

ANZGITA's Officers' Reports 2018

Chair's Report 2018

It is a great pleasure for me to present my report for 2018.

I am very proud of the enthusiasm, commitment and excellence of our members and our Board. Our training programs have been delivered without a hitch through the year, much due to the diligence and attention to detail of our leadership in each region in which we operate and the systematic organization of our overall program lead, Tony Clarke. And ANZGITA would be nowhere near the organizational success that it is without the tireless help and generous assistance of Frank Eastaughffe, our secretary. Our finances are carefully chaperoned by Alan Studley. Peter Katelaris has had a pivotal role this year as we contemplate our new engagement in Nepal. Jon Long continues to provide us with excellent advice as we grapple with the challenges of keeping the equipment in our training centres operational. Chris Hair's ever-present enthusiasm, good nature and drive has positioned us highly in the Pacific and with our partners in government and across disciplines. Di Jones continues to demonstrate world-leading innovative approaches in gastroenterology as it applies to the developing (and I would say all the) world from the critical aspect of GI nursing. Alan Fraser has raised the profile of ANZGITA in NZ effectively and participated in several programs. Alison Byrne has lead us to new heights of promotion and engagement with philanthropy to support us. So indeed it is a wonderful team.

Warren Bingham resigned from our Board this year. We have benefited from his insights into industry and empathy with our goals, and thank him for his contribution. We know he will always be a supporter and point people in our direction as he travels his new career. Thank you Warren!

ANZGITA continues to grow to address the many needy demands that are presented to us. It seems that each year we are drawn to new challenges, matched happily by our increasing membership of like-minded global-thinking colleagues in gastroenterology and GI nursing. We are so privileged to be living and working in Australia and New Zealand (and indeed some other countries of our membership); to me, it is an obligation that we pass our fortunate heritage in our profession to those in our region who need our experience to build their capacities. Our work is done when we have successfully passed on our knowledge and skills where they are needed.

In Myanmar, we may have nearly reached that point at least in Yangon, so we are shifting emphasis there, and now also taking an active interest in Nepal, one of the poorest countries ravaged by natural disasters, unplanned growth and population expansion. We have been pleased to support John Croese after his path-finding endeavours to support gastroenterology in Nepal. Peter Katelaris and I had a very informative and wonderfully receptive "scoping" visit to Kathmandu over Easter. The Board has offered a program of engagement to the Nepal Medical College, and we look forward to building capacity in Nepal along this journey.

Ensuring equipment is functional and accessories available across our centres of training and beyond is a serious challenge where resources are so restricted. We are tremendously grateful for the support and commitment afforded by our industry partners in each of our centres. This is truly the Aussie spirit to help! So thank you Boston Scientific, Cook Medical, CR Kennedy (Fujifilm), Olympus, Pentax and Whiteley Medical who have been major sponsors over the last year. A major project of

ANZGITA has been the sourcing, installation and funding of appropriate reprocessing (of endoscopes) equipment in newly commissioned endoscopy facilities (which we have supported through design advice and donated funds) in Honiara (Solomon Islands) and Dili (Timor-Leste).

I have been particularly pleased with our current endeavours to assess the functionality of the centres from which our remote trainees come, as they work in their home environments. This must be what training and capacity building is about – supporting, assuring and guiding our graduates from hub programs in Suva and Yangon/Mandalay as they return and work in their home services. So our outreach visits in Myanmar, funded by the Foundation grant and now managed by our in-country partners in Myanmar, and in the Pacific, funded by the Australian Government Pacific Island Program (PIP) administered by RACS, are so important. We are assembling this information carefully.

I have been honoured to take the role of chairing the World Gastroenterology Organization Training Centres Committee for 2018-2019. There are 23. I take this as a reflection of the fantastic work that ANZGITA and its Board has done, clearly recognized as an exemplar by virtue of the invitation to lead the this WGO committee. Two of them are those we have helped to develop – in Fiji and Myanmar. As the year unfolds, we are learning this is a two opportunity as we pass on our experience to the WGO (e.g. in assessing outreach centres) and the WGO develops technologies appropriate for assessing cleaning and disinfection of endoscopes (the WGO ATP project). Di Jones has stepped up to support this for the WGO and we plan to roll this out in a number of ANZGITA centres.

