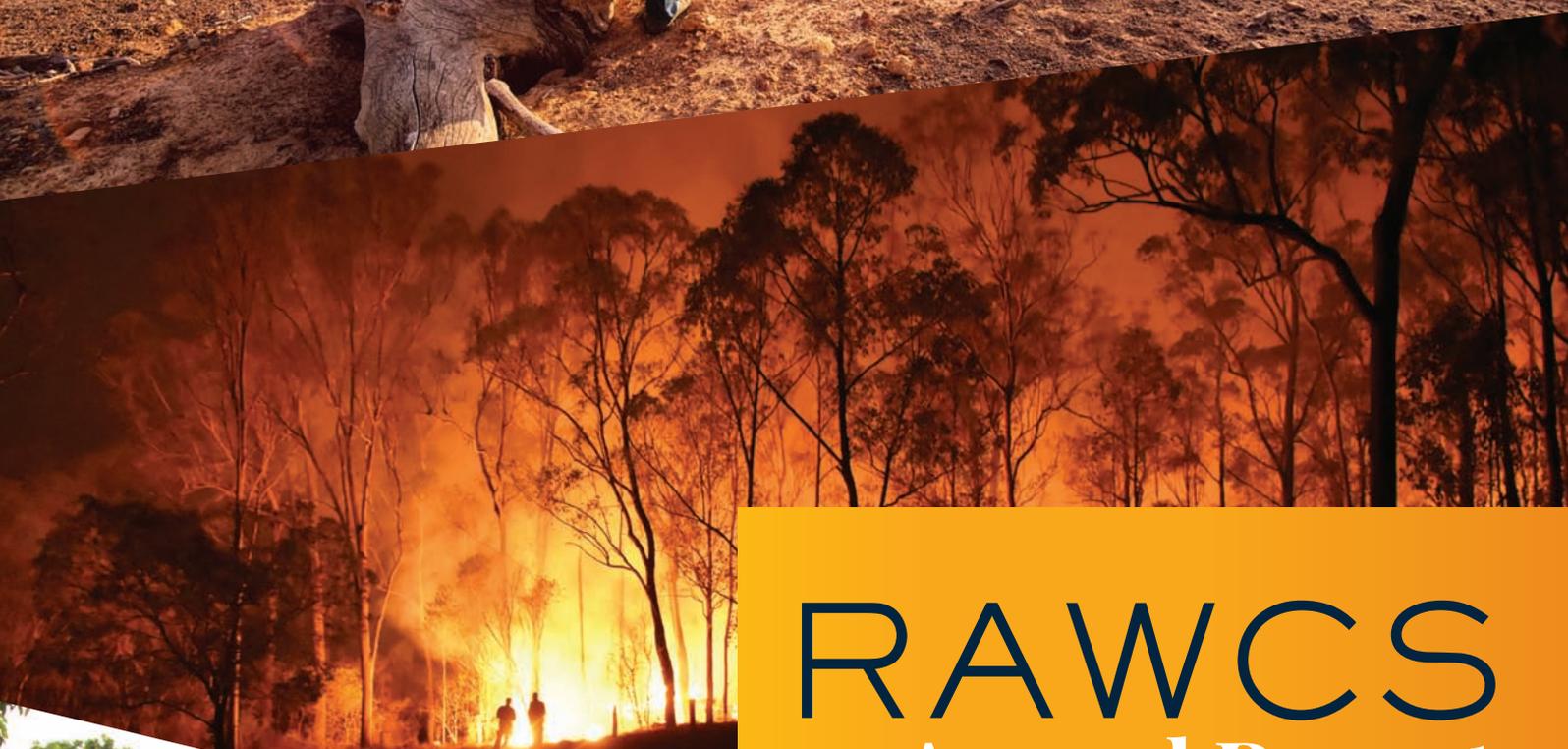


Rotary

Australian Districts



ROTARY AUSTRALIA
WORLD COMMUNITY
SERVICE



RAWCS

Annual Report

2021

Overview

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.



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Chairman's REPORT

PDG John McLaren

Planning, Co-ordinating, Delivering

In a world where nationally, drought, floods and bushfires have changed our lives and internationally where COVID 19 has dictated our freedoms, it is comforting to know that the local Rotary Club is an institution that is there responding and lending a hand. Rotary Australia World Community Service Limited (RAWCS) is the thread that links these great local community organisations together and helps them to deliver humanitarian aid where it is needed. RAWCS enables Australian Rotary Clubs to undertake projects that assist with recovery and build resilience both in our own communities and overseas.

