



Mission Educate Ltd

Annual Report

2021



missioneducate

Knowing changes everything.



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Photographs: Thank you to Little Drum Pictures for the use of photographs in this document.

Board Chair & Executive Director Report

After yet another challenging and uncertain year, we are pleased to present the 2021 Annual Report to you.

Despite the ongoing challenges created by COVID-19, Mission Educate continued to provide educational opportunities for the people of Mozambique. This Annual Report is a testimony to the commitment and hard work of our Australian and Mozambican staff.

To add to our challenges, a number of staff were impacted by Cyclone Eloise in January, with damage to and loss of their homes and possessions. As the year unfolded, we were constrained by the restrictions implemented by both the Australian and Mozambican governments in response to the pandemic. Extensive lockdowns mandated by the Mozambican government had a considerable impact on our operations. Despite these, we were still able to provide modified educational services. Specific information related to the operation of each of our projects is provided further in the report. We are grateful to God for His hand of protection and blessing over each of our projects, those who serve in them and those who benefit from them.

Our Australian operations were impacted by COVID-19 restrictions which greatly affected our ability to connect with supporters through our annual events. Many of our supporters continued to be impacted financially by COVID-19, significantly affecting our income.

In response to the challenges created by COVID-19 and the termination of funding from the UK government for the Technical Institute, the Mission Educate Board made the difficult decision to suspend new enrolments at the Technical Institute. This resulted in the redundancy of a number of staff. No new enrolments were accepted during 2021 and staff were focussed on providing support for existing students to complete their courses.

We were grateful for the support of Bible Society Australia whose financial support enabled us to maintain and develop the Literacy for Life Project. A grant from Entrust Foundation provided funds for the development of a block making enterprise.

“We are grateful to God for His hand of protection and blessing over each of our projects, those who serve in them and those who benefit from them.”

The Mission Educate Board has worked diligently during the year to ensure the continued operation of our Mozambican projects. Opportunity was taken to develop a number of important policies and procedures as part of our commitment to efficient and transparent governance.

We wish to express our sincere gratitude to those individuals, schools, churches and businesses who have provided support and encouragement during this difficult year. We are grateful to God for His provision and protection and continue to trust Him for our future.



Simon Brown
Board Chair

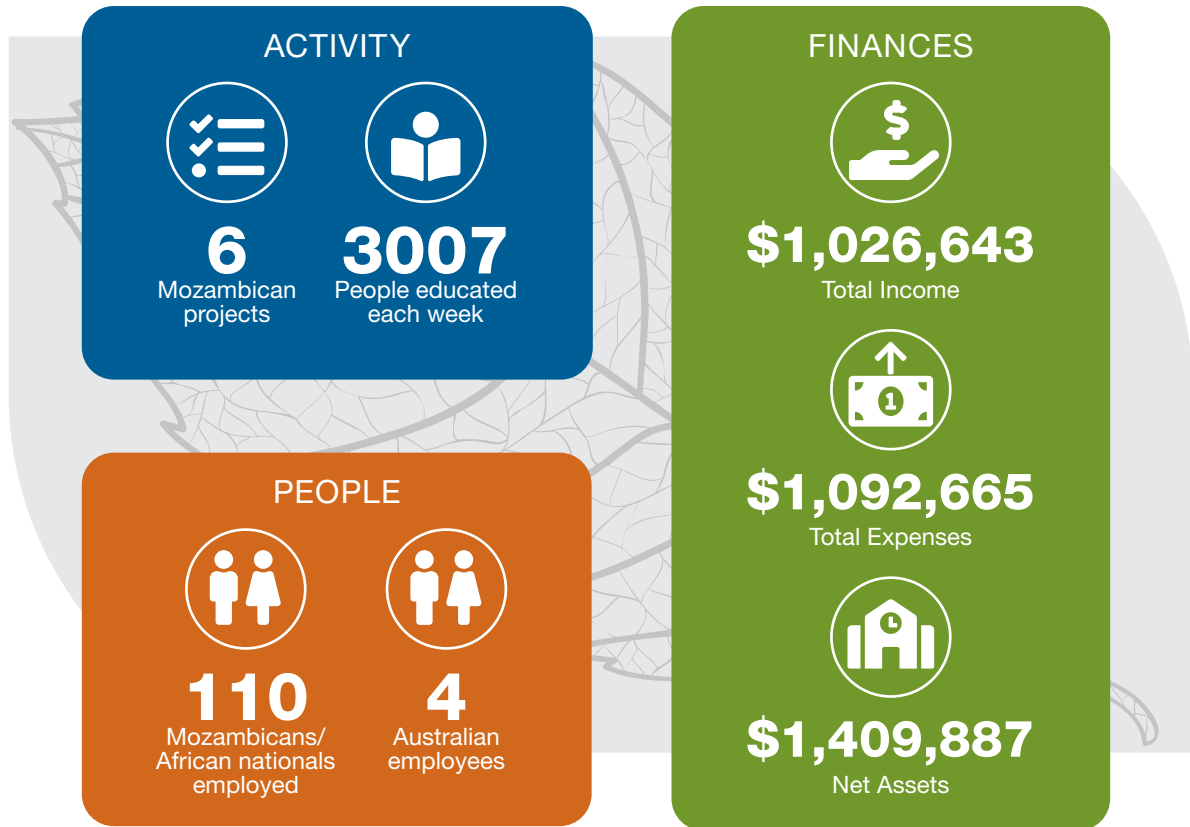
Terry King
Executive Director








A Tribute to David Bewley

We farewellled David Bewley at the 2021 AGM who retired after seven years of faithful Board service. David served as the Director for Educational Services and Chair of the Board's Education sub committee. His wisdom and expertise have been greatly appreciated. David and his wife Lyn travelled to Mozambique on a number of occasions and were loved and respected by all there. We wish to honor them for their commitment and contribution to the development of Mission Educate.

Mission Educate at a glance



	PROGRAMS	PROJECTS
	 General Education	King of Kings School
	 Technical Education	Mission Educate Technical Institute
	 Community Education	Literacy for Life Project Short Courses
	 Employment	Sewing to Success Project Blockmaking Enterprise
	 Partnerships	Developing Supportive Partnerships



Our Vision

People of integrity and compassion, educated and technically competent, aware of an eternal destiny and transforming their communities and nations.



Our Mission

To support community transformation in developing nations by creating inclusive, sustainable, relevant initiatives that develop people with integrity who are educationally competent, spiritually alive and socially responsible.

Our Values



Truth

Demonstrated through Integrity, Knowledge and Wisdom.



Love

Demonstrated through Servanthood, Compassion and Partnerships.



Faith

Demonstrated through Trust, Grace and our Christian Beliefs.



Excellence

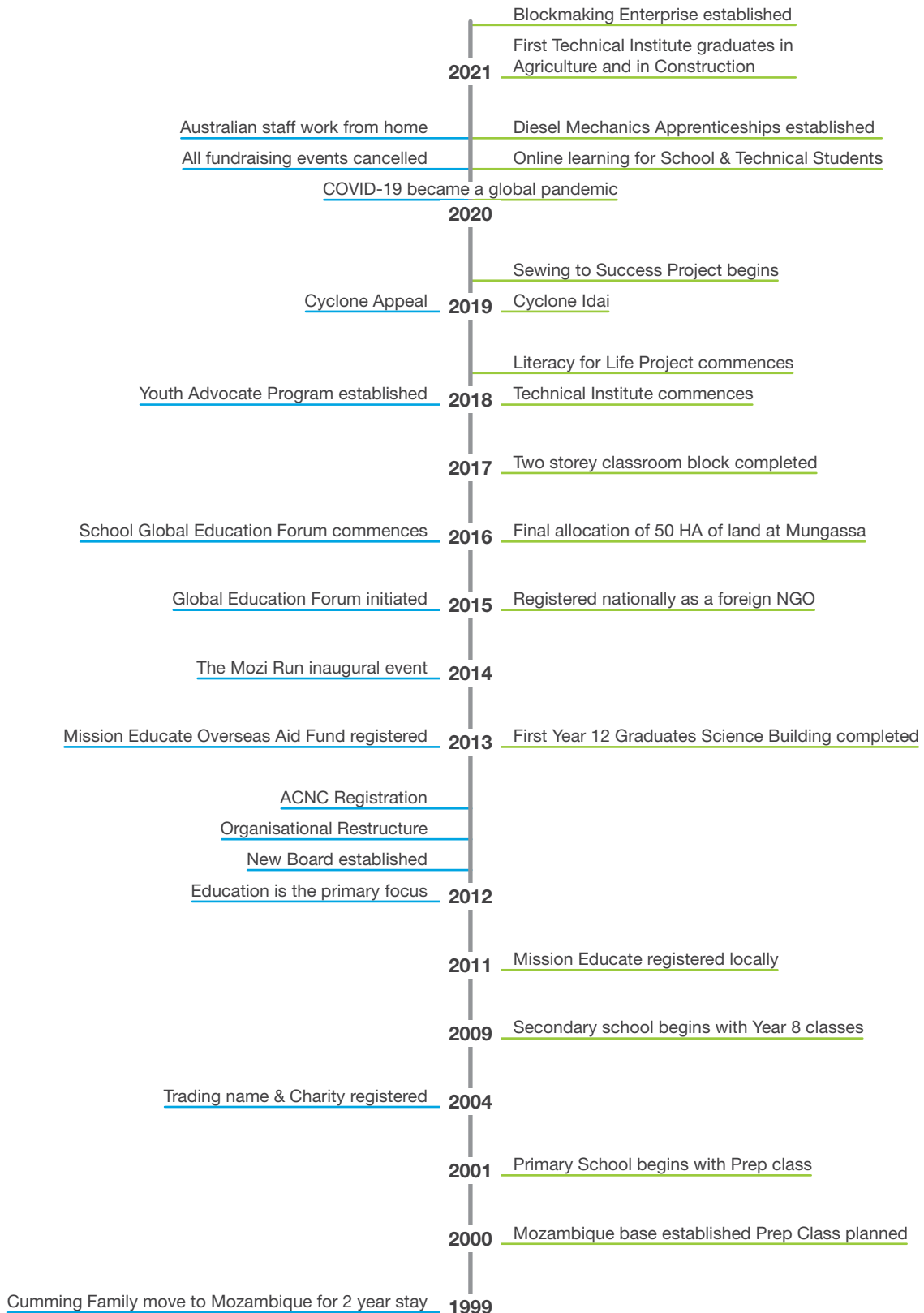
Demonstrated through Accountability, Empowerment and Purpose.



