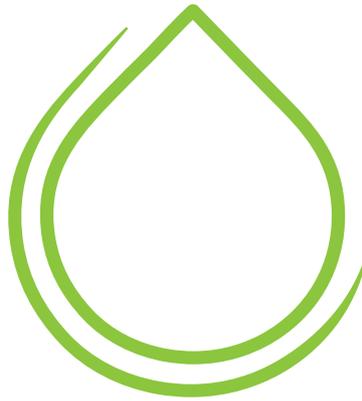




AUSTRALIA'S  
TRUSTED  
-CHARITY-







**maa**

**AUSTRALIA'S  
TRUSTED  
-CHARITY-**

---

[maainternational.org.au](http://maainternational.org.au)

1800 100 786



# CONTENTS

Chairperson's Message **05**

---

Mission, Vision, Values **07**

---

2021 Review **08**

---

Project Delivery **14**

---

Governance **34**

---

Financial Report **44**

---



# CHAIRPERSON'S MESSAGE

Assalamu-alaykum Wa Rahmatullahi  
Wabarakatuhu

In the name of Allah, the Most Merciful  
the Most Beneficent.

Welcome to our annual report for 2021.  
Alhumdulillah, MAA has completed an  
immensely fruitful year and it is an  
honour and privilege to reflect on the  
achievements of the past 12 months.

MAA continues to help eradicate  
ongoing poverty, misery and  
hopelessness even in the challenging  
times we live in, thanks to our donors  
and supporters. Despite lockdowns  
and difficulties, we worked through  
the global pandemic and adapted  
to the changing conditions with  
dedication and commitment to help  
those in need.

Some of the highlights of our work  
in 2021 included providing COVID-19  
Relief in Australia and overseas, even  
as the pandemic spread far and wide.  
We also distributed emergency aid to  
several countries in Asia and Africa  
including in Afghanistan, Palestine,  
Pakistan, Somalia, India and for  
Syrian & Uyghur Refugees. MAA also  
executed several other projects in  
the areas of Water Aid, Orphan Aid,  
Ramadan and Qurban.

We thank all our donors who continued  
their generosity towards those less  
fortunate, making a huge difference  
to the lives of so many beneficiaries,

their vulnerable families and  
communities.

My sincere thanks also go out to  
MAA's CEO, Ayman Eldemallawy, for  
his leadership, inspiration and hard  
work, and to Sheikh Abdel Moez for  
ensuring we are Shariah-compliant.  
I would also like to thank our staff  
and the Board of Directors for the  
commitment and professionalism  
they bring to the organisation.

We ask Allah (SWT) to accept our  
collective efforts, and to always guide  
and protect MAA and our supporters  
as we look forward to the year ahead,  
Insha-Allah (Ameen).

May we all continue to serve humanity.

Jazakum Allahu Khayran.



**Madenia Abdurahman**

MAA International | Chairperson



## MISSION

To respond to global emergencies in an efficient manner.

To break the cycles of endemic poverty by undertaking smart, ethical, and sustainable solutions that matter.

To restore dignity to the lives of those who have lost everything by promoting the protection of Human Rights.

To bring humanity closer together for global peace and harmony, demonstrating the true Australian Islamic identity.

To bring sustainability to both beneficiaries and MAA.

## VISION

To be the essential NGO to our stakeholders, through delivering trustworthy, efficient, smart, impactful and sustainable humanitarian programmes.

## VALUES



### TRUSTWORTHY

Trusted through Sincerity, Transparency and Accountability in everything we do.



### EFFICIENT

Efficiency through lowering overheads, by adopting world-class methodologies and frameworks.



### SMART

Undertaking Smart projects that make a difference.



### IMPACTFUL

A value that springs from the beautiful Islamic values of Mercy, Peace and Excellence.



### SUSTAINABLE

Focusing on humanitarian programmes that make a Sustainable difference.

# WHERE WE WORK

# 25

## COUNTRIES

 **\$20.65 M**  
AMOUNT RAISED

 **4,015,439**  
TOTAL BENEFICIARIES

PROJECT  
DISBURSEMENT **\$18,856,402**





**PAKISTAN/  
AFGHAN REFUGEES**

**INDIA**

**ROHINGYA/  
BANGLADESH**

**YEMEN**

**SOMALIA  
ETHIOPIA**

**SRI LANKA**

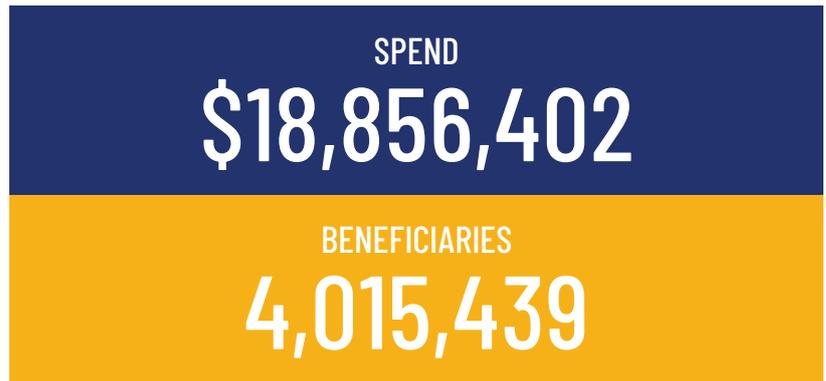
**CAMBODIA**

**INDONESIA**

**AUSTRALIA**

**VANUATU**

**FIJI**



### GROSS ADMIN %

The **Gross Admin ratio** is defined as the total cost of all of the expenses (excluding the direct cost of project distribution), presented as a percentage of the total revenue.

### ADMIN COST %

The **Administration & Accountability Ratio** is defined as the total amount spent on administration and accountability activities presented as a percentage of the total revenue.

### REVISED ADMIN COST %

The **Revised Admin Cost** is defined as the balance of the admin cost, after the direct donation contribution made by the donor towards admin.