The core substance of our work is of course our members who give so generously of their time to teach and pass on their wealth of experience. That requires me to name all who have contributed their precious holiday time to ANZGITA and our partners. There are too many for me to do this. But I know that, like me, their reward comes from the day to day interactions they have had with our wonderful partners and trainees with whom they engage. I know, as they do, that these rewards are far more meaningful than anything I can say here. They too, like me, return in awe of the great work of the physicians with whom we work in-country, and the skills that they have developed to practice our profession in environments that are not so blessed as our own – an experience that all ANZGITA participating members witness with enormous admiration and incorporate into their own professional approaches as they return home.

Details of the programs are elsewhere in this report. I am grateful to all the country leads for their commitment.

So thank you to all our members, Board, in country colleagues and industry partners. These are truly “feel good” partnerships where everyone benefits.

ANZGITA does need support from any who resonate with our mission to build capacity in the countries in our region – many of which are the poorest in the world. So for those in a position to do this, please give generously!

Finlay Macrae AO
Chair, ANZGITA

Programs Co-ordinator's Report 2018

Tony Clarke, ANZGITA Deputy Chair and Programs Co-ordinator

Introduction:

The past year had seen the successful completion of all scheduled training programs. We continue to have a good match between the number of available training positions on programs and applications to fill those positions and nearly all trainers have fulfilled their commitments – the few dropping out have had very good reasons for doing so, and to date it has been possible to backfill or rearrange the program to cope with the change. All clinicians require very long lead times to take up the training positions, so backfilling at short notice is seldom a realistic option.

Feedback from trainers is routinely sought after each program and it is clear that nearly all trainers find the experience extremely rewarding and many come back extremely enthused to support ANZGITA's work and have made links with their colleagues in the host country. Nearly all the trainers are satisfied with their communication with ANZGITA and the support they receive. There have been no instances of complaint at the current ANZGITA reimbursement policy or processes – indeed many of our trainers do not make any claims for reimbursement being prepared to pay for all their travel, accommodation and registration expenses.

Our communication with the Registration Boards/Councils has been cordial and cooperative apart from one where it has been difficult to get any responses from the Council officers despite every effort. This has caused some trainer irritation but has not resulted in any impact on the programs. I suspect we are going to have to live with this burr under our saddle.

There is however one improvement we will attempt to achieve in the coming year and that is to see whether we could reduce the burden of providing documentation that the trainers who go regularly to Fiji, have to provide. While I have tried to take as much of this work off the trainers, those going back in repeated years still need to provide a significant number of documents each year and this clearly is causing significant frustration.

Fiji:

ANZGITA completed its tenth training program in the Colonial War Memorial Hospital in August 2017 and it continues to attract a very enthusiastic trainee team and is much sought after by our trainers. Prof Jioji Malani and Dr Mai Ling Perman continue to organise the four-week program very well and provide a very welcoming reception for the trainers. Country Program Assoc Prof Leader Chris Hair has put considerable effort into liaising with them to further improve the training outcomes from our program and also to support the equipment and consumables needs of CWMH. This has included two visits to Suva in the past year for consultation with Jioji and Mai Ling which has been very helpful. Chris has also been helped by Karen Kempin from Dunedin who has taken on the task of Nurse Leader for Fiji.

CR Kennedy (CRK) has been a very generous supporter of the CWMH and have made a long-term commitment to providing endoscopes and undertaking repairs for the cost of parts only. Despite

every effort by Chris Hair and Jon Long, the timely return of endoscopes to CRK for repair remains a work in progress. Work is currently under way to develop a strategic plan for gastroenterology and hepatology services at CWMH which will enable appropriate development in the coming years. ANZGITA is very keen that the third endoscope disinfection system supported by a very generous donation from the Ainsworth Foundation be part of this upgrade of endoscopy infrastructure at CWMH.

Solomon Islands:

Communication between ANZGITA and our colleagues in the Solomon Islands has continued to be extremely cordial and efficient. Two programs were completed over the past year with both meeting all objectives and being much enjoyed by both trainers and trainees. Drs Eileen Natuzzi and Mark Norrie continue to provide energetic leadership for this program as Country Program Leaders. Dr Rooney Jagilly has been a wonderful leader in the National Referral Hospital and will be returning to only clinical work having been the Medical Superintendent for some years so we will continue to work with him as well as the new Medical Superintendent Dr John Hue.

