

Financial Report

One Girl Australia

ABN 81 139 793 623

For the year ended 31 December 2015

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Company Information

One Girl Australia For the year ended 31 December 2015

Principal Office

One Girl Australia, Unit 13/38 Down Street, Collingwood, VIC, Australia, 3066

Registered Office

One Girl Australia, Unit 13/38 Down Street, Collingwood, VIC, Australia, 3066

Banker

Bank of Melbourne

Level 1, 192-194 Lonsdale Street
Dandenong 3175

Solicitor

Norton Rose

Level 18, Grosvenor Place,
225 George Street,
Sydney NSW 2000

Auditor

McLean Delmo Bentleys Pty Ltd

Level 3,
302 Burwood Road
Hawthorn VIC 3122

Company ABN

81 139 793 623

Website

www.onegirl.org.au

Directors' Report

One Girl Australia For the year ended 31 December 2015

Your directors present this report of One Girl Australia for the financial year ended 31 December 2015

Directors

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

Ms M Halse

Mr M Drill

Ms S Rogers

Mr C Syme

Ms J Black

Ms C Baxter

Ms C Maloney

Mr D Dixon

Ms N Magee

Principal Activities

In 2015, One Girl Australia continued to expand their programs across Sierra Leone, as well as starting new projects in Uganda.

Sierra Leone was finally declared Ebola free and we were thrilled when the schools reopened. The lack of consistent education did have an impact on a number of our scholars, many of whom have gone back to repeat the previous school year due to the school closures. At the end of 2015 we had 5 girls graduate from schools in Freetown.

Despite these challenges, our activities included:

- the completion of a school toilet block in Ronietta
- officially opening our Magbafth Line school after Sierra Leone was declared ebola free
- adding an additional 100 girls to the scholarship program (bringing total number of girls to 300),
- accepting our first 7 scholarship girls in Uganda
- expanding the reach of Business Brains across 5 communities, and reaching 6,695 students. (3,261 girls and 3,434 boys). –
- Ebola education to 96 communities reaching over 14,000 community members, 6,819 female, 7,339 male and 8 female community mobilisers
- continued support to LaunchPad Champions and the establishment of 2 saving and credit groups.

The rainy season in Sierra Leone caused severe flooding, which resulted in 15 of our scholars losing their homes, and for some, losing family members as well. The girls and their families were each given a \$100 grant to support with the cost of living and food during this time.

We commenced our partner search in Uganda, and have brought on our first 7 scholars in Kampala and surrounded communities. We're in discussions with some brilliant partners and are looking forward to expanding our operations in Uganda through 2016.

OGA receives the majority of its funding from the general public and 2015 saw another huge effort in fundraising from our amazing community, raising funds of \$919,011 to continue the education of girls in Sierra Leone and Uganda. The funds raised are to be invested in:

Sierra Leone

- the continued expansion of Business Brains to increase amount of participants and update all curriculum
- the continued increase of girls high school scholarships
- the expansion of the LaunchPad factory including increasing the number of Champions and a pilot sanitary pad factory
- provision of sanitary pads to over 300 girls
- the establishment of in country partnership for the girls high school scholarship and Launch Pad programs

Uganda

- girls high school scholarships
- menstrual health and hygiene education, and
- the provision of sanitary pads

OGA has been a grateful recipient of substantial pro-bono support from the Australian corporate community in 2015 including Stillmotion, Muse, Studio Thick, Studio Fellow, Light Media, The Bravery and Mercedes Warratah.

OGA would like to give a huge thank you for all the support that is received from our dedicated Australian ambassadors, volunteers and interns who provide their time, skills and expertise in the Melbourne office.

OGA is exempt from income tax, and it's registered in Victoria as a charity for fundraising purposes. OGA holds fundraising permits within South Australia, Tasmania, Western Australia, Queensland, New South Wales and Victoria.

Constitution

Project Eight Australia was registered with the Australian Securities & Investment Commission (ASIC) on 2nd October 2009 and renamed One Girl Australia on the 12th April 2011. The organisation is registered as a public company and is limited by guarantee. The constitution specifies a non-profit status for the company and does not allow for distribution of its profits to its members.

Review of operations

In its fourth year of operation, the organisation recorded a surplus of \$53,508 for the year 2014 (2014 surplus of \$72,206).

Subsequent events

There has not been any matter or circumstance occurring subsequent to the end of the financial year that has been significantly affected, or may significantly affect, the operations of the company, the results of those operations, or the state of affairs of the company in future financial years.

Environmental regulations

The company's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or any State or Territory.

Dividends

The company is a company limited by guarantee. No dividend has been paid or declared since the commencement of the financial year. The income and property of the Company, however derived, must be applied solely for the promotion of the objects of OGA as set out in the Constitution. The income and property of OGA, must not be paid or transferred, directly or indirectly, by way of dividend, bonus or otherwise to the Members or Directors.

Indemnification of officers and auditors

During the financial year, the company paid a premium in respect of a contract insuring directors of the company (as named above), the company secretary, and all executive officers of the company and or any related body corporate against a liability incurred such as a director, secretary or executive officer to the extent permitted by the Corporations Act 2001. The contract of insurance prohibits disclosure of the nature of the liability and the amount of the premium.

The company has not otherwise, during or since the end of the financial year, except to the extent permitted by law, indemnified or agreed to indemnify an officer or auditor of the company or any related body corporate against a liability incurred as such an officer or auditor.

Information on Directors

Mr M Drill	Independent Director - appointed February 2015
Qualifications	Bachelor of Business, Human Resources
Experience	CEO of Get Started, Director at online Giving Foundation, Director au Domain Name Administration Ltd, Director Domian Candy, Committee of Management Unity Foundation.
Special Responsibilities	Chair
Ms M Halse	Independent Director - appointed June 2015
Qualifications	Bachelor of Applied Science (Speech Pathology); Graduate Diploma Business (Management); Masters of Social Science (International Development)
Experience	Roles held -Director, Living Collaborations; Director Community Partnerships and BrokeringTen20 Foundation; Head of Program Resourcing and Partnerships World Vision Australia; Member International Programs Allocations Committee TEAR Australia; Associate, Trainer, Mentor and Accredited Broker with Partnership Brokers Association
Ms S Rogers	Independent Director - appointed February 2015
Qualifications	Bachelor of Commerce and Administration, Graduate Diploma in Professional Accounting, Chartered Accountant
Experience	Advisory Director at Ernst & Young, Internal Audit Manager (Westfield, ITV), External Audit Consultant
Mr C Syme	Independent Director - appointed February 2015
Qualifications	Bachelor of Arts/Commerce
Experience	Appeals manager and member of Senior Fundraising Team at Oxfam Australia, marketing communications consultant at RACV
Ms J Black	Independent Director - resigned April 2015
Qualifications	Bachelor of Commerce, Certified Practising Accountant
Experience	Executive Director with Ernst& Young's Risk Advisory Services division. Extensive experience with global risk management and internal audit projects.
Ms C Baxter	Executive Director
Experience	Roles held Communications Coordinator at Plan International Australia, Web Designer.
Special Responsibilities	Executive Director Appointed October 2009
Ms C Maloney	Independent Director - appointed November 2011
Qualifications	Bachelor of Communications, Public Relations, Business and Marketing
Experience	Roles held Public Relations Direction at The Bravery, Communications Manager with Marie Stopes International Australia, Client Executive with Burson-Marsteller.
Ms N Magee	Independent Director - appointed March 2014
Qualifications	Bachelor of Commerce, Certified Practising Accountant
Experience	Roles held Business Improvement Manager cohealth, Director of Operations of Marie Stopes Tanzania, Program Support Manager, Corporate Services Manager, Business Development Marie Stopes International Australia, Associate Director at Ernst & Young
Mr D Dixon	Independent Director - resigned April 2015
Qualifications	Bachelor of Environmental Management

Experience

Roles held Youth Relationship Representative, World Vision Australia, Project Officer, Dixon Partnership Solutions.

