

Water wells & infrastructure project, Cambodia.

Annual Report

Rotary Australia
World Community
Service Ltd.

2023-24



Rotary Australia World Community Service Ltd. (RAWCS) was formed to enable Australian Rotarians, Rotary Districts and Rotary Clubs to assist disadvantaged communities and individuals through humanitarian aid projects.

RAWCS has a financial infrastructure system that facilitates fundraising for projects that deliver humanitarian aid and charitable support in Australia and overseas. Projects are registered through Rotary Australia Overseas Aid Fund (RAOAF), Rotary Australia Benevolent Society (RABS) incorporating Rotary Australia Compassionate Grants (RACG), Rotary Australia Relief Fund (RARF), Rotarians Against Malaria (RAM) and Rotary Australia Repurposing Equipment (RARE).

RAWCS facilitates and empowers Rotary projects to do good in the World. We Back Doing Good.

RAWCS administers four registered charities.

- Rotary Australia World Community Service Ltd:
ABN 37 739 341 003

RAWCS is also the Corporate Trustee for:

- Rotary Australia Overseas Aid Fund: ABN 21 388 376 554
- Rotary Australia Benevolent Society: ABN 54 563 288 318
- Rotary Australia Relief Fund: ABN 80 595 697 237



PAGE 04

Chairman's Report

PAGE 08

RAWCS Projects

A map overview of all our projects.

PAGE 10

Treasurer's Report

PAGE 14

Volunteers & Projects

PAGE 22

Rotary Australia Repurposing Equipment

PAGE 24

Medishare

PAGE 26

Active Communications

PAGE 29

Rotarians Against Malaria

PAGE 32

Financial Statements

Chairman's Report.

Rotary Australia World Community Service Ltd (RAWCS) facilitates and supports the projects of Australian Rotarians. Projects are focused on sustainable development aid overseas, benevolent relief in Australia and disaster response and recovery. RAWCS ensures that project donations flow directly to projects and offers efficient online systems to project managers, compliant procedures and robust governance.

PP David Pearson

RAWCS Chairman

SINCE its formation in 1966, RAWCS has processed about half a billion dollars in project donations, delivering thousands of international development projects and engaging tens of thousands of Rotary volunteers. Our project impacts have saved and enhanced countless lives in fifty developing nations and continue to be strongly supported today. Currently we have 321 active overseas aid projects with total life of project expenditure of \$94 million (to date), in 40 developing nations as well as our projects in Australia. RAWCS delivers its services through three

tax deductible charitable trust funds which it administers as the corporate trustee: Rotary Australia Overseas Aid Fund (RAOAF), Rotary Australia Benevolent Society (RABS) and Rotary Australia Relief Fund (RARF).

The past year has been challenging with a reduction in project donations resulting from a reduced number of active projects as well as a reduction in discretionary spending by donors, due to ongoing cost of living pressures in Australia. However, thanks to robust cost controls and the timely Board decision to increase the



Nakivale Refugee Camp, Uganda.

administration fee, it is pleasing to report that the company achieved a small surplus and marginal increase in reserves. RAWCS administration fee remains one of the lowest in the NFP sector.

During the past year the Board has endorsed a number of strategic initiatives aimed at underpinning the sustainability of our organisation and its service to Rotarians, as well as continuously improving our systems and efficiency. These include seeking re-accreditation with the Australian Council for International Development, modernising our accounting system, further developing our communications channels and appointing a part-time Fund-Raising Manager. We are committed to engaging with external funding and project delivery partners and to developing new facilities to support Australian Rotary Clubs planning environment focused projects.

RAWCS Operations

RAWCS organisational structure features an Executive Board, five Australian Regional Committees and Rotary District representatives supporting 411 current Club and District projects. Functional support is delivered through four National Activities:

Projects and Volunteers

Despite an overall reduction in the number of registered projects, this last year has seen a pleasing increase in the number of new projects registered and increases in both the numbers of volunteer teams and their members travelling to overseas aid projects. Our projects continue to have lasting impact in improved community health and education and sustainable economic development in our partner countries.



Operation Toilets Australia currently operating in India & Ethiopia.

In Australia we support Rotarians providing benevolent support and improved opportunities for individuals and communities in need. Our Compassionate Grants program (RACG) is being maintained to support the benevolent projects of Rotary Clubs with matched funding.

We were pleased to be able to partner with the NSW Government to raise and distribute \$1.5 M to the 39 people directly affected by the Hunter Valley bus crash tragedy and we continue to support the ongoing recovery of disaster impacted communities with active projects still helping people affected by drought, bushfire and flooding.

Rotarians Against Malaria (RAM)

RAM has been supporting the health authorities, in Australia's near neighbours, to control and eliminate malaria since 1992. Results have been mixed over the past couple of years as a result of COVID interruptions and the decreased efficacy

of our main control tool – insecticidal bed nets. RAM is continuously developing innovative programs with our partners, and these are helping to hold the line against this costly disease. We remain hopeful that Timor Leste will be certified malaria free next year, a result that will deserve celebration!

Rotary Australia Repurposing Equipment (RARE) and MediShare

RARE has warehouses and volunteer teams throughout Australia. Surplus medical and educational equipment is collected, sorted and carefully packed to meet the requested needs of developing countries. This program saves waste in Australia and lives overseas.

MediShare is a Medical Surplus Recovery Organisation that sources, checks and dispatches surplus medical supplies to overseas facilities in need.

In the past year the equivalent of forty-eight 40 ft sea containers were dispatched to 20 countries through RARE and six

containers of medical supplies were sent to 12 countries through MediShare, as well as airfreighted medical consumables sent to Ukraine.

Increasingly teams of volunteers from the Australian diaspora of the recipient nations and corporate teams are helping with the estimated 14,000 hours of volunteer time required to achieve these great results.

Communications

RAWCS communications group has had success in further developing the reach and up-take of our social media platforms as well as continuously developing our website as a resource centre as well as a donations platform.

RAWCS People

The members of RAWCS Ltd are the Governors of the Australian Rotary Districts representing the hundreds of Rotary Clubs and thousands of dedicated Rotarians that comprise Rotary in Australia.

The Board of RAWCS is a hard-working, hands-on group of Rotary volunteers whose diligence and expertise continues to develop the capability of the company.

In 2023-2024 our Board of

Directors included:

Chairman:

PP David Pearson

Deputy Chair:

PDG Heather Chong

Immediate Past Chair:

PDG John McLaren

Secretary:

PDG Adrian Froggatt

Treasurer:

PP Jim Wilson

DG's Representative:

DG Andrea Grosvenor

DGE's Representative:

DGE Pam Scott

DGN's Representative:

DGN John Ooman (January 1, 2024)

Communications Manager:

PP John Stockbridge

Projects & Volunteers Manager:

PDG Merv Williams

RAM Manager:

PDG Dr Bruce Anderson

RARE Manager:

PDG David Clark

Regional Operations Manager:

PDG Paul Thomas

As well as each holding important representative and functional roles with RAWCS, our Directors are tasked with developing and progressing the strategic initiatives of the company.

Recognising the rapidly evolving needs of Rotary in Australia and that many aspects of the previous Strategic Plan had been achieved, the Directors developed and endorsed a new Strategic Plan during the year aimed at setting a path to secure sustainable growth for the company.

I am very grateful for the strong contributions of retiring Directors Adrian Froggatt and Andrea Grosvenor, who stepped down from the Board at year's end and welcome John Ooman who joined during the year.

The continuing strong performance of our Regional Coordinators and their teams is appreciated as well as the national roles of Webmaster John Roberson, Projects Supervisor Brad Quilliam and newly appointed Reporting Integrity Officer, Sue Morgan.

I congratulate RAWCS CEO Mahir Momand on his strong performance in his first year with the company and again acknowledge the dedication and loyalty of National Operations Manager Belinda Griffen and National Administration Officer Pauline Lane. «

RAWCS PROJECTS



Operating in
43 countries



Treasurer's Report 2023-24

I am pleased to present the Treasurer's Report for RAWCS for the financial year 2023-2024, which reflects a year of challenges and adaptability, underscoring our commitment to service in a changing environment. Despite ongoing challenges, RAWCS maintained a sound financial position, ensuring sustainability for future operations and the RAWCS Mission.

PP Jim Wilson

RAWCS Treasurer

Financial Overview

- **Revenue:** Total revenue for the year reached \$15.7 million, reflecting a 19% decline compared to the previous year. This reduction aligns with a decrease in project activity during the reporting period.
- **Surplus:** Despite the decrease in donations, RAWCS recorded a surplus of \$20,463, down \$5,000 (or 21%) from last year.
- This surplus was achieved due to our decision to increase the service fee increase and disciplined expense control. Although we continue to operate in a challenging economic landscape, our

balance sheet remains strong, ensuring the longevity of our mission.

Balance Sheet:

- **Cash reserves** ended the year at \$4.49 million, down from \$5.29 million last year.
- **Equity** increased slightly to \$1.26 million, compared to \$1.21 million last year.

Operational Costs and Strategies

RAWCS has maintained one of the lowest administration rates among Australian charities, supported by our largely volunteer workforce. However, cost-of-living pressures



are rising, particularly in wages, insurance, and transportation. This pressure continues to impact our financials. Our strong financial management and cost controls allowed us to remain in surplus despite this.

Challenges and Outlook

- **Natural Disasters and Humanitarian Projects:** Australia, with its extreme and unpredictable climate, witnessed a significant reduction in the frequency and severity of natural disasters during 2023-2024 compared to previous years. While bushfire activity decreased significantly, regions like Queensland, New South Wales, and Victoria suffered from heavy rainfall, resulting in sporadic flooding. Drought still persisted in parts of Australia. Despite the reduced disaster frequency, RAWCS

continued to support humanitarian and disaster relief projects, although project activity declined overall in tandem with fewer disaster events.

- **Rotary Club Donations:** The declining trend in Club-based donations mirrors the broader demographic challenges faced by Rotary, including a declining and aging membership and overall reduction in active clubs. The broader Rotary organisation faces significant challenges with membership. Global membership has stagnated, with Australia experiencing a 28% decline over 22 years. Attrition, especially in Zone 8 (which includes Australia), is high, with over 5,000 members resigning in 2022-2023, which is a 17% attrition rate. Aging demographics further compound this issue, with the average



African girls fetching water at a borehole.

age of Australian Rotarians now at 71, compared to 58 elsewhere in Rotary. These long-term demographic trends present a persistent challenge, both in terms of volunteer numbers and donations. This ongoing trend continues to impact our financial inflows.

- **Economic Pressures:** Inflation and economic uncertainty have led to a decline in overall charitable giving in Australia, further compounding our financial challenges. Individual donations as a percentage of disposable income dropping to 1.9%. While fewer people are donating, the average donation amount has seen a modest increase, showing dedication from those who can still afford to give. The

decline in participation underscores the need for heightened awareness and engagement efforts, especially with Rotary Clubs and to make our web site more relevant particularly as online giving becomes more prevalent.

Regulatory Environment

Looking ahead, anticipated regulatory changes, particularly around the deductible gift recipient (DGR) system, and the Australian Government's charitable compliance framework will likely increase compliance costs and efforts for RAWCS and participating Rotary Clubs. We are preparing for these changes and expect to see a further rise in operational costs in the near future.

The comparison below shows the last 5 years.

	FY24	FY23	FY22	FY21	FY20	FY24/FY23
	2023-24	2022-23	2021-22	2020-21	2019-20	Percentage Change
Donations						
Total	\$12,487,434	\$15,387,549	\$21,277,897	\$15,597,317	\$24,648,693	-18.85%
RAWCS- Admin	\$3,934	\$10,400	–	\$2,500,000	\$5,000,000	-62.17%
RAOAF	\$10,342,724	\$12,705,225	\$17,717,490	\$10,839,006	\$12,382,085	-18.59%
RABS	\$2,012,039	\$2,329,584	\$1,730,118	\$1,894,394	\$4,460,873	-13.63%
RARF	\$128,737	\$342,340	\$1,830,289	\$363,917	\$2,805,735	-62.39%
Total Revenue						
Total	\$16,300,445	\$19,431,751	\$25,085,600	\$19,736,202	\$29,122,638	-16.11%
RAWCS - Admin	\$902,198	\$880,724	\$1,145,040	\$3,395,074	\$5,602,464	2.44%
RAOAF	\$11,361,022	\$14,647,734	\$18,235,475	\$11,044,302	\$13,391,036	-22.44%
RABS	\$3,156,501	\$3,469,572	\$3,828,726	\$4,456,013	\$7,262,044	-9.02%
RARF	\$880,724	\$433,721	\$1,876,359	\$840,813	\$2,867,094	103.06%
Operating Surplus						
Total	\$20,463	\$25,787	\$187,846	\$134,437	\$187,414	-20.65%
RAWCS - Admin	\$7,553	\$62,458	\$179,826	\$108,941	\$148,015	-87.91%
RAOAF	\$2,655	\$14,909	\$4,844	\$1,650	\$9,813	-82.19%
RABS	\$3,169	\$2,803	\$1,747	\$23,608	\$8,383	13.06%
RARF	\$7,086	-\$54,383	\$1,429	\$238	\$21,203	113.03%

Conclusion

Despite a challenging year marked by economic and demographic pressures, RAWCS remains in a stable financial position with sufficient cash reserves and a positive surplus.

Our focus on careful expense management and operational efficiency has allowed us to navigate this period effectively.

RAWCS has navigated the challenges of 2023-2024 with resilience, maintaining financial sustainability despite a turbulent economic environment.

We remain committed to supporting Rotary Clubs and their initiatives while

adapting to changing demographic and philanthropic trends.

RAWCS' volunteer-driven model, supported by a lean paid staff, continues to drive our success, though we acknowledge the demographic challenges facing Rotary's volunteer base and the need to address the balance of paid staff in the future.

However, we are mindful of the long-term challenges and will continue to adapt to ensure our financial sustainability.

Thank you to our staff, volunteers, and Rotarians for their ongoing support and dedication to RAWCS. «

Volunteers & Projects.

During 2023 – 2024 year, 71 projects were approved and registered for Rotary Australia Overseas Aid Fund (RAOAF), Rotary Australia Benevolent Society (RABS) and Rotary Australia Compassionate Grants (RACG), Rotary Australia Relief Fund (RARF) projects.

PDG Merv Williams

RAWCS National Projects & Volunteers Manager

OVERALL, 411 active projects are currently registered with RAWCS: 321 RAOAF, 44 RABS, 32 RACG, 6 RARF & 8 RAWCS (non-tax deductible) projects. Despite the ongoing effects of COVID 19 and financial pressures in Australia, Rotary Clubs and Districts have continued to provide sustainable development aid in developing countries or at a local level aiding people in need.

Evaluation & Compliance

Prior to any new project being registered, the application is fully

accessed by a RAWCS Evaluation Committee to ensure compliance with the project criteria.

Within the new guidelines of the Rotary Australia Relief Fund (RARF), a RAWCS Disaster Response Committee was established to oversee all applications / expressions of interest from Rotary Clubs/Districts for funds from the RARF in supporting disaster relief projects. The Disaster Response Committee make recommendations regarding fund distribution to the RAWCS Executive Committee.



Shelterbags
For The
Homeless,
South
Australia.

RAWCS / RNZWCS

An ongoing Working Group including members of RAWCS and Rotary New Zealand World Community Service, meets quarterly to continue the liaison between these two organisations and coordinate joint projects.

Six-Monthly Project Audit Reports

- Each six months, Project Managers

complete an online Project Audit Report which is primarily a financial audit report to ensure funds are expended in accordance with the RAWCS Project criteria. The achievements section of these reports provides RAWCS with important data for promotional material and statistics when communicating with Government agencies and philanthropic organisations. «



PROJECTS BY DISTRICTS.

Rotary District	Overseas Aid Projects		Benevolent Society Projects					Total Active Projects
	2023-2024	Current	RABS 2023-2024	RABS Current	RACG 2023-2024	RACG Current	Other	
Western (Western Australia)								
9423	7	33	2	5	1	2	1 (LTD)	41
Central (South Australia)								
9510	2	11	0	2	0	0		13
Northern (Queensland, Northern NT, PNG, Timor Leste, Pacific)								
9560	2	17	0	1	1	2		20
9620	6	25	0	3	0	0		28
9640	1	10	1	3	1	1		14
Eastern (New South Wales)								
9660	2	14	0	5	2	5		24
9675	2	20	1	3	0	0		23
9685	6	64	2	7	7	9		80
9705	2	26	0	2	0	1		29
Southern (Victoria, Tasmania)								
9780	2	8	0	1	0	0		9
9790	3	17	1	0	0	1		18
9800	1	33	0	6	0	0		39
9815 (9810 & 9820)	1	11	0	3	0	5		24
9830	1	11	0	3	0	5	1 (LTD)	20
	0	10	1	5	0	7	2	24
National								
	1	11	4	8	1	1	RARF 5	25
TOTAL								431

RAWCS VOLUNTEER TEAMS 2023-2024.

Volunteer teams have continued provide ongoing humanitarian support to communities in developing countries. This year, 67 teams comprising of 343 volunteers were registered for humanitarian work in 20 countries.