The National Referral Hospital (NRH) in Honiara has redeveloped the old hospital cafeteria into a purpose-built endoscopy unit. The fit out has just been completed and the endoscope disinfection equipment that ANZGITA has sourced, thanks to the generous donation from the Ainsworth Foundation to RACS and on to the NRH which was further supplemented by a GESA donation to ANZGITA, will be installed in early September. Selecting and specifying this equipment has been a major challenge as the semi-automated process chosen is not what is used in Australia or New Zealand and needed to be sourced from China. We are grateful that Cantel have been prepared to take on this task for both Honiara and Dili. ANZGITA and the NRH also much appreciate the considerable support provided by Pentax Australia to the endoscope inventory at the NRH.

ANZGITA was happy to respond to a call from Dr Rooney Jagilly to assist in the care of a young man who had had a foreign body in a right bronchus for some 2 years which he felt could not be safely removed in Honiara. ACT Health and Canberra Hospital kindly agreed to provide the care required and after a long wait to obtain the necessary visa, the patient was transferred to Canberra and subsequently received the appropriate care which included a thorascopic lobectomy. He has made a full recovery and returned to Honiara. ANZGITA is very grateful to ACT Health, Canberra Hospital and all the clinicians who provided all services *pro bono*.

Timor-Leste:

Gastroenterology services at the Hospital National Guido Valadares in Dili continue to develop well with the support of the hospital administration and Program Leader Dr Chris Kiely. Chris has now left Dili but retains a strong interest and returned for the one-week program held in April. This was very successful with the nursing staff showing excellent attention to detail in their work and the endoscopists' skills also developing well. All trainers much enjoyed their experience.

The ANZGITA supported disinfection equipment installation (also provided using a donation from the Ainsworth Foundation to ANZGITA) is planned to be installed in late August and will be the first of three such installations. Olympus Australia have committed to provide considerable support in the provision and servicing of equipment to the HNGV in the coming years.

ANZGITA Secretary Frank Eastaughffe worked with Chris Kiely to successfully apply for an Australian Awards Fellowship for Dr Celia Santos who is the physician at HNGV who has most particularly taken on the task of being proficient in gastroenterology. This has funded her to have a 3-month

Fellowship in Canberra at both Canberra and Calvary Hospitals. This commenced in early July and it appears that she has been able to make very good use of this wonderful opportunity to enhance her skills and experience in an Australian teaching hospital environment. ANZGITA much values the support provided by the two hospitals and particularly all the clinicians who have welcomed and supported her.

Myanmar:

Two programs have been successfully held in the past year – at Thingangyun Sanpya Hospital in Yangon in October and then at Naypyidaw General Hospital in March. Both programs were very well organised and attended and the ANZGITA trainers all much valued their involvement. Country Program Leader Dr Greg Lockrey has put in a lot of work supporting these training programs as well as the Foundation Project which has been funded by a very generous donation from an anonymous foundation.

To ANZGITA's surprise the team at Yangon General Hospital has informed ANZGITA that they no longer require the contribution provided by ANZGITA - including that provided by the Foundation Project. As Yangon General Hospital is the home of the National Endoscopy Training Centre this has created significant difficulties. It has been made clear to ANZGITA that our help will be much valued at several other hospitals but currently it is not clear how ANZGITA can best provide this support.

Conclusion:

The programs that ANZGITA have supported have all been completed as planned. We continue to have very good take up when we seek volunteer trainers. The administrative structures needed to maintain an increasing number of programs are developing well.

The Programs Coordinator would like to thank all the volunteer trainers for their involvement and with very few exceptions, fantastic assistance in completing the necessary documentation. Di Jones and Cathy Conway have been extensively involved in the selection, preparation and support of all nurse volunteers as well as providing much valued advice on many topics – particularly on what equipment should be selected. The support of the Country Program Leaders is of course much appreciated as well as the work of Assoc Prof Peter Katelaris with curriculum development, the Industry Liaison Committee and Fin Macrae's tireless work. As mentioned earlier, the real star of the ANZGITA firmament is Frank Eastaughffe who carries much of the association's work on his shoulders.

Tony Clarke
Deputy Chair & Programs Coordinator

Pacific Outreach Activities Report 2018

Chris Hair, ANZGITA Director and Fiji & Pacific Programs Leader

Our Outreach work is supported by the Australian Government's Pacific Island Program (PIP) which is coordinated by the Royal Australian College of Surgeons (RACS). It works closely with the Pacific Community, Fiji National University and capacity building NGOs like ANZGITA supporting mentoring and professional development. PIP covers all the Pacific Island Countries and Territories except Palau who have sent trainees to our annual Fiji training program.

