



Annual Report 2023 - 2024



Photo 1: Food distribution in Gaza.

ACN 627 532 790

NSW Charitable Fundraising Authority: CFN 20511
QLD Charity Registration: CH3219
ACNC Registered as a Public Benevolent Institution
<https://operationhopeaustralia.com>



Report from Chairwoman

Financial Year 1 July 2023 – 30 June 2024

We have reached our 6th year as a registered charity and continue to support life giving and sustainable projects to those in need in the Middle East.

It is with sincere thanks to you, our generous donors, that we continue our work and have expanded our reach into Gaza.

From early 2017 until December 2023 our sole focus was to support the hundreds of thousands of Refugees and Displaced people in Kurdistan.

Thousands of these families remain residents in refugee camps in Kurdistan. For the last 9 years conditions have changed very little. The refugee families swelter in the tents in the hot summers and endure flooding and snow in the winter.

We have continued to support The Garden of Hope by Springs of Hope Foundation in Shariya camp, and the Winterisation Project organised by The Lotus Flower in 3 refugee camps closer to the Syrian border. See below for photos of these important projects.

By February 2024 our focus was redirected to Gaza and we wrestled with how we could provide any form of assistance to the so very many families as the war intensified. Millions of Palestinians have been displaced, thousands are dehydrated and malnourished; others widowed or orphaned; many women and children injured and suffering life altering conditions. The genocide¹ has wiped out lives including emergency workers, doctors, teachers, homes, schools, infrastructure and hospitals and medical clinics.

We were invited to partner with NGO Refugee Biryani and Bananas (RBB) who in February and March 2024 were able to purchase food and aid in Egypt to transport and distribute to the families in Gaza. Support for this project was amazing and within a short number of months we had raised and remitted \$A40,000 to support the work.

Tragically in early May 2024, the Rafah Border was closed by Israeli Defence Forces resulting in an almost complete shutdown of any transport of food and aid into Gaza. Not to be defeated, our partner, RBB, provided funds to trusted volunteers and family members in Gaza. These volunteers, frequently risking their own lives, started a food purchase and distribution project reaching thousands of families. See photos and comments below for these life-saving projects.

Operation Hope's continuing support is sought by non-government organisations working in the Middle East. We have made the decision to direct all our funding to continue our partnership with RBB to ensure the ongoing supply of food and aid in Gaza.

¹ The UN describes the sustained assault on Gaza by Israel as genocide. [UN News 26 March 2024](#)

Over the past financial year 1 July 2023 – 30 June 2024 our projects have included:

Garden of Hope, Shariya Camp

Youth, Widows, and their children are still being held by ISIS (predominantly in Syria). Upon their rescue and release many are transported and housed in Shariya Refugee Camp.

Our project supporting The Garden of Hope through a partnership with the NGO Springs of Hope continues. Springs of Hope are contracted to provide education, medical and humanitarian aid to these rescued Yazidi's.

In past years we have supported the Garden of Hope by purchasing fruit trees and organising for the building of a pergola to provide a large area of shade. In November 2023 we were able to send a further \$A11,000 which was used to purchase a handheld cultivator and a small tractor. Both pieces of equipment have been used frequently in the Garden of Hope and the Equine Therapy Centre.

The garden is:

- A place of tranquillity and peace especially for the women and children who have spent time in ISIS captivity
- A place of Health, Nutritional & Agricultural Education for the students
- A safe space for the small children to have classes
- an inviting space where rehearsals, cultural activities and events have made it the hub of the campus
- A place where seeds grow and are harvested and given freely to those in need – the families released from ISIS captivity, the widows and orphans, the aged, the poor - in fact it is believed that every family in the camp of 45,000 people have received a bag of fruit or vegetables since the garden began in 2020.





Surgery for a displaced child

In late January 2024 we were invited to assist in the surgery of a displaced child in the Shariya camp. We were able to allocate close to \$A500 to this urgent case and the child was successfully operated on and received the lifesaving surgery they required. For privacy reasons we are not showing any photos.

Our 2023 Christmas Appeal for the Winterisation Project

We continued to provide funds to NGO the Lotus Flower to support their winterisation project that falls over our Christmas period. Each year thousands of vulnerable children are dressed individually in new winter jackets and socks. The Lotus Flower has a very strict tender and contract process with local businesses to ensure that the money is used to the best advantage both in terms of quality and quantity. In early January 2024 we sent \$6,500 which brought so much joy, thanks and warmth into these children's lives.



Supporting Gaza

Partnering with NGO Refugees Biryani and Bananas (RBB) has provided food, and aid for the refugees and displaced families in Gaza.

The food and aid project started with RBB successfully sending 2 packed semi-trailers from Egypt into Gaza via the Rafah border. Miraculously, every part of the project was successful, and many families received food and personal health products.