### MARKETING & FUNDRAISING RATIO %

The **Marketing & Fundraising Ratio** is defined as the cost of fundraising e.g. printing, advertising, media production, cost of collecting donations, skill hire etc., divided by the total revenue.

### PROJECT DISTRIBUTION RATIO %

**Project disbursements** are total direct and indirect cost related to the project disbursements in the field. This includes cost of skill hire, distribution, logistics, labour hire, packaging etc., divided by the total revenue.



# SPEND AND NUMBER OF BENEFICIARIES BY FUND

## PROJECTS

 QURBAN

 EMERGENCY

 RAMADAN

 ORPHAN

 WATER

 HEALTH

 EDUCATION

 AQEEQAH

 FOOD

 SUSTAINABLE DEVELOPMENT

 SHELTER\*

TOTAL

\*This spend represents an operational expense to manage previous projects and hence has no beneficiaries

SPEND	BENEFICIARIES
\$2,985,435	239,683
\$10,259,553	3,180,504
\$963,178	176,928
\$2,857,535	84,399
\$1,076,201	262,800
\$140,546	7,000
\$7,823	1,000
\$180,854	35,875
\$303,577	26,836
\$50,776	414
\$30,923	-
<b>\$ 18,856,402</b>	<b>4,015,439</b>



## QURBAN

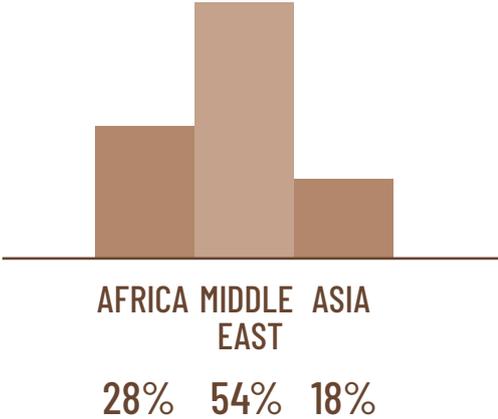
Qurban is MAA's primary humanitarian Food Aid programme. Traditionally, livestock is sacrificed at the point of distribution and fresh meat is given to the beneficiaries immediately. However, MAA also packs Qurban meat in sustainable, long-shelf-life packages that can be distributed where electricity and refrigeration are absent.

Our focus is to deliver Qurban Food Aid to the most vulnerable people, including widows, orphans, the elderly, internally displaced people, refugees and the poor.

**SPEND**  
**\$2,985,435**

**BENEFICIARIES**  
**239,683**

### DISTRIBUTION





## CASE STUDY

Mrs. Ihsan's husband passed away in Ramadan 2021, leaving her a widow with two daughters and a son. One of her daughters is mentally challenged. Her husband was a labourer and she used to earn an income doing domestic work.

After his death, things became very hard for her and her young family, and to top it off, due to Covid-19 business had slowed down everywhere and there was no work available.

Mrs. Ihsan was very happy and grateful when the MAA Team arrived at her door to deliver some meat during Qurban. It was a source of some happiness for their family during Eid, and she prayed that God blesses the hands that provided for her and many other families during this difficult period.



## EMERGENCY

When disaster strikes, it is essential that help and relief aid arrive as quickly as possible. MAA leverages the skills, resources, networks and geographical coverage of our field offices and local NGO partners to provide quick, effective, and efficient assistance and humanitarian aid during disasters.

### Operational Ethos:

During Emergencies, MAA's operational ethos is based on a holistic humanitarian and development assistance cycle of:

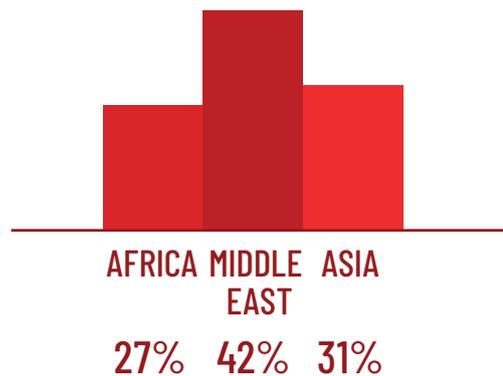
**Relief:** Provide immediate emergency assistance.

**Recovery:** Rehabilitate broken lives.

**Rebuild:** Invest in long-term community development.



### DISTRIBUTION



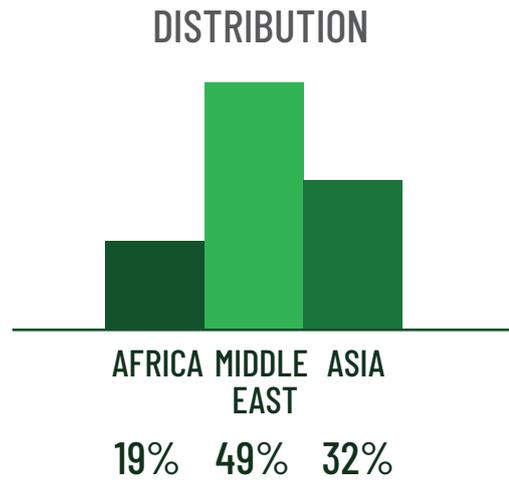
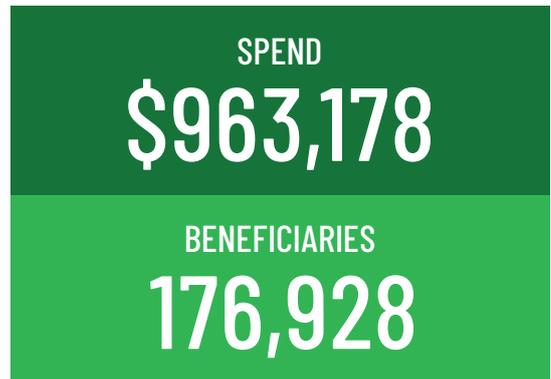




## RAMADAN

MAA's Ramadan programme has evolved over the years to deliver more than just essential Food Aid to poor and needy people around the world during the blessed month of fasting. MAA has now focussed its efforts on expanding the Ramadan distribution to include Income Generating Gifts to beneficiaries to help them break the cycle of poverty.