NORTHERN

9

TEAMS

51

VOLUNTEERS

EASTERN

36

TEAMS

177

VOLUNTEERS

SOUTHERN

13

TEAMS

83

VOLUNTEERS

CENTRAL

0

TEAMS

0

VOLUNTEERS

WESTERN

9

TEAMS

32

VOLUNTEERS

67

TEAMS

343

VOLUNTEERS

Top countries currently supported by projects under Rotary Australia Overseas Aid Fund Projects (RAOAF)

CURRENT REGISTERED PROJECTS.

Country	Number of Projects	Total life of Project Funds	
		Income	Expenditure
Cambodia	35	\$11,405,176	\$10,521,506
Nepal	30	\$3,572,059	\$3,485,178
Timor Leste	27	\$4,139,659	\$3,997,806
Kenya	26	\$8,094,529	\$8,006,564
Papua New Guinea	20	\$1,137,871	\$892,157
Philippines	12	\$5,472,146	\$5,362,610
Indonesia	11	\$1,663,975	\$1,528,829
Tanzania	10	\$1,306,087	\$1,241,564
Uganda	9	\$2,129,781	\$2,067,341
Sri Lanka	8	\$227,940	\$225,858
Fiji	7	\$367,429	\$360,663
Thailand	7	\$1,535,118	\$1,530,510
Vietnam	7	\$1,392,041	\$1,247,433
Worldwide (Multiple countries - distribution)	34	\$33,161,512	\$33,019,007
Total	243	–	\$75,487 026

\$1,525,362

VOLUNTEER WORK VALUE

\$1,178,502

TRAVEL, ACCOMMODATION, MEALS

\$2,703,874

TOTAL VALUE OF VOLUNTEER CONTRIBUTION

Countries visited by RAWCS

Volunteer Teams

Timor-Leste (15), Vietnam, Philippines (3), Tonga (2), Sri Lanka (3) Solomon Islands (4), Vanuatu, India, Kiribati, Cambodia (8), Papua New Guinea, Tanzania (2), Nepal (9), Fiji (4), Uganda (3), Samoa, Kenya (2), Indonesia, Bangladesh, Philippines (3).

Causes

Health (general medical, dental, vision) Construction (educational, medical centres, sanitation, water) Education programs Mothers & Children programs.

Causes associated with all current registered RAWCS projects (RAOAF, RABS, RACG & Ltd).
Some projects have multiple causes.



43 CLEAN WATER



3 PROMOTING PEACE



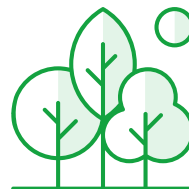
72 HEALTH CARE



93 GROWING LOCAL ECONOMIES



89 SAVING MOTHER & CHILDREN



44 REPURPOSING EQUIPMENT



191 SUPPORTING EDUCATION



92 DISEASE PREVENTION

Australian benevolent projects and **Disaster Aid.**



Bushfire devastation.

Rotary projects aimed at benevolent relief within Australia and registered with RABS and RACG continue to address needs related to disability, accident-related trauma, domestic violence, support for refugees and disaster relief.

PROJECTS supported in disaster relief have included temporary housing, assistance in renovating and rebuilding damaged houses and community infrastructure, distribution

of mosquito repellent candles following flooding and distribution of \$500 relief cards to assist victims in meeting their immediate needs whilst supporting local businesses.

Australian benevolent projects and **Disaster Aid.**

Distribution of relief cards during the year included:

Flood – National Flood Relief Funds

- Far North Queensland – Cyclone Jasper flooding
- Cairns Combined Rotary Clubs – Mental Health initiative for local residents – \$5000
- Cairns Combined Rotary Clubs – Relief cards – \$80,000 (160 cards)
- Holloway Beach Recovery Hub – Cairns Combined Rotary Club – \$5000 – impacted residents – Mental Health initiative
- Mossman Rotary Club – Relief Cards – \$40,000 – (80 cards)

Bushfire Funding – National Bushfire Relief Funds

- South Australia – Kangaroo Island

Bushfire Relief – Stokes Bay & Western Districts – community relief – \$122,000

- Onkaparinga Rotary Club – bushfire recovery – farming fencing assistance program – \$19,000
- East Gippsland Bushfire Relief cards – \$3500 (7 cards)
- Kurri Kurri Rotary Club – Kurri Kurri (Hunter Valley) NSW Bushfire region – Relief Cards \$19,500 (39 cards)
- Osborne Park Rotary Club – West Australia Bushfire region – Relief Cards \$20,000 (40 cards)
- Maryborough Rotary Club – Bushfire Relief cards – Promonal region Western District Victoria – Relief Cards \$22,000 (41 Cards & farmers assistance project)

Total – Cards \$180,000 (367 relief cards)

Other relief projects \$153,000

Rapid response housing for disaster affected regions.



Rotary Australia Repurposing Equipment.

This year has been another productive year in the life of RARE. It has promoted the Rotary brand, highlighting the trust that the community has with Rotary. It has also highlighted the RAWCS and RARE capacity to undertake complex high-volume projects in a timely manner delivering humanitarian aid across the world.

PDG David Clark

RARE National Manager

EVEN with the demand on resources and volunteers during the year, all this has been safely, and effectively done with again no injuries to report. Our site Managers have negotiated very favourable shipping and container cost rates as well as collaboration agreements with likeminded external organisations, to source and deliver much needed items. All RARE Committees and regular volunteers are to be commended on outstanding performance, persistence, and dedication. Northern Region RARE Manager John Paskin is to be congratulated for successfully moving the operations to a new

facility at Alexandra Hills and completing the renovations to ensure that it will be a pleasant and safe, long-term, low-cost base.

We continue to provide valued humanitarian service to a great many needy communities throughout the world and aim to continue this service in the future both internationally and locally. We also provide a valuable environmental service in reducing landfill by providing surplus serviceable goods to those less fortunate. Items despatched range from complex X-ray imaging equipment, bedsheets and face masks and from school desks and filing



Packing of container at rare facility.

cabinets to books and school bags.

In 2023-24 the RARE facilities in Australia sent a total of 48 40ft containers to 20 countries around the world including, Cambodia, Sri Lanka, Uganda, Timor Leste, Ethiopia, Zimbabwe, Sierra Leone, Uganda, Philippines, Liberia, Tonga, Fiji, Timor Leste, PNG, Solomon Islands, Tonga, Democratic Republic of Congo, and 9 pallets to the Ukraine. The value of these containers totalled 4 million dollars and required nearly 14 thousand volunteer hours to achieve this wonderful accomplishment. An encouraging development is that increasingly we

are working with teams of volunteers of Australian residents with links to the destination countries, some of whom travel to assist in unloading and distribution.

I would like to thank all volunteers and supporting Rotary clubs and other outside organisations who have assisted us in our RARE operations. We would not have been able to achieve what we have without this physical and financial support. I look forward to another year as National RARE Manager and our further improvements of RARE operations and ongoing humanitarian service. «

MediShare.

MediShare, a national project of RAWCS is a Medical Surplus Recovery Organisation (MSRO) that collects and redistributes new and usable surplus medical supplies, equipment, and pharmaceutical products from hospitals, manufacturers, and distributors. The products are processed to ensure quality and serviceability and made available to under-resourced health care providers under a regulative framework.

Keith Roffey

National Manager MediShare

MEDISHARE, a national project of RAWCS is a Medical Surplus Recovery Organisation (MSRO) that collects new and usable surplus medical supplies, equipment, and pharmaceutical products from hospitals, manufacturers, and distributors. The products are processed to ensure quality and serviceability and made available to under-resourced health care providers under a regulative framework. MediShare is geared for larger projects and works with a range of partners, government & not-for-profit organisations, to add value to the infrastructure of health care in developing

nations and to those in need.

The project's target market for distribution is Non-Government Organisations and Not for Profits within Australia with links to overseas medical institutions, as well as international projects of Rotary Clubs, including The Horn of Africa Relief & Development Association (HARDA), St Merkorious Charity, Hospital Service Council – Sri Lanka (HSC), Australian Federation of Ukrainian Organisations (AFUO), Rotary Clubs projects and private individuals. MediShare is accredited with MedSurplus Alliance and the Kits4Life program. The



Volunteers working at Medishare facility.

MedSurplus Alliance Accreditation program is an independent and objective assessment of an MSRO's adherence to World Health Organisation Guidelines and the MedSurplus Alliance Code of Conduct Standards. It authenticates MSRO competence and integrity in Governance, Needs Assessments, Quality & Quantity, Logistics, Monitoring and Evaluation, Donations in Emergency Situations, and Disposal.

Kits4Life is a not-for-profit platform created to re-purpose unused clinical trial lab kits and clinical supplies for humanitarian aid. It is a sustainable alternative to

destroying unused or expired lab kits. Medishare has agreements with global pharmaceutical companies to process the unused clinical trial lab kits.

MediShare ships at least 6 x 40' containers of repurposed medical equipment, consumables and pharmaceutical products annually at an average value of \$8million or a retail value of \$20million worth of aid of health care to developing nations and those in need including Egypt, Ethiopia, Somalia, Tanzania, Zambia, Djibouti, Pakistan, Bangladesh, Nepal, Timor Leste, PNG and Pacific Island nations. <<

Active Communications.

The year 2023-2024 has been a transformative period for RAWCS Ltd's social media presence. With a focus on engagement, growth, and brand awareness, our efforts have resulted in significant achievements across all platforms. We have successfully expanded our audience reach, and improved community engagement. This report highlights our strategic initiatives, key metrics, and future plans to continue building on this momentum.

PP John Stockbridge

National Communications Manager

RAWCS Ltd is committed to leveraging social media as a vital tool for connecting with our audience, promoting our values, and enhancing our brand image. Our annual social media report provides a comprehensive overview of our performance, strategic initiatives, and future outlook.

Social Media Landscape

In today's digital age, social media platforms are more than just communication channels; they are essential tools for brand storytelling, customer engagement, and market analysis. Understanding this landscape allows us to position RAWCS Ltd as a thought leader and industry innovator.

Social Media Objectives and Strategy

Objectives

- Our primary social media objectives for 2023-2024 were:
- Increase brand awareness and reach.
- Enhance community engagement and interaction.

- Drive traffic to our website and increase conversions.
- Build and nurture relationships with key influencers and partners.
- Provide exceptional customer service and support.

Strategy

To achieve these objectives, our strategy included:

- **Content Diversification:** Utilising a mix of educational, promotional, and interactive content to engage different audience segments.
- **Influencer Partnerships:** Trying to collaborate with industry influencers to expand reach and credibility.
- **Community Building:** Fostering an active online community through regular engagement, Q&A sessions, and user-generated content.

Analytics and Optimisation

Continuously monitoring performance metrics to refine strategies and improve results. «

Key Achievements and
Highlights.

OVERALL GROWTH

FOLLOWERS INCREASE

Achieved an increase in total followers across all platforms, up to

5800

ENGAGEMENT RATE

Improved average engagement rate by over

25%

WEBSITE TRAFFIC

Social media-driven traffic to our website increased by

20%



Social media Reach.

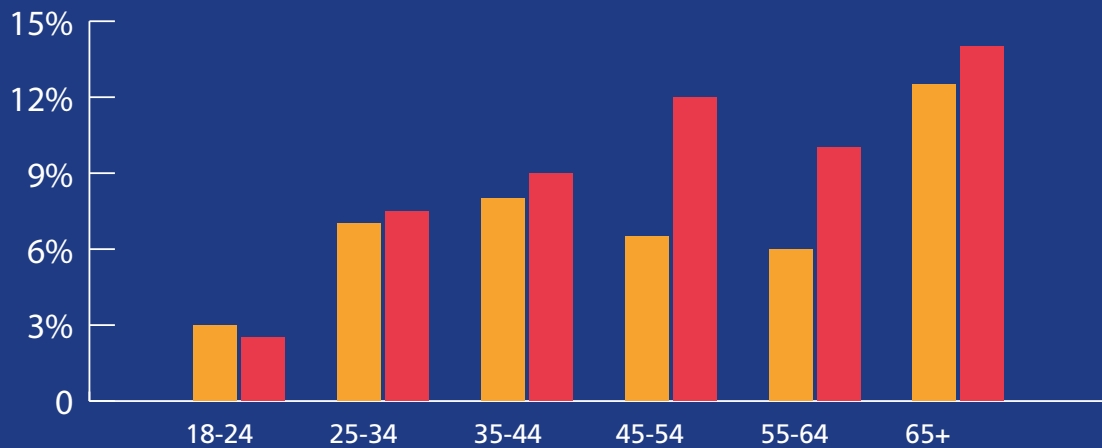
In the 2023-2024 period, RAWCS Communications focused on enhancing its outreach and engagement strategies. Key activities included continuing to refresh our website, which improved user experience and accessibility, and strengthening branding efforts to increase visibility. Additionally, we utilised storytelling as a powerful tool to connect with stakeholders, which helped in garnering support and appreciation for our initiatives. Strategic media engagement also played a crucial role in amplifying the impact of our humanitarian projects.



44.30%
MEN



55.70%
WOMEN



Age and Gender

Rotarians Against Malaria.

In 2022, malaria continued to pose a complex challenge globally, with 249 million cases and 608,000 deaths reported. Africa accounted for 95% of cases and 96% of deaths. Control tools like insecticide-treated nets were losing effectiveness, and insecticide resistance was rising. Rotarians Against Malaria (RAM) continued supporting partner countries in the face of fluctuating cases. RAM's efforts offered hope in the ongoing fight against this age-old mosquito-borne disease.

PDG Bruce Anderson

RAM Manager

CURRENT situation in malaria elimination (WHO World Malaria Report 2022, issued November 2023):

Malaria cases increased slightly from 2021 to 2022, reaching an estimated 249 million cases, while malaria-related deaths remained high at 608,000 after a rise from 576,000 in 2019 (pre-COVID-19).

The African Region is the most heavily impacted, representing 95% of global cases and 96% of deaths, with 233 million cases and 580,000 deaths in 2022. Progress against malaria is threatened by decreasing effectiveness of key control tools, like insecticide-treated nets, as well as insecticide resistance and changes in mosquito behaviour.

In the WHO Western Pacific Region, which includes some RAM partner countries, there was a failure to meet 2020 milestones for malaria morbidity and mortality. Between 2021 and 2022, there was a 29% increase in deaths to 3600, mainly due to increases in Papua New Guinea.

Malaria in RAM partner countries:

In 2023, partner countries experienced fluctuations in malaria cases, with some reporting increases and others reporting decreases. Slow recovery from the COVID-19 pandemic exacerbated the malaria situation in Vanuatu.

Table 1:
Annual Parasite Incidence (API) in RAM partner countries.

Country	Annual Parasite Incidence per 1,000 population	
	2022	2023
Papua New Guinea	124.3	94
Solomon Islands	216.1	167
Vanuatu	1.8	6.0
Timor Leste	0	0
West Timor (Indonesia)	<1	<1

All endemic countries faced common challenges, including a shortage of healthcare personnel, difficulties accessing remote areas, managing malaria supplies, and limited financial support.

RAM Activities with our Partner Countries

Papua New Guinea (PNG): RAM Australia assisted in a Rotary Global Grant application for a project in PNG, but it faced delays and was eventually terminated due to logistical issues. Funds were redirected to the purchase of 100 mountain bicycles to assist community health workers in remote villages.

The Solomon Islands: In the Solomon Islands, malaria cases continued to increase, however the RAM supported malaria Active Case Detection (Chasing Malaria) project is now operational as “Kick out Malaria”, a Community Malaria Volunteer program. A Global Grant application to The Rotary Foundation is in preparation to support the work.

Vanuatu: Funds raised by RAM Southern Region over recent years has been matched by RAM such that \$80,000 is now available for use in a widespread spraying campaign for the coming mosquito season in Vanuatu. RAM worked closely with

the Australian Volunteers International program to recruit and deploy four federally funded longer-term volunteers to Vanuatu in 2022. The terms of duty of three volunteers have now been completed.

Timor Leste: Timor Leste achieved zero indigenous malaria cases in 2023, with cross-border transmission from West Timor being the primary ongoing concern. Timor Leste is undergoing malaria-free Certification by WHO which will represent a significant achievement by RAM after many years supporting malaria elimination in this partner country.

West Timor, Nusa Tenggara Timur (NTT) Province: RAM is supporting a Rotary Global Grant (US\$176,978 in total) in West Timor to train Rotary Community Corps members in eight villages to establish village-based malaria alert committees.

A successful intervention program known as Directly Observed Therapy has been introduced for patients on antimalaria medication.

In 2024, RAM in partnership with NGO Besi Pae and the Australian Volunteers Program (AVP), has posted a volunteer with a degree in science (microbiology) and a Master of Public Health. The appointment will improve malaria microscopy services in the South-Central Timor regent.



Progress in Malaria Vaccination, vaccine will change the landscape of public health in Africa.

Indonesia: RAM Western Region is working with international partners on a Water Connections and Malaria Prevention Project on East Sumba Island in Indonesia.

Other Developments for the Rotary Year 2023-2024

- Donations to RAM totalled \$100,000 compared with \$80,000 in 2022-23, reflecting a gradual recovery of donations following the COVID pandemic.
- Following on from the highly successful Global Malaria Congress in Melbourne

organised by RAM, in collaboration with the Finish the Fight (FTF) team, in May, 2023, and a significant presence by the FTF team at the RI Convention in Singapore in 2024, formal management of the campaign has passed to the newly-appointed FTF Manager Gary Davis.

The FTF campaign has the goal of raising USD\$12Million for RAM approved projects funded through the Global Fund to Fight Aids TB and Malaria «

Financial Statements 30 June 2024

- Rotary Australia World Community Service
- Rotary Australia Overseas Aid Fund
- Rotary Australia Benevolent Society
- Rotary Australia Relief Fund

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
ROTARY AUSTRALIA OVERSEAS AID FUND
ROTARY AUSTRALIA BENEVOLENT SOCIETY
ROTARY AUSTRALIA RELIEF FUND
DIRECTORS' REPORT

Your Directors present their report on Rotary Australia World Community Service Ltd (RAWCS Ltd) for the financial year ended 30 June 2024 including, shown as separate entities, the Rotary Australia Overseas Aid Fund (RAOAF), Rotary Australian Benevolent Society (RABS), and Rotary Australia Relief Fund (RARF). The Directors of RAWCS Ltd, RAOAF, RABS and RARF, are the same. RAWCS Ltd acts as trustee for RAOAF, RABS and RARF.

Directors

The names of the Directors in office at any time during or since the end of the year are:

PP David Pearson

National Chair

PDG John McLaren

Immediate Past Chair

PDG Heather Chong

Deputy Chair

PDG Adrian Froggatt

National Secretary

PP James Wilson

National Treasurer

PDG Bruce Anderson

National RAM Manager

PDG Mervyn Williams

National Projects & Volunteers Manager

PP John Stockbridge

National Communications Manager

PDG David Clark

National RARE Manager

PDG Paul Thomas

National Coordinators Rep

DG Rep Andrea Grosvenor

District Governor's Rep

DGE Rep Pam Scott

District Governor Elect's Rep

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
ROTARY AUSTRALIA OVERSEAS AID FUND
ROTARY AUSTRALIA BENEVOLENT SOCIETY
ROTARY AUSTRALIA RELIEF FUND
DIRECTORS' REPORT (continued)

DGN Rep John Oomen

District Governor Nominee's Rep

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

Principal Activities

The principal activities of the entities during the financial year were:

- To coordinate humanitarian projects overseas and in Australia and to create goodwill, peace and understanding in accordance with the objects of Rotary with the active participation of Australian Rotarians and Rotary Clubs.
- To operate the RAOAF and RABS to ensure that money or assets derived by way of tax deductible gifts were used exclusively for the relief of persons in certified developing countries and persons in need within Australia.

Operating Results

The total comprehensive income of RAWCS Ltd for the year amounted to a surplus of \$7,553 (2023: \$62,458). Total donations received in the 2024 financial year amounted to \$3,934 (2023: \$10,400) and total project expenditure incurred was \$3,660 (2023: \$50,562).

The total comprehensive income of RAOAF for the year amounted to a surplus of \$2,655 (2023: \$14,909). Total donations received in the 2024 financial year amounted to \$10,342,724 (2023: \$12,705,225) and total project expenditure incurred was \$10,833,188 (2023: \$14,341,349).

The total comprehensive income of RABS for the year amounted to a surplus of \$3,169 (2023: \$2,803). Total donations received in the 2024 financial year amounted to \$2,012,039 (2023: \$2,329,584) and total project expenditure incurred was \$2,620,529 (2023: \$2,983,380).

The total comprehensive income of RARF for the year amounted to a surplus of \$7,086 (2023: (\$54,383)). Total donations received in the 2024 financial year amounted to \$128,737 (2023: \$342,340) and total project expenditure incurred was \$222,675 (2023: \$12,156).

Dividend Paid or Recommended

The constitutions of the organisations reported within the group and Government regulations requires that all income and property must be applied solely towards the promotion of the objects of the Funds, which is to provide humanitarian, health and educational relief for people in certified developing countries and benevolent relief to persons in need within Australia, therefore no dividends have been paid or recommended.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
ROTARY AUSTRALIA OVERSEAS AID FUND
ROTARY AUSTRALIA BENEVOLENT SOCIETY
ROTARY AUSTRALIA RELIEF FUND
DIRECTORS' REPORT (continued)

Review of Operations

The Trustees review the operations of the Funds on a regular basis and develop guidelines for volunteers in the areas of workplace safety, international travel and project support.

Significant Changes in State of Affairs

No significant changes in the Funds' state of affairs have occurred during the financial year.

Environmental Issues

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

Indemnifying Officers or Auditor

The Funds, its officer bearers and volunteers are covered by a suite of insurance policies grouped under the Rotary National Insurance Programme and re-negotiated on an annual basis by the National Insurance Committee. Premiums are paid by the Rotary Districts in Australia on a per capita basis.

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

Proceedings on Behalf of the Funds

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

The Funds were not a party to any such proceedings during the year.

After Balance Date Events

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

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
ROTARY AUSTRALIA OVERSEAS AID FUND
ROTARY AUSTRALIA BENEVOLENT SOCIETY
ROTARY AUSTRALIA RELIEF FUND
DIRECTORS' REPORT (continued)

Auditor's Independence Declaration

A copy of the auditor's independence declaration as required under s 307C of the *Corporations Act 2001* has been included in the financial report.

This Director's report is signed in accordance with a resolution of the Board of Directors:



David Pearson
National Chair



Jim Wilson
National Treasurer

Dated this 10th day of September 2024.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
 ROTARY AUSTRALIA OVERSEAS AID FUND
 ROTARY AUSTRALIA BENEVOLENT SOCIETY
 ROTARY AUSTRALIA RELIEF FUND
 STATEMENT OF COMPREHENSIVE INCOME
 FOR YEAR ENDING 30 JUNE 2024

Note	2024				2023			
	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF
REVENUE								
Donation revenue	3,934	10,342,724	2,012,039	128,737	10,400	12,705,225	2,329,584	342,340
Grants								
Other Australian	-	-	-	-	30,000	-	-	-
Internal transfers from donations in Other Entities	-	-	-	-	-	16,807	450,010	-
Other revenue	898,264	550,934	534,999	7,552	840,324	306,405	486,192	10,369
Utilisation of unexpended donations	-	467,364	609,463	135,302	-	1,619,297	203,786	81,012
TOTAL REVENUE	902,198	11,361,022	3,156,501	271,591	880,724	14,647,734	3,469,572	433,721
EXPENDITURE								
Project expenditure	3,660	10,617,172	2,620,529	104,861	50,562	-	2,983,380	-
International Aid and Development Programs Expenditure								
International Programs								
Funds to international programs		216,016		117,814		14,341,349		12,156
Program support costs	52,038				43,129			
Other expenditure	808,245	525,179	532,803	467	717,103	291,476	483,389	9,131
Transfer to unexpended donations	30,702	-	-	-	7,472	-	-	-
Internal transfers for projects in Other Entities	-	-	-	41,363	-	-	-	466,817
TOTAL EXPENDITURE	894,645	11,358,367	3,153,332	264,505	818,266	14,632,825	3,466,769	488,104

The accompanying notes form part of these financial statements.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
 ROTARY AUSTRALIA OVERSEAS AID FUND
 ROTARY AUSTRALIA BENEVOLENT SOCIETY
 ROTARY AUSTRALIA RELIEF FUND
 STATEMENT OF COMPREHENSIVE INCOME
 FOR YEAR ENDING 30 JUNE 2024

	7,553	2,655	3,169	7,086	62,458	14,909	2,803	(54,383)
OPERATING SURPLUS								
TOTAL OTHER COMPREHENSIVE INCOME	-	-	-	-	-	-	-	-
TOTAL COMPREHENSIVE INCOME	7,553	2,655	3,169	7,086	62,458	14,909	2,803	(54,383)

The accompanying notes form part of these financial statements.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
 ROTARY AUSTRALIA OVERSEAS AID FUND
 ROTARY AUSTRALIA BENEVOLENT SOCIETY
 ROTARY AUSTRALIA RELIEF FUND
 STATEMENT OF FINANCIAL POSITION
 FOR YEAR ENDING 30 JUNE 2024

Note	2024					2023						
	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CURRENT ASSETS												
Cash and cash equivalents	891,750	3,378,794	137,292	86,799	487,910	3,307,235	1,282,156	214,816	487,910	3,307,235	1,282,156	214,816
Trade and other receivables	96,948	7,740	-	-	126,071	20,269	21,604	-	126,071	20,269	21,604	-
Inter-entity receivables	847,958	-	1,690,918	-	175,615	-	1,186,708	-	175,615	-	1,186,708	-
Investments	251,100	5,232,384	-	-	751,100	5,232,384	-	-	751,100	5,232,384	-	-
TOTAL CURRENT ASSETS	2,087,756	8,618,918	1,828,210	86,799	1,540,697	8,559,888	2,490,468	214,816	1,540,697	8,559,888	2,490,468	214,816
NON-CURRENT ASSETS												
Property, plant and equipment	4,582	-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-CURRENT ASSETS	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	2,092,338	8,618,918	1,828,210	86,799	1,540,697	8,559,888	2,490,468	214,816	1,540,697	8,559,888	2,490,468	214,816
CURRENT LIABILITIES												
Trade and other payables	71,607	42	7,576	173	59,571	-	35,940	68	59,571	-	35,940	68
Inter-entity payable	1,190,917	1,186,252	156,796	4,909	686,708	633,650	40,150	1,815	686,708	633,650	40,150	1,815
Unexpended donations	7,746	7,066,006	1,580,986	95,714	7,054	7,562,274	2,334,694	234,016	7,054	7,562,274	2,334,694	234,016
Tied bequests	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CURRENT LIABILITIES	1,270,270	8,252,300	1,745,358	100,796	753,333	8,195,924	2,410,784	235,899	753,333	8,195,924	2,410,784	235,899
NON-CURRENT LIABILITIES												
TOTAL LIABILITIES	1,270,270	8,252,300	1,745,358	100,796	753,333	8,195,924	2,410,784	235,899	753,333	8,195,924	2,410,784	235,899

The accompanying notes form part of these financial statements.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
 ROTARY AUSTRALIA OVERSEAS AID FUND
 ROTARY AUSTRALIA BENEVOLENT SOCIETY
 ROTARY AUSTRALIA RELIEF FUND
 STATEMENT OF FINANCIAL POSITION
 FOR YEAR ENDING 30 JUNE 2024

Note	2024				2023			
	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF
	\$	\$	\$	\$	\$	\$	\$	\$
NET ASSETS	<u>822,068</u>	<u>366,618</u>	<u>82,852</u>	<u>(13,997)</u>	<u>787,364</u>	<u>363,964</u>	<u>79,684</u>	<u>(21,083)</u>
EQUITY								
Retained earnings and reserves	822,068	366,618	82,852	(13,997)	787,364	363,964	79,684	(21,083)
TOTAL EQUITY	<u>822,068</u>	<u>366,618</u>	<u>82,852</u>	<u>(13,997)</u>	<u>787,364</u>	<u>363,964</u>	<u>79,684</u>	<u>(21,083)</u>

The accompanying notes form part of these financial statements.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
 ROTARY AUSTRALIA OVERSEAS AID FUND
 ROTARY AUSTRALIA BENEVOLENT SOCIETY
 ROTARY AUSTRALIA RELIEF FUND
 STATEMENT OF CASHFLOWS
 AS AT 30 JUNE 2024

	Retained Earnings	Reserves	Other	Total
RAWCS	\$	\$		\$
Balance at 30 June 2022	645,041	-	-	645,041
Surplus/ (Deficit) for the year	62,458	-	-	62,458
Transfer to Unallocated Donations Reserve	-	79,865	-	79,865
Balance at 30 June 2023	707,499	79,865		787,364
Surplus/ (Deficit) for the year	7,553	-	-	7,553
Transfer to Unallocated Donations Reserve	-	27,150	-	27,150
At 30 June 2024	715,052	107,015	-	822,067

	Retained Earnings	Reserves	Other	Total
RAOAF	\$	\$		\$
Balance at 30 June 2022	212,285	-	-	212,285
Surplus/ (Deficit) for the year	14,909	-	-	62,458
Transfer to Unallocated Donations Reserve	-	136,769	-	136,769
Balance at 30 June 2023	227,194	136,769		363,963
Surplus/ (Deficit) for the year	2,655	-	-	2,655
At 30 June 2024	229,849	136,769	-	366,618

The accompanying notes form part of these financial statements.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
 ROTARY AUSTRALIA OVERSEAS AID FUND
 ROTARY AUSTRALIA BENEVOLENT SOCIETY
 ROTARY AUSTRALIA RELIEF FUND
 STATEMENT OF CASHFLOWS
 AS AT 30 JUNE 2024

	Retained Earnings	Reserves	Other	Total
RABS	\$		\$	\$
Balance at 30 June 2022	76,884	-	-	76,884
Surplus/ (Deficit) for the year	2,803	-	-	2,803
Balance at 30 June 2023	79,687	-		79,687
Surplus/ (Deficit) for the year	3,169	-	-	3,169
At 30 June 2024	82,852	-	-	82,852

	Retained Earnings	Reserves	Other	Total
RARF	\$		\$	\$
Balance at 30 June 2022	32,201	-	1,100	33,301
Surplus/ (Deficit) for the year	(54,383)	-	-	(54,383)
Balance at 30 June 2023	(22,182)	-	1,100	(21,082)
Surplus/ (Deficit) for the year	7,086	-	-	7,086
At 30 June 2024	(15,097)	-	1,100	(13,997)

The accompanying notes form part of these financial statements.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
 ROTARY AUSTRALIA OVERSEAS AID FUND
 ROTARY AUSTRALIA BENEVOLENT SOCIETY
 ROTARY AUSTRALIA RELIEF FUND
 STATEMENT OF CASHFLOWS
 AS AT 30 JUNE 2024

	Note	2024				2023			
		RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF
		\$	\$	\$	\$	\$	\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES									
Receipts from Donors		3,934	10,810,089	2,033,643	264,039	10,400	14,393,715	2,999,692	424,502
Payments to Suppliers and Employees		(1,018,696)	(11,301,992)	(3,713,505)	(399,609)	(1,253,135)	(16,221,879)	(3,660,026)	(544,098)
Interest Received		325,288	51,757	21,373	-	254,452	33,645	13,737	-
Other Revenue		602,100	511,704	513,625	7,552	658,891	272,762	472,455	10,369
Net Cash provided by (used in) Operating Activities	5 (b)	(87,374)	71,558	(1,144,864)	(128,016)	(329,393)	(1,521,757)	(174,142)	(109,227)
CASH FLOWS FROM INVESTING ACTIVITIES									
Inter-entity Payable/(Receivable)		-	-	-	-	-	-	-	-
Purchase of Property, Plant and Equipment		(8,787)	-	-	-	-	-	-	-
(Investment)/Redemption of Financial Assets		500,000	-	-	-	250,000	-	-	-
Net Cash provided by (used in) Investing Activities		491,213	-	-	-	250,000	-	-	-

The accompanying notes form part of these financial statements.

ROTARY AUSTRALIA OVERSEAS AID FUND
 ROTARY AUSTRALIA BENEVOLENT SOCIETY
 ROTARY AUSTRALIA RELIEF FUND
 STATEMENT OF CASHFLOWS
 AS AT 30 JUNE 2024

Note	2024					2023				
	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF	RARF	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
CASH FLOWS FROM FINANCING ACTIVITIES										
Inter-Entity Transfers	-	-	-	-	-	-	-	-	-	
Net Cash provided by (used in) Financing Activities	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in Cash Held	403,840	71,558	(1,144,864)	(128,017)	(79,393)	(1,521,757)	(174,142)	(109,227)	(109,227)	
Cash at the Beginning of the Year	487,910	3,307,236	1,282,159	214,817	567,303	4,828,993	1,456,301	324,044	324,044	
CASH AT THE END OF THE YEAR	5 (a)	891,750	3,378,794	137,292	487,910	3,307,236	1,282,159	214,817	214,817	

The accompanying notes form part of these financial statements.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
ROTARY AUSTRALIA OVERSEAS AID FUND
ROTARY AUSTRALIA BENEVOLENT SOCIETY
ROTARY AUSTRALIA RELIEF FUND
NOTES TO FINANCIAL STATEMENTS
AS AT 30 JUNE 2024

NOTE 1: MATERIAL ACCOUNTING POLICY INFORMATION

The Directors have prepared the financial statements on the basis that the Entities are non-reporting entities because there are no users dependent on general purpose financial statements. Amendments to AASB Standard 2020-2 do not affect the entities' ability to prepare and submit Special Purpose Financial Statements.

Entities required to report under the *Australian Charities and Not for profits Commission Act 2012*, can continue to prepare Special Purpose Financial Statements, which are currently allowed under s60.30 of the *Australian Charities and Not-for-profits Commission Regulations 2022* (Cth) (the ACNC regulations).

These financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the *Australian Charities and Not for profits Commission Act 2012*, the *Charitable Fundraising Act 1991* and the *Corporations Act 2001*. The Funds are not-for-profit entities for financial reporting purposes under Australian Accounting Standards.

The Directors commissioned an opinion from Herbert Smith Freehills, a national firm of lawyers, regarding the legal structure of RAWCS Ltd and its three operating funds. Their advice was that RAWCS Ltd has two divisions, RAOAF and RABS, but is one legal entity, and that RAWCS Ltd acted as trustee for the RARF. The Directors have decided to report the four Funds in one set of financial statements as they have determined it gives a more appropriate view of the undertakings of Rotary's humanitarian operations to the readers of the financial statements.

RARF is a public ancillary fund established to receive donations for Rotary's charitable activities in Australia. As a DGR Level 2 and a public ancillary fund, the RARF must transfer all funds for which it has provided a tax-deductible receipt to DGR Level 1.

With the exception of Note 1(c), (h) and (l) the separate presentation of the four entities, in all other aspects the financial statements have been prepared in accordance with the recognition and measurement criteria of the mandatory Australian Accounting Standards applicable to entities reporting under the *Corporations Act 2001* and the significant accounting policies disclosed below, which the Directors have determined are appropriate to meet the needs of members.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical cost unless otherwise stated in the notes. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

- AASB 101, Presentation of Financial Statements
- AASB 107, Statement of Cash Flows
- AASB 108, Accounting Policies, Changes in Accounting Estimates and Errors
- AASB 119, Employee Benefits
- AASB 1031, Materiality
- AASB 1048, Interpretation of Standards
- AASB 1054, Australian Additional Disclosures.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
ROTARY AUSTRALIA OVERSEAS AID FUND
ROTARY AUSTRALIA BENEVOLENT SOCIETY
ROTARY AUSTRALIA RELIEF FUND
NOTES TO FINANCIAL STATEMENTS
AS AT 30 JUNE 2024

The amounts presented in the financial statements have been rounded to the nearest dollar.

(a) Cash and Cash Equivalents

Included in the cash and cash equivalents balance in RAOAF is the foreign currency account opened in the 2013 financial year. This bank account is expressed in Australian dollars, converted from United States dollars using the current market rates.

(b) Unexpended Donations

The unexpended donations liability relates to donations received during the financial year, but not expended by the end of the financial year. Due to the nature of the Entities these donations are not considered as a surplus for the Entities, but rather a liability that the Entities are committed to spend on the projects in the following year.

(c) Investments

Investments are term deposits with original maturities of three months and more. Term Deposits are recognised on the balance sheet of the entities based on the project the funds were allocated to not the entity that has the right and obligations to receive the interest. This is a deviation from accounting standards.

(d) Provisions

Provisions are recognised when the entities have 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.

(e) Revenue

Revenue from donations, gifts and fundraising are recognised upon receipt from donors. Donations are transferred between Entities, ensuring the purpose behind the donations is preserved. Donations and tied-bequests that are received in relation to a specific purpose are recognised as liability until the obligations associated with the donation or tied-bequest have been fulfilled.

Service fees are recognised upon receipts from donors. Rotary Australia World Community Service Ltd collects a monthly administration fee from the other entities to aid in the running of the organisation.

The services fee charged increased from 2.50% to 5.00% (excluding GST) in the 2024 financial year.

(f) Income Tax

No provision for income tax has been raised as the entities are exempt from tax under Division 50 of the *Income Tax Assessment Act 1997*.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
ROTARY AUSTRALIA OVERSEAS AID FUND
ROTARY AUSTRALIA BENEVOLENT SOCIETY
ROTARY AUSTRALIA RELIEF FUND
NOTES TO FINANCIAL STATEMENTS
AS AT 30 JUNE 2024

(g) Employee Provisions

Provision is made for the organisations liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee provisions have been measured at the amounts expected to be paid when the liability is settled. Long Service Leave is brought to account when an employee achieves five years of service.

(h) Leases

RAWCS Ltd lease their office at 25B/1 Maitland Place Norwest NSW. Lease expenses are recognised monthly as costs are incurred. RAWCS Ltd are not currently complying with AASB 16 Leases.

(i) Comparative Figures

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

(j) Unallocated Donations

Unallocated donations are recognised as reserves when donations are not requested for a refund by the donor or unable to be allocated to a specific project within a period of 6 months from receipt of the said donation.

(k) Inter-Entity Balances

These accounts are 'current' in nature and these balances are payable at the mutual discretion of the entities. As such, the holder of the liability does not have a formal right to defer payment settlement of the liability for at least 12 months after the reporting date.

(l) Inter-Entity Balances

The ACNC Regulation prescribes an additional standard AASB 124 Related Party Disclosures to be apply by medium or large charities preparing SPFR. Accordingly, the entities have disclosed Key Management Personnel Compensation and Related Party transactions in accordance with AASB 124.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
 ROTARY AUSTRALIA OVERSEAS AID FUND
 ROTARY AUSTRALIA BENEVOLENT SOCIETY
 ROTARY AUSTRALIA RELIEF FUND
 NOTES TO FINANCIAL STATEMENTS
 AS AT 30 JUNE 2024

Note	2024					2023						
	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
NOTE 2: OTHER REVENUE												
Interest received	325,287	51,757	21,373	-	254,452	33,645	13,737	-	254,452	33,645	13,737	-
Service fee	191	499,177	55,253	7,552	114	272,760	51,630	10,369	114	272,760	51,630	10,369
Administration fee received	572,786	-	458,372	-	366,428	-	420,692	-	366,428	-	420,692	-
Other income	-	-	-	-	219,330	-	133	-	219,330	-	133	-
Total Other Revenue	898,264	550,934	534,999	7,552	840,324	306,405	486,192	10,369	840,324	306,405	486,192	10,369
NOTE 3: OTHER EXPENDITURE												
Salaries and wages	471,216	-	458,372	-	28,193	-	433,341	-	28,193	-	433,341	-
Administration fee	-	516,500	72,300	-	420,692	287,500	49,100	8,500	420,692	287,500	49,100	8,500
Advertising and website costs	73,620	-	-	-	139,002	-	-	-	139,002	-	-	-
Regional meetings and conferences	87,447	-	-	-	42,040	-	-	-	42,040	-	-	-
Office administration	13,419	-	-	-	34,093	-	-	-	34,093	-	-	-
Insurance	20,449	-	-	-	5,945	-	-	-	5,945	-	-	-
Depreciation	4,206	-	-	-	-	-	-	-	-	-	-	-
Other expenses	137,888	8,679	2,131	467	47,138	3,976	948	631	47,138	3,976	948	631
Total Other Expenditure	808,245	525,179	532,803	467	717,103	291,476	483,389	9,131	717,103	291,476	483,389	9,131

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
ROTARY AUSTRALIA OVERSEAS AID FUND
ROTARY AUSTRALIA BENEVOLENT SOCIETY
ROTARY AUSTRALIA RELIEF FUND
NOTES TO FINANCIAL STATEMENTS
AS AT 30 JUNE 2024

Note	2024					2023						
	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Cash and cash equivalents												
Bank Accounts	891,750	3,378,794	137,292	86,799	487,910	3,307,236	1,282,156	214,816	487,910	3,307,236	1,282,156	214,816
	891,750	3,378,794	137,292	86,799	487,910	3,307,236	1,282,156	214,816	487,910	3,307,236	1,282,156	214,816
(b) Reconciliation of cash flow from operations with surplus from operations:												
Surplus for the year	7,554	2,655	3,168	7,086	62,458	14,910	2,803	(54,383)	62,458	14,910	2,803	(54,383)
Depreciation	4,205	-	-	-	-	-	-	-	-	-	-	-
Changes in assets and liabilities												
Decrease / (Increase) in Trade and Other Receivables	29,123	12,528	21,604	-	43,019	52,386	16,312	1,150	43,019	52,386	16,312	1,150
Decrease / (Increase) in Inter-entity Receivables	(672,343)	-	(504,210)	-	159,085	-	(32,748)	25,885	159,085	-	(32,748)	25,885
(Decrease) / Increase in Trade and Other Payables	12,036	42	(28,364)	105	3,487	(22,000)	9,727	68	3,487	(22,000)	9,727	68
(Decrease) / Increase in Inter-entity Payables	504,209	552,602	116,646	3,094	12,920	52,243	33,550	935	12,920	52,243	33,550	935
(Decrease) / Increase in Unexpended Donations	27,842	(496,268)	(753,708)	(138,302)	(360,362)	(1,619,297)	(203,786)	(82,882)	(360,362)	(1,619,297)	(203,786)	(82,882)
	(87,374)	71,558	(1,144,864)	(128,017)	(79,393)	(1,521,758)	(174,142)	(109,227)	(79,393)	(1,521,758)	(174,142)	(109,227)

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
 ROTARY AUSTRALIA OVERSEAS AID FUND
 ROTARY AUSTRALIA BENEVOLENT SOCIETY
 ROTARY AUSTRALIA RELIEF FUND
 NOTES TO FINANCIAL STATEMENTS
 AS AT 30 JUNE 2024

NOTE 6: AUDIT REMUNERATION

Amounts received or due and receivable by the auditors for:	2024	2023
Audit of the Financial Statements	17,600	18,700
Total	17,600	18,700

The amounts noted above are inclusive of GST.

NOTE 6: KEY MANAGEMENT PERSONNEL

Compensation

The aggregate compensation made to directors and other members of key management personnel of the consolidated entity is set out below:

	2024	2023
Short-term employee benefits	187,231	149,093
Total	187,231	149,093

NOTE 7: RELATED PARTY TRANSACTIONS

There were no material transactions with related parties during the financial year (2023: Nil) other than those disclosed in Note 6, which discloses the aggregate compensation to the Key Management Personnel.

Terms and conditions

All transactions with related parties are made on normal commercial terms and conditions and at market rates.

NOTE 8: SUBSEQUENT EVENTS

Rotary Australia World Community Service Ltd (RAWCS Ltd) is in the process of submitting an application to become a member entity under Australian Council for International Development (ACFID) (pursuant to the entity's new Strategic Plans requirements approved by the board). The financial statements have been prepared in compliance with ACFID Financial Reporting Guide.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
ROTARY AUSTRALIA OVERSEAS AID FUND
ROTARY AUSTRALIA BENEVOLENT SOCIETY
ROTARY AUSTRALIA RELIEF FUND
NOTES TO FINANCIAL STATEMENTS
AS AT 30 JUNE 2024

There were no other events that occurred after the reporting date which significantly affected the financial statements of the entities as at 30 June 2024 and its results for that year.

NOTE 9: ENTITY DETAILS

The registered office of the Funds is:

Rotary Australia World Community Service Ltd
25B/1 Maitland Place
Norwest NSW 2153

The entities operate through five Regional Committees around Australia. These Committees report to the Board of Directors in relation to activities on a quarterly basis and financially on an annual basis. The principal place of business is at the address of the Registered Office.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
ROTARY AUSTRALIA OVERSEAS AID FUND
ROTARY AUSTRALIA BENEVOLENT SOCIETY
ROTARY AUSTRALIA RELIEF FUND
NOTES TO FINANCIAL STATEMENTS
AS AT 30 JUNE 2024

The Directors have determined that the entities are not reporting Entities and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

The Directors of the Funds declare that:

1. The financial statements and notes present fairly the Entities' financial position as at 30 June 2024 and their performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the Australian Charities and Not-for-Profits Commission Act of 2012; and
2. In the Directors' opinion there are reasonable grounds to believe that the Entities will be able to pay their debts as and when they become due and payable and
3. The financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulations 2022*.

This declaration is made in accordance with a resolution of the Board of Directors:



David Pearson
National Chair



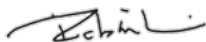
Jim Wilson
National Treasurer

**AUDITOR'S INDEPENDENCE DECLARATION UNDER
THE AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012
UNDER SECTION 307C OF THE CORPORATIONS ACT 2001
TO THE DIRECTORS OF
ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
ABN 37 739 341 003
ROTARY AUSTRALIA OVERSEAS AID FUND
ABN 21 388 376 554
ROTARY AUSTRALIA BENEVOLENT SOCIETY
ABN 54 563 288 318
AND
ROTARY AUSTRALIA RELIEF FUND
ABN 80 595 697 237**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2024 there have been no contraventions of:

- i. the auditor independence requirements as set out in the Corporations Act 2001, Division 60 of the Australian Charities and Not-for-Profits Commission Act 2012 and the Charitable Fundraising Act 1991 in relation to the audit; and
- ii. any applicable code of professional conduct in relation to the audit.

Connect National Audit Pty Ltd
Authorised Audit Company No. 521888



Robin King Heng Li RCA CA
Director

Dated this 10th day of September 2024

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
ABN 37 739 341 003
ROTARY AUSTRALIA OVERSEAS AID FUND
ABN 21 388 376 554
ROTARY AUSTRALIA BENEVOLENT SOCIETY
ABN 54 563 288 318
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ROTARY AUSTRALIA RELIEF FUND
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(Page1 of 4)**

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Rotary Australia World Community Service Ltd and Rotary Australia Overseas Aid Fund, Rotary Australia Benevolent Society, and Rotary Australia Relief Fund (the Entities), which comprises the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of material accounting policies and other explanatory information, and the directors' declaration.

In our opinion the financial report of Rotary Australia World Community Service Ltd, Rotary Australia Overseas Aid Fund, Rotary Australia Benevolent Society, and Rotary Australia Relief Fund has been prepared in accordance with the Corporations Act 2001, Division 60 of the Australian Charities and Not-for-Profits Commission Act 2012 and the Charitable Fundraising Act 1991, including:

- (a) giving a true and fair view of the Entities' financial position as at 30 June 2024 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, the Corporations Regulations 2001 and Division 60 the Australian Charities and Not-for-profits Commission Regulation 2013.
- (c) money received as a result of fundraising appeals conducted during the year has been properly accounted for and applied in accordance with the Charitable Fundraising Act 1991.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Funds in accordance with the Corporations Act 2001, Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act), the Charitable Fundraising Act 1991 and 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 qualified opinion.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
ABN 37 739 341 003
ROTARY AUSTRALIA OVERSEAS AID FUND
ABN 21 388 376 554
ROTARY AUSTRALIA BENEVOLENT SOCIETY
ABN 54 563 288 318
AND
ROTARY AUSTRALIA RELIEF FUND
ABN 80 595 697 237
(Page 2 of 4)**

Emphasis of Matter : Basis of Preparation

We draw attention to note 1 of the financial statements which states that the directors of the entities believe that the entities are non-reporting entities because there are no users dependent on general purpose financial statements and as such have prepared special purpose financial statements that fulfill the entities' reporting requirements under Australian Charities and Not for profits Commission Act 2012, the Charitable Fundraising Act 1991 and the Corporations Act 2001. The financial statements comply with Australian Accounting Standards only to the extent noted in note 1, as a result, the financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Information Other Than the Financial Report and Auditor's Report Thereon

The directors are responsible for the other information. The other information comprises the information included in the Entities' annual report for the year ended 30 June 2024 but does not include the financial report and our auditor's report thereon. Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon. In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters Relating to the Electronic Presentation of the Audited Financial Report

This auditor's report relates to the financial report of Rotary Australia World Community Service Ltd for the year ended 30 June 2024, intended to be included on the Entities' website. The Entities' directors are responsible for the integrity of the Entities' website. We have not been engaged to report on the integrity of the Entities' website. The auditor's report refers only to the statements named above. It does not provide an opinion on any other information which may have been hyperlinked to/from these statements. If users of this report are concerned with the inherent risks arising from electronic data communications, they are advised to refer to the hard copy of the audited financial report to confirm the information included in the audited financial report presented on the website.

Responsibilities of the Directors for the Financial Report

The directors of the Entities are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and Australian Charities and Not-for-profits Commission Act 2012 and for such internal control as the directors determine is necessary to enable the

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
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ABN 21 388 376 554
ROTARY AUSTRALIA BENEVOLENT SOCIETY
ABN 54 563 288 318
AND
ROTARY AUSTRALIA RELIEF FUND
ABN 80 595 697 237**

(Page 3 of 4)

preparation of the 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 Entities' ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Entities or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, omitting, misstating or obscuring them, could reasonably be expected to influence the economic decisions of primary 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 skepticism 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 controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of the Entities' 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 Entities' ability to continue as a going concern. If

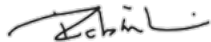
INDEPENDENT AUDITOR'S REPORT
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ROTARY AUSTRALIA RELIEF FUND
ABN 80 595 697 237
(Page 4 of 4)

we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosure 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 Entities 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 transaction and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among 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.

Connect National Audit Pty Ltd
Authorised Audit Company No. 521888



Robin King Heng Li RCA CA
Director

Dated this 10th day of September 2024

Didi Foundation,
supporting
& educating
women, children &
communities facing
hardship, Nepal.



Schoolkits
for children,
Democratic
Republic of
Congo.



Australian
Rotary
Districts 



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