In times of stress a bit of guidance from a mate or a word of encouragement from someone you know, can make a huge difference to the way the world looks. RAWCS guides and encourages the Clubs that are Rotary's unique network by planning, co-ordinating and directing support to where it is needed.

In 2020 / 2021 this Australian Rotary company has enabled Rotarians to help those who are doing it tough.

RAWCS - what it is and what it does

RAWCS is an Australian non-profit public company limited by guarantee and registered as a charity with the Australian Charities and Not for Profits Commission (ACNC). RAWCS is controlled by Australian Rotarians who are represented by the Australian District Governors of the day (the members of the company). The company's mission statement 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"

The management of the company is undertaken by the Board which ensures the ideals and values of Rotary are the ideals and values of the company. The Board's strategic planning frames how the company empowers Rotarians to be people of action that are compassionate and caring in the way they support humanitarian work both here in Australia and overseas.

RAWCS funds its own operations and works in harmony with the Rotary Foundation's "Areas of Focus" to deliver humanitarian aid through the Australian regional network of Rotary Clubs and Districts. RAWCS supports Rotarians and Clubs through:

Projects

facilitating volunteer work teams and /or funding for Rotary 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;

Equipment repurposing

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 government and linking Rotarians and Clubs with RAWCS activities.

These activities provide sustainable development and relief work overseas and charitable support for people in need of assistance within Australia.

The amazing work of Rotary Clubs

Despite the very disruptive past 12 months, RAWCS has some 562 projects on the go and has delivered these through three Tax Deductible funds:

Rotary Australia Overseas Aid Fund 387 overseas projects delivering humanitarian aid in 18 countries;

Rotary Australia Benevolent Society 166 projects including 85 compassionate grants to Australians in need;

Rotary Australia Relief Fund providing a rapid response to 9 national appeals and disbursing funds to appropriate aid projects.

In a world where international travel has virtually ceased it is not surprising that there has been a marked increase in Clubs undertaking compassionate projects in Australia. This past year 95 new projects were registered and programs like the Rotary Australia Compassionate Grants program, supporting the second \$1 million donation from Dick and Pip Smith, is turning every donated dollar into \$3.25 worth of project delivered on the ground - amazing value.

RAWCS has partnered with the Australian Government

in the \$7.5 million Drought Community Outreach Program. Along with the National Resilience and Recovery Agency (NRRRA), 5791 drought impacted individuals and families have been assisted. This magnificent effort has involved 51 communities and 42 Rotary Clubs to date.

The 2019 / 20 Bushfire Appeals raised \$1.5 million and these funds are being spent in the communities impacted by these disasters.

The overseas support is still continuing with over 30,000 volunteer hours delivering 200 container loads of repurposed goods worth an estimated \$12 million to 18 countries.

Rotarians Against Malaria (RAM) continues to be a leading force in the elimination of malaria in our region. RAM successfully attracted four Global Grants to the value of \$328,000 and in 2020 RAWCS – RAM partnered with the Global Fund in “Finish the Fight” to fundraise US\$12 million for the elimination of malaria in the Western Pacific Rim.

The Communications team delivers information around the country to Rotarians and the public alike. They have created eleven short videos ranging in length from 50 seconds to 2 ½ minutes designed to answer questions about RAWCS and showcase the capabilities we provide to Rotary Clubs and our Government and Philanthropic partners. Check them out online.

RAWCS maintains high levels of compliance, accountability, and risk management. As the regulatory environment continues to grow, these responsibilities have to be built into the cost of administration. COVID 19 and the general reduction in Rotary Club activities has seen the income of RAWCS down 37% from last year however by comparison our operating surplus with tight control has only declined 28%. Our income for the year was \$15.6 million.

The people

RAWCS operates through hundreds and hundreds of Rotarians in Clubs right across the country. These Rotarians are supported by our small but dedicated and committed staff of Andrew Woodward, Belinda Griffen and Pauline Lane. The Board sets the directions, makes policy and are hands on in linking ideas to action. In 2020 / 2021 the Board of Directors consisted of:

Chairman - John McLaren
 Deputy Chairman - David Pearson
 Secretary - Hank De Smit till 31 Dec 2020
 Secretary - Adrian Froggatt from 1 Jan 2021
 Treasurer - Michael Whitehouse till 10 Aug 2020

Treasurer - James Wilson acting from 10 August 2020
 Immediate Past Chairman - Michael Perkins till 31 Dec 2020
 District Governor's Rep - Dr. Bruce Anderson
 District Governor Elect's Rep - Heather Chong
 District Governor Nominee's - Rep Paul Thomas
 Regional Coordinators Rep - Jerry Casburn
 Manager Projects & Volunteers - Merv Williams
 Manager Equipment Repurposing - Keith Roffey
 Manager Rotarians Against Malaria - Dr. Jenny Kerrison
 Manager Communications - John Stockbridge

The year has seen significant changes in the makeup of the Board and I would like to acknowledge the enormous contribution of the retiring Past Chairman, Michael Perkins; Secretary, Hank De Smit; Treasurer, Michael Whitehouse; and Manager Equipment Repurposing, Keith Roffey. These people have driven the changes that have transformed RAWCS into a national capable organisation that supports Australian Rotarians and Clubs in undertaking an amazingly diverse range of compassionate and humanitarian work both here in Australia and overseas.

