



maa

ANNUAL REPORT

2023





maa

maainternational.org.au

1800 100 786



maa

EMERGENCY
AID

MEDICAL CAMP



SOMALIA
2023



Contents

Chairperson's Message **07**

About Us **09**

2023 Review **10-12**

Project Delivery **13-44**

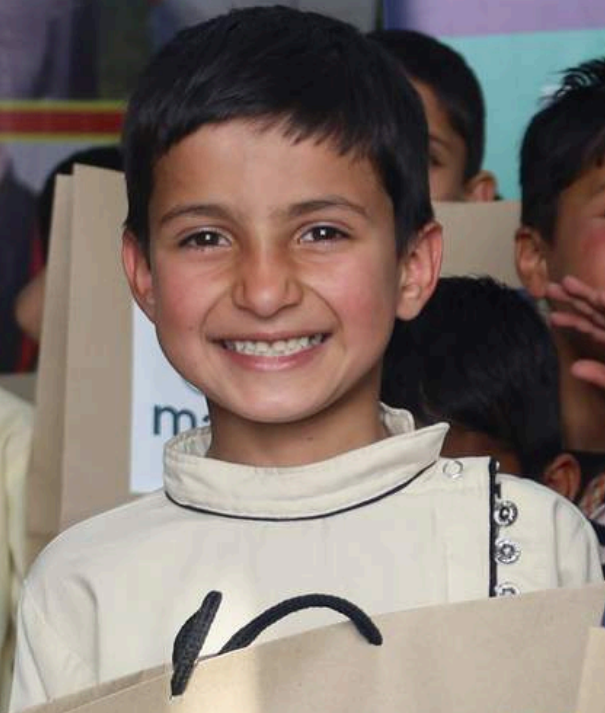
Governance **45-54**

Financial Report **55-64**



2023

RAMADAN



CHAIRPERSON'S *Message*

Assalamu-alaykum Wa Rahmatullahi Wabarakatuhu
In the name of Allah, the Most Merciful the Most Beneficent.

As the Chairperson of MAA, it's my privilege to present our 2023 annual report. This year has been both challenging and rewarding, and I am thrilled to share our significant strides toward helping those in dire need.

The earthquakes in Türkiye and Syria, the Morocco earthquake, floods in Libya, and the ongoing crisis in Gaza presented unprecedented challenges.



Despite these hurdles, our team worked relentlessly to bring relief and hope to the affected communities, providing essential aid such as food, clothing, and medical assistance.

I'm proud to report that our efforts have positively impacted over 2 million individuals across 31 countries. We've received heartfelt testimonials from many beneficiaries, reinforcing the tangible difference our aid has made in their lives.

I extend my deepest gratitude to our staff, volunteers, and donors for their unwavering dedication and generosity. Your support is the bedrock of our achievements and enables us to continue our mission with vigour and determination.

Looking to the future, I am optimistic about MAA's ongoing commitment to catalysing meaningful change. Our resolve to support those in need has never been stronger, and we're poised to leverage every available resource to make a substantial global impact.

Thank you once again for your trust, support, and belief in our mission. Your contributions are invaluable, and we are deeply thankful. Let us continue to work hand in hand, bringing hope and positive change to the lives of those we serve.

Madenia Abdurahman

MAA International | Chairperson



ABOUT *Us*

Mission

To respond to global emergencies in an efficient manner.

To break the cycles of endemic poverty by undertaking smart, ethical, and sustainable solutions that matter. To restore dignity to the lives of those who have lost everything by promoting the protection of Human Rights.

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

To bring sustainability to both beneficiaries and MAA.

Vision

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

Values



Trusted

Through sincerity, transparent and accountable actions.



Efficient

Lowering overheads through adopting world-class methodologies, frameworks, and self sustainability.



Impactful

Focusing on Impactful humanitarian aid programmes that make a real difference.



Smart

Focusing on Impactful humanitarian aid programmes that make a real difference.



Sustainable

Upholding the beautiful Islamic values of mercy, peace, and excellence.

2023

Review



WHERE *We Work*

34
Countries

2M+ 
Beneficiaries

\$19M+ 
Disbursed



AUSTRALIA
AFGHANI REFUGEES
BANGLADESH
BURKINA FASO
CHAD
DR CONGO
ETHIOPIA
FIJI
GHANA
INDIA
INDONESIA
JORDAN
KENYA
LEBANON
LIBYA
MADAGASCAR
MALAWI

MOROCCO
MOZAMBIQUE
NIGER
NIGERIA
PAKISTAN
PALESTINE / PALESTINIAN REFUGEES
ROHINGYA REFUGEES
SOMALIA
SRI LANKA
SYRIAN REFUGEES
TANZANIA
TURKIYE
UGANDA
UYGHUR REFUGEES
VANUATU
YEMEN
ZIMBABWE

GROWTH Report

18.49%

Increase

\$25.82 M

Revenue

8.93%

6.13%

4.06%

2.8%

77.69%

SPEND

\$19,359,238

BENEFICIARIES

2,061,354

GROSS ADMIN %

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

ADMIN COST %

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

REVISED ADMIN COST %

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

MARKETING & FUNDRAISING RATIO %

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

PROJECT DISTRIBUTION RATIO %

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











Project Delivery



 maa
2023

PAKISTAN
RAMADAN

DISBURSEMENTS & BENEFICIARIES BY *Program*

PROJECT	SPENT	BENEFICIARIES
 QURBAN	\$1,297,260	208,600
 EMERGENCY	\$8,308,874	877,048
 RAMADAN	\$4,296,160	180,028
 ORPHAN & YOUTH AID	\$3,197,883	29,743
 WASH	\$681,343	145,859
 HEALTH	\$440,107	39,232
 EDUCATION	\$45,767	370
 AQEEQAH & GENERAL SACRIFICE	\$133,378	11,219
 FOOD	\$676,072	568,863
 SHELTER	\$288,278	392
TOTAL	\$19,359,238*	2,061,354

*Note: The total project disbursement values include a negative allocation of \$5,884 for Sustainable Programs based on the final reconciliation of the previous year's projects.







