General Donations | 5,629          | 24,078        |
| Membership Subscriptions(265)                                | 260            | 108           |
| Donations for Pharmacy Students - Fullife Foundation         | 14,502         | 11,204        |
| <b>Total Donations</b>                                       | <b>180,471</b> | <b>99,381</b> |
| <b>Other Revenue</b>                                         |                |               |
| Interest Income                                              | 1,329          | 190           |
| <b>Total Other Revenue</b>                                   | <b>1,329</b>   | <b>190</b>    |
| <b>Total Income</b>                                          | <b>181,800</b> | <b>99,571</b> |
| <b>Gross Surplus</b>                                         | <b>181,800</b> | <b>99,571</b> |
| <b>Expenditure</b>                                           |                |               |
| <b>Direct Project Costs</b>                                  |                |               |
| Project Costs - General                                      | 16,844         | -             |
| Project Costs - Scholarship Progam                           | 22,551         | 16,892        |
| Project Costs - Water Carts                                  | 60,025         | 186           |
| Project Costs - Fullife Watercarts & Filters                 | 373            | 56,498        |
| Project Costs - Emergency Food Support                       | -              | 6,500         |
| <b>Total Direct Project Costs</b>                            | <b>99,793</b>  | <b>80,076</b> |
| <b>Other Operating Costs</b>                                 |                |               |
| Bank Fees                                                    | 75             | 150           |
| Bank Merchant Fees                                           | 450            | 466           |
| Forex +/- variations on ETB balances                         | 1,555          | 132           |
| Insurance                                                    | 997            | 928           |
| Materials & Supplies                                         | -              | 174           |
| Postage                                                      | 48             | 12            |
| Website costs                                                | 383            | 303           |
| <b>Total Other Operating Costs</b>                           | <b>3,508</b>   | <b>2,165</b>  |
| <b>Total Expenditure</b>                                     | <b>103,301</b> | <b>82,241</b> |

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

|                                                                      | 2023          | 2022          |
|----------------------------------------------------------------------|---------------|---------------|
| <b>Current Year Surplus/ (Deficit) Before Income Tax Adjustments</b> | <b>78,499</b> | <b>17,330</b> |
| <b>Current Year Surplus/(Deficit) Before Income Tax</b>              | <b>78,499</b> | <b>17,330</b> |
| <b>Net Current Year Surplus After Income Tax</b>                     | <b>78,499</b> | <b>17,330</b> |

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

# Assets and Liabilities Statement

## Barefoot Initiative Limited As at 30 June 2023

|                                             | NOTES | 30 JUN 2023    | 30 JUN 2022   |
|---------------------------------------------|-------|----------------|---------------|
| <b>Assets</b>                               |       |                |               |
| <b>Current Assets</b>                       |       |                |               |
| <b>Cash and Cash Equivalents</b>            |       |                |               |
| Barefoot Initiative S5                      |       | 43,992         | 50,063        |
| Barefoot Police CU S1 account               |       | 60,730         | 22,618        |
| AUD PayPal                                  |       | 1,203          | 13,189        |
| Funds held in Ethiopian Currency & Accounts |       | 60,734         | 2,289         |
| <b>Total Cash and Cash Equivalents</b>      |       | <b>166,659</b> | <b>88,159</b> |
| <b>Total Current Assets</b>                 |       | <b>166,659</b> | <b>88,159</b> |
| <b>Total Assets</b>                         |       | <b>166,659</b> | <b>88,159</b> |
| <b>Net Assets</b>                           |       | <b>166,659</b> | <b>88,159</b> |
| <b>Member's Funds</b>                       |       |                |               |
| <b>Capital Reserve</b>                      |       |                |               |
| Current Year Earnings                       |       | 78,499         | 17,330        |
| Retained Earnings                           |       | 53,648         | 36,318        |
| <b>Total Capital Reserve</b>                |       | <b>132,147</b> | <b>53,648</b> |
| <b>Other Reserves</b>                       |       |                |               |
| Sum Received from Prior Association         |       | 34,511         | 34,511        |
| <b>Total Other Reserves</b>                 |       | <b>34,511</b>  | <b>34,511</b> |
| <b>Total Member's Funds</b>                 |       | <b>166,659</b> | <b>88,159</b> |

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

# Notes to the Financial Statements

## Barefoot Initiative Limited For the year ended 30 June 2023

### 1. Summary of Significant Accounting Policies

The financial statements have been prepared as special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Corporations Act 2001 and to meet the needs of the Board of Directors. The board has determined that the company is not a reporting entity because there are no users dependent on general purpose financial statements. .

The financial statements have been prepared on a cash basis and are based on historic costs and do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements. The Board has determined that those policies are appropriate to meet their needs.

#### Income Tax

The Company continues to be endorsed as an income tax exempt charity.

#### Property, Plant and Equipment (PPE)

The company continues to be supported on 100% volunteer basis and personal assets are utilized by the volunteers rather than purchasing equipment with charity funding.

#### Impairment of Assets

No assets requiring the application of any impairment are owned or held by the charity apart from cash balances held in Ethiopia which do have a Forex variation applied to value them in AUD at year end.