The Ramadan programme covers families and individuals who are socially, financially, economically, and culturally disadvantaged and distressed. Whilst focusing on the poor and needy, we also focus on widows, orphans, the disabled, destitute, and the elderly.





## CASE STUDY

Muhammad lives in Muzaffarabad district of Jammu and Kashmir. Despite living in abject poverty, he has spent his life serving his mother, and she has always prayed for him - her 'special child' who works hard to support their family and to cover their monthly expenses.

Muhammad has also lost one of his beloved sisters who helped raise him when he was a child, and fondly remembers her through poems he sings in her memory. Despite not having sufficient food for Ramadan, Muhammad was full of smiles when we surveyed his case and was absolutely delighted when he learnt that we would be supporting him with food during the holy month. He prayed for the donors of the Ramadan project.



## ORPHAN AID

MAA's Orphan Aid programme is designed to address the basic needs of orphans and improve their lives in a way that respects the customs and traditions of the countries in which they reside.

The programme supports the orphan's health and educational needs, provides them with food, accommodation and clothing as well as takes care of their medical needs.

### Operational Ethos:

Our Orphan Aid programme provides quality assistance to orphans regardless of their race, creed, or gender. Every effort is made to ensure that they receive the basic necessities of life.



### DISTRIBUTION







## WATER

MAA believes that everyone should have access to clean water. This underpins all other aspects of development. Unfortunately, more than a billion people lack access to safe drinking water today.

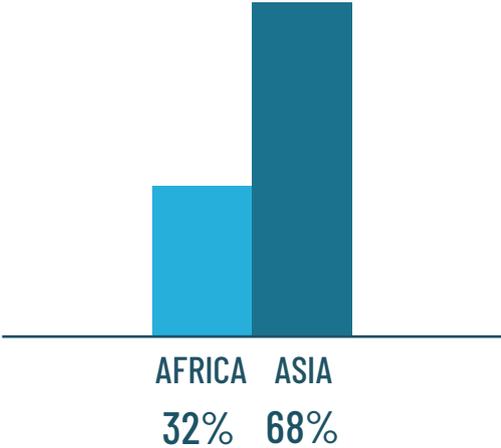
Our WASH programmes include building Community Water Systems, Boreholes, Deep Water Wells and Shallow Water Wells besides building Latrines and Bathrooms.

### Operational Ethos:

Our Water and Sanitation programmes incorporate building infrastructure, improving sanitation, and developing hygiene awareness.



### DISTRIBUTION





WATER WELLS

1280  
SHALLOW

125  
SEMI DEEP

45  
DEEP



BORE HOLE - POWERED

1



WATER SYSTEMS

55



## HEALTH

Without good health, the survival and economic self-sufficiency of individuals, and their communities, are in jeopardy. Today, the exorbitant costs involved have made even basic medical treatment inaccessible to the poor and needy.

MAA's Health and Medical programmes include providing Emergency Medical Aid as well as developing long-term health initiatives, such as training doctors, providing medical equipment for camps and hospitals and developing health awareness programmes.