By May the situation had changed and so food had to be purchased in Gaza by trusted volunteers and family members of RBB who went to the markets and purchased vegetables, cooking oil and sugar. The vegetables were weighed and bagged into bags that were distributed along with cooking oil and sugar.



I give my heartfelt thanks my Directors, Secretary, Auditor and volunteers for the continuing support.

Finally, but most importantly, I give my heartfelt thanks to our numerous sponsors and generous donors who provide the financial means for us to continue our work supporting refugees and displaced people in the Middle East.

A handwritten signature in blue ink that reads "E Henley". The signature is written in a cursive, flowing style.

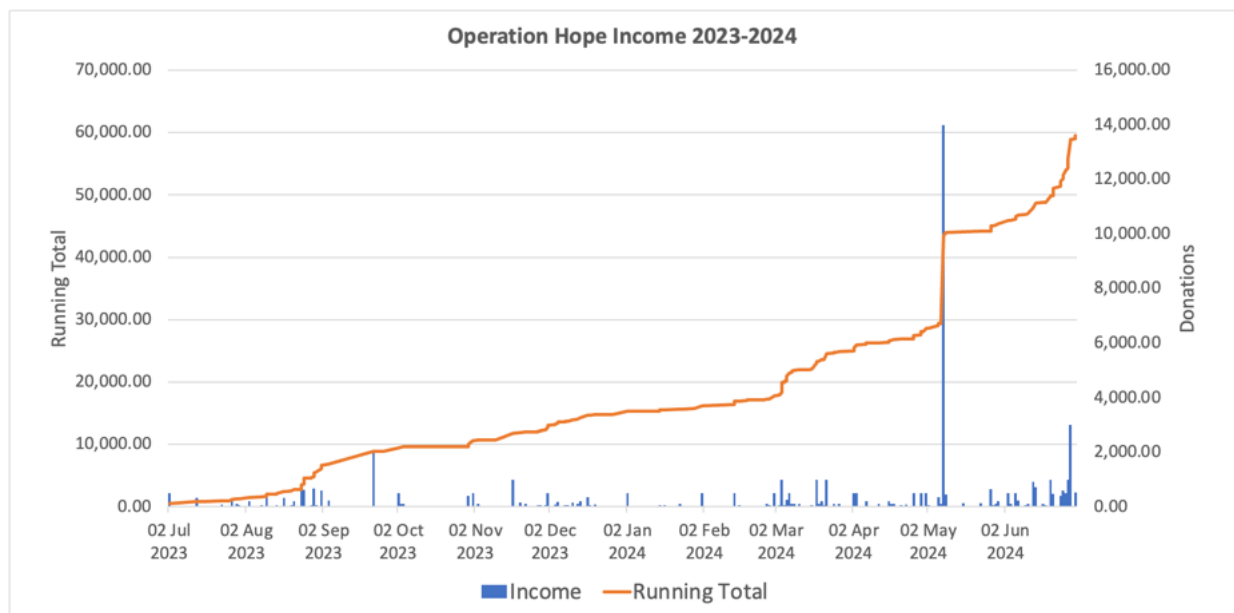
Erica Henley
Chairwoman
Operation Hope Australia Ltd
July 2024

Income Through the Year

Income increased significantly in the latter part of the year after we focused on the situation in Gaza. Exposure of the injustice in Gaza resulted in a significant financial response from many donors.



This version of the graph shows the individual and accumulated donations through the year indicating when the large increases occurred.



Annual Report

Operation Hope Australia Ltd

30 June 2024

Prepared by Mike Jones

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Compilation Report

Operation Hope Australia Ltd For the year ended 30 June 2024

We have compiled the accompanying special purpose financial statements of Operation Hope Australia Ltd, which comprise the balance sheet as at 30 June 2024, the profit and loss for the year then ended, 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.

1. Director's Responsibility

The directors of Operation Hope Australia Ltd are solely responsible for the information contained in the special purpose financial statements and have determined that the significant accounting policies adopted as set out in Note 1 to the financial statements are appropriate to meet their needs and for the purpose that the financial statements were prepared.

2. Our Responsibility

On the basis of information provided by the directors of Operation Hope Australia Ltd, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies adopted as set out in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the directors provided, in compiling the financial statements. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

The special purpose financial statements were compiled exclusively for the benefit of the directors of Operation Hope Australia Ltd. We do not accept responsibility to any other person for the contents of the special purpose financial statements.