It is also very pleasing to see the seamless renewal of the Board with highly skilled and enthusiastic Rotarians Adrian Froggatt in the role of Secretary; James Wilson as the new Treasurer; and Dave Clark who starts as the Manager Equipment Repurposing in the new year. The District Governor's Representative Dr. Bruce Anderson will remain on the Board in the new role of Manager Australian Charitable Support.

The Board has constantly embraced innovation and change over the last ten or eleven years and this year took the company to the next level by employing a Chief Executive Officer, Andrew Woodward. The scale and complexity of the company's operations had for some time been taxing the volunteer Directors capacity and the addition of a full time CEO has now expanded our capability significantly. Andrew has brought a fresh set of eyes to our administrative support systems and with the assistance of the Secretary and Treasurer, is implementing new and more secure systems that facilitate continued operation in the disruptive world of COVID 19.

Thanks

On behalf of the Board, I take this opportunity to thank Rotarians across the country and our three staff for their dedicated work in helping those around us in need. It has been a pleasure working with everyone and I believe we do make a difference.

Treasurer's **REPORT**

PP James Wilson

Rotary Australia World Community Service (RAWCS) has managed through a difficult year and has had a solid operational performance in the face of the COVID pandemic.

*Core of my heart, my country!
Land of the rainbow gold,
For flood and fire and famine
She pays us back threefold.
Over the thirsty paddocks,
Watch, after many days,
The filmy veil of greenness
That thickens as we gaze.*

Dorothea Mackellar: "My Country"



Bushfire Relief Projects

Dist. 9705 Bushfire	82-2019-20
SA Bushfire Relief	67-2019-20
WA Bushfire Relief	70-2019-20
WA Bushfire Rotary Relief Project	70-2020-21
Queensland Bushfires Relief	63-2019-20
Dist. 9570 Bushfire	106-2019-20
Dist. 9790 Bushfire	109-2019-20
Sapphire Bushfire	75-2019-20
Macleay Valley Bushfire Relief	47-2019-20
East Gippsland Rotary Fire Aid	69-2019-20
Armidale and Northern Tablelands Bushfire	46-2019-20
Taree & MidCoast Bushfires	41-2019-20
Cobargo Bushfire Recovery	31-2020-21
Bushfire affected families in NSW	34-2020-21

Drought Relief Projects

D9670 Drought	33-2018-19
D9700 Drought	38-2018-19
D9510 Drought	81-2018-19
Brokenhill Drought	73-2018-19
Drought Communities Outreach Program (DCOP)	

Flood Relief Projects

Hawkesbury Flood Appeal	11-2021-22
Rotary MidCoast Flood Appeal	76-2020-21
Timor Floods	69-2020-21
National Flood Appeal	57-2020-21
North Queensland Flood	75-2018-19
D9550 Flood Distribution	74-2018-19

This is one of her best-known poems and "My Country" was written at age 19 in 1904, while homesick in England.

Over 116 years further on, this poem is still relevant to the past year, as we still experienced that fire, flood and drought of which Mackellar speaks so eloquently.

Although the Australian bushfires began in 2019, they continued to devastate New South Wales until March 2020. The fire season, one of the worst on record for our country, burned more than 13 million acres, and directly killed at least 33 people, but the resulting smoke, however, is attributed to at least 445 deaths.

The past year not only have we witnessed the full force of nature's fury that have for centuries devastated our

land but seen the whole world enveloped in the fight of our lives against COVID-19.

Our sunburnt land has not been alone, although the world's focus has been on the coronavirus pandemic, the presence of natural disasters has persisted, and in some cases, compounded with COVID-19, becoming even costlier.

A record-breaking Atlantic hurricane and Indian Ocean cyclone season, flash floods, dam breaches, typhoons, earthquakes, volcanic eruptions, winter storms and wildfires plagued already reeling communities. There have been humanitarian crises in Venezuela, Yemen, Ethiopia and for the Rohingya peoples of Myanmar. Then there was the Beirut explosion.