In 2017, along with Catherine Conway, we conducted our first Outreach visit to Samoa. In February, nurse Karen Kempin and myself delivered a further one-week intensive training in the developing endoscopy unit at Tupua Hospital in Apia, Samoa. The week successfully focussed on capacity building and the strengthening of services' provision and care systems.

As part of a desire to provide more immediate and effective support to colleagues delivering services across the massive Pacific region, we have started using digital technologies to provide more teaching opportunities and support better immediate patient care with Pacific colleagues. Through collaboration with Dr Payne Perman (Pohnpei) and Ms Christina Higa (University of Hawaii Pacific Basin Telehealth Program) four GI tele-health education and case discussion sessions have been conducted since inception in May 2018 using internet video conferencing. This provided teaching that built on our traditional in-country programs. The sessions have been attended by clinicians from over 12 island nations and, on average, 15 doctors, a number of whom have previously attended Fiji training programs. Whilst the program is still at an early stage, it has already covered a range of topics including colon cancer, hepatitis B, colon polyps and GIST. A 12 month program has been formulated based on the request of the Pacific Island Nations. Initial feedback on value to doctors and their patients has been encouraging. We have also received a special invitation to present the outcomes of our pilot program at the 12th Asian Telemedicine Symposium 2018 in Japan.

We have also commenced using digital group chat technology (Viber) to bring RACP Fellows and interested ANZGITA volunteers into immediate contact with internal medicine physicians within the Pacific. It has already aided the treatment of one critically ill patient. A further objective is to share de-identified case dilemmas, investigations and outcomes between colleagues in the hope of creating a 'Pacific Grand Round in Medicine' that improves outcomes in patients. 37 physicians can already connect immediately including 27 pacific island doctors.

Over the forthcoming 12 months, our major goal is to increase our presence and mentorship in gastroenterology and endoscopy to the Pacific Island Nations by planned outreach in-country visits to Tonga, Samoa, Vanuatu and Palau as part of the collaboration with PIP and local NGOs where applicable. Using our telehealth programs as a mechanism to increase awareness and education, we aim to provide support beyond in-country skills training and become a leader in multinational support programs for gastroenterology education and training in the Pacific. This work will rely on more ANZGITA trainers being invited to participate in newer programs with increased focus on sustainability, capacity and mentorship.

Chris Hair

Director and Fiji & Pacific Programs Leader

Secretary's Report 2018

Frank Eastaughffe, Board Secretary and Public Officer

The ANZGITA Board, with members spread across Australia and New Zealand, met four times in the last financial year. Meetings are normally held using an Internet videoconferencing service and cover all aspects of the Board's responsibilities. One face-to-face meeting was possible as it was held immediately prior to AGW2017 and all directors were able to attend. One meeting was specific to determining if a programs proposal should be put to a potential partner in Nepal and finalising the content of the proposal. It was rare for a director to miss a Board meeting.

Warren Bingham resigned as a director on 17 March 2018. That reduced the number of directors to ten and the vacant position has not been subsequently filled. Our constitution allows for between 5 and 11 directors on the Board.

There were also six meetings of the Management Committee. It normally meets once between Board meetings and occasionally twice depending on need. The Industry Liaison Committee met once prior to the resignation from the Board of its Chair Warren Bingham. The Management Committee and Board subsequently took responsibility for its work. A new Chair, Dr Tony Rahman, has been appointed and the first meeting will take place in August 2018. The Quality and Risk and the Finance and Audit Committees, although constituted, did not meet as the Board and Management Committee have been able to address the relevant issues in the normal course of their meetings. During the year a Marketing and Communications Committee was established with Alison Byrne as Chair. It met twice.

This year the number of registered pro bono trainers rose to 154, an increase of 29 over the year and the Association now has 96 members committed to actively supporting its objectives. A members' newsletter is being produced more regularly as of June. A new logo and branding were produced during the year.

Potential and actual Conflicts of Interest for directors are reviewed at each Board meeting as is the situation with regard to any risks that have arisen or changed. Any complaints are reviewed and recorded in a Complaints Register as per our Feedback & Complaints Policy.

My thanks to the Finlay, Tony and fellow directors for the support they have provided and to the members and trainers who have assisted in getting the non-clinical work associated with a growing not-for-profit completed.