Transformation

Demonstrated through Innovation, Leadership and Reflective Practice.

Milestones



Our Governance



Simon Brown
Pastor

Appointed: December 2012

Responsibilities: Board Chair

Simon has over 25 years leadership experience in Church and Youth Groups. He owns and operates his own successful electrical business on the Gold Coast. Simon brings his business acumen and a commitment to family values to the Board.



Terry King
Ed.D., M.Ed., B.Ed., Dip T., MACE

Appointed: December 2012

Responsibilities: Executive Director

Dr Terry King brings a depth of educational experience and expertise to Mission Educate. He is a widely respected educator and has held leadership positions in schools and educational associations. Dr King became Executive Director in 2011.



John Spence
M.A., Grad Cert Ed

Appointed: December 2012

Responsibilities: Board Member

John Spence has spent his career in secondary and tertiary education working in both government and private sectors. He has held leadership positions in both schools and curriculum development committees and has served on a number of Boards.



Clarah Chiwaya
B. Comm; Grad Dip Chartered Accounting

Appointed: September 2020

Responsibilities: Treasurer

Clarah has developed a wide range of financial skills and experience. She has worked in Finance in a number of companies and is a member of Chartered Accountants CAANZ. A Zimbabwean by birth, Clarah brings a unique African perspective to the Board.



Rodney Newth
Grad. Cert in Business, B.Ed., Cert in Christian Ministries and Church Management.

Appointed: June 2019

Responsibilities: Deputy Chair

Rod is a popular and well-respected educator at Emmanuel College. Prior to this he ran a successful interstate transport company, driving and devising supply chain solutions for large companies. Rod's business and educational perspective is a valued contribution to the Board.



Christopher Emert
B.Bus., Cert IV OHS.

Appointed: August 2019

Responsibilities: Board Member

Chris has spent two decades establishing businesses in the for profit sector. He was impacted by a visit to Rwanda in 2014 which affirmed the value of education. Chris brings an entrepreneurial yet compassionate perspective to the Board.



Tamar Bostock

B.A. (Modern Asian Studies),
Grad Dip Ed

Appointed: October 2019

Responsibilities: Board Member

Tamar is a learning and performance professional with over 25 years experience in developing, leading and improving strategies and processes for complex organisations in the education, enterprise, industry, and not for-profit sectors.



David Bewley

Resigned: July 2021

B.Sc (Hons), Dip.Ed., Grad Dip.
Ed Admin

Appointed: February 2014

Responsibilities: Educational
Services Director

David began his professional life as a geologist. He has taught and held executive positions in Christian schools for 38 years. A widely respected educator, now retired, David brings a depth of educational expertise and experience.





Mozambique overview

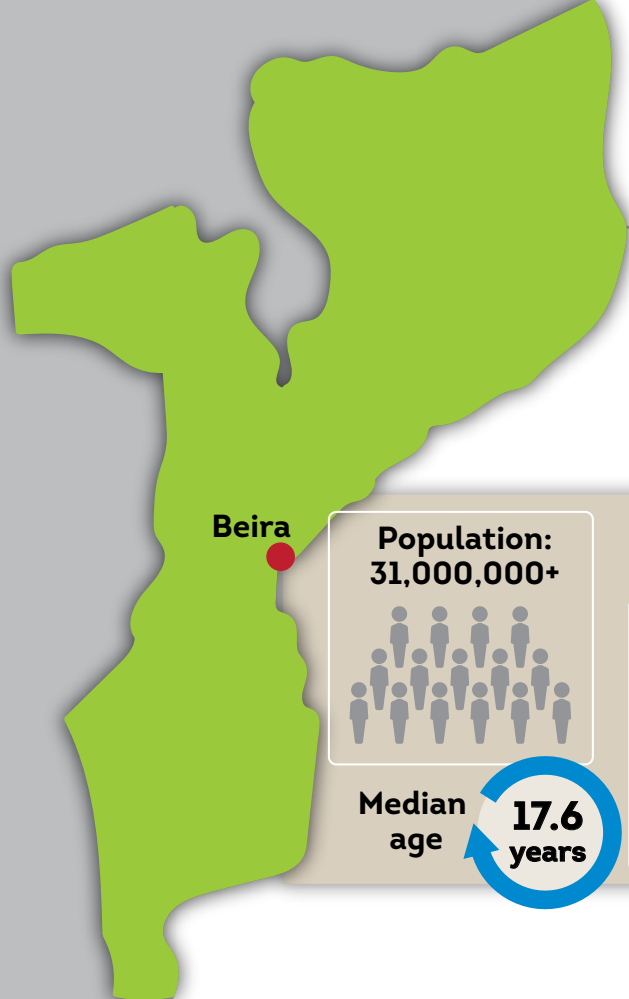


Mozambique is a southern African nation along the coastline of the Indian Ocean. It is one of the poorest nations in the world. Mozambique suffered 500 years of oppressive colonial rule, followed by 15 years of a destructive civil war. The first democratic elections were held in 1994.

- Capital: Maputo
- President: Filipe Nyusi
- Population: 31.25 million
- Currency: Mozambican metical
- Official language: Portuguese
- Flag:



Source: CIA World Fact Book - Mozambique June 2021



Mozambique

Beira

Population:
31,000,000+

Life expectancy at birth (years) **61.4**

2.2 million people living with HIV/AIDS

Population under the age of 25 years **65%**

Median age **17.6 years**

63.7% of the population are living below the income poverty line

52:1 Pupil-teacher ratio

43% of children under 5 are malnourished

71% of the population rely on subsistence farming

61% of the population are illiterate

only 49% of the population have access to clean water

58% Primary school completion rate

24% Secondary school completion rate

Source: World Bank - Data Mozambique - August 2020

Source for 80% unemployed youth 18+: www.un.org/youthenvoy/2016/01/youthstart-youth-economic-opportunity-ecosystem-analysis-country-report-mozambique/

66.8%* Primary school dropout rate

only 34% Secondary gross enrolment

80% Unemployed youth 18+ yrs

7.6 years Mean years of schooling

* pre-COVID-19 statistic

7% of secondary graduates enrol in tertiary education

only 30% of the population have skills suitable for paid employment

King of Kings School



Alford Ncube - Principal

The impact of COVID-19 continued to be felt at the King of Kings School during 2021. Face to face attendance by students was severely limited because of lockdowns imposed by the Mozambican government. During these times, teaching staff provided materials online or as printed workbooks to ensure that students' learning was maintained.

Restrictions on class sizes were imposed when face to face teaching was reinstated. This meant that most students could only attend their class session on 2 or 3 days. As they were able, the school's maintenance team, assisted by parents from the School Management Committee, were able to paint the classrooms. Other work was also carried out improving the school grounds.

Student welfare continued to be a priority during the lockdowns. The School Chaplain and pastoral staff provided support and encouragement to families experiencing hardship during the lockdowns.

Despite the challenges that COVID-19 imposed, students continued learning with good results in the national examinations.

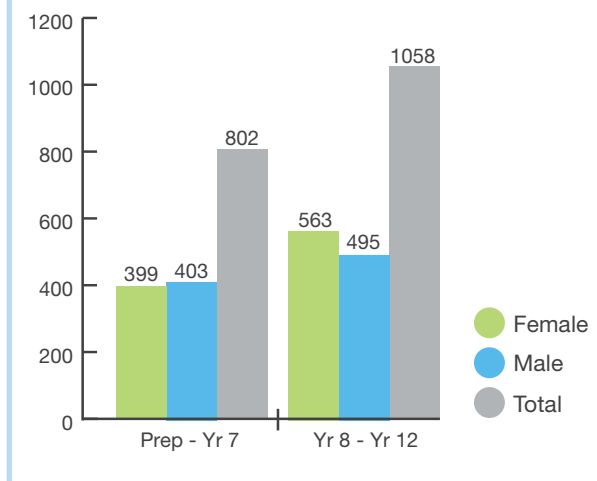
Our school staff

	Female	Male	Total
Executive	2	3	5
Primary Teachers	15	2	17
Secondary Teachers	6	23	29
Administration	3	1	4
Maintenance	3	6	9
Total	29	35	64

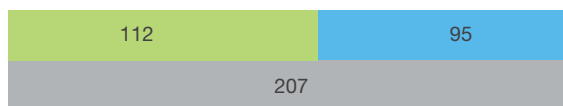
Teaching qualifications

Qualification	Female	Male	Total
Grade 12 Certificate	1	0	1
Diploma	6	1	7
Bachelors degree	14	23	37
Masters degree	0	1	1