Meeting of Directors

During the financial year, six meetings of directors were held. Attendances by each director were as follows:

	Number of Directors meetings eligible to attend	Number of Directors meetings attended
Ms N Magee	6	5
Mr M Drill	6	6
Ms C Baxter	6	6
Ms C Maloney	6	4
Mr C Syme	6	5
Ms S Rogers	5	4
Ms M Halse	4	3
Ms J Black	2	2
Mr D Dixon	2	2

Guarantee

The company is incorporated under the *Corporations Act 2001* and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of \$10 each towards meeting any outstanding obligations of the company.

Auditor's Independence Declaration

The lead auditor's independence declaration for the year ended 31 December 2015 has been received and can be found on page 9 of the financial report.

This directors' report is signed in accordance with a resolution of the Board of Directors.

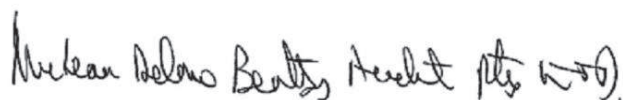
Director: 

Dated this 6 day of July 2016

**AUDITOR'S INDEPENDENCE DECLARATION
UNDER SECTION 60-40 OF THE AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS
COMMISSION ACT 2012 TO THE DIRECTORS OF ONE GIRL AUSTRALIA**

I declare that, to the best of my knowledge and belief, during the year ended 31 December 2015 there have been:

- (i) no contraventions of the auditor independence requirements as set out in 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.



McLean Delmo Bentleys Audit Pty Ltd



Martin Fensome
Partner

Hawthorn
6 July 2016

Statement of Comprehensive Income

One Girl Australia

For the year ended 31 December 2015

	NOTES	2015	2014
Income			
Revenue	2	919,011	658,565
Total Income		919,011	658,565
Cost of Sales			
Cost of Sales	3	37,221	28,691
Total Cost of Sales		37,221	28,691
Total Income		881,790	629,874
Expenses			
Employee benefits expense	3	153,854	92,344
Fundraising expense		109,556	97,978
Program expense	3	443,127	290,575
Administration expense		121,745	76,771
Total Expenses		828,282	557,668
Surplus before income tax		53,508	72,206
Surplus for the year		53,508	72,206
Total comprehensive income for the year		53,508	72,206

Balance Sheet

One Girl Australia As at 31 December 2015

	NOTES	31 DEC 2015	31 DEC 2014
Assets			
Current Assets			
Cash and cash equivalents	4	450,882	270,429
Trade and other receivables	6	10,447	3,167
Other assets		9,365	67,255
Total Current Assets		470,694	340,851
Non-Current Assets			
Property, plant and equipment	5	21,252	30,745
Total Non-Current Assets		21,252	30,745
Total Assets		491,946	371,596
Liabilities			
Current Liabilities			
Provisions	7	10,722	-
Trade and other payables	8	68,670	12,550
Total Current Liabilities		79,392	12,550
Total Liabilities		79,392	12,550
Net Assets		412,554	359,046
Equity			
Retained Earnings		412,554	359,046
Total Equity		412,554	359,046

Statement of Changes in Equity

One Girl Australia

For the year ended 31 December 2015

	NOTES	2015	2014
Retained Earnings after Appropriation			
Retained Earnings At Start of Year		359,046	286,840
Profit / (loss) Before Taxation		53,508	72,206
Retained Earnings After Appropriation		412,554	359,046