### Operational Ethos:

Our aim is to provide primary healthcare facilities and prevention of disease

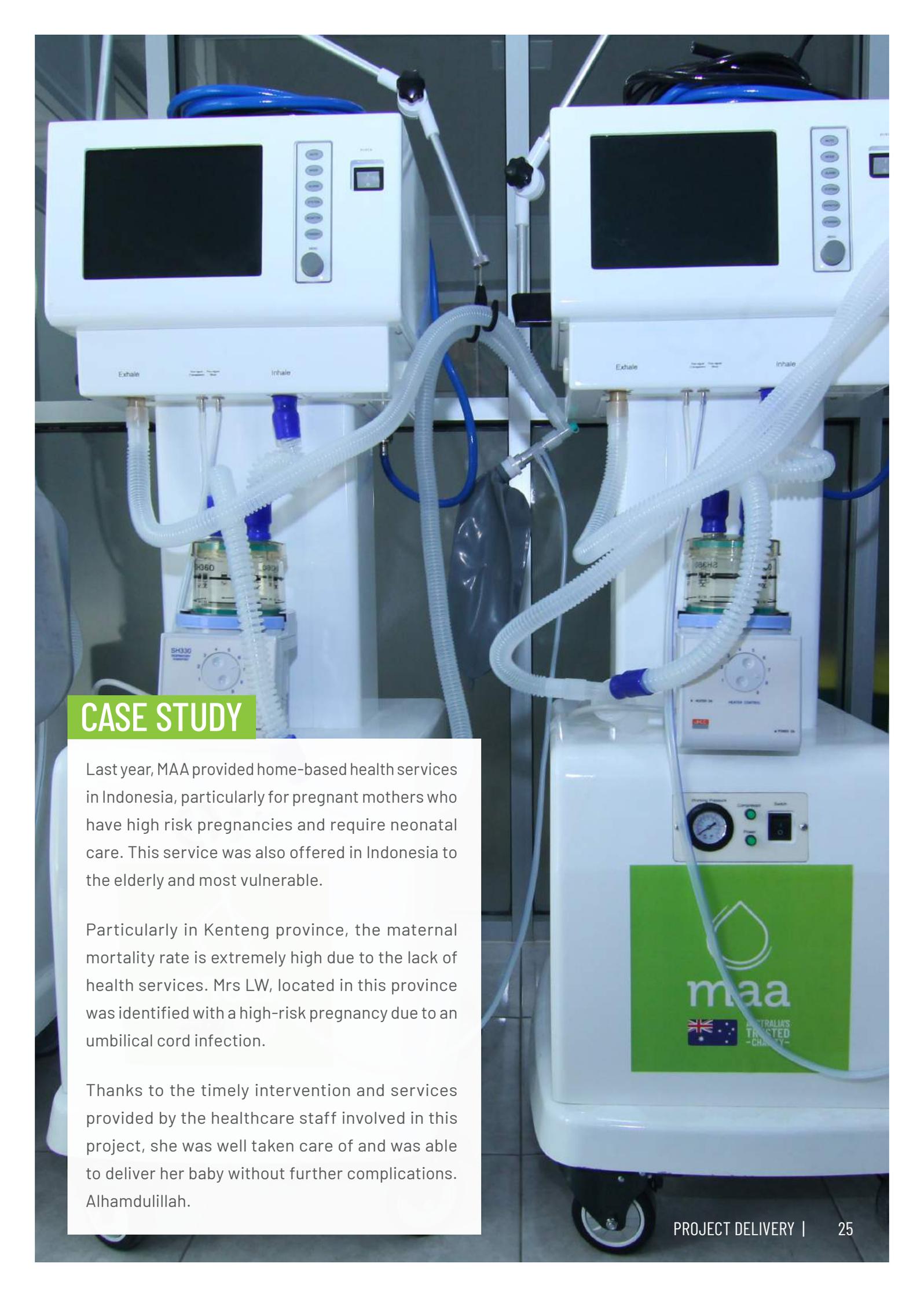
SPEND  
**\$140,546**

BENEFICIARIES  
**7,000**

## DISTRIBUTION

**AFRICA**  
100%





## CASE STUDY

Last year, MAA provided home-based health services in Indonesia, particularly for pregnant mothers who have high risk pregnancies and require neonatal care. This service was also offered in Indonesia to the elderly and most vulnerable.

Particularly in Kenteng province, the maternal mortality rate is extremely high due to the lack of health services. Mrs LW, located in this province was identified with a high-risk pregnancy due to an umbilical cord infection.

Thanks to the timely intervention and services provided by the healthcare staff involved in this project, she was well taken care of and was able to deliver her baby without further complications. Alhamdulillah.



## EDUCATION

Millions of children around the world do not have access to quality education due to the prohibitive costs. With their families struggling to even meet their essential needs like food and shelter, and with many children required to work to help support their families, it is impossible for them to seek and acquire an education.

Many children who do attend school receive an inadequate education because of poorly trained or underpaid teachers, overcrowded classrooms, or lack of basic education tools and books.

### Operational Ethos:

MAA strives to educate and up skill people and the communities they live in by providing them essential education and vocational training with the aim to make them self-sustaining and financially independent.



### DISTRIBUTION

OCEANIA  
100%







# AQEEQAH

MAA conducts Aqeeqah or General Sacrifice in the neediest areas globally.

It is a Sunnah of the Prophet Muhammad (PBUH) to perform Aqeeqah for the child by slaughtering two goats or sheep for a boy and one sheep or goat for a girl, usually on the seventh day after the child is born.

Every year, thanks to this noble activity, thousands of beneficiaries around the world are able to enjoy a nutritious meal that is a change from their usual diet.



## DISTRIBUTION

**AFRICA**  
**100%**







## FOOD

Despite the best efforts of international aid agencies, the global food crisis continues to spiral out of control, especially in recent years. The direct impact of lack of food on the poor and needy is tremendous and this is the main reason why the food crisis is at the forefront of our agenda in MAA.

### Operational Ethos:

MAA is committed to tackling the food crisis and its causes, with the aim of providing people and their communities' access to basic food with the aim to make them self-sufficient. We also ensure that Food Aid is culturally appropriate to each country where distribution takes place.



## DISTRIBUTION

**AFRICA**  
**100%**







maa  
AUSTRALIA'S  
TRUSTED  
-CHARITY-

maa

2021

AGENCY



HANDLE  
WITH  
CARE

PLEASE



# CORPORATE STRUCTURE



# OUR TEAM

CEO

## PROJECTS

- Project Management
- Research & Analysis
- Partner Management
- Supply Chain Management
- Local Government Relations

## MARKETING

- Donor Management
- Marketing
- Fundraising
- Positioning
- Communication
- Events
- Institutional Relationships
- Complaints Handling
- Surveys
- Receipts
- Reporting
- Communications
- Volunteers Management
- Records Management

## FINANCE

- Book Keeping
- Budgeting / Forecasting
- Auditing
- Reporting
- Payment Management

## TECHNOLOGY

- Website
- CRM
- Mobile App
- Productivity
- Telecom
- Field Technologies

## COMPLIANCE

- Accreditations & Licensing
- Compliance
- Project Review

# STANDARDS, CODES OF CONDUCTS, & ACCREDITATIONS

MAA International takes compliance, standards, and work-ethics seriously. We aim to maintain the highest levels of standards in everything we do. Our work is also guided by these additional codes of conduct and standards, which we observe and adhere to:

## **AUSTRALIAN CHARITIES & NOT-FOR-PROFITS COMMISSION (ACNC)**

As a registered charity MAA complies with the ACNC (Australian Charity and not-for-profit Commission) Act 2012. We have also received the ACNC “Registered Charity Tick” which serves as a reassurance to our donors and stakeholders that MAA is transparent and accountable.

## **DEPARTMENT OF FOREIGN AFFAIRS AND TRADE (DFAT)**

In 2017, MAA became the first and only Islamic NGO to be accredited by the Australian Government’s Department of Foreign Affairs & Trade (DFAT). The DFAT accreditation rigorously assessed our governance, program management capacity, policies, risk, and partner management. Among other benefits, the accreditation means that MAA International is now also eligible to receive funding through the Australian NGO Cooperation Program (ANCP).

## **AUSTRALIAN COUNCIL FOR INTERNATIONAL DEVELOPMENT (ACFID)**

MAA is a full member of the Australian Council for International Development (ACFID) and therefore, a signatory of the ACFID Code of Conduct. As a result, we are committed to adhering towards a high standard of accountability and transparency. We are also committed to the ACFID Fundraising Charter. Respect, protection of human rights, sustainability and fair, continuous improvement form the foundations of MAA’s work. Complaints relating to alleged breaches of the code can be made to the ACFID Code of Conduct Committee via [www.acfid.asn.au/code-of-conduct/complaints-and-compliance-monitoring](http://www.acfid.asn.au/code-of-conduct/complaints-and-compliance-monitoring).