EMERGENCY

In response to emergencies, MAA prioritises swift and effective aid delivery, utilising our extensive network of field offices and NGO partners to offer immediate support and humanitarian assistance.

Our emergency response strategy encompasses three key phases: Relief, to provide urgent aid; Recovery, focusing on rehabilitating those affected; and Rebuild, where we invest in sustainable community development to foster long-term resilience.

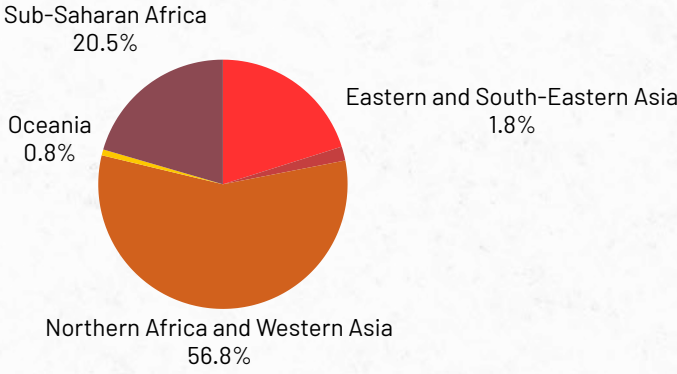
This comprehensive approach ensures not just immediate relief but also supports the affected communities in rebuilding and strengthening their capacities against future crises.

This year was witness to many disasters, including Earthquakes in Türkiye, Syria, Morocco and Afghanistan, Flooding in Libya, the war in Gaza and more.

SPEND
\$8,308,874

BENEFICIARIES
877,048

DISTRIBUTION



MOROCCO

EMERGENCY DISTRIBUTION TO EARTHQUAKE AFFECTED VICTIMS





GAZA, PALESTINE
EMERGENCY DISTRIBUTION





INDONESIA



GAZA, PALESTINE



**AFGHANISTAN
EARTHQUAKE**

CASE Studies

Naseeb Jan

A WIDOW IN KASHMIR

Naseeb Jan is a resident of Bagh, Azad Jammu and Kashmir. She resides with her son and daughter. Unfortunately, her husband passed away in 2017 due to a heart attack. He was the sole breadwinner, leading the family to struggle to make ends meet. After his death, Naseeb Jan, with her children, moved to live with her brother. They were provided with single-room accommodation by her brother.

In 2022, MAA provided some relief to Naseeb Jan with a sponsorship. The sponsorship helped to ease the burden of monthly expenses for food and essentials, providing the family with some comfort. It ensured that the family had access to necessities and could continue their education without interruption.

The family not only received food assistance, but the orphan benefited from a dental check-up, and MAA provided her with high-quality educational supplies and a winter kit. Naseeb Jan's son and daughter are determined to support their mother and participate in household chores and livelihood as soon as possible. They have ambitious career goals, with her son aspiring to join the army and her daughter aiming to become a teacher.

Naseeb Jan was deeply moved by MAA's support during significant events like Qurban and Eid and various festivals throughout the year. She expressed her gratitude towards the donors and prayed for them. Despite the irreparable loss of her husband, Naseeb Jan remains determined to raise her children as a single mother and has hope for their future.





WASH

Recognising the crucial need for clean water and sanitation, MAA has expanded its WASH initiatives to include the construction of Community Water Systems, Boreholes, Deep and Shallow Water Wells.

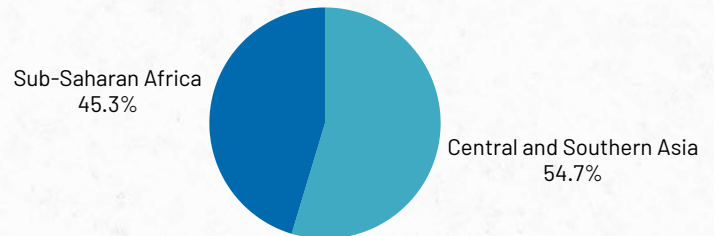
This year, we've we constructed a solar-powered borehole in Somalia which helped provide ongoing clean water to over 30,000 people and their livestock.

Our approach prioritises infrastructure development, sanitation enhancement, and the promotion of hygiene awareness, aiming to tackle the global challenge where over a billion individuals lack access to safe drinking water.

SPEND
\$681,343

BENEFICIARIES
145,859

DISTRIBUTION



1,229 SHALLOW WELLS	132 SEMI DEEP WELLS	16 DEEP WELLS POWERED	41 DEEP WELLS	39 COMMUNITY WATER SYSTEMS	1 SOLAR POWERED BOREHOLE
-------------------------------	-------------------------------	---------------------------------	-------------------------	--------------------------------------	------------------------------------



Somalia's Solar-Powered Water Solutions

30,000+ Impacted

The Situation

In 2023, Somalia faced an unprecedented humanitarian crisis. Consecutive droughts and decades of conflict left over 8 million people, nearly half the population, in crisis-level food insecurity. Water scarcity severely impacted agriculture, exacerbating hunger and causing widespread suffering.

Our Response

MAA implemented a Solar-Powered Borehole project in Gumeys Village, Jowhar to address this critical need. This project included drilling a deep borehole, installing solar panels to power the water pump, and setting up a water distribution system with tap dispensaries and animal troughs.

The Impact

The borehole now provides clean, safe water to over 30,000 residents and their livestock. Women and girls no longer need to travel long, dangerous distances to fetch water, reducing the risk of gender-based violence. Families have been relieved of the financial burden of purchasing water from vendors, and farmers can irrigate their crops more effectively, boosting food security and reducing hunger.

MAA International's Solar-Powered Borehole project has brought immense relief, improved health, and enhanced economic stability to Gumeys village, exemplifying our commitment to delivering impactful and sustainable aid.





RAMADAN

During the holy month of Ramadan, MAA's programme strategically addresses food insecurity, reaching out to those in dire need with an increased distribution of food packs and meals.

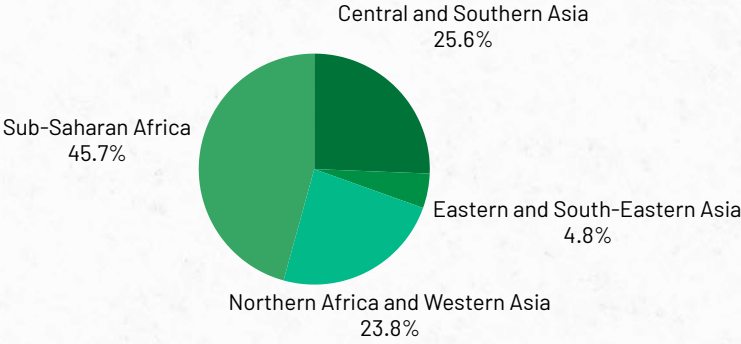
Our targeted support extends to families and individuals facing social, financial, and economic hardships, prioritising widows, orphans, people with disabilities, and the elderly.

Our evolving, data-driven approach aims to magnify our impact, ensuring that the spirit of giving and community support is felt more broadly and deeply each year.

SPEND
\$4,296,160

BENEFICIARIES
180,028

DISTRIBUTION







DR CONGO

RAMADAN EID GIFT DISTRIBUTION

Muhammad Aziz

LOSS OF SIGHT IN KASHMIR

I am Muhammad Aziz, and I live in Bagh AJK with my wife and six children. We are fortunate to have two daughters and four sons. Previously, I worked as an agricultural farmer in the beautiful region of Kashmir, living a happy life with my loved ones. Unfortunately, due to an unfortunate incident, I lost my sight and became dependent on the kindness of others.

In our present situation, we are dependent on the kindness of our community, especially those who are financially stable and can perform the Qurbani ritual. Sometimes, we are fortunate enough to receive meat from generous people who live near us. After my daughter finished her tenth grade, I made the difficult decision to send her to a nearby boarding school that focuses on religious education. Our other children are currently attending school, and we are actively searching for educational support to ensure their continued development.

We want to express our deep gratitude to MAA International for their compassionate and inclusive approach in addressing the needs of visually impaired and differently-abled individuals in the Kashmir region. Living without sight in our town has been an immense challenge, as it limits my ability to work and often leaves me feeling disheartened. However, the support we receive from MAA International, and its donors reassures us that we are valued members of society and the global ummah. My children and I are grateful beyond words, and we keep MAA International and their kind donors in our daily prayers.

May Allah SWT reward you abundantly for your noble contributions and shower you with His blessings. Ameen.





PAKISTAN

RAMADAN FOOD PACK DISTRIBUTION



 ma
2023
PAKISTAN
RAMADAN



QURBAN

In our ongoing commitment to alleviate hunger and provide essential support to the underprivileged, MAA's Qurban program stands out as a beacon of hope.

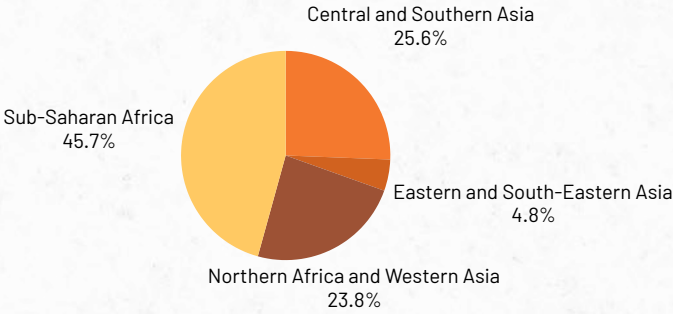
This year, we upheld the cherished tradition of Qurban, distributing freshly sacrificed livestock to those most in need. Our efforts focused on reaching the most vulnerable populations, including widows, orphans, the elderly, internally displaced people, refugees, and the impoverished, ensuring they received the nutritional support essential for their wellbeing.

Through this program, we not only feed bodies but also nourish spirits, reinforcing the bonds of community and shared compassion.

SPEND
\$1,297,260

BENEFICIARIES
208,600

DISTRIBUTION



TURKIYE-SYRIAN BORDER QURBAN DISTRIBUTION





📍 DR CONGO



📍 TANZANIA



📍 LEBANON



ORPHAN & YOUTH AID

Nurturing an orphan with essentials such as healthy food, medical care, clean clothes, and access to education provides them with a protective environment. It empowers them to reach their full potential.

Over the past financial year, our Orphan & Youth Aid program has made significant strides in improving the lives of orphans across multiple regions. Our efforts have spanned Africa, Asia, and the Middle East, impacting countries such as Palestine, Yemen, Ghana, Indonesia, Pakistan, and Uganda.

MAA's Orphan & Youth Aid program continues to expand its reach and effectiveness, adapting to the unique needs of orphans in different regions.

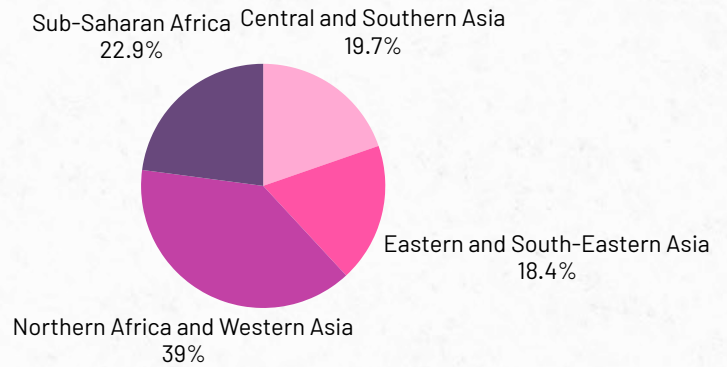
SPEND

\$3,197,883

BENEFICIARIES

29,743

DISTRIBUTION



INDONESIA

FOOD PACKS FOR ORPHANS



PAKISTAN

SCHOOL CLOTHING FOR ORPHANS



 **maa**

2023

ORPHAN AID

PAKISTAN



INDONESIA
EDUCATIONAL PACKS FOR ORPHANS



HEALTH

Amid rising global healthcare costs, MAA has intensified its Health and Medical programs to provide crucial services.

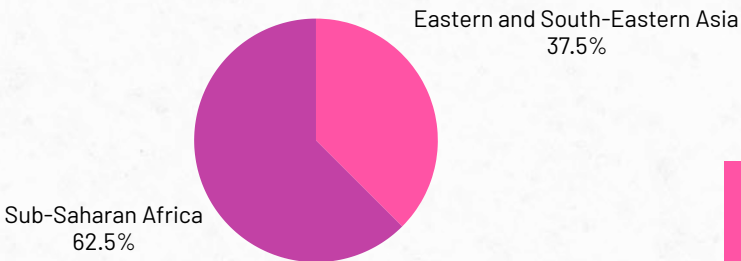
These include Emergency Medical Aid, training for healthcare professionals, equipping medical facilities with essential tools, and fostering health awareness for sustainable health improvements.

Our core mission revolves around ensuring access to primary healthcare and disease prevention, aiming to bridge the gap for the underserved and vulnerable populations.

SPEND
\$440,107

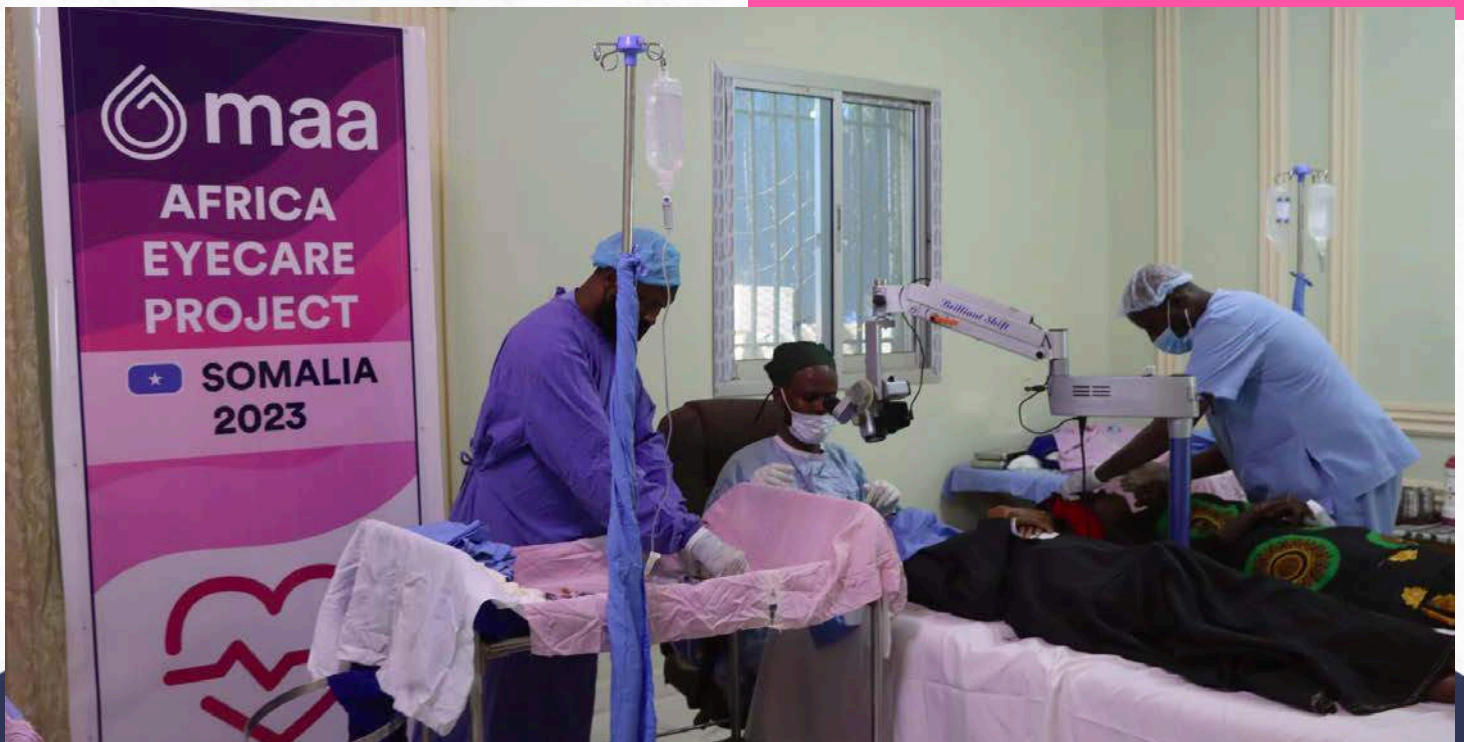
BENEFICIARIES
39,232

DISTRIBUTION



2,000

VISION RESTORATION SURGERIES PERFORMED IN KENYA AND SOMALIA.





INDONESIA
NEONATAL CARE





EDUCATION

Facing the challenge of educational access amidst prohibitive costs, MAA dedicates efforts to enabling learning and vocational skills for underprivileged communities.

Our goal is to enhance self-sufficiency and financial independence, addressing the dire need for quality education and overcoming barriers such as insufficient teaching resources, overcrowded classrooms, and the necessity for some children to work.

Through providing essential educational tools and fostering a conducive learning environment, MAA is committed to uplifting individuals and communities by equipping them with crucial skills for their future, helping to break the cycle of poverty.

SPEND

\$45,767

BENEFICIARIES

370

DISTRIBUTION

Oceania
100%



VANUATU
MAA PRIMARY SCHOOL





VANUATU

STUDENTS LEARN ABOUT SUSTAINABLE AGRICULTURE



AQEEQAH & GENERAL SACRIFICES

MAA's Aqeeqah or General Sacrifice program annually honours the Sunnah of Prophet Muhammad (PBUH), offering vital nourishment through the ritual slaughter of livestock in the world's most impoverished regions.

This act of faith, performed shortly after a child's birth, extends the celebration of new life by providing thousands with meals that diversify and enrich their diet, reflecting our commitment to compassionate action and the profound impact of sharing in communities globally.

SPEND
\$133,378
BENEFICIARIES
11,219

DISTRIBUTION
Sub-Saharan Africa
100%

 **UGANDA**
MEAT DISTRIBUTIONS FOR SCHOOL STUDENTS





2023

AQEEQAH & GENERAL SACRIFICE

UGA



UGANDA

MEAT DISTRIBUTIONS FOR FAMILIES



FOOD

In light of escalating global food crises, MAA places significant emphasis on combating hunger and malnutrition.

Our mission extends beyond immediate relief, aiming to foster self-sufficiency within communities through access to essential nutrition.

Central to our approach is ensuring that our Food Aid respects the cultural practices of each recipient country, recognising the importance of dignity alongside nourishment in our humanitarian efforts.

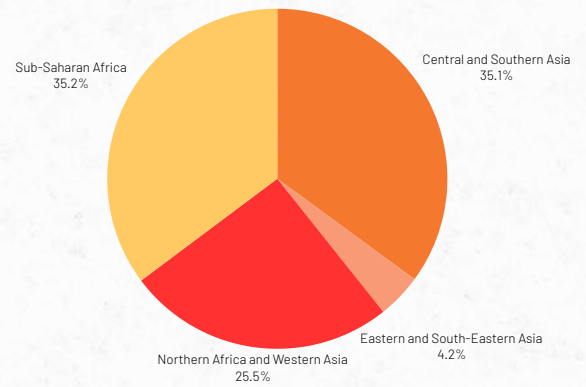
SPEND

\$676,072

BENEFICIARIES

568,863

DISTRIBUTION



ETHIOPIA

EMERGENCY FOOD DISTRIBUTIONS FOR SUDANESE & ERITREAN REFUGEES





ETHIOPIA

EMERGENCY FOOD DISTRIBUTIONS FOR SUDANESE & ERITREAN REFUGEES



SOMALIA

MEAL DISTRIBUTIONS FOR DROUGHT AFFECTED FAMILIES

Gul Sareen

WIDOW IN PAKISTAN

Widow Gul Sareen resides in a rented house with her five daughters. Two of her daughters are already married. Unfortunately, her husband passed away suddenly due to a heart attack. He worked as a mason to support the family. After his death, the family faced a difficult situation and struggled to meet their basic needs. Losing the primary breadwinner only made things worse, amplifying the financial burden on the widow and her daughters.

Since August 2023, Widow Gul Sareen and her family have been receiving monthly groceries from MAA's project. The provisions they receive are enough to sustain them for about 10-12 days each month, which significantly reduces their financial burden. The inclusion of fresh meat in the package is particularly appreciated, as it adds value to their diet. Her daughters echo this sentiment, expressing joy at the opportunity to receive fresh meat regularly, which has improved their meals and overall well-being.

Gul Sareen works as a maid to support her family's daily expenses. She hopes that MAA would increase the quantity of items provided in their monthly groceries to ensure that it covers their needs for the entire month. She has also requested MAA staff to help her family secure a permanent home. Gul Sareen's aspirations reflect her resilience and determination to improve her family's living conditions with the support of MAA.

Gul Sareen expresses her sincere gratitude to MAA for providing monthly groceries. This support has proven crucial for her family, ensuring they have the necessary items to sustain themselves. The kindness shown by MAA fills them with hope, and they remain profoundly thankful for the ongoing support they receive.





SHELTER

Shelter is a fundamental human need, providing safety, security, and dignity. At MAA, we recognise the critical importance of shelter in improving the lives of vulnerable communities worldwide.

Throughout the year, we've been dedicated to providing shelter solutions to those affected by disasters, conflicts, and poverty. This includes the construction of temporary shelters, rehabilitation of damaged homes, and long-term housing projects.

Our efforts aim not only to provide physical shelter but also to restore a sense of stability and hope to individuals and families in need. Through collaborative partnerships and community engagement, we continue to work towards ensuring that everyone has a safe place to call home.

SPEND

\$288,278

BENEFICIARIES

6,000

DISTRIBUTION

Central and Southern Asia
100%



MALAWI

CONSTRUCTION OF BRICK HOMES FOR FAMILIES





TURKIYE

CONTAINER HOMES FOR EARTHQUAKE VICTIMS



maa
TÜRKİYE
CONTAINER
HOMES 2023
no: 77



CORPORATE STRUCTURE



OUR TEAM

CEO

COO

PROJECTS

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

MARKETING

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

FINANCE

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

TECHNOLOGY

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

COMPLIANCE

- Accreditations & Licensing
- Compliance
- Project Review

STANDARDS, CODES OF CONDUCTS, & ACCREDITATIONS

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



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

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



AUSTRALIAN COUNCIL FOR INTERNATIONAL DEVELOPMENT (ACFID)

MAA is a full member of the Australian Council for International Development (ACFID) and therefore, a signatory of the ACFID Code of Conduct. As a result, we are committed to adhering towards a high standard of accountability and transparency.

We are also committed to the ACFID Fundraising Charter. Respect, protection of human rights, sustainability and fair, continuous improvement form the foundations of MAA’s work.

Complaints relating to alleged breaches of the code can be made to the ACFID Code of Conduct Committee via www.acfid.asn.au/code-of-conduct/complaints-and-compliance-monitoring.



CORE HUMANITARIAN STANDARDS

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



CORPORATE GOVERNANCE

Corporate governance is key to everything we do.

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

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

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

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



COMPLIANCE

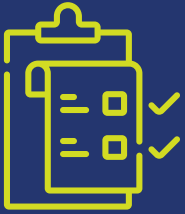
Compliance is a fundamental part of our operations within MAA.

Without fail, we have met all compliance requirements since mid-2012, including those set by ACNC, ATO, ACFID, State and Federal governments, and financial auditing.

Our team is dedicated to upholding and implementing Islamic values and Australian legislation, which extends to our field partners.

We are proud to have developed a system that aligns with Australian legislation, Islamic regulations, and the ethos of donation management.

Our technology and corporate processes are equipped with these systems to ensure all received and distributed funds are fully compliant with relevant legislation and requirements.



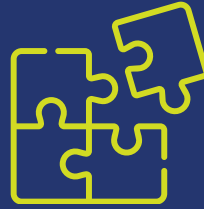
ACCOUNTABILITY

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

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

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

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



DIVERSITY

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

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

RISK MANAGEMENT

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

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

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

Risk Management is an ongoing process that involves the following:

- identifying and analysing potential risks and opportunities throughout the aid management cycle.
- developing proportionate and defensible strategies to balance risk and benefit and enabling sound decisions about starting, continuing, modifying, or concluding an aid investment.
- monitoring risk—including through internal and external discussions— and updating risk registers.
- when necessary, escalating risk to the attention of higher decision-makers or forums.







CHILD PROTECTION

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

Officers and partners of MAA have the broad obligation of safeguarding children to ensure they are not exposed to the risk of abuse and exploitation. We also ensure that any concerns about children's safety within the communities MAA and partners work in are appropriately reported. Direct and indirect risks to children must be considered as part of the design and implementation phases in MAA projects.



WORKPLACE LAWS

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

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

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

AUDITED FINANCIAL REPORT



Auditor's Independence Declaration under subdivision 60 C section 60 40 of Australian Charities and Not for profits Commission Act 2012

To the Directors,
MAA International Ltd.

As auditor for the audit of MAA International Ltd. for the year ended 31 December 2023, I declare that, to the best of my knowledge and belief, there have been no contraventions of:

- i) the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- ii) any applicable code of professional conduct in relation to the audit.

A handwritten signature in black ink, appearing to read "Umer Altaf".

UMER ALTAF
Director
ECJ Audit and Assurance Pty Limited
18 March 2024

ECJ Audit and Assurance Pty Limited trading as Ecovis Clark Jacobs Audit & Assurance Level 2, Piers 2/3 13 Hickson Road, Walsh Bay NSW 2000
Postal: PO Box Q724 QVB Post Office NSW 1230 Phone: (02) 9264 1111 Fax: (02) 9264 1344 E-Mail: sydney@ecovis.com

Liability Limited by a scheme approved under Professional Standards Legislation

ECOVIS International, a network of independent tax advisors, accountants, auditors and lawyers, operating in Algeria, Argentina, Australia, Austria, Bangladesh, Belgium, Bosnia and Herzegovina, Brazil, Bulgaria, Cambodia, Canada, Chile, China, Colombia, Costa Rica, Croatia, Cyprus, Czech Republic, Denmark, Ecuador, Egypt, Estonia, Finland, France, Georgia, Germany, Greece, Great Britain, Guatemala, Hong Kong, Hungary, India, Indonesia, Ireland, Israel, Italy, Japan, Republic of Korea, Latvia, Lebanon, Liechtenstein, Lithuania, Luxembourg, Malaysia, Malta, Mexico, Morocco, Myanmar, Nepal, Netherlands, New Zealand, Norway, North Macedonia, Pakistan, Panama, Paraguay, Peru, Philippines, Poland, Portugal, Qatar, Romania, Russia, Saudi Arabia, Republic of Serbia, Singapore, Slovak Republic, Slovenia, South Africa, Spain, Sweden, Switzerland, Taiwan, Tajikistan, Thailand, Tunisia, Turkey, Ukraine, United Arab Emirates, Uruguay, USA (associated partners) and Vietnam.

ECOVIS International is a Swiss association. Each Ecovis Member Firm is an independent legal entity in its own country and is only liable for its own acts or omissions, not those of any other entity. ECOVIS Clark Jacobs is an Australian Member Firm of ECOVIS International

www.ecovis.com

Please note: The Financial Report covers the 12-months period / from 1 January to 31 December 2023

AUDITED FINANCIAL REPORT



INDEPENDENT AUDIT REPORT TO THE DIRECTORS OF MAA INTERNATIONAL LTD.

Auditor's Opinion

We have audited the financial report of MAA International Ltd. (the Company), which comprises the statement of financial position as at 31 December 2023, 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 directors' declaration.

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

- i. giving a true and fair view of the Company's financial position as at 31 December 2023 and of its financial performance for the year then ended; and
- ii. complying with Australian Accounting Standards – Simplified Disclosure Requirements and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under these standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of this report. We are independent of the Company in accordance with the ethical requirements of the **Accounting Professional & Ethical Standards Board's APES 110 Code of Ethics** for Professional Accountants (including Independence Standards) (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.

Responsibilities of Directors for the Financial Report

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

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

The directors are responsible for overseeing the Company's financial reporting process.

ECJ Audit and Assurance Pty Limited trading as Ecovis Clark Jacobs Audit & Assurance Level 2, Piers 2/3, 13 Hickson Road Walsh Bay NSW 2000
Postal: PO Box Q724 QVB Post Office NSW 1230 Phone: (02) 9264 1111 Fax: (02) 9264 1344 E-Mail: sydney@ecovis.com

Liability Limited by a scheme approved under Professional Standards Legislation

ECOVIS International, a network of independent tax advisors, accountants, auditors and lawyers, operating in Algeria, Argentina, Australia, Austria, Bangladesh, Belgium, Bosnia and Herzegovina, Brazil, Bulgaria, Cambodia, Canada, Chile, China, Colombia, Costa Rica, Croatia, Cyprus, Czech Republic, Denmark, Ecuador, Egypt, Estonia, Finland, France, Georgia, Germany, Greece, Great Britain, Guatemala, Hong Kong, Hungary, India, Indonesia, Ireland, Israel, Italy, Japan, Republic of Korea, Latvia, Lebanon, Liechtenstein, Lithuania, Luxembourg, Malaysia, Malta, Mexico, Morocco, Myanmar, Nepal, Netherlands, New Zealand, Norway, North Macedonia, Pakistan, Panama, Paraguay, Peru, Philippines, Poland, Portugal, Qatar, Romania, Russia, Saudi Arabia, Republic of Serbia, Singapore, Slovak Republic, Slovenia, South Africa, Spain, Sweden, Switzerland, Taiwan, Tajikistan, Thailand, Tunisia, Turkey, Ukraine, United Arab Emirates, Uruguay, USA (associated partners) and Vietnam.

ECOVIS International is a Swiss association. Each Ecovis Member Firm is an independent legal entity in its own country and is only liable for its own acts or omissions, not those of any other entity.

AUDITED FINANCIAL REPORT



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 is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of **directors'** use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude **that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion.** Our **conclusions are based on the audit evidence obtained up to the date of our auditor's report.** However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, amongst, other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on the Requirements of the Charitable Fundraising Act 1991 (NSW) and the Charitable Fundraising Regulation 2015 (NSW)

We have audited the financial report as required by section 24(2) of the Charitable Fundraising Act 1991 (NSW). Our procedures included obtaining an understanding of the internal control structure for fundraising appeal activities and examination, on a test basis, of evidence supporting compliance with the accounting and associated record keeping requirements for fundraising appeal activities pursuant to the Charitable Fundraising Act 1991 and Charitable Fundraising Regulation 2015.

Because of any inherent limitations of any assurance engagement, it possible that fraud, error or non-compliance may occur and not be detected. An audit is not designed to detect all instances of non-compliance with the requirements prescribed in the above-mentioned Act and Regulation as an audit is not performed continuously throughout the period and the audit procedures performed in respect of compliance with these requirements are undertaken on a test basis. The audit opinion expressed in this report has been formed on the above basis.

AUDITED FINANCIAL REPORT



Auditor's Opinion

In our opinion:

- a) The financial report gives a true and fair view of the financial results of fundraising appeal activities for the financial year ended 31 December 2023;
- b) The financial report has been properly drawn up, and the associated records have been properly kept for the financial year ended 31 December 2023, in accordance with the Charitable Fundraising Act 1991 and Regulations;
- c) Money received as a result of fundraising appeal activities conducted during the financial year ended 31 December 2023 has, in all material respects, been properly accounted for and applied in accordance with the Charitable Fundraising Act 1991 and Regulations; and
- d) There are reasonable grounds to believe that the Company will be able to pay its debts as and when they fall due.

A handwritten signature in black ink, appearing to read 'Umer Altaf'.

Umer Altaf
Engagement Director
ECJ Audit and Assurance Pty Limited
18 March 2024

DIRECTORS' REPORT

MAA International Ltd.
Directors' report
31 December 2023



The directors present their report, together with the financial statements, on the company for the year ended 31 December 2023.

Directors

The following persons were directors of the company during the whole of the financial year and up to the date of this report, unless otherwise stated:

Madenia Abdurahman
Aziz Bhimani
Foezullah Dewan (also Company Secretary)
Justin Ridhwan Hannan
Ayman Eldemallawy
Mohammad Kandil
Abdel Moez Nafii

Objectives

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

Strategy for achieving the objectives

1. To respond to global emergencies in an efficient manner.
2. To break the cycles of endemic poverty by undertaking smart, ethical, and sustainable solutions that matter.
3. To restore dignity to the lives of those who have lost everything by promoting the protection of Human Rights.
4. To bring humanity closer together for global peace and harmony, demonstrating the true Australian Islamic identity.
5. To bring sustainability to both beneficiaries and MAA.

Principal activities

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

MAA International Ltd. is registered by the Australian Taxation Office with DGR status for 100% tax deductible donations.

Performance measures

The Company measures its performance in both the amount of funds raised and the volume of project activities. The Company has quantitative and qualitative benchmarks against which their activities are measured to ensure that we are transparent and efficient in managing the fund.

Members' guarantee

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

Meetings of directors

The number of meetings of the company's Board of Directors ('the Board') held during the year ended 31 December 2023, and the number of meetings attended by each director were:

	Directors' Meetings	
	Attended	Held
Madenia Abdurahman	6	7
Aziz Bhimani	6	7
Ayman Eldemallawy	7	7
Mohammad Kandil	7	7
Justin Ridhwan Hannan	7	7
Abdel Moez Nafii	6	7
Foezullah Dewan	6	7

DIRECTORS' REPORT

MAA International Ltd.
Directors' report
31 December 2023



Held: represents the number of meetings held during the time the director held office.

Auditor's independence declaration

A copy of the auditor's independence declaration under section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 is set out immediately after this directors' report.

This report is made in accordance with a resolution of directors, pursuant to section 60.15(2) of the Australian Charities and Not-for-profits Commission Regulation 2013.

On behalf of the directors

A handwritten signature in black ink, appearing to read "Justin Ridhwan Hannan".

Justin Ridhwan Hannan
Director

18 March 2024

A handwritten signature in black ink, appearing to read "Madenia Abdurahman".

Madenia Abdurahman (Mar 18, 2024 15:36 GMT+11)

Madenia Abdurahman
Director



MAA INTERNATIONAL LTD
 INCOME STATEMENT
 FOR THE YEAR ENDED 31 DECEMBER 2023

	12 months 31 December 2023	12 months 31 December 2022
	\$	\$
Revenue		
Donations and gifts	-	-
	Monetary	25,647,755
	Non-monetary	-
Legacies and bequests	-	-
Grants	-	-
	Department of Foreign Affairs and Trade	-
	Other Australian	-
	Other Overseas	-
Investment income	83,369	26,757
Other income	94,072	-
Revenue for international political or religious adherence promotion programs	-	-
Total revenue	25,825,196	21,794,279
Expenditure		
International aid and development programs expenditure		
International programs		
	Funds to international programs	19,359,236
	Program support costs	705,594
Community education		9,500
Fundraising costs		
	Public	723,856
	Government & Multi Laterals	-
Accountability and administration	1,583,107	1,516,120
Non-monetary expenditure	-	-
Total international aid and development programs expenditure	22,371,793	19,096,885
International political or religious adherence promotion programs expenditure		
Domestic programs expenditure		
Total expenditure	22,371,793	19,096,885
Excess / (shortfall) of revenue over expenditure	3,453,403	2,697,393
Other comprehensive income		
Total comprehensive income	3,453,403	2,697,393

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

Please note: The Financial Report covers the 12-months period / from 1 January to 31 December 2023

MAA INTERNATIONAL LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2023

	12 months 31 December 2023	12 months 31 December 2022
	\$	\$
Assets		
Current assets	-	-
Cash and cash equivalents	14,951,696	11,385,585
Trade and other receivables	19,839	17,732
Inventories	-	-
Assets held for sale	-	-
Other financial assets	-	-
Total current assets	14,971,535	11,403,317
Non-current assets	-	-
Trade and other receivables	-	-
Other financial assets	-	-
Property, plant and equipment	2,050,210	2,082,625
Investment property	-	-
Intangibles	-	-
Other non-current assets	-	-
Total non-current assets	2,050,210	2,082,625
Total assets	17,021,745	13,485,942
Liabilities		
Current liabilities	-	-
Trade and other payables	112,429	75,759
Borrowings	-	-
Current tax liabilities	-	-
Other financial liabilities	-	-
Provisions	340,797	308,663
Other	-	-
Total current liabilities	453,226	384,422
Non-current liabilities		
Borrowings	-	-
Other financial liabilities	-	-
Provisions	67,190	53,594
Other	-	-
Total non-current liabilities	67,190	53,594
Total liabilities	520,416	438,016
Net assets	16,501,329	13,047,926
Equity		
Reserves	13,047,926	10,350,535
Retained earnings	3,453,403	2,697,391
Total equity	16,501,329	13,047,926

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

Please note: The Financial Report covers the 12-months period / from 1 January to 31 December 2023

MAA INTERNATIONAL LTD
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2023

	Retained earnings	Reserves	Total
	\$	\$	\$
Balance at beginning 1 January 2023	13,047,926	-	13,047,926
Adjustments or changes in equity due to, for example, adoptions of new accounting standards	-	-	-
Items of other comprehensive income	-	-	-
Excess of revenue over expenses	3,453,403	-	3,453,403
Other amounts transferred (to) or from reserves	-	-	-
Balance at 31 December 2023	16,501,329	-	16,501,329

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

Please note: The Financial Report covers the 12-months period / from 1 January to 31 December 2023

STANDARDS, CODES OF CONDUCT, ACCREDITATIONS, AND COMPLIANCE

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

Australian Charities and Not-For-Profits Commission (ACNC)

MAA International is a registered charity with the ACNC, which means that MAA International adheres to and complies with the ACNC Act 2012.

We have also received the ACNC "Registered Charity Tick" which serves as a reassurance to our donors and stakeholders that MAA is transparent and accountable.

Australian Council for International Development (ACFID)

MAA International is an active member of ACFID. We are a signatory to the ACFID Code of Conduct and are committed to adhering to its high standards of corporate governance, public accountability, and financial management.

Complaints relating to alleged breaches of the code can be made to the ACFID Code of Conduct Committee via www.acfid.asn.au/code-of-conduct/complaints.

LEGISLATION

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

- Fair Work Act 2009
- Work Place Gender Equality Act 2012
- Privacy Act 1988
- Fundraising Institute of Australia Principles and Standards of Fundraising Practice
- Australian Direct Marketing Association Code of Practice
- MAA International Code of Conduct

For more details about these codes and standards, visit www.maainternational.org.au

OUR AUDITORS

ECOVIS Clark Jacobs Audit & Assurance
Level 2, Piers 2/3, 13 Hickson Road Walsh Bay NSW 2000
PO Box Q724 QVB Post Office NSW 1230
Phone: +61 2 9264 1111 | Web: www.clarkjacobs.com.au

WE VALUE YOUR FEEDBACK

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

mail@maainternational.org.au
www.maainternational.org.au
1800 100 786 or 02 8016 9500

PO Box 395 Bankstown, NSW 2200





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

VISIT US IN PERSON

Head Office - Sydney
87-89 Rookwood Road,
Yagoona, NSW 2199

Brisbane Office
Suite 8, 2898 Logan Road,
Underwood, QLD 4119

SOCIAL MEDIA

-  **[/charitymaa](#)**
-  **[/charitymaa](#)**
-  **[/maacharity](#)**
-  **[/charitymaa](#)**



 Australia's Trusted Charity

ABN: 23056512958 | ACN: 094 333 561

Published April 2024 by MAA
© 2024 Copyright MAA