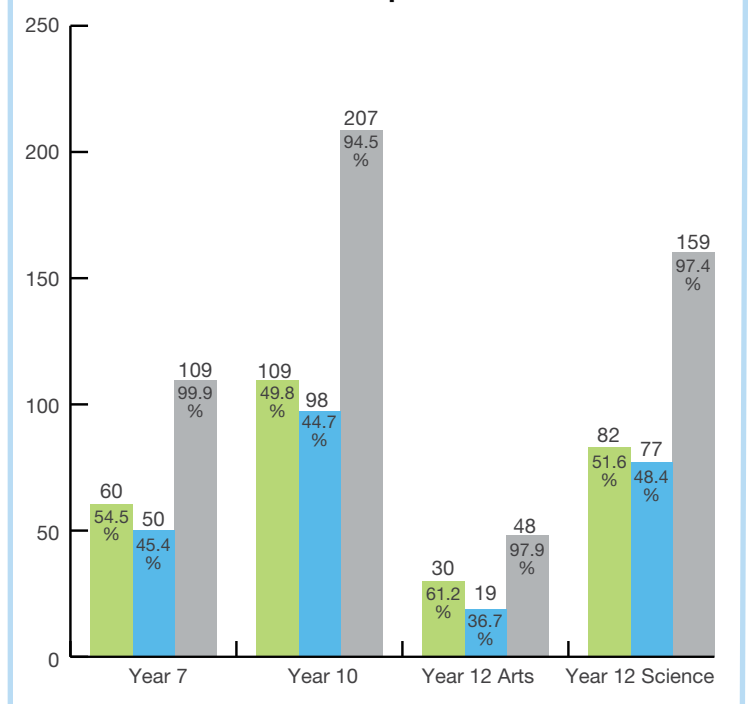
Enrolments



Year 12 graduates



National exams pass rates





A student's story

My name is Unice Tomas and I was born in Beira. I am a student at the King of Kings School in Grade 10. I am 15 years old. I have been studying at the King of Kings School since Primary school. I come from a Christian family and I have four brothers.

I am so proud to be a student at this School and I enjoy studying here. I have learnt so many things about myself and about the world. Not only does the school open our minds but it opens our hearts to see that we have potential for the future. The teachers at King of Kings School are very caring. They teach us academic knowledge that we need for our exams. They also teach us about relationships and how we can relate with our friends and with God.

I believe that education is important if our nation is to develop. I am part of a new generation that will provide our future leaders. The education I am receiving today is crucial for our development as people, tomorrow.



A teacher's story

My name is Celestino Tocha. I come from a relatively humble family. I am married with three children.

I teach Mathematics at the King of Kings School and have been working here for many years. I believe that it is a great privilege to work at this school. There is a great sense of unity and purpose amongst the staff. Each one of us wants to see our students grow academically, spiritually and emotionally.

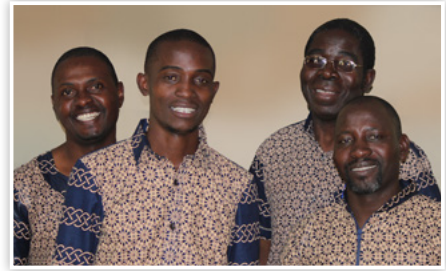
Our nation has been through so many challenges. We need well grounded young people who will take leadership in the future. It is so encouraging to watch the development of our students and to know that they are capable of shaping our nation's future.

Our school has a good academic reputation. It also is based on Christian principles which helps so much in the development of good relationships.

Education is important in helping society to advance. I want the generation that I teach to have better opportunities than my generation or the generation of my parents. I am so happy to play a small part in providing hope for my students' future.



Mission Educate Technical Institute



Institute Leadership Team L-R Arsenio Cobera, Domingos Mulandeza, Salomão Manhiça, Filipe Melo

This year was a significant year for the Mission Educate Technical Institute. Under the leadership team of Arsenio Cobera, Salomão Manhiça and Domingos Mulandeza, and assisted by Filipe Melo we saw the first cohort of almost 200 students graduate with their diplomas! What should have been a three-year journey took almost four years due to the significant challenges presented by Cyclone Idai, COVID-19 and many other adversities along the way.

Because of the challenges faced, the Institute did not take enrolments for a new Certificate III cohort in 2021 as we consolidated and moved our operations onto the Mungassa site. Late in 2021 we were able to accept pre-registrations for the Certificate III courses to begin in early 2022.

The trainees in the Certificate IV and V level courses continued their training and had the exciting opportunity to participate in internships with companies across various provinces in Mozambique. This gave the trainees an opportunity in a real world context, to put into practice the practical and soft skills they had been learning.



Inaugural Graduation of our first cohort of trainees

There was much celebration in November 2021 when 173 students graduated from the Construction and Agricultural Courses. Dignitaries, staff, families and friends gathered to witness this auspicious occasion. This was an exciting time for all concerned and was a tribute to the determination and sacrifice of the graduating trainees and their families and the dedication of the Institute staff.

We are so proud of each graduate who received either a Diploma of Agriculture, Diploma of Animal Management or a Diploma of Civil Construction. These qualifications will now give them better employment opportunities as they move into the world of employment or self-employment.

We look forward to hearing of their future successes.



Grant from the Embassy of Japan in Mozambique

In February 2020, we were fortunate to receive a grant of \$US81,000 from the Embassy of Japan in Mozambique to construct a second building for the Technical Institute. Funds from the Japanese Embassy were focussed on the construction of the first storey of the building with provision made in that construction for the addition of a second storey as funds were available.

Construction commenced on the first storey of the two storey building which would ultimately provide 8 additional classrooms for the Institute. Trainees from the Diploma of Construction course assisted with the construction as part of their practical experience for their course.

Unfortunately, construction was suspended mid 2020 and during 2021 because of restrictions imposed by COVID-19.



*"Mum, I did it ...
There were sleepless nights.
There were days with no food to eat.
There were moments of pain and anguish.
Many said we would not get anywhere
because no one would do it for us.
Today we are here showing that all things
are possible in Him who gives us strength."*



Technical training snapshot

STUDENTS ENROLLED BY COURSE



0

Certificate III
Agriculture



94

Certificate IV
Agriculture



80

Certificate V
Agriculture



0

Certificate III
Construction



59

Certificate IV
Construction



82

Certificate V
Construction



12

Diesel Mechanics
Apprenticeship



327

Total
students



33%

Girls and
women



A student's story

Augusto Vasco, CV4 Agriculture student.

Before I came to the Mission Educate Technical Institute I had no professional skills. I did not know how to perform any activity related to the agricultural course and not only the course, I also lacked a lot of generic knowledge of cultural things in our day-to-day life. I also didn't really behave in a way that is acceptable in the community. After I applied to get into this Institute in 2019, I started attending classes and also the chapel services that we have. Now I see myself as a young person capable and qualified to respond to the existing job market in my sector.

Now I can say that I am a young man with knowledge and a lot of practice, as I know how to make beds for various vegetables. I know how to manage chicken houses among other things. I am also already helping young people in my community with agricultural activities. Today I am a changed young person thanks to Mission Educate. Upon completion of my training, I intend to fulfill my dream which is to be self-employed. I want to run a successful sesame production field and to have a permit to raise broiler chicken to help other young people in employment. Thank you very much Mission Educate for arriving at the right time to change my life.

An employee's story

Paulino Raquissone, Technical Institute employee since 2019.

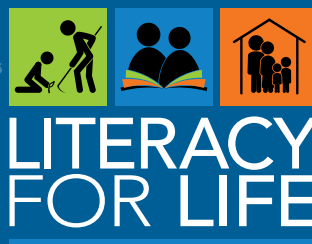
After finishing high school in 2009, my dream was to continue with my studies at university. Unfortunately this dream was limited because I was unemployed. I was getting older and older, but in 2019 God heard my cry and blessed me with a job at the Mission Educate Technical Institute. That is where my dream of continuing with my studies was reactivated! In this institution I had the access and means to be able to study.

In 2020 I sat the admission test at Licungo University, where I was able to successfully achieve good results and start studying my degree in Portuguese Language.

The Mission Educate Technical Institute has given me the base and foundation for my life and the life of my family. My eldest daughter has recently completed her Agricultural Engineering degree at the University Unizambaze in Tete. I have been able to support her studies thanks to the salary I have earned at Mission Educate.







Literacy For Life Project

In 2021 the Literacy for Life Project established 4 new literacy groups and continued the 13 groups established in 2020. Mission Educate provided 449 previously illiterate adults with the skills to read and write and assisted them along the path to fulfill the plan that God has for their lives.

Early in 2021 the 4 pilot groups of 84 participants finished their course with 95% of graduates reporting improved confidence and life skills. Fifty nine participants from this group completed the government Adult Literacy exam with 50 passing the exam on their first attempt. This is a testament to the dedication and hard work of our wonderful trainers and facilitators of the Literacy for Life project. It demonstrates the determination and the dedication of the Literacy project participants to achieve their dreams.

In 2021 several of the initial Beira literacy groups participated in training to raise chickens funded by a small grant from the New Zealand High Commission in South Africa. Two of the literacy groups were so encouraged by the training that they worked over several months to construct communal chicken coups with their own funds and materials. Read more of this initiative on page 20.

We are very grateful for the continued support by Bible Society Australia for the Literacy for Life Project.



José Zacharias - Literacy for Life Project Coordinator

Literacy for Life Participants			
	Male	Female	Total
Participants	28	421	449





Literacy group locations

Sarah's story

My name is Sara Domingos. I am 28 years old from the rural district of Marromeu. I come from a family that did not have finances for me to go to school as a child. My father passed away and I was forced to marry at 17 years of age. I now have 4 children. My husband left me and moved to another city. He now has another wife and does not support the children. I live at my mother's house with my children. It is a challenge as my parents do not work either. So, I work in people's fields to provide for my children and mother. We often go hungry not having anything to eat but I have a lot of willpower to study. I am learning to write and to read.

My dream is to see my children educated and graduate from university. Every day I ask God to give me life and strength for me to make my dream come true. The Literacy for Life training is helping me learn to read and write. I am grateful to God for what I am learning and all that is happening in my life. I am also grateful to my Literacy for Life facilitators who have so much patience with us. Thank you very much.



Maria

My name is Maria and I just passed the Government Adult Literacy exam!



Business & Training

Sewing to Success



The Sewing to Success tailoring and embroidery enterprise began in 2019 with a grant from Entrust Foundation. It continued to operate in 2021 at a greatly reduced capacity because of COVID-19 restrictions. Once COVID-19 restrictions were lifted and schools were able to re-open, some orders for school uniforms began to be received. In October, Sewing to Success was busy making the 173 graduation gowns required for our first graduation service at the Mission Educate Technical Institute.

Despite the challenges of 2020 and 2021, the generosity of supporters enabled us to subsidise the operational expenses of the sewing enterprise throughout 2021. Towards the end of the year, we began a review of the enterprise to determine its sustainability and growth.



Blockmaking Enterprise

The Blockmaking Enterprise was established in 2021 with funds donated by a generous supporter to cover the set up costs for the enterprise and worker training. The enterprise received a further funding grant in late 2021 from the Entrust Foundation for a three year period. The aim of this social enterprise is to establish a sustainable concrete block making over 3 years and provide practical experience and training for the trainees at the Mission Educate Technical Institute in the Diploma of Construction course. It is intended that the Blockmaking Enterprise will:

- Provide employment to people in the Beira community.
- Provide block making training to disadvantaged young people.
- Provide quality, reasonably priced blocks to the community.
- Improve the financial sustainability of Mission Educate in Mozambique.

Although the start of construction was delayed by COVID-19 restrictions, there was adequate time to train those who will be involved in the construction.



entrust
foundation

Short training courses for women

In 2021, the Mission Educate Technical Institute partnered with ADEL Sofala, a local NGO, to train 240 women in plumbing, electrical work, cooking and construction. These short courses provided women in Beira and Dondo with the opportunity to learn hands-on skills in these areas and to build their confidence in using their skills.

Opportunities for short course training helps fulfil our strategic objective to “empower people with knowledge and skills” and to provide vocational courses for disadvantaged adults. The skills learned assist the participants to develop confidence for employment or self-employment.



Women and Girls' Education

Despite the challenges of the last few years with severe cyclones and COVID-19, Mission Educate has continued to provide opportunities for women and girls to be educated. The restrictive measures imposed to contain the spread of COVID-19 could have severely impacted education for women and girls in our programs. It was more important than ever to negate the potential risks of interrupted face to face classes and the risk of weakening past achievements to keep girls at school and the Technical Institute. These risks would have a longer term impact threatening the quality of women's employment. With the dedication of teachers and trainers providing groundbreaking online learning, take home learning packs and support through visits, women and girls were able to continue their education journey with great success.

The Literacy for Life project particularly focuses on teaching adult women to read and write to improve the quality of their life, their family and their community. One powerful result of this has been the outcome of the New Zealand High Commission funding grant where women from four literacy groups received training in raising chickens. Through learning literacy and numeracy skills, building strong relationships as a group, and then the training in raising chickens, the 4 groups of women have established a local social enterprise that provides income to them as a group and supplies local chickens to their community.

Through funding from ADEL and in collaboration with the Technical Institute we were also able to provide short course training in plumbing, electrical, cooking and construction for women. Read more about this on page 21.



Maria's story

My name is Maria, a participant of the Mission Educate Literacy for Life project, and of the recent chicken rearing classes in Beira. I am so happy to be part of this training.

There is a lot that I now know, from the preparation of the aviary to the placement of the chicks themselves. I did not know that chickens also need to be vaccinated. I learnt how to mix the vaccine, control the temperature of the chicks, and know how to identify if they are feeling cold or hot. It was so interesting learning how much attention must be given in the first week that we put the chicks in the aviary.

I want to thank Mission Educate and the partners for this initiative. It has really made a lasting difference to us. I will be very proud when we get to the stage of making sales. In fact, I will be proud, when the chick itself becomes a chicken, because I will be able to say that I contributed to its growth. I am prepared to implement everything I learned. I will finish this course with the expectation of one day having my aviary or our own chicken raising association.

Thank you again for everything!

In their own words

Stories of the transforming power of education.



Jessica's story

My name is Jéssica.

I am writing to thank you for your special help in giving me a scholarship which has helped me finish Grade 12 at the King of Kings School. This has always been one of my dreams.

I am happy that my dream has been fulfilled in such a very successful way. My family also owes you gratitude because they were not in a financial position to pay my school fees.

I really appreciated studying at the King of Kings School and I have noticed great changes in my life. I have learnt how to share the Word of God and help other people in need. Now that I have finished Grade 12 I have applied to the Health Institute where I want to study General Medicine.

Joana's story

My name is Joana and I started my training at the Mission Educate Technical Institute in 2019. Prior to this I was practicing subsistence farming with my family based on traditional knowledge handed down from generation to generation. Today, I feel more confident because of the knowledge acquired through my training at the Institute. I have already been able to improve the production of my family vegetable plot.

I wake up at four o'clock in the morning and prepare meals for my four children, the eldest of which is 11 years old. I leave home for my day of training at the Institute, leaving the children home alone as my husband and I cannot afford to pay someone to take care of them. After completing my Diploma of Agriculture next year, I have two dreams. Firstly, I want to set up my own aviary for raising chickens at my home. Secondly, I want to produce sesame on a farm belonging to a family in the district of Buzi. I feel like a woman with a growth mindset and vision because of the knowledge I am acquiring in this course. I thank God for the existence of the Mission Educate Training Institute.



Income and Expenditure Report

Mission Educate is committed to balancing program impact and financial sustainability when making decisions regarding our activities. We work collaboratively with our stakeholders to develop innovative funding streams that enhance service delivery outcomes. A key aspect of our financial sustainability model is the contribution of fees by our School and Technical Institute students. This year they contributed significantly with \$467,138 of our overall income. This represents 45.5% of our income. As part of our strategy to move towards financial sustainability, we established a second commercial enterprise making concrete blocks.

Income

We would like to thank all our individual supporters, schools, trusts, corporate partners, major donors and others for their generosity. We are humbled by the generous financial support we received from our supporters, particularly in light of the challenges created by COVID-19 and the ongoing personal difficulties many people have experienced. Our donations and sponsorship increased in 2021 from 2020 despite the absence of fundraising events for another year. The most significant change in our income was the conclusion of a grant partnership with the Technical Institute at the end of 2020. Our income for the year was \$1,026,643.

Expenditure

Because of the support we received, Mission Educate assisted more than 3007 people in Mozambique to engage in quality education each week. Challenges remained for the delivery of education in compliance with COVID-19 restrictions. However, Mission Educate was able to provide existing students, trainees and participants with continuity of their education in 2021. Our total expenditure in 2021 was \$1,092,665, of which \$904,611 was incurred in the delivery of activities in Mozambique.

Overall result

The year ended with an operational deficit of \$66,023 which was funded by reserves brought forward from 2020.

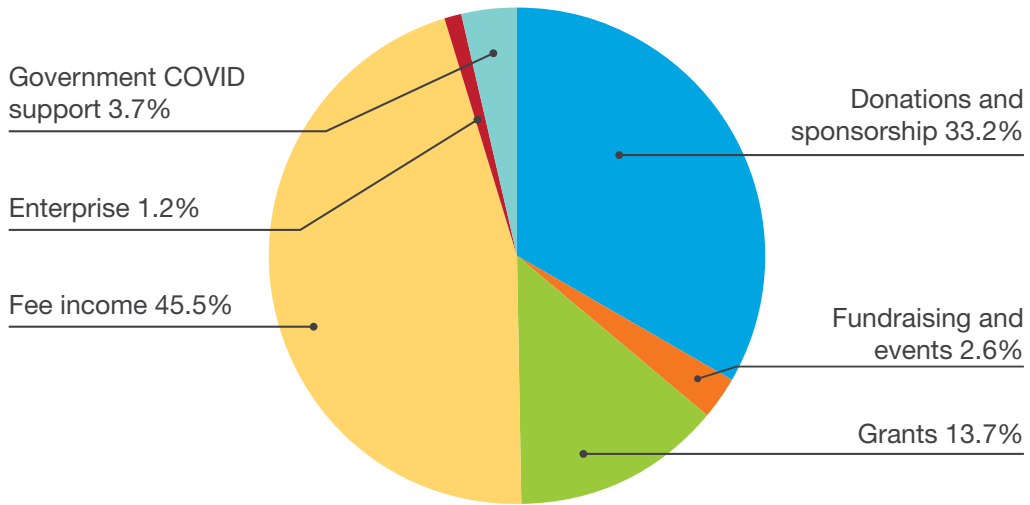
Detailed information regarding our 2021 financials can be found in the Mission Educate 2021 Audit Report.

Income and Expenditure by Project For The Year Ended 31 December 2021

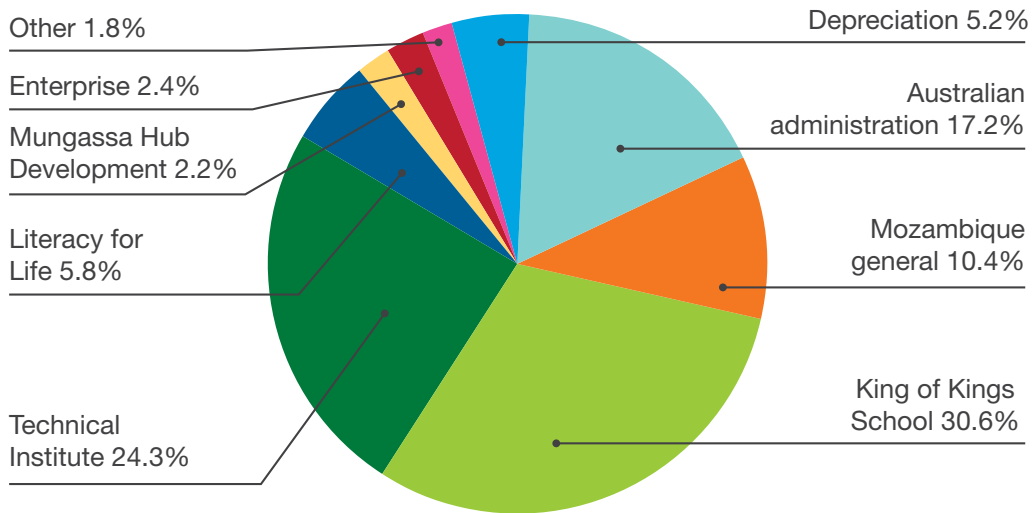
	2021	2020
Revenue	\$	\$
Donations & Sponsorship	340,678	284,573
Fundraising Events	27,135	10,109
Grants	140,804	620,733
Fee Income	467,138	246,125
Business Enterprise	12,488	27,584
Government COVID-19 support	38,400	117,200
TOTAL REVENUE	1,026,643	1,306,324

	\$	\$
Expenditure	\$	\$
Depreciation	56,924	65,189
Australian Administration	188,054	180,402
Mozambique General	113,170	75,505
King of Kings School	334,845	253,910
Technical Institute	266,053	624,756
Literacy for Life	63,713	43,904
Mungassa Hub Development	23,913	1,191
Business Enterprise	26,182	36,625
Transfer to capital reserve		74,985
Other	19,811	
TOTAL EXPENDITURE	1,092,665	1,356,467
Operational surplus for the year	-66,023	-50,143
Total other comprehensive income		
TOTAL COMPREHENSIVE INCOME	-66,023	-50,143

Total 2021 income \$1.03m



Total 2021 Expenditure \$1.09m



Auditor declaration

(Extract from Audit Report - Appendix A)



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Independent Audit Report to the members of Mission Educate Limited

Report on Audit of the Financial Report

Qualified opinion

We have audited the financial report of Mission Educate Limited (the Entity), which comprises the statement of financial position as at 31 December 2021, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year ended, and notes to the financial statements, including a summary of significant accounting policies, and the Director's declaration.

In our opinion, except for the effects of the matter described in the *Basis for qualified opinion* section of our report, the accompanying financial report presents fairly, in all material respects, the financial position of the Entity as at 31 December 2021, and its financial performance and its cash flows for the year ended in accordance with the accounting policies described in Note 2 of the financial statements, and the *Australian Charities and Not-for-Profits Commission Act 2012*.

Basis for qualified opinion

Receipts from fundraising are a significant source of revenue for Mission Educate Limited. The Entity has determined that it is impractical to establish control over the collection of revenue prior to entry in its financial records. Accordingly, as the evidence available to us regarding revenue was limited, our audit procedures with respect to revenue had to be restricted to the amounts recorded in the financial records. We therefore are unable to express an opinion on whether all revenue obtained by the Entity is complete.

The Entity conducts its activities both in Australia and Mozambique on the basis of cost and benefit we have not conducted a complete audit examination of the activities conducted outside Australia prior to their recording in the accounts. Accordingly, we are not able to confirm the transactions conducted in Mozambique or the value and existence of assets, liabilities and equity held there.

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibility for the Audit of the Financial Report* section of our report. We are independent of the Entity 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Liability limited by a scheme approved under Professional Standards Legislation



Emphasis of matter - Basis of accounting

Without modifying our opinion, we draw attention to Note 2 on the financial statement, which describes the basis of accounting. The financial report has been prepared to assist Mission Educate Limited to meet the requirements of the *Australian Charities and Not-for-Profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose.

Responsibilities of Management and those charged with Governance for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with the Australian Accounting Standard and *Australian Charities Not-for-profits Commission Act 2012* and for such internal control as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Entity'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 management either intends to liquidate the Entity or to cease operations, or has no realistic alternatives but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibility 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 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.



Richard Allen CA
30 June 2022

29 Crombie Avenue,
Bundall QLD 4217



Allen & Wolfe Auditors

Looking ahead

Having navigated through the challenges of the past three years, we look to the future with confidence in God. We are so appreciative of all those who have supported and encouraged us in our journey thus far.

Underlying our Strategic Plan 2021 - 2025 is a focus on the recognition and appointment of Mozambican leadership. One of the positive outcomes throughout these challenging times has been the way in which our leaders in Mozambique have risen to the challenges presented to them and found practical solutions to maintain our operations. This has encouraged the Mission Educate Board to accelerate the development of leadership. It is intended that in 2022 we will move into a transitional stage of leadership development to enable some of our key Mozambican leaders to assume greater levels of responsibility and authority.

As the restrictions created by COVID-19 are reduced, we hope to see greater growth and development in each of our projects. The development of quality education in particular, has been hindered by these restrictions. It is our hope that the greater empowerment of Mozambican leadership will facilitate this development.

Our greatest asset is our people.

We have been concerned for their welfare during this period and have focussed on strategies to support and encourage them. The outcome of this support is evident. As we look ahead, we recognise that there are many strategic goals that have been unattainable. We maintain our commitment to our Strategic Goals, but not at the expense of our people. As resources and conditions permit, we will plot a course, in consultation with our Mozambican leaders, for our future.

We remain committed to the development of our core programs:

- General Education
- Technical Education
- Community Education
- Employment, and
- Partnerships

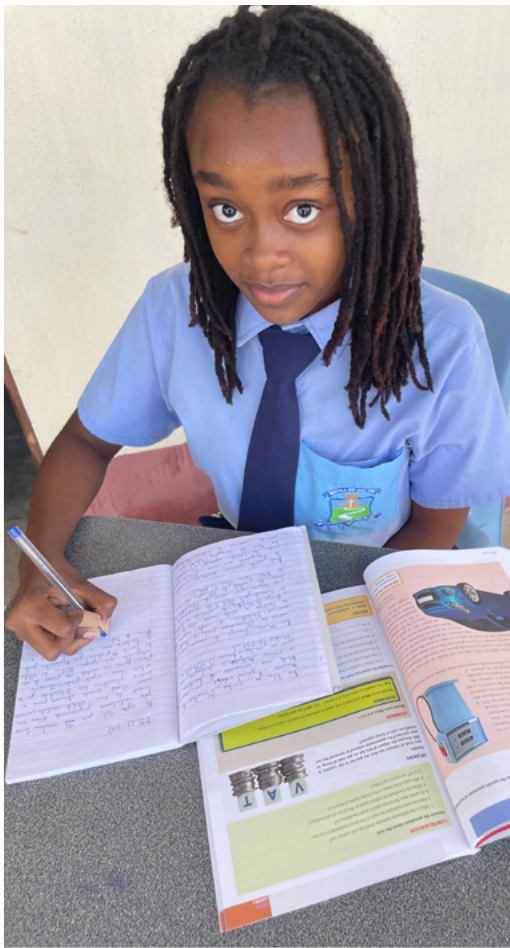
The need in Mozambique for education has not diminished. There is still a great need for literacy development, vocational training and general education.

We are so thankful for the support of Bible Society Australia for the continued development of the Literacy for Life Project. With that support, we will be developing literacy groups into other Mozambican Provinces.

Entrust Foundation has also committed to provide funding for us to develop a concrete block making enterprise as part of our Employment Program. Not only will this assist the Technical Institute in providing vocational skills' experience, but it will help develop financial sustainability from the profits of block sales.

As we look ahead, our greatest challenge continues to be the provision of funds for our operations and projects. Our greatest confidence remains in our God for His provision, guidance and protection.







Thank you to all our Supporters

We appreciate the contribution and encouragement of all our supporters and are especially grateful for the support from our major funding partners. Without it we could not deliver the life changing education and training to the people of Mozambique.