MAA also practices and supports ACFID’s contribution to the development and promotion of the global Core Humanitarian Standard (CHS). The CHS describes the essential elements of principled, accountable and high-quality humanitarian action.



## WORKPLACE LAWS

MAA is committed to complying with all workplace laws. To ensure that all those who work with us are treated fairly and with respect, we are compliant with:

- Fair Work Act 2009
- Work Place Gender Equality Act 2012
- Privacy Act 1988



## CORPORATE GOVERNANCE

Corporate governance is key to everything we do.

- Our **constitution** represents the overarching rules of the organisation. The constitution contains all the necessary rules reflecting the public benevolent institution (PBI) nature of the organisation.
- Our **strategic plan**, includes an annual operating plan and budget.
- The identification and **management of risks**.
- **Delegation** of day-to-day management authority, and segregation of duties.

Internal audit of controls and governance are integral parts of our day-to-day operations. Policies, Processes, Key Performance Indicators and Systems are in place to ensure effective governance.

Ongoing monitoring, reporting and internal controls are undertaken and reviewed by the executive team to ensure all operations are aligned to achieve the MAA's purpose.

The Board of Directors are integral to the above-mentioned internal control processes.



## COMPLIANCE

Everyone at MAA takes compliance seriously.

Since mid 2012, MAA has never missed a compliance activity including meeting the ACNC, ATO, ACFID, State and Federal governments, and financial auditing compliance requirements.

We have a dedicated team who uphold, implement and adhere to both, Islamic values and Australian legislation. These values extend to our field partners.

MAA developed what may be considered the first system that conforms with Australian legislation, Islamic regulation and the ethos of donation management.

These systems are embedded in our technology and corporate processes. They are designed to ensure all funds received and disbursed are in full compliance with relevant legislation and requirements.



## ACCOUNTABILITY

Striving to do the right thing in the right way, is something we take very seriously.

This means that all our actions are **accountable**, **transparent** and **professional**. We work hard to achieve **excellence** and above all, **sincerity** in everything we do.

We continually endeavour to improve the impact of the humanitarian aid we provide around the globe. We seek new and innovative methods and try to establish strong humanitarian relationships to increase the scope of our projects. MAA is continually developing new strategies to reduce operating costs.

Ultimately, we ensure that all stakeholders obtain the maximum impact from the work we undertake.



## DIVERSITY

MAA has a strong ethos when it comes to diversity. Our staff are from **diverse cultural backgrounds** with experience in all parts/ aspects of operations.

Since 1989, MAA has operated in **over 35 countries** without discrimination on the basis of colour, race, ethnic background, gender or religion.

# RISK MANAGEMENT

MAA takes risk-management seriously! Early identification and management of risk is necessary for MAA to continue delivering effective aid in an increasingly complex, challenging and changing environment. MAA adopts world-class risk management methodologies and frameworks, including the guidelines issued by DFAT-Aid- Programming Guide (version March 2017) for Risk Management.

Risk management involves thinking about, understanding, regularly monitoring risks, and taking mitigation actions when necessary.

MAA manages risk at the strategic, operational and managerial levels.

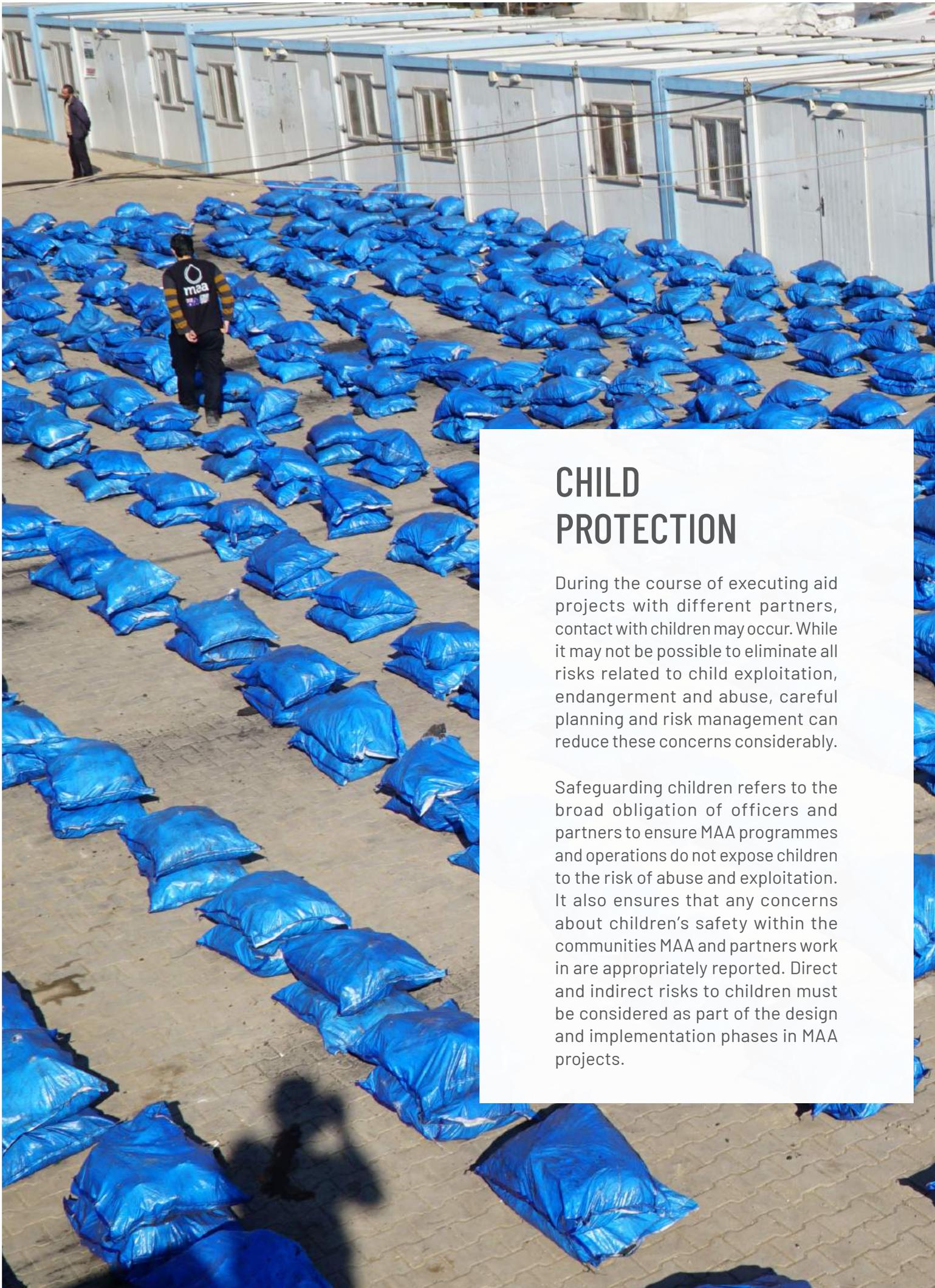
Risk Management is an ongoing process that involves:

- identifying and analysing potential risks and opportunities throughout the aid management cycle.
- developing proportionate and defensible strategies to balance risk and benefit, and enable sound decisions about whether to start, continue, modify or conclude an aid investment.
- monitoring risk-including through internal and external discussions-and updating risk registers.
- when necessary, escalating risk to the attention of higher decision-makers or forums.





The NGO sector is a dynamic and often challenging environment to work in. MAA considers the safety and security of employees and volunteers as a top priority, which is why we partner with International SOS. They provide first class medical and security assistance 24/7, ensuring our team is safe and healthy when carrying out core business activities internationally.



## CHILD PROTECTION

During the course of executing aid projects with different partners, contact with children may occur. While it may not be possible to eliminate all risks related to child exploitation, endangerment and abuse, careful planning and risk management can reduce these concerns considerably.

Safeguarding children refers to the broad obligation of officers and partners to ensure MAA programmes and operations do not expose children to the risk of abuse and exploitation. It also ensures that any concerns about children's safety within the communities MAA and partners work in are appropriately reported. Direct and indirect risks to children must be considered as part of the design and implementation phases in MAA projects.



## WORKPLACE LAWS

MAA is committed to complying with all workplace laws. To ensure that all those who work with us are treated fairly and with respect, we are compliant with:

- Fair Work Act 2009
- Work Place Gender Equality Act 2012
- Privacy Act 1988

Workplace practices and internal policies are regularly reviewed to ensure compliance.

# AUDITED FINANCIAL REPORT



**MAA International Limited**  
**ACN 094 333 561**

**ADDRESS & PHONE**  
Level 16  
68 Pitt Street  
Sydney  
NSW 2000  
F +61 2 9908 4744

**POSTAL ADDRESS**  
PO Box H237  
Australia Square  
NSW 1215

**OTHER CONTACTS**  
F +61 2 9233 8237  
E [staff@cjeffery.com.au](mailto:staff@cjeffery.com.au)  
W [www.cjeffery.com.au](http://www.cjeffery.com.au)

**PARTNERS**  
Jonathan R Blake  
Mark G Arthur  
William R Matley

## **AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 60-40 OF THE AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012**

**TO THE MEMBERS OF  
MAA International Limited**

I declare that, to the best of my knowledge and belief, during the year ended 31 December 2021 there have been:

- i) no contraventions of the auditor independence requirements of the Australian Charities and Not-for-profits Commission Act 2012 in relation to the audit; and
- ii) no contraventions of any applicable code of professional conduct in relation to the audit.

**Crispin & Jeffery**  
**Chartered Accountants**  
**Level 16, 68 Pitt Street**  
**Sydney, NSW, 2000**

**Mark G Arthur**

**Sydney**

Dated this 11<sup>th</sup> day of March 2022

Page 4

ABN 20 706 861 260 • Liability limited by a scheme approved under Professional Standards Legislation

**Please note:** The Financial Report covers the 12-months period / from 1 January to 31 December 2021



ADDRESS & PHONE  
Level 16  
68 Pitt Street  
Sydney  
NSW 2000  
P +61 2 9908 4744

POSTAL ADDRESS  
PO Box H237  
Australia Square  
NSW 1215

OTHER CONTACTS  
F +61 2 9233 8237  
E [staff@cjeffery.com.au](mailto:staff@cjeffery.com.au)  
W [www.cjeffery.com.au](http://www.cjeffery.com.au)

PARTNERS  
Jonathan R Blake  
Mark G Arthur  
William R Matley

## INDEPENDENT AUDITOR'S REPORT

To the Members of MAA International Limited

### Report on the Audit of the Financial Report

#### Opinion

We have audited the financial report of MAA International Limited (the Company), which comprises the statement of financial position as at **31 December 2021**, the statement profit and loss and other comprehensive income, the statement of cash flows and the statement of changes in equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by members of the Board.

In our opinion, the accompanying financial report is in accordance with the Australian Charities and Not-for-profits Commission Act 2012, including:

- a) giving a true and fair view of the company's financial position as at **31 December 2021** and of its financial performance for the year ended on that date; and
- b) complying with Australian Accounting Standards (Reduced Disclosure Requirements) and the Australian Charities and Not-for-profits Commission Regulation 2013.

#### Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Company in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration under the Australian Charities and Not-for-profits Commission Act 2012, which has been given to the directors of the Company, would be in the same terms if given to the directors as at the time of this auditor's report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Other Information

The Board is responsible for the other information. The other information comprises the information included in the annual report for the year ended **31 December 2021**, but does not include the financial report and our auditor's report thereon.