Mackellar talks of hope, “that filmy veil of greenness, that thickens as we gaze”, the breaking of a drought and even though we are still in the grips of the one in hundred-year pandemic, there is hope. This is where Rotary steps in.

RAWCS is for Communities.

RAWCS has 562 active projects to assist these affected communities. It is estimated that around 45% of all Australian Rotary clubs have a RAWCS project providing humanitarian aid and countless hours of volunteer service. The project list above, beside the poem, gives but a small glimpse of what has been done for our broader community in Australian Rotary districts through this unprecedented time of fire, flood, drought and now pestilence.

Rotary Australia World Community Service (RAWCS) has three operating funds, all of which are charities registered with the Australian Government, these being:

- Rotary Australia Overseas Aid Fund (RAOAF)
- Rotary Australia Benevolent Society (RABS)
- Rotary Australia Relief Fund (RARF).

Donations are down 37% on last year due primarily to:

- COVID-19 and the reduction in Rotary club activities;
- Prior year appeal funds moving to the distribution phase; and
- Reduction in philanthropic partnerships.

Donations	2020-21	2019-20	% Change
Consolidated	\$15,597,317	\$24,648,693	-36.7%
RAWCS	\$2,500,000	\$5,000,000	-50.0%
RAOAF	\$10,839,006	\$12,382,085	-12.5%
RABS	\$1,894,394	\$4,460,873	-57.5%
RARF	\$363,917	\$ 2,805,735	-87.0%

The Operating Surplus has not fallen as much in comparison to Donations and is still a strong result.

Operating Surplus change from last financial year is due:

- COVID-19 restrictions reduced the ability for travel and meetings;
- Meetings have moved on-line;
- Tight budget control on expenses commensurate with the expected significant fall in donations from COVID;

Operating Surplus			
Consolidated	\$134,437	\$187,414	-28.3%
RAWCS	\$108,941	\$148,015	-26.4%
RAOAF	\$1,650	\$9,813	-83.2%
RABS	\$23,608	\$8,383	181.6%
RARF	\$238	\$21,203	-98.9%

The Drought Communities Outreach Program (DCOP) that was established in partnership with the Australian Government last year has successfully continued despite the best efforts of COVID-19 to derail the activities of this very important project. Special mention to Mike Whitehouse and Dave Pearson for extraordinary leadership in the face of almost insurmountable odds caused by the pandemic restrictions.

RAWCS has a small but skilled and compassionate staff managing the day-to-day activities associated with donations, registration of projects and the many complex issues related with the distribution of project funds both here and overseas. Special thanks to Belinda Griffen (National Administrator) and Pauline Lane (Systems Officer) for job well done in a year of unapparelled difficulties.

Looking forward to the year ahead, RAWCS will continue to embrace change and adapt. In this next year we will move office and upgrade our accounting systems and computer infrastructure making us better able to provide the highest standard of project service delivery for Australian Rotary Districts, Rotary Clubs and Rotarians.

RAWCS is for Rotary and for communities and a sound sustainable financial position and strong corporate governance framework is fundamental for RAWCS to continue with our mission & purpose.

What is clearly evident is the corporate governance standard is shifting dramatically upwards and it is becoming far more complex in a more regulatory environment to provide charitable funding, humanitarian aid and community service projects to communities in need, be they here in this “land of beauty and terror” our Australia or overseas.

RAWCS continues to invest in expertise and experience to adapt to this more regulatory environment and to successfully work with:

- the Australian Charities and Not-For-Profit Commission;
- the Commonwealth Department of Foreign Affairs’ and Trade
- the Australian Securities and Investments Commission;
- the National Recovery and Resilience Agency; and
- the Australian Taxation Office

for the interests of Australian Rotary Clubs and Rotarians.

Drought and Bushfire Projects

PP Dave Pearson



DCOP

The Drought Community Outreach Program (DCOP) is a partnership between the Federal Government's National Recovery and Resilience Agency (NRRRA) and RAWCS. Under the agreement, signed in June 2020, the Government has entrusted RAWCS with \$7.5 million to assist with delivery of community outreach events in drought affected areas across the nation and to distribute \$500 vouchers to eligible families.

Despite considerable disruption to the program caused by ongoing Covid restrictions, 51 community outreach events in six States have been supported by Rotary at which 1,252 vouchers (\$ 626,000) were distributed. Outreach events are an opportunity for families affected by or recovering from drought to meet officials from Government and non-government agencies to be fully informed of all available avenues of support. Events are supported by local Rotary Clubs providing, promotion, free catering and direct local support to the community. During the year 42 local Rotary Clubs participated and numerous others contributed volunteers to assist with the voucher distribution.