We value the regular support given by:

Emmanuel College - Carrara

Faith Lutheran College - Redlands

Freshwater Christian College - Cairns

Kings Christian College - Reedy Creek



Thank you

Our Registrations

Mission Educate Ltd is:

- Registered with the Australian Securities and Investments Commission
- A registered charity with Australian Charities and Not-for-profits Commission.
- Endorsed as a Deductible Gift Recipient by the Australian Tax Office for the operation of the Mission Educate Overseas Aid Fund
- An approved organisation under the Overseas Aid Gift Deduction Scheme with the Australian Department of Foreign Affairs and Trade
- Registered as a Non Government Organisation in Mozambique as Missão Educarw
- Mission Educate is a member of Christian Ministry Advancement Ltd (incorporating Christian Management Australia)
- Registered with Office of Fair Trade Queensland



Australian Government
Department of Foreign Affairs and Trade



Queensland Government



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PO Box 1039, Mudgeeraba Qld 4213



Citylink Resource Centre
148 Eastlake Street, Carrara Qld 4211

ABN 4233 964 7874



Stand with us

- Become a regular giver
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- Donate now
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- Engage your Church or School



Audit Report - Appendix A

Mission Educate Limited
Annual Report
For the year ended 31 December 2021

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Mission Educate Limited
A.B.N. 42 339 647 874

Directors Report

Your directors present this report on the company for the financial year ended 31 December 2021.

Directors

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

Simon Brown	Christopher Emert
John Spence	Rodney Newth
Terry King	Tamar Bostock (Resigned 19/02/2022)
David Bewley (Resigned 19/07/2021)	Clarah Chiwaya

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

Information on Directors

Simon Brown

- Qualifications - Pastor, Chair
- Experience - Pastor Simon Brown has over 25 years leadership experience in Church and Youth Groups. He owns and operates his own electrical business on the Gold Coast and is in great demand as an ethical and highly competent tradesman. Simon brings his business acumen and a commitment to family values to the Board.
- Special Responsibilities - Chair

John Spence

- Qualifications - M.A., Grad Cert Ed.
- Experience - John Spence has spent his career in secondary and tertiary education working in both government and private sectors. He has held leadership positions in both schools and curriculum development committees and has served on a number of Boards. John has been a committed supporter and volunteer with Mission Educate since 2000 and provided wise leadership as Board Chair from 2013 - 2020.
- Special Responsibilities - Board Member

Terry King

- Qualifications - Ed.D., M.Ed., B.Ed., Dip T.
- Experience - Dr Terry King, Executive Director brings a depth of educational experience and expertise to Mission Educate. He is a widely respected educator and has held leadership positions in schools and educational associations. Dr King has been involved with Mission Educate for over 15 years, initially as a board member and as Executive Director since 2011.
- Special Responsibilities - Executive Director

Mission Educate Limited
A.B.N. 42 339 647 874

Information on Directors (continued)

David Bewley

- Qualifications - B.Sc (Hons), Dip Ed., Grad. Dip. Ed. Admin
- Experience - With a career spanning over 40 years, David Bewley began his professional life as a geologist but soon moved to teaching. Since 1984, he has held executive roles in schools, including those of Assistant Principal and Principal. He joined the Mission Educate board in 2014. David brings a depth of educational expertise and experience to the Board.
- Special Responsibilities - Board Member

Christopher Emert

- Qualifications - B.Bus., Cert IC OHS
- Experience - Christopher Emert has spent two decades establishing businesses in the for profit sector in specialist access, recreation and social enterprise. He was impacted by a visit to Rwanda in 2014 which affirmed the value of education in releasing people for the poverty cycle. Chris brings an entrepreneurial yet compassionate perspective to the Board.
- Special Responsibilities - Board Member

Rodney Newth

- Qualifications - Grad. Cert in Business, B.Ed., Cert in Christian Ministries and Church Management
- Experience - Rodney Newth has been involved with Mission Educate for over a decade through his work as Chaplain and teacher at Emmanuel College, Gold Coast. He is a popular and well-respected educator who previously ran a successful interstate transport company. Rod's business and educational perspective is a valued contribution to the Board.
- Special Responsibilities - Board Member

Tamar Bostock

- Qualifications - BA (Modern Asian Studies), Grad Dip Ed
- Experience - Tamar is a learning and performance professional. She has over 25 years' experience in developing, leading and improving strategies and processes for complex organisations in the education, enterprise, industry, and not for-profit sectors. Tamar is passionate about recognising and accelerating people' strengths and building powerful teams.
- Special Responsibilities - Board Member

Mission Educate Limited
A.B.N. 42 339 647 874

Information on Directors (continued)

Clarah Chiwaya (Appointed 6/9/2020)

Qualifications - B. Comm; Grad Dip Chartered Accounting

Experience - Clarah has developed a wide range of financial skills and experience. She has worked in Finance in a number of companies and is a member of Chartered Accountants CAANZ. A Zimbabwean by birth, Clarah also brings a unique African perspective to the Board.

Special Responsibilities - Board Treasurer

Meetings of Directors

The table below details the number of meetings of directors that each director was eligible to attend and the number attended.

Directors' Meetings	
Number eligible to attend	Number attended
Simon Brown	8
John Spence	7
Terry King	8
David Bewley (Resigned 19/07/2021)	4
Chrisopher Emert	8
Rodney Newth	5
Tamar Bostock (Resigned 19/02/2022)	8
Clarah Chiwaya	8

Company Secretary

The following person held the position of company secretary at the end of the financial year: - Natalie Baker

Significant changes in State of Affairs

No significant changes in the company's state of affairs occurred during the year.

Principal activities

The principal activities of the company during the year were: - Charity

No significant changes in the nature of these activities occurred during the year.

Dividends

The company is a not for profit entity whose constitution prohibits the payment of dividends. No dividends have been paid or declared since the start of the year.

Environmental regulation

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

Operating result

The loss from ordinary activities after providing for income tax amounted to \$66,023 (2020:\$50,142 loss).

Options

The company is a company limited by guarantee. The company does not issue shares or other equity interests. No options over issued shares or interests in the company were granted during or since the end of the financial year and no options were outstanding at the date of this report.

Indemnities

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of the company.

Court proceedings

No person has applied for leave of Court to bring proceedings on behalf of the Company or intervene in any proceedings to which the company is a party for the purpose of taking responsibility on behalf of the company for all or any part of those proceedings.

The company was not a party to any such proceedings during the year.

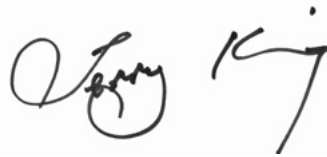
Auditor's independence declaration

The auditor's independence declaration has been received for the year ended 31 December 2021 and can be found on page 6 of the Annual Report.

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



.....
Chairman Simon Brown



.....
Executive Director Terry King

Dated 27 06 2022
 /...../.....

**AUDITORS INDEPENDENCE DECLARATION UNDER SECTION 60-40
OF THE AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012**

TO THE DIRECTORS OF

Mission Educate 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 as set out in section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*, in relation to the audit; and
- ii. no contravention of any applicable code of professional conduct in relation to the audit.



Richard Allen, CA
30 June 2022

29 Crombie Avenue
Bundall QLD 4217



Allen & Wolfe Auditors

Mission Educate Limited
A.B.N. 42 339 647 874

Statement of comprehensive income
For the year ended 31 December 2021

	Note	2021 \$	2020 \$
Revenue from ordinary activities			
Interest received	2	7	11
Donation received	2	337,397	274,562
Donations for capital works	2	3,273	10,000
Fundraising	2	27,135	10,109
Grants received	2	140,804	620,733
Primary school fee income	2	115,717	50,010
Secondary school fee income	2	196,587	105,229
Other student income - school	2	29,235	15,118
Technical institute fee income	2	125,599	75,768
Enterprise	2	12,488	27,584
Government COVID support	2	38,400	117,200
Total revenue from ordinary activities		1,026,643	1,306,324
Expenses from ordinary activities			
Depreciation	2	56,924	65,189
Audit fees	2	1,900	1,850
Communication expense	2	-	995
Campaign expense	2	-	7,975
Cyclone restoration	2	-	3,613
Administration - general	2	57,240	108,445
Administration - school	2	10,809	5,352
Equipment	2	5,456	16,184
Fund raising expenses	2	4,181	9
Intervention costs	2	20,004	96,619
Literacy	2	63,713	43,904
Maintenance and cleaning	2	11,006	26,695
Mungassa	2	23,913	4,069
Other costs	2	7,245	59,355
Resources and development	2	5,985	5,966
Staff costs - administrative	2	364,068	346,222
Staff costs - school	2	242,504	187,071
Student expenses	2	29,322	11,115
School materials	2	13,816	7,124
Teaching costs	2	95,837	259,903
Transport and travel	2	39	1,332
Utilities/maintenance - school	2	27,348	22,410
Blockmaking Costs	2	31,545	-
Transfer for capital reserve	2	-	74,985
Forex gain/loss	2	19,811	84
Total expenses from ordinary activities		1,092,665	1,356,466
Profit/(loss) before income tax		(66,023)	(50,142)
Income tax expense		-	-
Profit/(loss) for the year		(66,023)	(50,142)
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year, net of tax		(66,023)	(50,142)

The accompanying notes form part of this financial report.

Mission Educate Limited
A.B.N. 42 339 647 874

Statement of financial position
As at 31 December 2021

	Note	2021 \$	2020 \$
Current assets			
Cash and cash equivalents	3	161,254	249,561
Trade and other receivables	4	-	51,325
Total current assets		<u>161,254</u>	<u>300,886</u>
Non-current assets			
Property, plant and equipment	5	1,284,364	1,274,877
Total non-current assets		<u>1,284,364</u>	<u>1,274,877</u>
Total assets		<u>1,445,618</u>	<u>1,575,763</u>
Current liabilities			
Trade and other payables	6	35,732	99,854
Total current liabilities		<u>35,732</u>	<u>99,854</u>
Total non-current liabilities		<u>-</u>	<u>-</u>
Total liabilities		<u>35,732</u>	<u>99,854</u>
Net assets		<u>1,409,887</u>	<u>1,475,910</u>
Equity			
Reserves		1,228,099	1,228,099
Retained earnings		181,788	247,811
Total equity		<u>1,409,887</u>	<u>1,475,910</u>

The accompanying notes form part of this financial report.

Statement of changes in equity
For the year ended 31 December 2021

	Note	Capital reserve \$	Retained earnings \$	Total equity \$
Balance as at 1 January 2020		1,153,114	297,954	1,451,068
Profit for the year		-	(50,143)	(50,143)
Total other comprehensive income		<u>74,985</u>	<u>-</u>	<u>74,985</u>
Balance as at 31 December 2020		1,228,099	247,811	1,475,910
Loss for the year		-	(66,023)	(66,023)
Total other comprehensive income		<u>-</u>	<u>-</u>	<u>-</u>
Balance as at 31 December 2021		<u>1,228,099</u>	<u>181,788</u>	<u>1,409,887</u>

The accompanying notes form part of this financial report.

Mission Educate Limited
A.B.N. 42 339 647 874

Cash flow statement
For the year ended 31 December 2021

	Note	2021 \$	2020 \$
Cash flow from operating activities			
Receipts from ordinary activities		1,077,967	1,277,699
Payments to suppliers and expenses ordinary		<u>(1,099,864)</u>	<u>(1,232,087)</u>
Net cash inflow/(outflow) from operating activities	8	<u>(21,897)</u>	<u>45,612</u>
Cash flows from investing activities			
Fixed asset purchases		<u>(66,412)</u>	<u>(95,862)</u>
Net cash inflow/(outflow) from investing activities		<u>(66,412)</u>	<u>(95,862)</u>
Cash flows from financing activities			
Proceeds/(repayment) of borrowings		<u>-</u>	<u>55,000</u>
Net cash inflow/(outflow) from financing activities		<u>-</u>	<u>55,000</u>
Net increase/(decrease) in cash held			
Cash at beginning of year		<u>249,561</u>	<u>244,811</u>
Cash at the end of the financial year	8	<u>161,254</u>	<u>249,561</u>

The accompanying notes form part of this financial report.

Notes to the financial statements

For the year ended 31 December 2021

The financial statements are for Mission Educate Limited as an individual entity. Mission Educate Limited is a public company, limited by guarantee, incorporated and domiciled in Australia under the Associations Incorporation Act 1981.

Note 1 Statement of significant accounting policies

Basis of Preparation

The directors have prepared the financial statements on the basis that the company is a non-reporting entity because there are no users who are dependent on its general purpose reports. These financial statements are therefore a special purpose financial report that has been prepared in order to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

The financial statements have been prepared on an accruals basis, based on historical costs, presented in Australian dollars and all values are rounded to the nearest dollars.

Accounting Policies

Revenue

Grant revenue is recognised in the statement of comprehensive income on receipt. If conditions are attached to the grant which at balance date have not been satisfied, the company recognises the unsatisfied obligation as an expense and as a liability.

Donations and bequests are recognised as revenue when received.

Interest and dividend income are recognised on receipt.

Revenue from the sale of goods is recognised upon the delivery of goods to customers.

Revenue from the rendering of a service is recognised upon delivery of the service to the customers.

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

Property, Plant and Equipment

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

Property plant and equipment that has 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.

Property

Freehold land and buildings are shown at their cost less subsequent depreciation for buildings.

Plant and Equipment

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually by the directors to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to present values in determining recoverable amounts.

The cost of fixed assets constructed within the company includes cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Subsequent costs are included in the asset's carrying amount or recognised as separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the period in which they are incurred.

Notes to the financial statements

For the year ended 31 December 2021

Note 1 Statement of significant accounting policies (continued)

Depreciation

The depreciable amount of all fixed assets including building and capitalised leased assets, but excluding freehold land, are depreciated over their useful lives 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.

The depreciation rates used for each class of depreciable asset are:

Class of Fixed Asset	Depreciation Rate (%)	Depreciation Method
Buildings	0 to 7	Prime Cost
Plant and Equipment	10 to 67	Diminishing Value
Furniture	22.5	Diminishing Value
Motor Vehicles	25.0	Diminishing Value

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at each balance date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposal are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained earnings.

Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, are transferred to the company, are classified as finance leases.

Finance leases are capitalised by recording an asset and a liability at the lower of the amount equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight-line basis over their estimated useful lives where it is likely that the company will obtain ownership of the asset.

Lease payments under operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

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.

Contributions are made by the company to employee superannuation funds and are charged as expenses when incurred.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the balance sheet.

Notes to the financial statements

For the year ended 31 December 2021

Note 1 Statement of significant accounting policies (continued)

Trade and other payables

These amounts represent liabilities for lease and other related income provided to the entity prior to the end of the financial year which are unpaid. Trade and other payables are presented as current liabilities unless payment is not due within 12 months from the reporting date.

Trade receivables

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for expected credit losses. Trade receivables are generally due for settlement within 30 days.

Goods and Services Tax (GST)

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

Income Tax

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

Provisions

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

Comparative Figures

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

Adoption of New and Revised Accounting Standards

During the current year, the company adopted all of the new and revised Australian Accounting Standards and Interpretations applicable to its operations which became mandatory.

Notes to the financial statements
For the year ended 31 December 2021

	2021	2020
	\$	\$
Note 2 Details consolidate financial reporting		
<u>MEAA - Australia</u>		
<u>Australian income</u>		
Donations received	256,975	208,913
Donations for capital works	3,273	10,000
Interest received	7	11
Fundraising	27,135	10,109
Other income		
Total Australian income	287,390	229,032
<u>Australian Government COVID Support</u>		
Australian Gov - COVID support	38,400	117,200
Total Australian Government COVID support	38,400	117,200
<u>MEAA expenses</u>		
Audit fees	1,900	1,850
Administration - general	16,071	14,910
Campaign expense	-	7,975
Fundraising expenses	4,181	9
Resources and development	5,985	5,966
Staff costs - administration	159,918	148,571
Transport and travel	-	1,038
Total MEAA expenses	188,054	180,318
Profit/(loss) MEEA - Australia	137,735	165,914
<u>MEMA - Mozambican admin</u>		
<u>MEMA income</u>		
Grants received	140,804	76,994
Total MEMA income	140,804	76,994
<u>MEMA expenses</u>		
Administration - general	11,228	27,136
Blockmaking	31,545	
Mungassa	-	2,878
Staff costs - administration	70,397	45,491
Transport and travel	-	-
Total MEMA expenses	113,170	75,505
<u>MUNGASSA expenses</u>		
Mungassa	23,913	1,191
TOTAL MUNGASSA expenses	23,913	1,191
Profit/(loss) MEMA - Mozambican admin	3,721	298

Mission Educate Limited
A.B.N. 42 339 647 874

Notes to the financial statements
For the year ended 31 December 2021

	2021	2020
	\$	\$
Note 2 Details consolidate financial reporting (continued)		
<u>Literacy</u>		
<u>Literacy income</u>		
Donations received	80,422	49,987
Total Literacy income	80,422	49,987
<u>Literacy expenses</u>		
Literacy	63,713	43,904
Total Literacy expenses	63,713	43,904
Profit/(loss) Literacy	16,709	6,082
<u>Business enterprise</u>		
<u>MEMA enterprise income</u>		
Enterprise	12,488	27,584
Total MEMA enterprise income	12,488	27,584
<u>MEMA expenses - sewing</u>		
Administration - general	2,064	547
Equipment	5,456	15,782
Other costs	1,664	2,634
Staff costs - administration	16,959	17,368
Transport and travel	39	293
Total MEMA expenses - sewing	26,182	36,625
Profit/(loss) Business enterprise	(13,694)	(9,041)
<u>METI - Technical institute</u>		
<u>METI income</u>		
Grants received	-	543,739
Technical institute fee income	125,599	75,768
Total METI income	125,599	619,507
<u>METI expenses</u>		
Administration - general	25,932	63,807
Communication expense	-	995
Cyclone restoration	-	3,613
Intervention costs	20,004	96,619
Maintenance and cleaning	1,905	8,305
Other costs	5,580	56,721
Staff costs - administration	116,794	134,792
Teaching costs	95,837	259,903
Total METI expenses	266,052	624,756
Profit/(loss) METI - Technical institute	(140,453)	(5,249)

Notes to the financial statements
For the year ended 31 December 2021

	2021	2020
	\$	\$
Note 2 Details consolidate financial reporting (continued)		
<u>RDR - King of kings school</u>		
<u>RDR income</u>		
Donations received	-	15,663
Other student income - school	29,235	15,118
Primary school fee income	115,717	50,010
Secondary school fee income	196,587	105,229
Total RDR income	<u>341,539</u>	<u>186,020</u>
<u>RDR expenses</u>		
Administration - general	1,946	2,045
Administration - school	10,809	5,352
Equipment	-	403
Maintenance and cleaning	9,100	18,390
School materials	13,816	7,124
Staff costs - school	242,504	187,071
Student expenses	29,322	11,115
Utilities/Maintenance - school	27,348	22,410
Total RDR expenses	<u>334,845</u>	<u>253,910</u>
Profit/(loss) RDR - King of kings school	<u>6,694</u>	<u>(67,890)</u>
Depreciation	56,924	65,189
Transfer for capital reserve	-	74,985
Forex gain/loss	19,811	84
Profit/(loss) for the year	<u>(66,022)</u>	<u>(50,139)</u>