Statement of Cash Flows

One Girl Australia

For the year ended 31 December 2015

	2015	2014
Cash flows from Operating Activities		
Receipt from members, donors and supporters	961,718	653,886
Payments to suppliers and employees	(782,945)	(643,508)
Interest received	4,996	4,679
Total Cash flows from Operating Activities	183,769	15,057
Cash flows from Investing Activities		
Proceeds from sales of property, plant and equipment	-	-
Payment for property, plant and equipment	(3,316)	(35,432)
Total Cash flows from Investing Activities	(3,316)	(35,432)
Net increase/(decrease) in cash held	180,453	(20,375)
Cash Balances		
Opening cash balance	270,429	290,804
Closing cash balance	450,882	270,429
Movement in cash	180,453	(20,375)

Notes to the Financial Statements

One Girl Australia

For the year ended 31 December 2015

One Girl Australia has elected to early adopt the Australian Accounting Standards – Reduced Disclosure Requirements as set out in AASB 1053:Application of Tiers of Australian Accounting Standards and AASB 2010-2:Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements.

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements of the Australian Accounting Standards Board and the *Australian Charities and Not-for-Profits Commission Act 2012*. The company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar. The financial statements were authorised for issue on the date of the directors report by the directors of the company

1. Statement of Significant Accounting Policies

a. Revenue Recognition

Donations and bequests are recognised as revenue when received.

Interest revenue is recognised using the effective interest 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 from the rendering of a service is recognised upon the delivery of the service to the customers.

All revenue is stated net of the amount of goods and services tax (GST).

b. Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value as indicated, less, where applicable, accumulated depreciation and any impairment losses.

Plant and equipment

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount and impairment losses are recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present.

Plant and equipment that have been contributed at no cost, or for nominal cost, are valued and recognised at the fair value of the asset at the date it is acquired.

Depreciation

The depreciable amount of all fixed assets, including buildings and capitalised lease assets, but excluding freehold land, is depreciated on a straight line basis over the asset's useful life to the entity commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

c. Employee Benefits

Provision is made for the company's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may not satisfy vesting requirements. Those cash outflows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cash flows.

d. Cash and Cash Equivalents

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

e. Financial Interests

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the company commits itself to either purchase or sell the asset (ie trade date accounting is adopted). Financial instruments are initially measured at fair value plus transactions costs except where the instrument is classified 'at fair value through profit or loss' in which case transaction costs are expensed to profit or loss immediately.

Classification and subsequent measurement

Financial instruments are subsequently measured at either fair value, amortised cost using the effective interest rate method.

Amortised cost is calculated as:

- the amount at which the financial asset or financial liability is measured at initial recognition;
- less principal repayments;
- plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest method; and
- less any reduction for impairment.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

(i) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost.

Loans and receivables are included in current assets, except for those which are not expected to mature within 12 months after the end of the reporting period, which will be classified as non-current assets.

(ii) Financial liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Fair Value

Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. The carrying amounts of the financial instruments disclosed in the Statement of Financial Position (Cash and Cash Equivalents, Trade and other receivables, trade and other payables) are reasonable approximations of the fair values of those financial instruments, based on their expected maturity dates and, with respect to receivables director's assessments of potential impairments.

Impairment

At the end of each reporting period, the entity assesses whether there is objective evidence that a financial instrument has been impaired.

The receivables are assessed for recoverability and a provision for impairment is recognised when there is objective evidence that an individual trade receivable is impaired. These amounts have been included in other expense items.

The directors do not believe that there are any receivables that are impaired at 31 December 2015.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expires or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are either discharged, cancelled or expired. The difference between the carrying amount of the financial liability, which is extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

f. Goods and Services Tax (GST)

Transactions are recognised net of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the balance sheet.

g. Income Tax

No provision for income tax has been raised as the entity is exempt from income tax under Div 50 of the Income Tax Assessment Act 1997.

h. Provisions

Provisions are recognised when the entity has a legal or constructive obligation resulting from past events, for which it is probable that there will be an outflow of economic benefits and that outflow can be reliably measured. Provisions are measured using the best estimate available of the amounts required to settle the obligation at the end of the reporting period.

i. Comparative Figures

Where required by Accounting Standards, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

j. Trade and Other Payables

Trade and other payables represent the liabilities for goods and services received by the company during the reporting period that remain unpaid at the end of the reporting period. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

k. Critical Accounting Estimates and Judgments

The directors evaluate estimates and judgments incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the company.