Frank Eastaughffe
Board Secretary and Public Officer

Treasurer's Report 2018

Alan Studley, Treasurer

For the operating year of 2017/18 ANZGITA has recorded funds inflow of \$139,723 and outflow on programs and administration of \$99,440 creating a net cash increase of \$40,283. Funds have now been consolidated from the original CBA account into Westpac and this change occurred to more easily facilitate direct payments from Australia to support the Myanmar programs.

The CBA account was closed at 30 October 2017 with the transfer of \$110,152 to the Westpac account. Funds are held in two Westpac accounts being the Community Solutions account used for daily operating expenditures and the Community Solutions Cash Reserve. Total funds held by Westpac at 30 June 2018 were \$186,496 with \$184,210 in the Cash Reserve and \$2,285 in the Community Solutions account.

The total expenditure on in-country programs and projects was \$84,160 across Myanmar, Timor-Leste, Solomon Islands, Nepal, Fiji and a clinical fellowship program. Further explanation about the objectives and outcomes for these clinical programs are contained in Programs Coordinator's report.

ANZGITA spent \$15,279 on non-clinical program expenses being Insurance \$5,908 (39%), AGM and other Australian based clinical forums \$6,428 (42%), general expenses (such as postage, printing, travel) \$2,893 (19%) and CBA bank fees of \$50. The Board of ANZGITA has acted to ensure that a complete insurance coverage is in place to protect the activities of both directors and program clinicians as they undertake their duties in Australia and the five countries in which services are delivered. The Board believes that it has adequate cover in place to protect ANZGITA from all identified risks.

The costs of company obligations include maintaining an appropriate level of risk management via insurance policies covering public liability, travel and directors & officers, holding an AGM and attendance at clinical forums throughout the year. Additionally, ANZGITA has spent \$2,893 on administrative costs and this represents 3.4% of the combined direct program expenditure of \$84,160.

Services provided by directors are on a pro bono basis, the exception being where some directors apply their clinical skills to overseas programs. In such cases travel (but not for doctors) and living expenses are reimbursed to directors. All program participants including directors who may be engaged directly are reimbursed their expenses only after an expense claim has been submitted to and approved by the secretary and then counter signed by the treasurer.

At present ANZGITA does not undertake a formal external audit as the cost of such an activity would outweigh the benefits given ANZGITA's funds are principally directed to supported overseas clinical programs in developing countries. The bank balance is reported regularly with management information at both management and board meetings and details are noted in meeting minutes. Payments require a two-step approval process to be completed by the secretary and treasurer.

Financial statements provided for the period are a P&L Statement, CBA and Westpac Bank Reconciliations, Funds Flow Statement and Program and Administration Expenditure Statement.

Alan Studley
Treasurer

Financial Statement

1 July 2017 to 30 June 2018

ANZGITA Profit & Loss Statement for 1 July 2017 to 30 June 2018

	2017/18
Revenue	
Donations	\$138,805.30
Interest Received	\$917.77
Other Income	
Total Revenue	\$139,723.07
Expenditure	
Direct Program Expenses	\$84,160.65
Administration	\$2,892.79
Insurance	\$5,908.59
AGM/Conferences	\$6,428.02
Bank Fees	\$49.68
Expenses	\$99,439.72
Post Balance Date Entry	
Fiji Program 2017/18 Accommodation Expense	\$15,471.00
Total Expenses	\$114,910.72
Surplus / (Deficit)	\$24,812.35

ANZGITA CBA and Westpac Bank Statements Reconciliations for 1 July 2017 to 30 June 2018

CBA Business Transaction Account

Opening Balance 1 July 2017		\$145,965.40
Bank Fees	- \$49.68	
AGM Cost	-\$5,837.02	
Westpac Transfers	-\$6500.00	
D&O Insurance	-\$778.45	
Programs	-\$22,983.02	
Acc. Closing & Transfer	-\$110,152.40	
Refund	\$335.18	

Closing Balance 30 October 2017 **\$0.00**

Westpac Community Solutions Account

Opening Balance 1 July 2017		\$247.48
Interest	\$6.68	
CBA Transfers	\$49,200.00	
RACS Donation	\$10,623.31	
Cook Medical Donation	\$12,000.00	
Less Bank Transfer Fees	-\$160.00	
Less Program Expenses	-\$69,631.55	