Mike Jones CA. B.Com. (Acc)

Date of Report

6 December 2024

Directors Declaration

Operation Hope Australia Ltd For the year ended 30 June 2024

The directors have determined that the company is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

The directors of the company declare that:

1. The financial statements and notes, as set out herein present fairly the company's financial position as at 30 June 2024 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements; and
2. In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors:

Director: Erica Henley

Dated this _____ day of _____ 2024

Profit and Loss

Operation Hope Australia Ltd For the 12 months ended 30 June 2024

	2024	2023
Trading Income		
Donations	47,516.53	21,261.54
Etsy Sales	-	30.65
Raffle Ticket Sales	105.00	-
Sales	-	419.07
Sales - Mother's Day 2023	-	445.93
Sales of Goods	2,630.99	30.00
Sales of Xmas Decorations	730.00	1,023.50
Square Discounts	(160.00)	-
Square Sales	5,660.00	2,145.20
Square Shipping/Delivery Fee Revenue	48.63	-
Ticket Sales, Input Taxed	5,850.01	-
Total Trading Income	62,381.16	25,355.89
Cost of Sales		
Cost of Goods - Mother's Day 2023	-	872.92
Cost of Goods Sold	2,021.64	-
Cost of Goods Sold - M.Day Fair 2023	(77.73)	51.30
Materials for Xmas Decorations	-	635.09
Total Cost of Sales	1,943.91	1,559.31
Gross Profit	60,437.25	23,796.58
Operating Expenses		
Advertising	657.27	-
Bank Fees	192.00	-
Construction	-	6,200.00
Donations to Charitable Orgs - Clothing	6,500.00	12,000.00
Donations to Charitable Orgs - Infrastructure	10,808.00	1,912.00
Donations to Charitable Orgs - Other	28,000.60	-
Fund Raising Costs	2,904.07	-
Medical Ops and Treatments	491.03	-
Other Supplies GST Incl.	-	47.27
PayPal Fees	97.91	35.22
Printing & Stationery	-	116.73
Refunds	(15.00)	-
Square Fees	79.15	41.37
Stripe Fees	414.32	172.13
Subscription Services	818.00	548.00
Total Operating Expenses	50,947.35	21,072.72
Net Profit	9,489.90	2,723.86

Notes

This statement is to be read in conjunction with the Notes to the Financial Statements and the accompanying Compilation Report.

Balance Sheet

Operation Hope Australia Ltd As at 30 June 2024

	30 JUNE 2024	30 JUNE 2023
Assets		
Bank		
AUD PayPal	1,460.40	486.70
Operation Hope	11,235.86	3,597.84
Stripe AUD	1,129.41	385.49
Total Bank	13,825.67	4,470.03
Total Assets	13,825.67	4,470.03
Liabilities		
Current Liabilities		
GST	(204.71)	(70.46)
Rounding	(0.01)	-
Total Current Liabilities	(204.72)	(70.46)
Total Liabilities	(204.72)	(70.46)
Net Assets	14,030.39	4,540.49
Equity		
Current Year Earnings	9,489.90	2,723.86
Retained Earnings	4,540.49	1,816.63
Total Equity	14,030.39	4,540.49

Notes

This statement is to be read in conjunction with the Notes to the Financial Statements and the accompanying Compilation Report.

Notes to the Financial Statements

Operation Hope Australia Ltd For the year ended 30 June 2024

1. Statement of Significant Policies

The directors' have prepared the financial statements on the basis that the company is a non-reporting entity because there are no users dependent on general purpose financial reports. This financial report is therefore a special purpose financial report that has been prepared in order to meet the needs of members.

The financial report has been prepared in accordance with the significant accounting policies disclosed below which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with the previous period unless stated otherwise.

The financial statements have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. The accounting policies that have been adopted in the preparation of this report are as follows:

1. Income Tax

The company is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

2. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

3. Revenue and Other Income

Revenue is measured at the value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue. Interest revenue is recognised using the effective interest rate method, which, for floating rate financial assets, is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established. Revenue recognition relating to the provision of services is determined with reference to the stage of completion of the transaction at reporting date and where outcome of the contract can be estimated reliably. Stage of completion is determined with reference to the services performed to date as a percentage of total anticipated services to be performed. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent that related expenditure is recoverable. All revenue is stated net of the amount of goods and services tax (GST).

4. Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

Auditors Report

Operation Hope Australia Ltd For the year ended 30 June 2024

We have audited the accompanying financial report, being a special purpose financial report, of Operation Hope Australia Ltd, which comprises the balance sheet as at 30 June 2024, and the profit and loss for the year then ended, a summary of significant accounting policies, other explanatory notes and the directors' declaration.

1. The Responsibility of the Directors for the Financial Report

The directors of the company are responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial report are appropriate to meet the financial reporting requirements of the company's constitution and are appropriate to meet the needs of the members. The directors' responsibilities also includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

2. Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

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

The financial report has been prepared for distribution to members for the purpose of fulfilling the directors' financial reporting under the company's constitution. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

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

3. Independence

In conducting our audit, we have complied with the independence requirements of the Australian professional ethical pronouncements.

4. Auditor's Opinion

In our opinion, the financial report presents fairly, in all material respects the financial position of Operation Hope Australia Ltd as at 30 June 2024 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements.