



# RAWCS

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD

**annual report**  
**2019**

Rotary  
Australian Districts



ROTARY AUSTRALIA  
WORLD COMMUNITY  
SERVICE



## vision

**The vision of rawcs remains:**

To support Australian Rotarians and Rotary Clubs in assisting disadvantaged communities and individuals with humanitarian aid projects.

## objective

**The company objective is to manage the:**

Rotary Australia Overseas Aid Fund  
Rotary Australia Benevolent Society and  
Rotary Australia Relief Fund

## to deliver

**To enable Rotarians, the public & the corporate sector to deliver humanitarian aid & charitable support through:**

Projects  
Rotarians Against Malaria  
Donations In Kind and  
Australian Charitable Support.

### REGISTERED CHARITIES:

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Entity name:	Australian Business Number (ABN):
Rotary Australia World Community Service Limited	37 739 341 003
Rotary Australia Relief Fund	80 595 697 237
Rotary Australia Overseas Aid Fund	21 388 376 554
Rotary Australia Benevolent Society	54 563 288 318

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Registered Office: Rotary Down Under House  
Level 3, 43 Hunter St, Parramatta NSW 2150  
Telephone: +61 2 8833 8317 Email: [belinda.griffen@rawcs.org.au](mailto:belinda.griffen@rawcs.org.au)  
Website: [www.rawcs.org.au](http://www.rawcs.org.au)

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and Declaration



# chairman's report

**John McLaren**  
Chairman

## What Rotary Australia World Community Service Limited (RAWCS) does:

Rotary Australia World Community Service Limited (RAWCS) is the flagship through which Australian Rotarians and Rotary Clubs deliver humanitarian aid. RAWCS through a regional network of Rotarians and Clubs, facilitates specialist teams to manage the following activities:

- **Projects** - volunteer work teams and/or funding for projects undertaken locally, nationally and internationally;
- **Rotarians Against Malaria** - providing supplies, equipment and volunteers to support the elimination of malaria in our region by 2030;
- **Donations-in-kind** - collecting and transporting surplus goods from Australia to where they are needed overseas;
- **Communications** - delivering Rotary in action to the public, the corporate sector, philanthropists and governments and linking Rotarians and Clubs with RAWCS activities.

These activities are directed at sustainable development and relief work overseas and at providing charitable support for people in need of assistance within Australia.

This vast network connects Rotary and non-Rotary organisations to the local needs of people on the ground both in Australia and overseas. This year RAWCS in partnership with Rotarians, Rotary Clubs, the Corporate Sector, Philanthropists and Government has:

- provided in excess of \$32 million of humanitarian aid projects;
- managed more than 500 volunteer projects;
- collected donated goods valued in excess of \$10 million for distribution in developing countries;
- distributed more than \$20 million to drought effected farming families and communities in Australia;
- supported efforts to eliminate malaria in Papua and New Guinea, the Solomon Islands and Timor Leste;
- shipped 200 containers of donated goods and aid kits to overseas countries;
- co-ordinated over 620 volunteers undertaking projects overseas;
- undertaken projects in 15 countries;
- organised in excess of 30,000 hours of volunteer work in Australia;
- through 130 teams of volunteers provided in excess of \$4.4 million worth of work overseas; and
- raised \$10.1 million in a national drought appeal in conjunction Channel Nine and the National Farmers Federation.

Australian Rotarians in action assist people they may never meet or know, in places they may have never heard of let alone visited - RAWCS is proud to be able to make this happen. This not only transforms the lives of thousands of individuals it gives whole communities a new sense of hope and purpose and demonstrates the generous and compassionate nature of Australians.

### How RAWCS works

The purpose of RAWCS is: "Within the areas of focus of

Rotary International, to enhance support services to Australian Rotarians and Rotary Clubs to assist disadvantaged communities and individuals with humanitarian aid projects."

RAWCS facilitates its activities through the three Tax Deductible Gift Recipient funds:

- Rotary Australia Overseas Aid Fund - an international activity fund
- Rotary Australia Benevolent Society - an Australian activity fund; (both of these funds can expend moneys for the purposes of providing relief to people in need)
- Rotary Australia Relief Fund - a trust for the Public Ancillary Fund - which does not undertake activities but which can react rapidly to take tax deductible donations to support appeals to assist with natural disasters.

RAWCS provides back end systems and processes by way of support services to all Australian Rotary Clubs for project accounting, management, regulatory compliance, volunteer registration and communications and marketing. These services are overseen by the Australian District Governors who are the company members. The company delivers these services through nationally consistent systems in line with the ethical behaviour and values of Rotary International. Our systems provide full disclosure and transparency through well documented governance, comprehensive audit and quality assurance.

This year RAWCS mounted the biggest ever fundraising appeal in Australian Rotary history with nationally televised exposure for Rotary in Australia. The company

on behalf of Australian Rotarians was invited to take part in the Commonwealth Government's, Drought Community Support Initiative where Australian Rotarians delivered \$6.5 million of Commonwealth funds to drought impacted families and communities. RAWCS also multiplied the generous \$1 million donation of philanthropist Dick Smith into \$2.5 million across 104 projects Australia wide.

The 2018 / 2019, Board of Directors of RAWCS were:

**Chairman**

Michael Perkins until 5 April 2019

**Chairman**

John McLaren from 5 April 2019

**Secretary and Deputy Chairman**

Hank De Smit

**Treasurer**

Michael Whitehouse

**Immediate Past Chairman**

John McLaren until 5 April 2019

**Immediate Past Chairman**

Michael Perkins from 5 April 2019

**District Governor's Rep**

Ross Carlyle

**District Governor Elect's Rep**

Tim Klar

**District Governor Nominee's Rep**

Bruce Anderson

**Regional Coordinators Rep**

Jerry Casburn

**Manager Projects**

Michael Willis

**Manager Donations In Kind**

Keith Roffey

**Manager Rotarians Against Malaria**

Dave Pearson

**Manager Communications**

John Stockbridge from 22 March 2019



The Board of RAWCS is responsible for the management of the company and ensuring it fully complies with Australian law whilst maintaining Rotary's high ideals enabling Australian Rotarians to turn their humanitarian aspirations into reality.

The Board has progressively restructured the company over the past nine years. This year the company:

- set a new five-year strategic plan;
- established a communications and marketing activity; and
- rewrote its constitution.

All these initiatives have been aimed at transforming the company into a nationally capable organisation that can support Australian Rotarians. The company now has nationally standardised project management systems, efficient centralised administrative support and effective and accountable governance.

On behalf of the Board, I take this opportunity to thank the many hundreds of Rotarians across Australia who have delivered so much to people in need. The Board also thanks Rotarians for their faith in adopting the many changes that the Board has undertaken. I would like to particularly thank our two staff, Belinda Griffen and Pauline Lane for their amazing patience, dedication and efficiency and District Governor's Representative Ross Carlyle for his contribution over the past three years – Ross retires from the Board this year.

I wish to specially acknowledge and thank my predecessor Michael Perkins OAM for the steady hand and guidance he has provided since July 2016 as chairman of the company. The company also owes a debt of gratitude to the tremendous unheralded work of the Company Secretary, Hank De Smit and the outstanding work of the Treasurer and Chief Financial Officer, Mike Whitehouse OAM. 🌐

# treasurer's report

by **PAG Mike Whitehouse OAM**  
National Treasurer

Rotary Australia World Community Service Ltd has had phenomenal growth during the year 2018-19 and this is reflected in our financial results.

## Donations have totaled \$32,142,680.

• Rotary Australia World Community Service Ltd [RAWCS]	\$6,000
• Rotary Australia Relief Fund [RARF]	\$10,988,485
• Rotary Australia Overseas Aid Fund [RAOAF]	\$13,194,939
• Rotary Australia Benevolent Society [RABS]	\$7,953,256

## A total operating surplus of \$40,558 has been achieved and this will strengthen our capital base.

• Rotary Australia World Community Service Ltd [RAWCS]	\$19,512
• Rotary Australia Relief Fund [RARF]	\$8,647
• Rotary Australia Overseas Aid Fund [RAOAF]	\$9,069
• Rotary Australia Benevolent Society [RABS]	\$3,330

Our three operating funds have greater than 500 active projects both overseas and locally. This means that almost half the Rotary clubs in Australia have a RAWCS project, their members providing humanitarian aid through countless hours of service.

The four major activity highlights for RAWCS this year were:

- The partnership with Channel Nine [Nine] and the National Farmers Federation [NFF] to raise funds for farming families impacted by drought
- The participation in the distribution of the appeal funds raised to farming families
- Working with the Salvation Army and St Vincent's DePaul Society to distribute funds from Commonwealth Governments Drought Communities Support Initiative.
- The partnership with philanthropist Dick Smith to distribute funds to disadvantaged Australians

Arguably the biggest Australian Rotary project so far, saw the raising of \$10.1 million appeal funds for farming families impacted by the severe drought under the banner of "Fighting for

our Farmers". Each of the appeal partners [RAWCS, Nine & NFF] brought to the appeal specific skills and experience, which together, created a powerful synergy that could make a significant difference. Channel Nine would use their morning "Today Show" to promote donations; RAWCS would be responsible for processing on line donations and the distribution of the appeal funds raised and the NFF would use its knowledge of the Australian farming community to ensure the appeal funds reached those farming households with the greatest need.

The appeal commenced late July 2018, and culminated in an all day telethon on 20 August 2018. It was clear from the outset that the Australian public embraced the demonstrated need of farmers, some of whom had experienced prolonged drought for over five years. Their inability to not only feed their animals but also their families resonated. The deterioration of mental health throughout the drought areas and the high incidence of suicide was very evident.

The day of the telethon showed

Australians supporting their fellow Australians doing it tough with unsurpassed generosity with donations that day amounting to \$3.4 million. The telethon activity peaked at 8.45am, with emails with tax deductible receipts attached being issued five every second. Donors' first names and suburbs streamed across the bottom of TV screens, with updated appeal totals being announced every 10 minutes. It was exciting television and gave Rotary in Australia huge exposure.

The Appeal closed on 30 September 2018, with in excess of 65,000 tax deductible receipts being issued by RAWCS for the \$10.1 million raised. Channel Nine estimated that Rotary's exposure received was the equivalent of \$8.5 million paid advertising.

The partners agreed that any organization involved in the distribution of appeal funds would not receive any administration fees; those involved had to sign legal agreements to this effect. From day one of the appeal, it was continually stated that every dollar given would be received by the farmers, and this eventuated.

**The distributing charities were:**

Lions Club of Pakenham	\$1,000,000
Country Women’s Association	\$1,454,900
RAWCS [8 Drought Relief Projects]	\$2,350,000
Salvation Army	\$1,750,000
Drought Angels	\$500,000
Blaze Aid	\$500,000
St Vincent’s de Paul	\$1,500,000
WA Freight	\$250,000
Eyre Peninsula Charity Initiative	\$100,000
Givit	\$250,000
Western Queensland Drought Committee	\$412,500
Uni Canberra Mental Health Mobile Unit	\$32,600
<b>Total</b>	<b>\$10,100,000</b>

RAWCS had two District drought projects, D9570 and D9630, in Queensland, which had been operational for some five years. A University of Queensland report on the D9630 drought relief project, managed by PDG Phillip Charles, became the model for establishing a chain of RAWCS drought relief projects west of the Great Dividing Range from Far North Queensland [D9550], Central Qld [D9570], Southern QLD [D9630], through NSW [D9670, D9650, D9700/9710] and D9800 in Victoria. It was about so many local Rotarians throughout these drought impacted areas, identifying farming families doing it tough, getting along side, offering them help and involving these families in community activities. The mantra was “Wellbeing not Welfare”, with \$2,350,000 appeal funds above being distributed by these Rotarians.

This compassionate effort was recognized by the Commonwealth Government who asked Rotary to join in distributing part of the \$30,000,000 announced by the Prime Minister for drought assistance in October 2018. Starting the beginning of January 2019, these same Rotary District drought relief projects identified and have paid grants to 3,405 farming households [eligible recipients] totaling \$6,500,000 by 30 June 2019.

This personal involvement by so many Rotarians and their local Rotary clubs throughout this Rotary District drought network has made an extraordinary impact on the lives of countless farming families.

In summary, RAWCS has been directly involved with the raising of \$17 million plus and its distribution direct to farming families and their local communities during this financial year.

Dick Smith, the philanthropist, donated \$1,000,000 to RAWCS in December 2016. He stated that RAWCS project service delivery systems were his chosen vehicle for these funds to be distributed to disadvantaged people throughout Australia. The disadvantage would have arisen from a medical condition, accident, or violence. Rotary clubs had to match dollar for dollar and the funds would be used to reduce the financial impact of the disadvantage in the lives of affected individuals.


This is the first time RAWCS has been able to offer grants to Rotary clubs. A special administration committee called the Rotary Australia Compassionate Grants [RACG] was formed under the leadership of PP Bob Cleland. Rotary clubs responded well to the challenge of seeking out the disadvantaged and making submissions to the RACG. As at 30

June 2019, 104 projects have been approved with \$996,336 of the \$1,000,000 being fully allocated.

Whereas Dick Smith required Rotary to match dollar for dollar, the total spend by Rotary clubs is \$1,489,913 or \$1.50 in matching. The total commitment to the disadvantaged is \$2,486,249.

The success of RACG has been extraordinary and in the future, we will be offering this model to other philanthropists who may wish to support disadvantaged Australians, as has Dick Smith.

RAWCS is so fortunate to have a highly efficient, skilled and compassionate staff managing our day-to-day financial transactions. This was no more evident this financial year as Belinda Griffen [National Administrator] and Pauline Lane [Systems Officer] continued to provide unparalleled service to all who dealt with RAWCS, particularly with the many complex issues associated with the drought distribution. For this, we express our most heartfelt gratitude and thanks to Belinda and Pauline.

RAWCS will continue to embrace change through the implementation of our new five year strategic plan, to facilitate awareness of Rotary nationally and continue to provide the highest standard of project service delivery for Australian Rotarians, Rotary Districts, and Rotary Clubs, be it here in Australia or overseas. A sound RAWCS financial position, sustainable into the long term, is fundamental for this, together with the maintenance of the highest standards of corporate governance required by RAWCS regulatory authorities. These include the Australian Charities and Not-For-Profit Commission, the Commonwealth Department of Finance and Trade, the Australian Securities and Investment Commission, and the Australian Taxation Office. 

# projects & volunteers

by PP Michael Willis  
National Projects & Volunteers Manager

## Projects

There are currently 501 active registered RAWCS Rotary Australia Overseas Aid Fund (RAOAF) and Rotary Australia Benevolent Society (RABS) Projects.



### Projects by Region and Type

RAWCS Region	Overseas Aid Projects	Benevolent Society Projects		Total
		RABS	RACG	
Central	22	2	2	26
Eastern	150	20	29	199
Northern	51	8	10	69
Southern	119	17	17	153
Western	38	3	2	43
National	8	3	0	11
<b>TOTAL</b>	<b>388</b>	<b>53</b>	<b>60</b>	<b>501</b>

**Note:** All Rotary Australia Compassionate Grants (RACG) Projects are registered as National Projects

This Rotary year, there have been 93 Projects Registered as at 30 June 2019. Forty-five have been RAOAF Projects. Thirty-one RABS Projects have been registered, and of this total, seventeen have been RACG Projects. Three Projects are Rotary Australia Relief Fund (RARF) Projects.

### The mix of Projects over the last three years

Year	Overseas Aid	Benevolent Society Projects		Total
		RABS	RACG	
2016-17	46	20	24	90
2017-18	40	7	35	82
2018-19	45	31	17	93

All funds for RACG Projects have

now been committed but there is an expectation that there may be some funds returned to enable

one or two new RACG Projects to be registered.



### Volunteer Teams

This year, 130 Volunteer Teams travelled overseas. The total value of the Volunteers was \$4.451m.

Region	Teams	Total Volunteers	Donation Value	Work Value	Total Value
Central	3	21	\$808,000	\$81,120	\$161,920
Eastern	57	283	\$651,057	\$1,126,224	\$1,777,281
Northern	18	76	\$249,305	\$305,464	\$554,769
Southern	48	213	\$618,165	\$1,172,925	\$1,791,090
Western	4	30	\$66,700	\$99,240	\$165,940
<b>Totals</b>	<b>130</b>	<b>623</b>	<b>\$2,393,227</b>	<b>\$2,784,973</b>	<b>\$4,451,000</b>

### Mandatory On-line Project Audit Reports for Project Managers

More Project Managers now appear to understand the importance the ACNC places on the Audit Report as a measure of the financial accountability of RAWCS. There has been a marked improvement in the timely submission of the Audit Reports and this is most pleasing. Unfortunately, some Project Managers still appear to confuse the Audit Report for a Project Progress Report. To try to overcome this problem, action is being taken to develop an online Project Progress Report to provide District and Regional personnel with a common format report that will be easy and quick to complete.

### Online Project and Volunteer Applications

The MOU that has been embedded in the Project Application has been well received and Project Managers are making good use of it.

A draft change to the Volunteer Application has been completed. The new Application will be totally online with no need for an email to be sent by the Volunteer Team Leader to the Regional Supervisor. The current proposal is for the Application to go from the Team Leader to the District RAWCS Co-ordinator, the Project Manager and then to the Regional

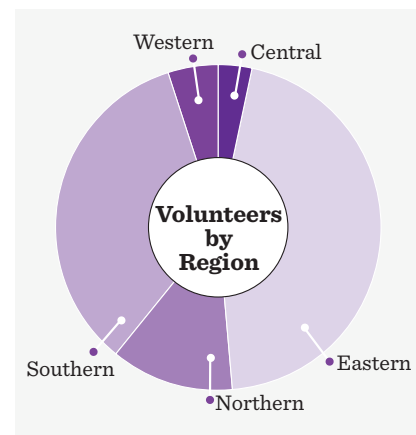
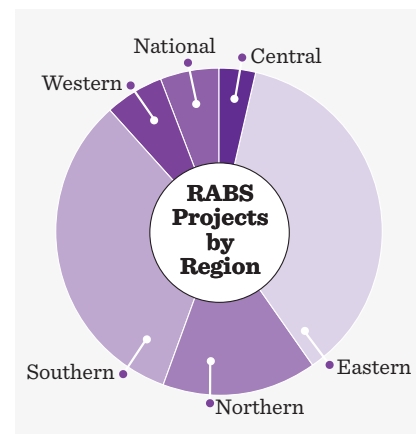
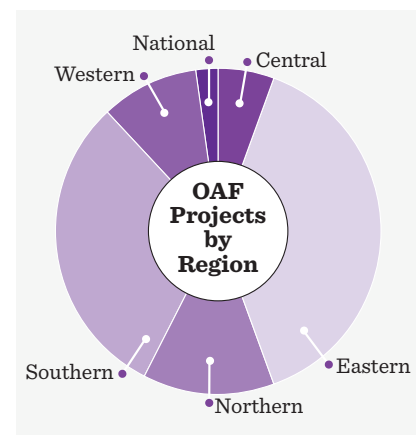
Supervisor for registration. Final details are being developed and the result will be circulated to the Regional Project Coordinators for comment before implementation.

The submission of the Volunteer Team Leader Report generates an email that is sent to all the Volunteer Team members to thank them for their work and their contribution to the Project. These emails have been well received.

### Training on the revised RAWCS Procedures

Drafts of the revised Project and the Volunteer Manuals have been completed and loaded onto the RAWCS website. Minor amendments will be made to these manuals based on information received during the Training sessions being conducted and following the changes recommended by Freehills Legal. When the necessary changes have been incorporated and the Manuals have been circulated to Regional and District personnel for comment, they will be presented to the Board for approval.

Training sessions on Projects and Volunteers have been conducted at Regional Meetings in Canberra, Perth and Taree. Training sessions will be continued at Regional Meetings in Central, Northern and Southern Region in 2019. The



reaction to the training sessions has been extremely positive and there is obviously a great need to conduct more training and workshops at Club and District levels. A Power Point Presentation has been prepared and circulated to all Regional Projects and Volunteers Coordinators. To keep pace with the rapid changes in RAWCS procedures, this training package has been updated several times since December. More changes will be necessary

after the Freehills Legal advice has been received and implemented.

To facilitate training, two 'sandboxes' have been developed: one for Project Applications and one for Volunteer Applications. These 'sandboxes' will enable training sessions to use actual Applications to demonstrate features but nothing will be saved and no emails will be generated. Access to these Sandboxes will be

advised after any changes necessary following the Freehills legal advice have been incorporated.

Manuals for District and Regional Projects and Volunteers Coordinators will be developed in the coming Rotary year and, after comments from Regional and District Personnel, will be submitted for Board approval and then placed on the website. 

<b>Projects by Rotary District 2018-19</b>				
<b>ROTARY DISTRICT</b>	<b>OVERSEAS AID PROJECTS</b>	<b>BENEVOLENT SOCIETY PROJECTS</b>		<b>TOTAL</b>
		<b>RABS</b>	<b>RACG</b>	
<b>Western</b>				
9455	26	3	1	30
9465	12	0	1	13
<b>Total</b>	<b>38</b>	<b>3</b>	<b>2</b>	<b>43</b>
<b>Central</b>				
9500	8	0	1	9
9520	14	2	1	17
<b>Total</b>	<b>22</b>	<b>2</b>	<b>2</b>	<b>26</b>
<b>Northern</b>				
9550	5	3	0	8
9570	10	1	3	14
9600	14	1	1	16
9630	8	1	5	14
9640	14	2	1	17
<b>Total</b>	<b>51</b>	<b>8</b>	<b>10</b>	<b>69</b>
<b>Eastern</b>				
9650	19	4	5	28
9670	11	4	6	21
9675	32	1	3	36
9685	59	7	13	79
9700	17	3	1	21
9710	12	1	1	14
<b>Total</b>	<b>150</b>	<b>20</b>	<b>29</b>	<b>199</b>
<b>Southern</b>				
9780	10	2	1	13
9790	19	2	0	21
9800	45	5	2	52
9810	26	1	4	31
9820	6	1	2	9
9830	13	6	8	27
<b>Total</b>	<b>119</b>	<b>17</b>	<b>17</b>	<b>153</b>
<b>National</b>	<b>8</b>	<b>3</b>	<b>60</b>	<b>71</b>

**Note:** The Red numbers indicate the Rotary Districts that manage the RACG Projects

# donations in kind

by Keith Roffey

Donations in Kind National Manager

With more than 7.3 billion people on the planet and with approximately 3.4 billion of today's population barely able to make ends meet, it is estimated that the world may have more than 10 billion people in the next 25 years. With this growth there will come a greater need and it is predicted that the charity sector will flourish, particularly in the area of long-term humanitarian aid initiatives.

Governments of affluent countries such as Australia are looking at ways and means to achieve sustainability: the three pillars being environmental, economic & social. The Donations in Kind activity is a vehicle for achieving sustainability by repurposing 'end of life' health and educational equipment. It is important to recognise that the sustained growth in repurposing efforts derives in large measure from the solid waste reduction hierarchy: Reduce, Repurpose and then Recycle.

Repurposing is recognised as being distinct from recycling. Repurposing, with little or no processing, keeps materials out the waste stream and supports community and social programs by passing the goods collected on to areas of need, particularly developing nations.

The activity is a resource for Australian Rotary Clubs and other not for profit organisations in providing humanitarian aid by way of equipment and goods in kind for their local and off shore projects. Projects include establishing schools, educational hubs, orphanages, hospitals and clinics. Many of these projects are new establishments; however many are re-building projects from the result of national disasters or extensions to existing centres.

The activity consists of major facilities in Brisbane, Sydney, Melbourne, Adelaide and Perth; these depots are managed and manned exclusively by volunteers. The total estimated goods values transhipped to developing nations and to areas of need in Australia, by the activity amounts to in excess of \$10 million. At an average of 200 containers per year, managed and loaded by approximately 30,000 volunteer hours the activity is significant.


Recipient nations include countries of the South Pacific, the African Continent, the Indian sub-Continent, Sri Lanka & Nepal, South East Asia, Timor Leste' and South America. Equipment is also available for remote areas and disadvantaged urban communities nationally.

Major suppliers to health and education and the institutions themselves give consideration to Donations in Kind because of the opportunities being afforded to them to fulfil their corporate responsibilities relating to philanthropic initiatives and in the case of Governments, sustainability.

Organisations and corporate entities work effectively with Donations in Kind to repurpose and distribute these valuable commodities. This includes projects collecting hospital beds, medical equipment and consumables, educational equipment, literacy items and school consumables. For example, with the closure of Mona Vale and Manley Hospitals in Sydney NSW, Donations in Kind worked effectively with the health authorities and acquired several hundred items of equipment and shipped them to developing nations.

The operations of the activity are constantly under review to maintain efficiency and effectiveness and to take advantage of the increasing volume of valuable goods available. This year the activity looked to reposition itself to better work in partnerships with Governments and corporates, and a 'Lighthouse' project was initiated at its Sydney operations to this effect. The Sydney facility has been rebranded to 'Health & Education Equipment Repurposing Activity' (HEERA) to better describe its sole purpose and operations. Working with shipping entities, standard documentation has been developed and implemented to keep abreast of the ever changing shipping industry. In addition, working with developing nations, a greater understanding of their needs and legal requirements has been achieved.

HEERA is proving to have greater attraction as an organisation of choice from institutions as a means to achieve their corporate and sustainability obligations and goals. The restructure and rebranded activity is working in line with current institutional policies and due processes and a structured business approach is taken in its operation of working in partnership with its donors and indeed its benefactors.

The outcomes by operating in this 'state of the art' business environment are proving to date to be effective. 

# rotarians against malaria

by David Pearson  
 RAM National Manager

The lead international agencies in the fight to eradicate malaria, the WHO and Roll Back Malaria Partnership (RBM) are strongly advocating for accelerated investment to secure the global gains that have been made since 2000. They are concerned that progress to reduce the global malaria case load and death rate has stalled and there is a risk that hard won gains will be lost without renewed and sustained effort. However progress is being made and we can congratulate Paraguay, Uzbekistan, Argentina and Algeria in being certified malaria free this year. In more good news from our region China and El Salvador have reported zero cases in 2017 and in the Greater Mekong region cases have fallen by 75% and deaths by 93% in five years.



It has been a busy year for RAM starting with our strong participation in the World Malaria Congress in July, and a great annual RAM Conference in August leading to new program developments in Solomon Islands, Indonesia and Vanuatu. RAM's links with Rotary malaria programs in other parts of the world have been strengthened and incoming RAM Manager, Dr

Jenny Kerrison, has also accepted the role of Secretary to REMaRAG; the RI Action Group on malaria.

In PNG RAM operates two separate sets of programs and has a permanent staff led by Chairman Ron Seddon and Project Manager Tim Freeman. RAM is effectively responsible for the PNG National Malaria Program, through collaboration with the Global Fund and Against Malaria

Foundation. This includes ensuring maintenance of the household level bed net distributions as well as ensuring adequate stocking levels of diagnostic kits and drugs and monitoring patient outcomes in clinics throughout the nation. RAM PNG is currently undertaking the forth replacement cycle distributing more than one million bed nets every year.

The second major program 'Chasing Malaria' is trialling strategies to prepare low transmission regions for elimination programs. The project is operating in Central and Gulf Provinces and the National Capital District improving malaria surveillance and identifying case clusters for intervention. Experience has shown that close cooperation with local schools including student malaria clubs has been very effective in locating and destroying mosquito breeding sites contributing to a significant reduction in local transmission.



A new malaria hot spot was recently identified at Kuriva, only one hour's drive from Port Moresby. In response RAM has established malaria clubs in six local primary schools and trained teachers to diagnose and treat malaria in their students. Through cooperation with the Institute for Medical Research, studies including malaria screening in students, entomology to determine local mosquito biting habits and testing of bed nets in use in local villages have been undertaken to refine interventions to reduce transmission.



In the Solomon Islands RAM has designed a new project to assist the MHMS to address resurgent malaria in Central Islands Province. The project has been proposed for collaborative funding with DFAT and has been developed in close consultation with national and provincial malaria staff. As part of this process RAM sent a team of technical specialists to consult widely in Honiara and Tulagi. If approved, the project will have a 3 year budget of AUD\$1M with scope for Rotary Volunteer work contributions and could act as a pilot for similar programs aimed at reducing transmission to pre-elimination levels.


The 2018 RAM Conference was host to discussions between the head of the malaria program of Indonesia's NTT Province, Dr Sarlyn Ralo, and Timor Leste NMP representatives regarding malaria control over Timor's land border. RAM has been invited to assist further coordination and to develop a new project for NTT and this work is progressing. Another new project proposal is being considered for Vanuatu following an approach from WHO after a review of the Vanuatu NMP. RAM is maintaining a dialogue with Vanuatu NMP officials and WHO representatives and they have been invited to present at the 2019 RAM Conference which will be held in Melbourne.



The RAM sponsored TRF Grant to assist Timor Leste to achieve malaria free certification is on track with 40,000 bed nets and 80 new spraying units delivered to the National Malaria Program (NMP). Planning is underway to facilitate training of midwives and RC Dili Lafaek Rotarians help to educate community members and expectant mothers, regarding malaria prevention, whilst ensuring they receive the protective nets. The project has received positive proactive feedback from TRF Cadre Dr Noel Alidio who has twice reviewed progress on site.

Fund raising (D9640 project) to support human trials of the PlasProtecT® malaria vaccine candidate, under development at the Institute for Glycomics, reached \$530,000 by April when the Australian Government added a further \$500,000 to the fund. Phase 1 Clinical Trials have commenced and a freeze drying technique to facilitate safe

transport has been developed. The Institute played host to the very successful 2018 RAM Conference which included laboratory sessions for interested delegates.

The coming year will include many challenges and exciting developments as RAM PNG works to restore the downward trend in malaria cases and RAM supports Timor Leste to achieve malaria elimination. The developing new projects in Solomon Islands, NTT and Vanuatu will all need active fund raising support in Australia to produce tangible results in our partner countries and contribute to the goal of eliminating malaria in our region by 2030. 

**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 2019 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 and RABS are the same. RAWCS Ltd acts as trustee for RARF.

**Directors**

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

<b>PDG John McLaren</b> National Chair Appointed 5 April 2019	26 Rocklands Drive Tiwi, NT 0810
<b>PP David Pearson</b> National Deputy Chair Appointed 5 July 2019	714 Green Hills Road Armidale, NSW 2350
<b>PDG Hank DeSmit</b> National Secretary	29 Glenbank Ramble Yanchep WA 6035
<b>PAG Mike Whitehouse OAM</b> National Treasurer	42 Auburn Road Kingston, TAS 7050
<b>PDG Michael Perkins OAM</b> Immediate Past National Chair Appointed 5 April 2019	PO Box 305 Orford, TAS 7190
<b>PDG Ross Carlyle</b> District Governors' Rep Resigned 30 June 2019	PO Box 305 Lower Sandy Bay, TAS 7005
<b>DG Tim Klar</b> District Governors' Rep	8 Rogerson Circuit Craigburn Farm, SA 5051
<b>DGE Bruce Anderson</b> District Governors' Rep Appointed 16 October 2018	25 Garden Avenue Keilor, VIC 3036
<b>PP Michael Willis</b> National Projects & Volunteers Manager	35 Gillard Street Burwood, VIC 3125
<b>PP John Stockbridge</b> National Communications Manager Appointed 22 March 2019	7 Marston Way Canning Vale, WA 6155
<b>PDG Jerry Casburn</b> National Operations Manager	1/71 Walkers Road Somerton, SA 5044
<b>PDG Keith Roffey</b> National DIK Manager	25 Seidel Avenue Picnic Point, NSW 2213
<b>PP Jenny Kerrison</b> National RAM Manager Appointed 1 July 2019	6/15 St Canice Avenue Sandy Bay, TAS 7005

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

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

## 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, both DGR Level 1 funds, 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.
- To operate the RARF, a DGR Level 2 fund, as the RAWCS fund raising flagship.

## Operating Results

The total comprehensive income of RAWCS Ltd for the year amounted to a surplus of \$19,512 (2018: \$20,083).

The total comprehensive income of RAOAF for the year was a surplus of \$9,069 (2018: \$8,036). Total donations received in the 2019 financial year amounted to \$13,194,939 (2018: \$14,114,062) and total project expenditure incurred was \$13,494,636 (2018: \$14,240,077).

The total comprehensive income of RABS for the year amounted to a surplus of \$3,330 (2018: \$4,246).

The total comprehensive income of RARF for the year amounted to a surplus of \$8,647 (2018: \$692).

## 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 and educational relief for people in certified developing countries, therefore no dividends have been paid or recommended.

## 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.

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

### Future Developments

Directors expect an increase in the level of donations from Private Ancillary Funds during the following financial year. These donations are likely to broaden the Funds activities and diversify the number of developing countries in which projects are undertaken.

### 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.

### 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:



National Chair  
John McLaren



National Treasurer  
Mike Whitehouse

Dated: 26<sup>th</sup> July 2019.



**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 2019**

	Note	2019				2018			
		RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF
		\$	\$	\$	\$	\$	\$	\$	\$
<b>REVENUE</b>									
Donation revenue		6,000	13,194,939	7,953,256	10,984,278	5,441	14,114,062	1,412,754	38,320
Internal transfers from donations in Other Entities		-	-	13,360,238	-	-	-	-	-
Other revenue	2	507,852	286,973	243,016	19,229	427,209	265,079	206,623	894
Movement unexpended donations		-	306,263	765,468	-	126,015	-	-	-
<b>TOTAL REVENUE</b>		<b>513,852</b>	<b>13,788,175</b>	<b>22,321,978</b>	<b>11,003,507</b>	<b>432,650</b>	<b>14,505,156</b>	<b>1,619,377</b>	<b>39,214</b>
<b>EXPENDITURE</b>									
Project expenditure		-	13,494,636	19,349,753	-	-	14,240,077	1,319,772	-
Other expenditure	3	494,340	284,470	242,345	10,582	412,567	257,043	202,505	202
Movement unexpended donations		-	-	-	350,590	-	-	92,854	38,320
Internal transfers to projects in Other Entities		-	-	2,726,550	10,633,688	-	-	-	-
<b>TOTAL EXPENDITURE</b>		<b>494,340</b>	<b>13,779,106</b>	<b>22,318,648</b>	<b>10,994,860</b>	<b>412,567</b>	<b>14,497,120</b>	<b>1,615,131</b>	<b>38,522</b>
<b>OPERATING SURPLUS</b>		<b>19,512</b>	<b>9,069</b>	<b>3,330</b>	<b>8,647</b>	<b>20,083</b>	<b>8,036</b>	<b>4,246</b>	<b>692</b>
<b>TOTAL OTHER COMPREHENSIVE INCOME</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>19,512</b>	<b>9,069</b>	<b>3,330</b>	<b>8,647</b>	<b>20,083</b>	<b>8,036</b>	<b>4,246</b>	<b>692</b>

**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 2019**

	Note	2019				2018			
		RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF
		\$	\$	\$	\$	\$	\$	\$	\$
<b>CURRENT ASSETS</b>									
Cash & cash equivalents		205,689	1,698,795	408,709	412,364	176,479	1,997,938	1,449,515	40,186
Trade & other receivables		181,186	-	57,670	-	127,466	950	34,884	-
Inter-entity receivables		-	-	1,000,000	-	-	-	-	-
Investments		1,001,100	5,246,603	-	-	501,100	5,307,725	-	-
<b>TOTAL CURRENT ASSETS</b>		<b>1,387,975</b>	<b>6,945,398</b>	<b>1,466,379</b>	<b>412,364</b>	<b>805,045</b>	<b>7,306,613</b>	<b>1,484,399</b>	<b>40,186</b>
<b>NON-CURRENT ASSETS</b>									
Plant & equipment	4	-	-	-	-	1,988	-	-	-
<b>TOTAL NON-CURRENT ASSETS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,988</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ASSETS</b>		<b>1,387,975</b>	<b>6,945,398</b>	<b>1,466,379</b>	<b>412,364</b>	<b>807,033</b>	<b>7,306,613</b>	<b>1,484,399</b>	<b>40,186</b>
<b>CURRENT LIABILITIES</b>									
Trade & other payables		112,312	45,803	191,841	10,284	50,882	40,062	16,577	74
Inter-entity payable		1,000,000	-	-	-	-	-	-	-
Unexpended donations		67,404	6,703,617	1,231,392	391,641	567,404	7,079,642	1,428,006	38,320
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,179,716</b>	<b>6,749,420</b>	<b>1,423,233</b>	<b>401,925</b>	<b>618,286</b>	<b>7,119,704</b>	<b>1,444,583</b>	<b>38,394</b>
<b>NON-CURRENT LIABILITIES</b>									
<b>TOTAL LIABILITIES</b>		<b>1,179,716</b>	<b>6,749,420</b>	<b>1,423,233</b>	<b>401,925</b>	<b>618,286</b>	<b>7,119,704</b>	<b>1,444,583</b>	<b>38,394</b>

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 2019

Note	2019				2018			
	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF
	\$	\$	\$	\$	\$	\$	\$	\$
<b>NET ASSETS</b>	<u>208,259</u>	<u>195,978</u>	<u>43,146</u>	<u>10,439</u>	<u>188,747</u>	<u>186,909</u>	<u>39,816</u>	<u>1,792</u>
<b>EQUITY</b>								
Retained earnings	208,259	195,978	43,146	10,439	188,747	186,909	39,816	1,792
<b>TOTAL EQUITY</b>	<u>208,259</u>	<u>195,978</u>	<u>43,146</u>	<u>10,439</u>	<u>188,747</u>	<u>186,909</u>	<u>39,816</u>	<u>1,792</u>

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD  
 ROTARY AUSTRALIA OVERSEAS AID FUND  
 ROTARY AUSTRALIA BENEVOLENT SOCIETY  
 ROTARY AUSTRALIA RELIEF FUND  
 STATEMENT OF CHANGES IN EQUITY  
 AS AT 30 JUNE 2019

	Retained Earnings	Contributed Equity	Total
	\$	\$	\$
<b>RAWCS LTD</b>			
<b>AT 30 June 2017</b>	168,664	-	168,664
Surplus/ (Deficit) for the year	20,083	-	20,083
<b>At 30 June 2018</b>	<b>188,747</b>	-	<b>188,747</b>
Surplus/ (Deficit) for the year	19,512	-	19,512
<b>At 30 June 2019</b>	<b>208,259</b>	-	<b>208,259</b>
<b>RAOAF</b>			
<b>AT 30 June 2017</b>	178,873	-	178,873
Surplus/ (Deficit) for the year	8,036	-	8,036
<b>At 30 June 2018</b>	<b>186,909</b>	-	<b>186,909</b>
Surplus/ (Deficit) for the year	9,069	-	9,069
<b>At 30 June 2019</b>	<b>195,978</b>	-	<b>195,978</b>

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD  
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 ROTARY AUSTRALIA BENEVOLENT SOCIETY  
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 STATEMENT OF CHANGES IN EQUITY  
 AS AT 30 JUNE 2019

	Retained Earnings	Contributed Equity	Total
	\$	\$	\$
<b>RABS</b>			
<b>AT 30 June 2017</b>	35,570	-	35,570
Surplus/ (Deficit) for the year	4,246	-	4,246
<b>At 30 June 2018</b>	<b>39,816</b>	-	<b>39,816</b>
Surplus/ (Deficit) for the year	3,330	-	3,330
<b>At 30 June 2019</b>	<b>43,146</b>	-	<b>43,146</b>
<b>RARF</b>			
<b>AT 30 June 2017</b>	-	1,100	1,100
Surplus/ (Deficit) for the year	692	-	692
<b>At 30 June 2018</b>	<b>692</b>	<b>1,100</b>	<b>1,792</b>
Surplus/ (Deficit) for the year	8,647	-	8,647
<b>At 30 June 2019</b>	<b>9,339</b>	<b>1,100</b>	<b>10,439</b>

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 2019

	2019				2018			
	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF
	\$	\$	\$	\$	\$	\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>								
Receipts from Donors	6,000	13,194,939	18,586,944	361,590	5,441	14,114,062	1,412,754	38,320
Payments to Suppliers and Employees	(938,628)	(13,854,808)	(19,040,997)	(8,853)	(553,762)	(14,501,390)	(1,624,432)	(128)
Interest Received	139,725	13,956	22,459	15,022	119,353	12,170	10,263	-
Other Revenue	322,113	285,648	390,788	4,419	262,098	253,323	195,433	894
<b>Net Cash provided by (used in) Operating Activities</b>	<b>5 (b)</b>	<b>(470,790)</b>	<b>(40,806)</b>	<b>372,178</b>	<b>(166,870)</b>	<b>(121,835)</b>	<b>(5,982)</b>	<b>39,086</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
Inter-entity Payable/(Receivable)	1,000,000	-	(1,000,000)	-	-	-	-	-
(Investment)/Redemption of Financial Assets	(500,000)	61,122	-	-	250,000	(980,516)	-	-
<b>Net Cash provided by (used in) Investing Activities</b>	<b>500,000</b>	<b>61,122</b>	<b>(1,000,000)</b>	<b>-</b>	<b>250,000</b>	<b>(980,516)</b>	<b>-</b>	<b>-</b>

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 2019

Note	2018				2017			
	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF
	\$	\$	\$	\$	\$	\$	\$	\$
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>								
Proceeds/(Purchase) from Share Issue Relief Fund	-	-	-	-	(1,100)	-	-	1,100
Proceeds/(Purchase) from Share Issue Disaster Fund	-	-	-	-	679	-	-	-
<b>Net Cash provided by (used in) Financing Activities</b>	-	-	-	-	<b>(421)</b>	-	-	<b>1,100</b>
Net Increase /(Decrease) in Cash Held	29,210	(299,143)	(1,040,806)	372,178	82,709	(1,102,351)	(5,982)	40,186
Cash at the Beginning of the Year	176,479	1,997,938	1,449,515	40,186	93,770	3,100,289	1,455,497	-
<b>CASH AT THE END OF THE YEAR</b>	<b>5 (a)</b>	<b>205,689</b>	<b>408,709</b>	<b>412,364</b>	<b>176,479</b>	<b>1,997,938</b>	<b>1,449,515</b>	<b>40,186</b>

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 2019

**NOTE 1: STATEMENT OF ACCOUNTING POLICIES**

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

During the financial year, the Directors commissioned an opinion from Herberts 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 [DGR Level 1 ] and RABS [DGR Level 1], 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(a) and the presentation of four accounts, 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.

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



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 2019

**NOTE 1: STATEMENT OF ACCOUNTING POLICIES (Continued)**

**(a) Cash & Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits at call with banks with an original maturity of three months or less that are readily converted to known amounts of cash and are subject to an insignificant risk of changes in values.

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 currency rates applied at the time of initial purchase. No adjusting entry has been made to record the movement in fair value created by the fluctuation in the currency rate at balance date, as it is expected this bank account will be only be utilised to complete purchases in US dollars.

**(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.

**(d) Plant and Equipment**

Plant and equipment is measured on a cost basis less depreciation and any impairment losses.

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

In the event the carrying amount of plant and equipment is greater than the recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount. A formal assessment of recoverable amount is made when impairment indicators are present.

The depreciable amount of plant and equipment is calculated on a straight-line basis over the asset's useful life to the entity from the time the asset is held ready for use. The depreciation rates used for all items of plant and equipment are between 10-40%, which is consistent with the prior year. The asset's residual values and useful lives are reviewed, and adjusted if appropriate the end of each reporting period.

**(e) 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.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD  
ROTARY AUSTRALIA OVERSEAS AID FUND  
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ROTARY AUSTRALIA RELIEF FUND  
NOTES TO FINANCIAL STATEMENTS  
AS AT 30 JUNE 2019

**NOTE 1: STATEMENT OF ACCOUNTING POLICIES (Continued)**

**(f) Trade and Other Receivables**

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

**(g) Trade and Other Payables**

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the entities during the reporting period which remain unpaid. The balance is recognised as a current liability with the amount being normally paid within 30 days of recognition of the liability.

**(h) 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.

Interest revenue is recognised as is accrues using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument. Interest earned on investments held by the funds are credited to Rotary Australia World Community Service Ltd.

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.

**(i) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST is not recoverable from the Australian Taxation Office (ATO), in which case the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the balance sheet.

**(j) Income Tax**

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

**(k) 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.

**(l) Comparative Figures**

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

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD  
 ROTARY AUSTRALIA OVERSEAS AID FUND  
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 ROTARY AUSTRALIA RELIEF FUND  
 NOTES TO FINANCIAL STATEMENTS

AS AT 30 JUNE 2019

Note	2019						2018					
	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RARF	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RARF
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>NOTE 2: OTHER REVENUE</b>												
Interest received	132,902	13,006	21,521	15,022	139,086	15,022	11,756	10,278	-	-	-	-
Service fee	22,000	273,967	45,771	-	20,698	-	253,323	23,095	893	893	-	-
Administration fee received	340,750	-	175,724	-	266,450	-	-	173,250	-	-	-	-
Other income	-	-	-	4,207	975	-	-	-	-	-	-	-
<b>Total Other Revenue</b>	<b>507,852</b>	<b>286,973</b>	<b>243,016</b>	<b>19,229</b>	<b>427,209</b>	<b>19,229</b>	<b>265,079</b>	<b>206,623</b>	<b>893</b>	<b>893</b>	<b>206,623</b>	<b>893</b>
<b>NOTE 3: OTHER EXPENDITURE</b>												
Salaries and wages	-	-	175,724	-	-	-	-	170,280	170,280	-	-	-
Administration fee	175,724	273,100	61,050	6,600	170,280	6,600	243,500	25,920	-	-	-	-
Advertising and website costs	58,417	-	-	-	56,312	-	-	-	-	-	-	-
Regional meetings and conferences	70,707	-	-	-	84,346	-	-	-	-	-	-	-
Office administration	24,249	-	-	-	22,856	-	-	-	-	-	-	-
Insurance	13,255	-	-	-	8,908	-	-	-	-	-	-	-
Depreciation	1,988	-	-	-	1,988	-	-	-	-	-	-	-
Other expenses	150,000	11,370	5,571	3,982	67,877	3,982	13,543	6,305	202	202	6,305	202
<b>Total Other Revenue</b>	<b>494,340</b>	<b>284,470</b>	<b>242,345</b>	<b>10,582</b>	<b>412,567</b>	<b>10,582</b>	<b>257,043</b>	<b>202,505</b>	<b>202</b>	<b>202</b>	<b>202,505</b>	<b>202</b>

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Note	2019					2018						
	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>NOTE 4: PLANT &amp; EQUIPMENT</b>												
Plant & equipment at cost	53,804	-	-	-	53,804	-	-	-	-	-	-	-
Accumulated depreciation	(53,804)	-	-	-	(51,816)	-	-	-	-	-	-	-
<b>Total Plant &amp; Equipment</b>	-	-	-	-	<b>1,988</b>	-	-	-	-	-	-	-
Opening written down value	1,988	-	-	-	3,976	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	(1,988)	-	-	-	(1,988)	-	-	-	-	-	-	-
<b>Closing Written Down Value</b>	-	-	-	-	<b>1,988</b>	-	-	-	-	-	-	-

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Note	2019					2018						
	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Note 5: CASHFLOW INFORMATION</b>												
(a) Cash and Cash Equivalents												
Bank Accounts	205,689	1,698,795	408,709	412,364	176,479	1,997,938	1,449,515	40,186	176,479	1,997,938	1,449,515	40,186
	<b>205,689</b>	<b>1,698,795</b>	<b>408,709</b>	<b>412,364</b>	<b>176,479</b>	<b>1,997,938</b>	<b>1,449,515</b>	<b>40,186</b>	<b>176,479</b>	<b>1,997,938</b>	<b>1,449,515</b>	<b>40,186</b>
(b) Reconciliation of cash flow from operations with surplus from operations:												
<b>Surplus for the year</b>	19,512	9,069	3,330	8,647	20,083	8,036	4,246	692	20,083	8,036	4,246	692
Depreciation	1,988	-	-	-	1,988	-	-	-	1,988	-	-	-
<b>Changes in assets and liabilities</b>												
Decrease / (Increase) in Trade & Other Receivables	(53,720)	950	(22,786)	-	(39,874)	414	(927)	-	(39,874)	414	(927)	-
(Decrease) / Increase in Trade & Other Payables	61,430	5,741	175,264	10,210	33,529	32,691	1,437	74	33,529	32,691	1,437	74
(Decrease) / Increase in Unexpended Donations	(500,000)	(376,025)	(196,614)	353,321	(182,596)	(162,976)	(10,738)	38,320	(182,596)	(162,976)	(10,738)	38,320
	<b>(470,790)</b>	<b>(360,265)</b>	<b>(40,806)</b>	<b>372,178</b>	<b>(166,870)</b>	<b>(121,835)</b>	<b>(5,982)</b>	<b>39,086</b>	<b>(166,870)</b>	<b>(121,835)</b>	<b>(5,982)</b>	<b>39,086</b>

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**NOTE 6: AUDIT REMUNERATION**

Amounts received or due and receivable by the auditors for:	2019	2018
Review of the Financial Statements	17,800	17,100
Other Services	-	-
<b>Total</b>	<u>17,800</u>	<u>17,100</u>

**NOTE 7: ENTITY DETAILS**

The registered office of the Funds is:

Rotary Australia World Community Service Ltd  
Level 3, 43 Hunter Street  
Parramatta NSW 2150

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.

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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 2019 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.

This declaration is made in accordance with a resolution of the Board of Directors on 26<sup>th</sup> July 2019:



National Chair  
John McLaren



National Treasurer  
Mike Whitehouse

## INDEPENDENT AUDITOR'S REPORT

To the members of Rotary Australia World Community Service Ltd and Rotary Australia Overseas Aid Fund, Rotary Australia Benevolent Society, and Rotary Australia Relief Fund.

### Report on the Audit of the Financial Report

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 2019, 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 significant accounting policies, 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 2019 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 opinion.



## **Emphasis of Matter - Basis of Accounting**

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Fund's financial reporting responsibilities under the *Corporations Act 2001*, the ACNC Act and the *Charitable Fundraising Act 1991*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

## **Responsibility 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 and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Corporations Act 2001*, ACNC Act, the *Charitable Fundraising Act 1991* and the needs of the members. 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 Entities' ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the responsible entities either intend to liquidate the registered entity 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 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 the financial report.

As part of an audit in accordance with 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 registered Entities' internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by responsible Entities'.
- Conclude on the appropriateness of responsible entities' 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 registered Entities' 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 registered 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 transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance 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.

A handwritten signature in blue ink, appearing to read 'Joanne Doyle', with a long horizontal line extending to the left.

**JOANNE DOYLE**

Partner

WISE LORD & FERGUSON

Date: 29/07/2019

AUDITOR'S INDEPENDENCE DECLARATION  
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 2019 there have been no contraventions of the auditor independence requirements of the *Corporation Act 2001* or any applicable code of professional conduct in relation to the audit of the abovementioned entities.



JOANNE DOYLE  
Partner  
WISE LORD & FERGUSON

Date 26/07/2019