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



ADDRESS & PHONE  
Level 16  
68 Pitt Street  
Sydney  
NSW 2000  
P +61 2 9908 4744

POSTAL ADDRESS  
PO Box H237  
Australia Square  
NSW 1215

OTHER CONTACTS  
F +61 2 9233 8237  
E [staff@crispinandjeffery.com.au](mailto:staff@crispinandjeffery.com.au)  
W [www.crispinandjeffery.com.au](http://www.crispinandjeffery.com.au)

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

PARTNERS  
Jonathan R Blake  
Mark G Arthur  
William R Matley

#### Responsibilities of the Directors for the Financial Report

The Directors of the company are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), and the ACNC Act, and are appropriate to meet the needs of the members. The Directors' responsibility also includes such internal control as the Directors determine is necessary to enable the preparation of a financial report that is free of material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

#### Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.

Crispin & Jeffery  
Chartered Accountants  
Level 16, 68 Pitt Street  
Sydney, NSW, 2000

Mark G Arthur  
Sydney

Dated this 11<sup>th</sup> day of March 2022

**MAA International Limited**  
**ACN 094 333 561**

**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

The directors present their report on MAA International Limited for the financial year ended 31 December 2021.

**1. General information**

**Information on directors**

The names of each person who has been a director during the year and to the date of this report are:

Madenia Abdurahman, Director;  
Aziz Bhimani, Director;  
Foezullah Dewan, Director;  
Justin Ridhwan Hannan, Director;  
Ayman Eldemallawy; Director;  
Mohammad Kandil, Director;  
Abdel Moez Nafti, Director.

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

**Principal activities**

The principal activity of MAA International Limited during the financial year was related to activities associated with charitable, emergency relief and sustainable development aid to support and assist the world's poorest and most needy communities regardless of race, creed or nationality.

No other significant changes in the nature of the Company's activity occurred during the financial year.

**Members' guarantee**

MAA International Limited is a company limited by guarantee. In the event of, and for the purpose of winding up of the company, the amount capable of being called up from each member and any person or association who ceased to be a member in the year prior to the winding up, is limited to \$100 for members that are corporations and \$100 for all other members, subject to the provisions of the company's constitution.

**2. Other information**

**Future developments and results**

The deficit from the ordinary activities for the financial year amounted to \$1,047,001 (2020: surplus \$3,637,480)

During the financial year, the Board continued to oversee the strategic direction of MAA International Limited under the leadership of the Chief Executive Officer and the team has been restructured, with some new roles and staff appointment, to facilitate more effective operations and service delivery.

In addition, the processes, policies and systems adopted by MAA International Limited have been updated to align with best practice.

MAA International Limited  
ACN 094 333 561

DIRECTORS' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2021

Meetings of directors

	Directors' Meetings	
	Number eligible to attend	Number attended
Madenia Abdurahman	8	8
Aziz Bhimani	8	6
Ayman Eldemallawy	8	8
Mohammad Kandil	8	6
Justin Ridhwan Hannan	8	8
Abdel Moez Nafti	8	8
Foezullah Dewan	8	8

Post balance sheet events

No matters or circumstances have arisen since the end of financial year, which affected or may significantly affect the operations of the entity or its results or the state of its affairs in subsequent financial years.

Auditor's independence declaration

The auditor's independence declaration under section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012, for the year ended 31 December 2021 has been received and can be found on page 4 of the financial report.

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

Director: *Justin Ridhwan Hannan*  
Justin Ridhwan Hannan (Mar 11, 2022 10:55 GMT+11)

Director: *Madenia Abdurahman*  
Madenia Abdurahman (Mar 11, 2022 11:09 GMT+11)

Dated this 11th day of March 2022



MAA INTERNATIONAL LIMITED  
INCOME STATEMENT FOR THE  
12 MONTHS ENDED 31 DECEMBER 2021

	12 months 31 December 2021	12 months 31 December 2020
	\$	\$
<b>Revenue</b>		
Donations and gifts	-	-
	Monetary	20,505,878
	Non-monetary	17,940,477
Legacies and bequests	-	-
Grants	-	-
	Department of Foreign Affairs and Trade	150,000
	Other Australian	-
	Other Overseas	-
Investment income	14,353	15,904
Other income	135,956	13,609
Revenue for international political or religious adherence promotion programs	-	-
<b>Total revenue</b>	<b>20,656,187</b>	<b>18,119,990</b>
<b>Expenditure</b>		
International aid and development programs expenditure		
International programs	Funds to international programs	18,856,402
	Program support costs	611,467
Community education	1,000	547,020
Fundraising costs	Public	779,276
	Government & Multi Laterals	1,119,265
Accountability and administration	1,455,043	1,343,210
Non-monetary expenditure	-	-
<b>Total international aid and development programs expenditure</b>	<b>21,703,188</b>	<b>14,482,510</b>
International political or religious adherence promotion programs expenditure		
Domestic programs expenditure		
<b>Total expenditure</b>	<b>21,703,188</b>	<b>14,482,510</b>
<b>Excess / (shortfall) of revenue over expenditure</b>	<b>-1,047,001</b>	<b>3,637,480</b>
Other comprehensive income		
<b>Total comprehensive income</b>	<b>-1,047,001</b>	<b>3,637,480</b>

- The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Reduced Disclosure Requirements.
- MAA does not include non-monetary income or expenditures in its financial statements.
- No part of collected donations were used for any political, religious or advocacy purposes.
- These summary financial reports have been prepared in accordance with the requirements set out in the ACFID Code of Conduct. For further information on the Code, please refer to the ACFID Code of Conduct Implementation Guidance available at [www.acfid.asn.au](http://www.acfid.asn.au).
- To obtain the full set of audited financial statements please refer to [www.acnc.gov.au](http://www.acnc.gov.au) and click on tab "Find a charity".