	2015	2014
2. Revenue and Other Income		
Contributions		
Bank Interest	4,996	4,679
Business Crusaders	26,107	18,755
Corporate Sponsorship	24,198	-
Do It In A Dress Campaign	481,397	399,292
Do It In A Dress Merchandise Income	22,046	18,898
Events	42,845	36,706
General Fund - Monthly Donations	26,305	18,875
General Fund - One Off Donations	77,979	38,746
Gifts That Don't Suck revenue	6,634	8,001
Graduation Donations	23,873	1,450
I Don't Want A Present Campaign	-	212
Individual Fundraisers my.onegirl.org	46,622	11,922
One Girl Shop	5,295	1,030
Philanthropist	118,521	100,000
Run #LikeAGirl Merchandise	3,038	-
Talks Revenue	9,154	-
Total Contributions	919,011	658,565
Total Revenue and Other Income	919,011	658,565

	2015	2014
3. Expenses		
Cost of Sales		
Do It In A Dress Merchandise Expenses	28,361	27,184
Gifts That Don't Suck expenses	1,731	706
One Girl Shop Merchandise Expenses	2,926	97
Run #LikeAGirl Expenses	4,203	-
The Girl Project Expenses	-	704
Total Cost of Sales	37,221	28,691
Employee benefits expense:		
Salaries - Permanent Employees	139,350	84,430
Superannuation	14,504	7,913
Total Employee benefits expense:	153,854	92,344
Program Expense		
Girls Education - Restless Development - Ebola Grant	-	25,025
Girls Education Australia	80	20,332
Girls Education Sierra Leone	-	7,775
Girls Education Sierra Leone - One Girl	27,052	57,079
Girls Education Sierra Leone - Restless Development	183,677	85,523
Girls Education Sierra Leone Cord/SL	52,921	71,915
LaunchPad Australia	-	12,513
LaunchPad Sierra Leone	8,311	10,413
Program Costs - Communication & Supervisions	9,933	-
Program Expenses Other	3,976	-
Program Management - Sierra Leone Team	30,048	-
Program Management - Australian Team	38,528	-
Scholarships - Sierra Leone	81,213	-
Scholarships - Uganda	7,388	-
Total Program Expense	443,127	290,575
Total Expenses	634,202	411,610
	2015	2014

4. Cash & Cash Equivalents

Bank Accounts		
ANZ Cheque Account	6,791	6,128
ANZ Online Saver	2,196	158,805
BOM - Saver Account	86,426	-
BOM Cheque Account	20,505	-
BOM Term Deposit	200,000	-
PayPal (AUD)	2,876	5,101
Rabo Saver	132,088	100,395
Total Bank Accounts	450,882	270,429
Total Cash & Cash Equivalents	450,882	270,429

	2015	2014
5. Property Plant and Equipment		
Plant and Equipment		
Plant and equipment at cost	42,098	38,782
Accumulated depreciation of plant and equipment	(20,846)	(8,037)
Total Plant and Equipment	21,252	30,745
Total Property Plant and Equipment	21,252	30,745
	2015	2014

6. Receivables, Prepayments & Other Assets

Current		
Accounts Receivable	10,447	1,856
Accrued Interest	502	-
Bond for Key - Collingwood	-	250
Bond for Office - Collingwood	1,406	802
Credit Card Clearing Account	-	1,311
Prepaid Insurance	5,747	5,145
Prepayments	-	6,075
Prepayments Travel	1,711	-
World Relief Australia	-	54,983
Total Current	19,812	70,422
Total Receivables, Prepayments & Other Assets	19,812	70,422
	2015	2014

7. Provisions

Provisions	10,722	-
Total Provisions	10,722	-
	2015	2014

8. Payables

Current		
Trade payables	62,815	8,810
Other payables	5,855	3,740
Total Current	68,670	12,550
Total Payables	68,670	12,550

9. Events after the Reporting Period

The directors are not aware of any significant events since the end of the reporting period.