RAWCS has also reached drought affected families, in areas where no outreach events have been held, by mailing vouchers to eligible families identified through the networks of Rotary, NRRRA support officers and the Rural Financial Counselling Service. A total of 4,539 families have been served in this way bringing the total distribution for the year to 5,791 vouchers worth \$2,895,500. The DCOP is also

designed to stimulate the local economies of the selected towns through encouraging voucher recipients to spend locally and through Rotary and the other participating agency's local expenditure on event operating costs.

DCOP Metrics 2020-2021:

Partnership Grant \$7,500,000

Vouchers distributed: 5,791 worth \$2,895,500

Outreach Events Supported: 51

Rotary Clubs directly engaged: 42

National Bushfire Appeal

Funds raised through the Rotary Australia Relief Fund (RARF administered by RAWCS) in response to the devastating Bushfire season in 2019 -2020 totaled \$1,535,000. Funds were distributed by a Committee of the District Governors of the affected Rotary Districts through a series of Grants to 12 Rotary Districts covering fire affected areas in every State.

Funded projects included, direct assistance to families, provision of temporary accommodation, provision of emergency fodder to livestock, repairs or reconstruction of Community infrastructure, such as meeting halls and evacuation centers, mental health support, repairs to farm fencing and construction of water reservoirs to support future firefighting.

A number of fire affected Districts have increased available project funds by also applying for Rotary Foundation Disaster Relief Global Grants.

Projects AND Volunteers

PDG Merv Williams

PROJECTS

During the 2020 – 2021 year, 95 projects were approved and registered for Rotary Australia Overseas Aid Fund (RAOAF), Rotary Australia Benevolent Society (RABS) and Rotary Australia Compassionate Grants (RACG) and Rotary Australia Relief Fund (RARF) projects.

Despite the effects of COVID 19, Rotary Clubs and Districts have continued to provide sustainable development aid in developing countries or at a local level providing assistance to people in need within their local or wider community.

The on-line project application and approval process is progressing smoothly and the Regional Projects Supervisors provide ongoing assistance and advice.

Rotary Australia Overseas Aid Fund (RAOAF)

Rotary Australia Overseas Aid Fund is an Overseas Aid Fund to assist local Rotary Clubs or Rotary Districts in providing sustainable development aid in developing countries as identified by the Department of Foreign Affairs or for short term relief for disasters.

Rotary Clubs and Districts have this year registered 38 RAOAF projects in aiding developing countries.

Rotary Australia Benevolent Society (RABS)

The Rotary Australia Benevolent Society assists Rotary Clubs and Rotary Districts within Australia to respond to needs within their own communities and to gain tax deductibility for donations made to their registered project.

During the year, 26 projects have been approved and registered for the Rotary Australia Benevolent Society.

Rotary Australia Compassionate Grants

Rotary Australia Compassionate Grants (RACG) Projects is a subset of the RABS Projects and was established to

provide matching funding on a dollar for dollar basis with Rotary Clubs. This project type was made possible by donations of \$2 million to the Rotary Australia Benevolent Society by philanthropists Dick and Pip Smith's Trust.

Matched grants were distributed to disadvantaged Australians identified by local Rotary Clubs.

Despite the impact of COVID-19 limiting Rotary Club's ability to raise funds, 27 grants totalling \$261,000 were approved by the RACG Screening Committee during the year. This has now fully allocated the \$2million donated by Dick and Pip Smith. Grants have assisted a wide range of people and are being used by Rotary Clubs across Australia to help those in need within their communities.

Each dollar provided from Dick and Pip's donation has to date been matched by \$2.25 from Rotary Club fundraising – a truly impressive outcome.

RAWCS is currently seeking to partner with new philanthropic donors to enable the Compassionate Grants program to continue in the future.

Rotary Australia Relief Fund (RARF)

The Rotary Australia Relief Fund enables the collection of appeal donations with Deductible Gift Recipient (DGR) status. RARF is administered on a National basis, fully utilising the RAWCS website and its online donation facility to minimise administration costs.

RARF appeals set up this year:

- Cyclone Seroja Relief - relief to affected residents in Western Australia
- Timor Floods - after cyclone Seroja
- National Flood Appeal - New South Wales region
- Beirut Explosion Disaster
- Western Australia Bushfire Relief



Drought Community Outreach Program, partnership with Federal Government

The purpose of the program is to distribute financial assistance, in the form of vouchers (prepaid debit cards), to farming communities facing hardship arising from the impact of drought across Australia.

Rotary Australia World Community Service has partnered with the National Recovery and Resilience Agency in delivering these community outreach programs. The outcome of this partnership is to improve levels of economic activity in regions by supporting local communities and businesses and increase coordination of drought support to these communities. These outreach events have been held in drought affected communities

and supported by local Rotary Clubs in NSW, South Australia, Victoria, Queensland, Western Australia and Tasmania.

Rotary National Bushfire Appeal

Continued funding support to Rotary Club and Rotary District projects for recovery and relief to affected areas within 12 Australian Rotary Districts.

Relief to affected individuals / families with personal compassionate grants, supporting mental health initiatives, supporting farming communities with stock feed, fencing and storage facilities.

A number of fire affected Districts have utilised these funds by working in conjunction with the Rotary Foundation Disaster Relief Global Grants to substantially increase the funding available for distribution.

Learning & Development

Ongoing sessions on the procedures for managing Projects and Volunteers have been conducted with Regional Projects and Volunteer Supervisors. Project and Volunteer Manuals have been developed for managers and volunteer team leaders.

Online Project and Volunteer Team applications

The online project and volunteer team applications process continues to see the improvement in the submission and evaluation/approval of projects.

The experience gained with developing the RACG on-line Project Application has demonstrated the value of this

process in reducing the application processing time and associated workload.

Routine Six-Monthly Project Audit Reports

Every six months, Project Managers are requested to complete an online Project Audit Report. This report is primarily a financial audit report to enable the Australian Charities and Not for Profit Commission (ACNC) to audit expenditure from the RAWCS Project Account.

There has been a marked improvement in the timely submission of these six-monthly Audit Reports.

Volunteer Teams 2019-2020

Due to the overseas travel restrictions of COVID19, all RAWCS Volunteer Teams were suspended for this year.

Current RAWCS Projects by Regions

There are currently 562 active registered projects operating through RAWCS.



CURRENT RAWCS PROJECTS BY REGIONS					
Region	Rotary Overseas Aid Projects (RAOAF)	Rotary Australia Benevolent Society (RABS)	Rotary Australia Compassionate Grants (RACG)	Rotary Australia Relief Fund (RARF)	Total
Northern	49	13	15		77
Eastern	152	26	34		212
Southern	120	22	31		173
Central	21	6	0		27
Western	34	8	4		43
National	11	6	1	9	27
TOTAL	387	81	85	9	562

2020-2021 PROJECTS BY REGION					
Region	Rotary Overseas Aid Projects (RAOAF)	Rotary Australia Benevolent Society (RABS)	Rotary Australia Compassionate Grants (RACG)	Rotary Australia Relief Fund (RARF)	Total
Northern	6	3	9		18
Eastern	9	10	8		27
Southern	15	8	9		32
Central	3	2	0		5
Western	3	2	1		6
National	2	1	0	4	7
TOTAL	38	26	27	4	95

PROJECTS BY DISTRICTS

Rotary District	Overseas Aid Projects		Benevolent Society Projects				Total Active Projects
	2020-21	Current	RABS	RABS	RACG	RACG	
			2020-21	Current	2020-21	Current	
Western							
9455	2	20	4	8	0	1	29
9465	1	13	0	0	2	2	15
Central							
9510 (new incl 9500 & 9520)	2	16	1	5	6	8	29
Northern							
9560 (new incl 9550 & 9570)	2	16	1	5	6	8	29
9620 (new incl 9600 & 9630)	0	16	2	5	3	4	25
9640	4	15	0	3	0	2	20
Eastern							
9650	1	19	3	6	3	13	38
9670	1	9	1	3	0	4	16
9675	2	30	0	3	1	2	35
9685	4	62	4	7	4	8	77
9705 (new)	1	30	2	6	0	6	42
Southern							
9780	0	7	0	0	0	1	8
9790	5	25	1	4	0	2	31
9800	6	47	4	9	4	6	62
9810	3	23	1	2	1	1	26
9820	0	3	0	2	0	3	8
9830	1	10	2	5	4	18	33

MIX OF PROJECTS OVER LAST 5 YEARS REGISTERED BY ROTARY CLUBS / DISTRICTS

Year	Overseas Aid (RAOAF)	Benevolent Society		Total
		RABS	RACG	
2016-17	46	20	24	90
2017-18	40	7	35	82
2018-19	45	31	17	93
2019-20	35	30	63	138
2020-21	38	26	27	91



Communications

John Stockbridge

The past twelve months has been challenging due to the pandemic, however it was more important than ever that RAWCS kept in touch with our Rotary family and Rotary supporters.