Closing Balance 30 June 2018 **\$2,285.92**

Westpac Community Solutions Cash Reserve

Opening Balance 17 October 2017		\$0.00
DFAT Deposit	\$26,001.00	
CBA Account Transfer	\$110,152.40	
Ainsworth Foundation	\$60,000.00	
JGH Foundation	\$26,431.00	
Other Donations	\$3,650.00	
Interest	\$536.36	
Other Deposit	\$39.55	
Less Transfers	- \$42,600.00	
Closing Balance 30 June 2018		\$184,210.31
Total ANZGITA Funds 30 June 2018		\$186,496.23

ANZGITA Funds Flow Statement for 1 July 2017 to 30 June 2018

Source of Funds

Interest Income		\$543.04	
Donations - RACS	\$10,623.31		
Cook Medical	\$12,000.00		
DFAT	\$26,001.00		
Ainsworth Foudn	\$60,000.00		
JGH Foundation	\$26,431.00		
Other	\$3,650.00	\$138,705.31	
Net Funds Transfer		\$100.00	
Other & Refund		\$374.73	
Total Funds Inflow			\$139,723.08

Application of Funds

Administration	\$2892.79		
Bank Fees	\$49.68		
Annual General Meeting	\$6,428.02		
Insurances	\$5,908.59	\$15,279.07	
Combined Programs		\$84,160.65	
Total funds Outflow			\$99,439.73
Net Funds Inflow			\$40,283.35

Add Opening Bank Balances as at 1 July 2017

Westpac	\$247.48		
Commonwealth		\$145,965.40	
Closing Bank Balance as at 30 June 2018			\$186,496.23

ANZGITA Program and Administration Expenditure for the period 1 July 2017 to 30 June 2018

Programs

Myanmar Foundation Project	\$60,014.87
Aust Awards F'ship (Dr Celia Santos)	\$3,110.96
Solomon Islands	\$4,081.46
Timor Leste	\$6,486.25
Nepal (evaluation work)	\$5,009.76
Fiji	\$5,457.35

Total Direct Program Expenditure \$84,160.65

Administration and Bank Balances

Opening Bank Balances	CBA	\$145,965.40	
	WBC	\$247.48	\$146,212.88
Donations			\$138,805.30
Interest & Other Income			\$917.77
Total Funds Available			\$285,935.95

Less Program Expenditure \$84,160.65

Administration	\$2,892.79	
Insurance	\$5,908.59	
AGM / Conferences	\$6,428.02	
Bank Fees	\$49.68	\$15,279.07

Closing Balances Westpac as at 30 June 2018 \$186,496.23

Note :

Post Balance Date Adjustment

Fiji Program 2017/18 Accommod Expenses	\$15,471.00
Total Fiji Program 2017/18 Expenditure	\$20,928.35
Adjusted Total Direct Program Expenditure	\$99,631.65

Explanation for Financial Statements for 2017/18

ANZGITA commenced the year with assets of \$145,965 held in cash at the CBA. During the year, banking was changed to WBC to better facilitate international transactions and at the 30 June 2018 cash on hand at WBC was \$186,496. During this operating period ANZGITA received funds inflow of \$139,723 principally from donations and spent \$99,440 on program and administrative expenses, a net cash inflow of \$40,283. A post balance date adjustment relating to Fiji program accommodation expenses of \$15,471 incurred in 2017/18 (but paid in 2018/19) reduces the reported surplus for the year 2017/18 to \$24,894.

There were no other abnormal transactions reported during the year and the financial statements are unaudited but supported by transaction statements prepared by CBA and WBC.

Page 9 Profit & Loss summarises the revenue , expenses and surplus (deficit) for the period 1/7/2017 to 30/6/2018 exclusive of the opening and closing bank account balances.

Page 10 CBA and WBC bank reconciliation statement tracks movement of receipts and payments through the bank accounts and must agree to bank produced statements.

Page 11 Funds Flow statement is a statement prepared to analyse changes in the financial position of an entity between 2 balance sheet dates – 30/6/2017 and 30/6/2018.

Page 12 Program and administration expenditure shows the detailed expense by category for programs and administration.

Post Balance Date Adjustment. During the year 2017/18 the Fiji program incurred accommodation expenses of \$15,471. The invoices for this amount were not received and therefor paid until sometime after 30 June 2018 and not recorded in the WBC bank statement as at 30 June 2018. In order to accurately reflect the actual Fiji program costs for the year 2017/18, a post balance date adjustment of \$15,471 has been shown in the financial statements. The effect is to add \$15,471 to Fiji expenses for the year 2017/18 although the payment will occur in 2018/19. This is normally handled as an expense accrual and is a common accounting transaction.