10. Key Management Personnel Compensation

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity is considered key management personnel.

The totals of remuneration paid to key management personnel (KMP) of the company during the year are as follows:

	2015	2014
Key Management Personnel Compensation		
Total Key Management Personnel Compensation	62,805	92,344
	2015	2014
11. Audit Fee		
Audit fees	11,333	6,000
Total Audit Fee	11,333	6,000
	2015	2014
12. Cash Flow Information		
Reconciliation of cash flows from operations with surplus for the period:	-	-
Surplus for the year	53,508	72,206
Non Cash Flows in Surplus		
Depreciation	12,809	6,258
Total Non Cash Flows in Surplus	12,809	6,258
Changes in assets and liabilities		
(Increase)/decrease in trade and other receivables	(7,280)	(2,855)
(Increase)/decrease in other assets	57,890	(53,853)
(Increase)/decrease in trade and other payables	56,120	(6,699)
(Increase)/decrease in provisions	10,722	-
Total Changes in assets and liabilities	117,452	(63,407)
Total Cash Flow from Operating Activities	183,769	15,057

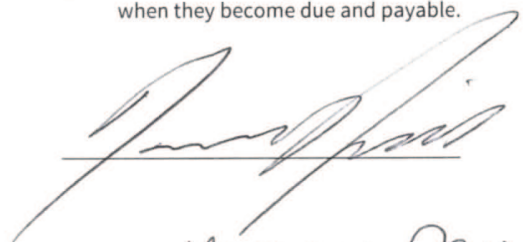
Directors Declaration

One Girl Australia

For the year ended 31 December 2015

In accordance with a resolution of the directors of One Girl Australia, the directors of the company declare that:

1. The financial statements and notes, as set out in pages 10 to 20, are in accordance with the Australian Charities and Not-for-Profits Commission Act 2012 and:
 - a. give a true and fair view of the financial position at 31 December 2015 and of the performance for the year ended on that date of the company and
 - b. comply with Australian Accounting Standards - Reduced Disclosure Requirements and the Australian Charities and Not-for-profits Commission Regulation 2013.
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.



Signed By MARTIN ORILL

Position CHAIR

Dated this 6 day of July 2016

**INDEPENDENT AUDITORS REPORT
TO THE MEMBERS OF ONE GIRL AUSTRALIA**

Report on the Financial Report

We have audited the accompanying financial report of One Girl Australia (the company), which comprises the statements of financial position as at 31 December 2015, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration.

Directors' Responsibility for the Financial Report

The directors of the company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Reduced Disclosure Requirements and the Australian Charities and Not-for-profits Commission Act 2012 and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those 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 company's preparation of the financial report that gives a true and fair view 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 by the directors, as well as evaluating the overall presentation of the financial report.

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

Independence


In conducting our audit, we have complied with the independence requirements of the Australian Charities and Not-for-profits Commission Act 2012. We confirm that the independence declaration required by 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.

**INDEPENDENT AUDITORS REPORT
TO THE MEMBERS OF ONE GIRL AUSTRALIA (Continued)**

Opinion

In our opinion the financial report of One Girl Australia is in accordance with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012, including:

- (i) giving a true and fair view of the company's financial position as at 31 December 2015 and of their performance for the year ended on that date; and
- (ii) complying with Australian Accounting Standards – Reduced Disclosure Requirements and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.



McLean Delmo Bentleys Audit Pty Ltd



Martin Fensome
Partner

Hawthorn
7 July 2016