Mission Educate Limited
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Notes to the financial statements
For the year ended 31 December 2021

	2021	2020
	\$	\$
Note 3 Cash and cash equivalents		
<u>Funds held in Australia:</u>		
Total Funds held in Australia	92,793	96,592
<u>Funds held in Mozambique:</u>		
MEMA	9,522	85,696
METI	646	44,580
RDR	58,292	22,693
Total Funds held in Mozambique	68,461	152,969
Total cash and cash equivalents	161,254	249,561
Note 4 Trade and other receivables		
<u>Trade and other receivables in Australia:</u>		
GST asset	-	121
Total Trade and other receivables in Australia	-	121
<u>Trade and other receivables in Mozambique:</u>		
Current		
Prepayments:		
RDR	-	51,204
Total Trade and other receivables in Mozambique	-	51,204
Total trade and other receivables	-	51,325
Note 5 Property, Plant and Equipment		
<u>Fixed assets in Australia</u>		
Plant and equipment - Australia	8,830	8,830
Less accumulated depreciation	(8,830)	(8,830)
Total plant and equipment	-	-
Total fixed assets in Australia	-	-
<u>Fixed assets in Mozambique</u>		
Manga school		
Land and buildings - Mozambique	1,110,982	1,110,982
Less accumulated depreciation	(109,232)	(93,198)
Total land and buildings	1,001,750	1,017,784
Plant and equipment - Mozambique	35,515	35,515
Less accumulated depreciation	(31,855)	(30,051)
Total plant and equipment	3,660	5,464
Motor vehicles - Mozambique	39,358	39,358
Less accumulated depreciation	(26,950)	(22,814)
Total motor vehicles	12,408	16,544

Notes to the financial statements
For the year ended 31 December 2021

	2021	2020
	\$	\$
Note 5 Property, Plant and Equipment (continued)		
Moz		
Plant and equipment - Mozambique	13,759	13,759
Less accumulated depreciation	<u>(8,075)</u>	<u>(6,181)</u>
Total plant and equipment	<u>5,684</u>	<u>7,578</u>
METI		
Land and buildings - Mozambique	183,531	117,119
Less accumulated depreciation	<u>(8,229)</u>	<u>(3,692)</u>
Total land and buildings	<u>175,302</u>	<u>113,427</u>
Plant and equipment - Mozambique	215,100	215,100
Less accumulated depreciation	<u>(138,911)</u>	<u>(113,514)</u>
Total plant and equipment	<u>76,189</u>	<u>101,586</u>
Furniture and fittings - Mozambique	23,623	23,623
Less accumulated depreciation	<u>(15,461)</u>	<u>(12,740)</u>
Total furniture and fittings	<u>8,162</u>	<u>10,883</u>
Literacy		
Plant and equipment - Mozambique	2,699	2,699
Less accumulated depreciation	<u>(1,702)</u>	<u>(1,370)</u>
Total plant and equipment	<u>995</u>	<u>1,329</u>
Furniture and fittings - Mozambique	577	577
Less accumulated depreciation	<u>(364)</u>	<u>(293)</u>
Total furniture and fittings	<u>213</u>	<u>284</u>
Total fixed assets in Mozambique	<u>1,284,364</u>	<u>1,274,877</u>
Total Property, Plant and Equipment	<u>1,284,364</u>	<u>1,274,877</u>

Note 6 Trade and other payables

Trade and other payables in Australia:

Current

Unsecured liabilities		
PAYG payable	-	732
Superannuation payable	3,313	3,262
GST liabilities	552	-
Leave accrued	24,404	25,247
Grant accrual	<u>7,463</u>	<u>70,612</u>
Total trade and other payables	<u>35,732</u>	<u>99,854</u>

Notes to the financial statements
For the year ended 31 December 2021

	2021	2020
	\$	\$

Note 7 Members' Guarantee

The company is limited by guarantee. If the company is wound up, the Constitution states that each member is required to contribute a maximum of \$20 towards meeting any outstanding obligations of the company. At 31 December 2021 the number of members was 8 (2020: 8).

Note 8 Cash flow information

Reconciliation of cash

Cash at the end of the financial year as shown in the cash flow statement is reconciled to the related items in the balance sheet as follows:

Cash and cash equivalents	161,254	249,561
Cash at the end of the year	161,254	249,561

Reconciliation of cash flows from operations with profit after income tax

Profit after income tax	(66,023)	(50,142)
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Non-cash flows in profit

Depreciation	56,924	65,189
Transfer to capital reserve	-	74,985

Changes in assets and liabilities

(Increase)/decrease in trade and other receivables	51,325	(28,625)
(Decrease)/increase in trade and other payables	(64,122)	(15,793)

Cash flows from operations	(21,897)	45,615
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Note 9 Company Details

The registered office and principal place of business of the company is:

Mission Educate Limited
Citylink Resource Centre
148 Eastlake Street
Carrara Qld 4211

Note 10 Events after the end of the reporting period

No events have occurred since the end of the reporting period which will have a material financial effect.

The financial report was issued on 30 June 2022 by the board of directors.

Directors' Declaration

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

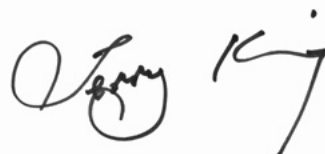
The directors of the company declare that:

- 1 The financial statements and notes as set out on pages 5 to 22 are in accordance with the Australian Charities and Not-for-profits Commission Act 2012 and:
 - a. comply with the Accounting Standards described in Note 1 To the financial statements; and
 - b. give a true and fair view of the company's financial position as at 31 December 2021 and of its performance for the year ended on that date; and
- 2 There are reasonable grounds to believe that the registered entity will be able to pay its debts as and when they become due and payable.

This declaration is signed in accordance with subs 60.15(2) of the Australian Charities and Not-for-profits Commission Regulation 2013.



.....
Chairman Simon Brown



.....
Executive Director Terry King

Dated 27 06 2022
...../...../.....

Independent Audit Report to the members of Mission Educate Limited

Report on Audit of the Financial Report

Qualified opinion

We have audited the financial report of Mission Educate Limited (the Entity), which comprises the statement of financial position as at 31 December 2021, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year ended, and notes to the financial statements, including a summary of significant accounting policies, and the Director's declaration.

In our opinion, except for the effects of the matter described in the *Basis for qualified opinion* section of our report, the accompanying financial report presents fairly, in all material respects, the financial position of the Entity as at 31 December 2021, and its financial performance and its cash flows for the year ended in accordance with the accounting policies described in Note 2 of the financial statements, and the *Australian Charities and Not-for-Profits Commission Act 2012*.

Basis for qualified opinion

Receipts from fundraising are a significant source of revenue for Mission Educate Limited. The Entity has determined that it is impractical to establish control over the collection of revenue prior to entry in its financial records. Accordingly, as the evidence available to us regarding revenue was limited, our audit procedures with respect to revenue had to be restricted to the amounts recorded in the financial records. We therefore are unable to express an opinion on whether all revenue obtained by the Entity is complete.

The Entity conducts its activities both in Australia and Mozambique on the basis of cost and benefit we have not conducted a complete audit examination of the activities conducted outside Australia prior to their recording in the accounts. Accordingly, we are not able to confirm the transactions conducted in Mozambique or the value and existence of assets, liabilities and equity held there.

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibility for the Audit of the Financial Report* section of our report. We are independent of the Entity 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Emphasis of matter - Basis of accounting

Without modifying our opinion, we draw attention to Note 2 on the financial statement, which describes the basis of accounting. The financial report has been prepared to assist Mission Educate Limited to meet the requirements of the *Australian Charities and Not-for-Profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose.

Responsibilities of Management and those charged with Governance for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with the Australian Accounting Standard and *Australian Charities Not-for-profits Commission Act 2012* and for such internal control as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Entity'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 management either intends to liquidate the Entity or to cease operations, or has no realistic alternatives but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibility 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 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.

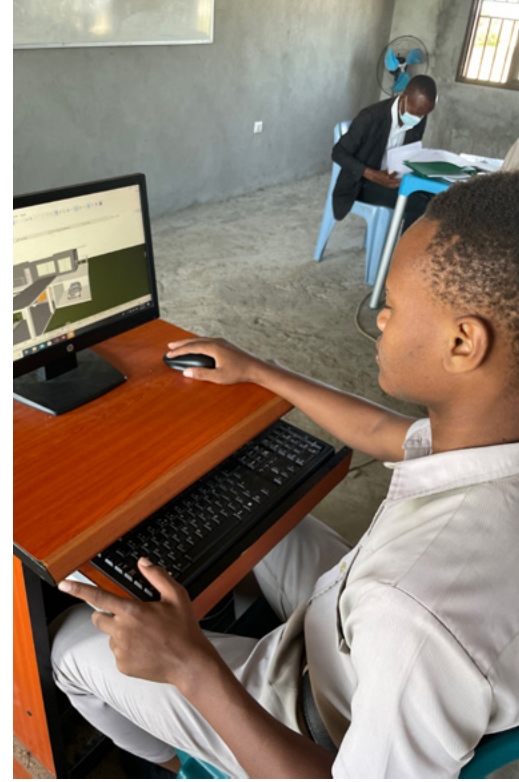


Richard Allen CA
30 June 2022

29 Crombie Avenue,
Bundall QLD 4217



Allen & Wolfe Auditors



Knowing changes
everything.