**Please note:** The Financial Report covers the 12-months period / from 1 January to 31 December 2021

MAA INTERNATIONAL LIMITED  
STATEMENT OF FINANCIAL POSITION  
12 MONTHS ENDED 31 DECEMBER 2021

	12 months 31 December 2021	12 months 31 December 2020
	\$	\$
<b>Assets</b>		
Current assets	-	-
Cash and cash equivalents	20,505,878	17,940,477
Trade and other receivables	14,675	40,017
Inventories	-	-
Assets held for sale	-	-
Other financial assets	-	-
<b>Total current assets</b>	<b>12,379,626</b>	<b>12,112,154</b>
Non-current assets	-	-
Trade and other receivables	-	-
Other financial assets	30,334	103,657
Property, plant and equipment	2,115,041	2,147,456
Investment property	-	-
Intangibles	-	-
Other non-current assets	18,700	22,700
<b>Total non-current assets</b>	<b>2,164,075</b>	<b>2,273,813</b>
<b>Total assets</b>	<b>14,543,701</b>	<b>14,385,967</b>
<b>Liabilities</b>		
<b>Current liabilities</b>	<b>-</b>	<b>-</b>
Trade and other payables	3,910,955	2,684,391
Borrowings	-	-
Current tax liabilities	-	-
Other financial liabilities	5,085	72,397
Provisions	211,026	173,404
Other	-	-
<b>Total current liabilities</b>	<b>4,127,066</b>	<b>2,930,192</b>
<b>Non-current liabilities</b>		
Borrowings	-	-
Other financial liabilities	33,877	30,571
Provisions	32,223	27,668
Other	-	-
<b>Total non-current liabilities</b>	<b>66,100</b>	<b>58,239</b>
<b>Total liabilities</b>	<b>4,193,166</b>	<b>2,988,431</b>
<b>Net assets</b>	<b>10,350,535</b>	<b>11,397,536</b>
<b>Equity</b>		
Reserves	11,397,536	7,760,056
Retained earnings	-1,047,001	3,637,480
<b>Total equity</b>	<b>10,350,535</b>	<b>11,397,536</b>

- The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Reduced Disclosure Requirements.
- To obtain the full set of audited financial statements please refer to [www.acnc.gov.au](http://www.acnc.gov.au) and click on tab Find a charity.
- These summary financial reports have been prepared in accordance with the requirements set out in the ACFID Code of Conduct. For further information on the Code, please refer to the ACFID Code of Conduct Implementation Guidance available at [www.acfid.asn.au](http://www.acfid.asn.au).

**Please note:** The Financial Report covers the 12-months period / from 1 January to 31 December 2021

MAA INTERNATIONAL LIMITED  
STATEMENT OF CHANGES IN EQUITY FOR THE  
12 MONTHS ENDED 31 DECEMBER 2021

	Retained earnings	Reserves	Total
	\$	\$	\$
<b>Balance at beginning 1 January 2021</b>	<b>11,397,536</b>	-	<b>11,397,536</b>
Adjustments or changes in equity due to, for example, adoptions of new accounting standards	-	-	-
Items of other comprehensive income	-	-	-
Excess of revenue over expenses	-1,047,001	-	-1,047,001
Other amounts transferred (to) or from reserves	-	-	-
<b>Balance at 31 December 2021</b>	<b>10,350,535</b>	-	<b>10,350,535</b>

- The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Reduced Disclosure Requirements.
- To obtain the full set of audited financial statements please refer to [www.acnc.gov.au](http://www.acnc.gov.au) and click on tab Find a charity.
- These summary financial reports have been prepared in accordance with the requirements set out in the ACFID Code of Conduct. For further information on the Code, please refer to the ACFID Code of Conduct Implementation Guidance available at [www.acfid.asn.au](http://www.acfid.asn.au).

**Please note:** The Financial Report covers the 12-months period / **from 1 January to 31 December 2021**





## STANDARDS, CODES OF CONDUCTS, ACCREDITATIONS, AND COMPLIANCE

MAA International takes compliance, standards, and work-ethics seriously. We aim to maintain the highest levels of standards in everything we do. Our work is also guided by these additional codes of conduct and standards, which we observe and adhere to:

- Australian Charities and Not-For-Profits Commission (ACNC)
- MAA International is a registered charity with the ACNC, which means that MAA International adheres and complies with the ACNC Act 2012. We have also received the ACNC "Registered Charity Tick" which serves as a reassurance to our donors and stakeholders that MAA is transparent and accountable.
- Australian Council for International Development (ACFID).
- MAA International is an active member of ACFID. We are a signatory to the ACFID Code of Conduct and are committed to adhering to its high standards of corporate governance, public accountability, and financial management.
- Complaints relating to alleged breaches of the code can be made to the ACFID Code of Conduct Committee via [www.acfid.asn.au/code-of-conduct/complaints](http://www.acfid.asn.au/code-of-conduct/complaints).

## LEGISLATION

MAA is committed to complying with all legislation. To ensure that all those who work with us are treated fairly and with respect, we are compliant with:

- Fair Work Act 2009
- Work Place Gender Equality Act 2012
- Privacy Act 1988
- Fundraising Institute of Australia Principles and Standards of Fundraising Practice
- Australian Direct Marketing Association Code of Practice
- MAA International Code of Conduct
- For more details about these codes and standards, visit [www.maainternational.org.au](http://www.maainternational.org.au)

## OUR AUDITORS

Crispin and Jeffery  
Level 16/68 Pitt Street  
Sydney, NSW 2000  
Australia

## WE VALUE YOUR FEEDBACK

At MAA, we welcome and value all feedback, complaints, or suggestions. These may be made by following our Complaint Policy Procedure. You can contact us through the following channels:



[mail@maainternational.org.au](mailto:mail@maainternational.org.au)



[www.maainternational.org.au](http://www.maainternational.org.au)



Freecall 1800 100 786 or  
(02 8016 9500)



PO Box 395 Bankstown, NSW 2200

All feedback and complaints will be handled in accordance with our privacy policy and will be directed to the relevant department for consideration and resolution.

## VISIT US IN PERSON



### Head Office - Sydney

87-89 Rookwood Road,  
Yagoona, NSW 2199

### Brisbane Office

Underwood Centre,  
Suite 8, 2898 Logan Road,  
Underwood, QLD 4119

## SOCIAL MEDIA



[/charitymaa](#)



[/charitymaa](#)



[/maacharity](#)



[/charitymaa](#)



maa

**AUSTRALIA'S  
TRUSTED  
-CHARITY-**