#### Employee Provisions

The Company currently operates on an entirely volunteer basis and no wages are currently paid or accounted for. Therefore no provision is made for any liability for employee benefits arising from services rendered by employees to the end of the reporting period.

#### Provisions

Where appropriate or required, provisions are recognised when the Company has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that out flow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

#### Cash on Hand

Cash on hand includes cash on hand in Australia and held by partner charities in Ethiopia, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less. Cash held in Ethiopian bank accounts are valued in AUD for the purpose of reporting only and do not represent a reduction in purchasing power within Ethiopia where the funds will be used.

#### Revenue and Other Income

Revenue in all forms is measured as and when it is received in cash in the bank accounts.

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These notes should be read in conjunction with the attached compilation report.

Interest revenue is recognized when received in the bank accounts.

Grant and donation income is recognized when the entity obtains control over the funds, which is generally at the time of receipt.

If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

### **Goods and Services Tax (GST)**

The Company has been granted GST concessions in line with its tax concessions granted from 27 April 2015 and therefore there is no GST to account for in respect to the activities of the company.

### **Financial Assets**

Investments in financial assets are initially recognised at cost, which includes transaction costs, and are subsequently measured at fair value, which is equivalent to their market bid price at the end of the reporting period. Movements in fair value are recognised through an equity reserve.

### **Accounts Payable and Other Payables**

The Charity operated on a cash basis and as such has no payables of any kind.

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These notes should be read in conjunction with the attached compilation report.



## Movements in Equity

### Barefoot Initiative Limited For the year ended 30 June 2023

|                                  | 2023           | 2022          |
|----------------------------------|----------------|---------------|
| <b>Equity</b>                    |                |               |
| Opening Balance                  | 88,159         | 70,829        |
| <b>Increases</b>                 |                |               |
| Surplus/(Deficit) for the Period | 78,499         | 17,330        |
| <b>Total Increases</b>           | <b>78,499</b>  | <b>17,330</b> |
| <b>Total Equity</b>              | <b>166,659</b> | <b>88,159</b> |

# True and Fair Position

## Barefoot Initiative Limited For the year ended 30 June 2023

### Annual Statements Give True and Fair View of Financial Position and Performance of the Company<sup>3</sup>

We, Scott Lindqvist (Director & Treasurer), and Aidan Glasby (Director, Secretary & Public Officer), being members of the Board of Directors of Barefoot Initiative Limited, certify that –

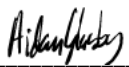
The statements attached to this certificate give a true and fair view of the financial position and performance of Barefoot Initiative Limited during and at the end of the financial year of the association ending on 30 June 2023.

Signed:  \_\_\_\_\_

Scott Lindqvist

Director

Dated: 31 / 01 / 2024

Signed:  \_\_\_\_\_

Aidan Glasby

Director

Dated: 31 / 01 / 2024

# Certificate By Members of the Board

**Barefoot Initiative Limited**

**For the year ended 30 June 2023**

I, Scott Lindqvist (Director & Treasurer) of 80 Childers Street, NORTH ADELAIDE, SA, 5006 certify that:

1. I attended the directors meeting of the company where the accounts were tabled for approval.
2. The financial statements for the year ended 30 June 2023 were submitted to the board of directors of the company for inclusion in a circular to members in place of the holding of an annual general meeting of members.

Signed:



Dated: 31 / 01 / 2024

# Compilation Report

## Barefoot Initiative Limited For the year ended 30 June 2023

Compilation report to Barefoot Initiative Limited.

We have compiled the accompanying special purpose financial statements of Barefoot Initiative Limited, which comprise the asset and liabilities statement as at 30 June 2023, income and expenditure statement, the statement of Assets & Liabilities, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1.

### The Responsibility of the Board Member's

The Directors of Barefoot Initiative Limited are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that financial statements were prepared.

### Our Responsibility

On the basis of information provided by the partners we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in Note 1 to the financial statements and APES 315 *Compilation of Financial Information*.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants*.

### Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the committee who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

### Independence

We are not independent of Barefoot Initiative Limited because *one of the two directors of Outcome Accounting Pty Ltd is also one of the seven directors of Barefoot Initiative Ltd and also holds the office of Treasurer of Barefoot Initiative Ltd. Outcome Accounting Pty Ltd gains no financial benefit from Barefoot Initiative Limited.*



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Outcome Accounting Pty Ltd

Scott Lindqvist

Dated: 30 / 01 / 2024

# BAREFOOT INITIATIVE

Certificate of Registration  
27 April 2015  
ACN 605 504 514  
Company Limited by  
Guarantee and a public  
company.

Registered with Australian  
Charities and Not-for-profit  
Commission (ACNC)  
27 April 2015

ABN 48 605 504 514

Registered Office  
C/- Outcome Accounting  
Suite 23, 168 Melbourne St.  
North Adelaide 2005  
South Australia

Postal Address  
5 Stephenson Street  
Mount Barker SA 5251  
[www.barefootinitiative.org](http://www.barefootinitiative.org)  
[kyra@barefootinitiative.org](mailto:kyra@barefootinitiative.org)

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