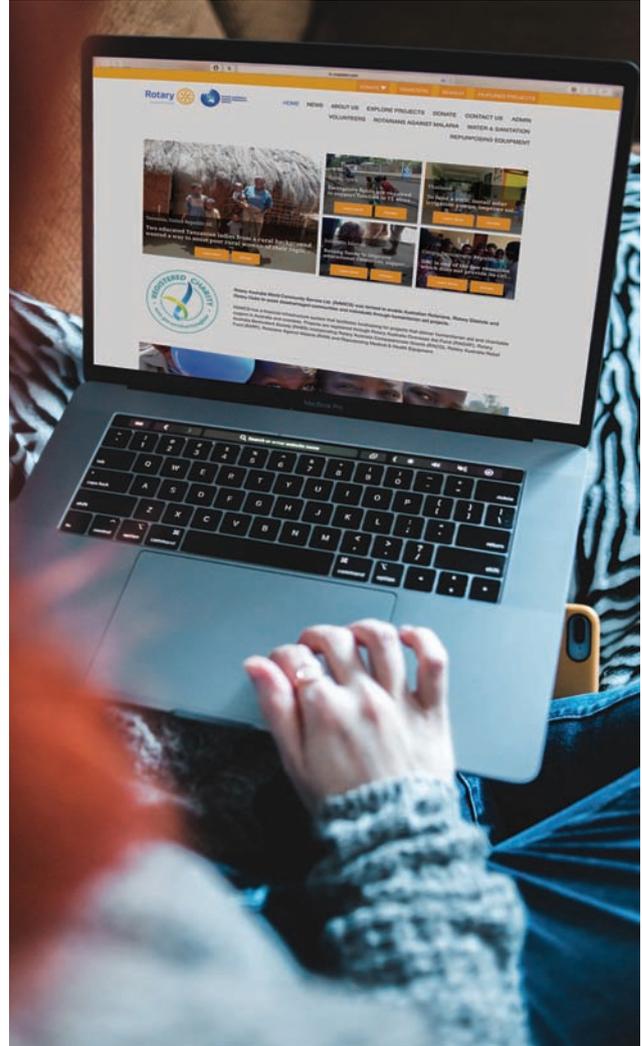
With the assistance of a motivated Communications team around the country, we have kept the information flowing across all social media channels and have increased followers of those channels across the board.

All communications from RAWCS to the general public now comes via the Communications group so that we can ensure that we retain and promote a consistent message to Australia.

The web site team of Cameron McKern and John Roberson has kept the site updated and relevant with a number of changes both to the public facing pages and behind the scenes with increased functionality.

Over the last twelve months and with the assistance of a professional film production crew, we have also created eleven short videos ranging in length from 50 seconds to 2 ½ minutes. These have been designed to answer questions about RAWCS and showcase the capabilities we provide to Rotary Clubs and our Government and Philanthropic partners.

It is important that clubs continue to send us your project related stories so that we can ensure that the Rotary story of support and caring gets out. We are, after all, "People of Action". We just need to ensure that as many people as possible know about the fabulous work we do.



Donations IN Kind

PDG Keith Roffey

EQUIPMENT REPURPOSING ACTIVITIES

Repurposing of donated health and education equipment is an activity that establishes an efficient and effective program for distributing obsolete medical and educational equipment to disadvantaged communities in Australia and overseas under a regulative framework.

The activity is a mechanism for the repurposing and the reuse of equipment, which is no longer required, making a positive impact on the environment by reducing landfill and achieving sustainability. These projects accept suitable items and organise suitable recipients. They manage delivery logistics and undertake to ensure that donated equipment is fully operational and that all essential accessories, supply documentation and services manuals critical to the usability of the equipment are available and is comprised of the following projects.

Health & Education Equipment Repurposing Activity (HEERA) - Achieving sustainability by placing obsolete equipment where it is needed. HEERA is a resource and a support service providing extensive services for Rotarians and other organisations, enabling them to undertake international and local projects efficiently and effectively.

Donations In Kind - Turning landfill into lifesaving aid dramatically and measurably improves social and environmental outcomes. Donations in Kind is a national focussed activity. The activity is designed to support Australian Rotary Clubs with the collection of useable goods and consumables no longer required by the health & education institutions and distribute them to developing nations who have demonstrated a need. Hospital beds, bio-technical & medical equipment, educational equipment and literacy items for example.



MediShare - Sharing Sustainable Healthcare Solutions with Disadvantaged Communities. MediShare works with a range of partners, government & not-for-profit organisations, to add value to the infrastructure of health care in disadvantaged communities through the provision and shipping of recovered usable medical equipment and resources. The focus is to enhance the infrastructure of the health systems to improve their medical facilities and make a positive impact on the delivery of health care for their communities.

By working with recipients in identifying their specific needs for medical equipment and resources, and by managing the shipment of requested equipment, MediShare minimises the negative effect on the environment by reducing landfill. MediShare assists with the implementation of training programs by sharing knowledge & expertise to upskill the medical practitioners in developing countries. Providing an effective and sustainable health care system ensures quality health outcomes for their communities.

Repurposing of equipment is changing the face of the medical and educational industries. Whilst it has always been a part of these institutions in developed economies,





it has now transformed into an important, cost-saving, sophisticated process as they look towards sustainability programs and ways and means to achieve them.

The overall value of bio-technology equipment reaching 'end of life' and being discarded throughout Australia has been quoted to be as high as \$1 billion. As well, the educational institutions are constantly upgrading with a high percentage of equipment also being discarded. The purpose of the activity of Rotary Australia World Community Service Limited is to take advantage of and collect these valuable and useable goods and consumables and distribute them to disadvantaged communities and other areas of need.

The Rotary focus of empowering communities and providing sustainable development is in line with the principals of sustainability. By facilitating the repurposing of discarded useful equipment, we prevent waste, improve our communities, and increase the material well-being of communities less fortunate and developing nations. The added value to the developed economies is a reduction in landfill and a fulfilment of their social responsibilities and obligations to assist the developing nations and areas of need.

Through these activities Rotary Australia World Community Service Limited has strategic alliances with government departments, corporates and other entities in the areas of health and education for the distribution of this surplus equipment. The direction strategy, process and blueprint are a consolidated national activity with regional distribution facilities to fully capitalise on major strategic opportunities of facilitating the repurposing of this equipment. The activity consists of major facilities in Brisbane, Sydney, Melbourne, Geelong and Adelaide and smaller satellite storage areas in Western Australia and regional areas. The facilities are managed and manned exclusively by volunteers.

In spite of restrictions the outputs of the distribution centres this year has again recorded an average of 200 containers being loaded and shipped to nations including Cambodia, Congo, Fiji, Honiara, India, Lao, Mombasa,



Nepal, Papua New Guinea, Philippines, The Solomon's, Sri Lanka, Tanzania, Thailand, Timor Leste, Tonga, Vanuatu and Vietnam.

The estimated national value of this activity equates to \$12 million, being 30,000 volunteer hours valued at \$1 million, \$10 million value in donated goods and \$1 million in freight and shipping costs.

Providing humanitarian aid through the provision of well managed donated goods is effective for the long term, sustainable and enhances the lives of less fortunate people.

Rotarians Against Malaria

PP Dr Jenny Kerrison PhD, D.Ed., RN, RM



Since 2015, progress in malaria elimination is at a standstill across the World. The latest malaria statistics in 2019 were similar to data in 2018. There remain over 200 million new malaria infections and over 400,000 malarial deaths in 2019. Children under five years of age in sub-Saharan Africa continued to bear the brunt of the disease (World Malaria Report 2020).

In our region, we are fortunate that our partner countries Timor Leste (Rotary D9550) and Vanuatu (New Zealand Rotary D9910) will aim for malaria-free status by 2025. Importantly, once malaria transmission is stopped in a country, there must be continuing political and financial commitment for the long haul – this applies to RAM.

The sections below presents another year of strong performance in our strategic goals.

Goal # 1: A strong RAM National Committee

Our focus this year was to build capacity in the Rotary

Districts, and to capture Rotarians imaginations for a malaria-free World. With the assistance of our National Secretary (Gloria Hargreaves), our RAM regional and district network, and several committed pro bono malaria consultants, our outputs were:

- Four (4) Rotary Global Grants (GG) that raised an additional AUD328,198 for 2021-2022.
- Four (4) Rotary clubs (D9810, D9600, D9550, and D9455) are Grant recipients.
- Completion of a USD251,334 Rotary GG in Timor Leste in May 2021.
- A successful 18th Annual National RAM Conference held virtually on 5 – 6 September 2020.
- A first National Fun Run / Walk on Malaria Awareness Day in April.

Goal # 2: Strong support for malaria elimination in our partner countries

Our five (5) partner countries are: Papua New Guinea (PNG), Solomon Islands, Vanuatu, Timor Leste, and West Timor (Indonesia). In the last year, we maintained

funding for three countries.

In Papua New Guinea (PNG) (D9600), malaria is still on the rise. The new National Malaria Strategic Plan 2021-2025 aims to reduce malaria by 63% with malaria elimination in some geographic areas by 2025. Malaria is a leading cause of absenteeism in schools in PNG. To address this problem, RAM PNG initiated the Chasing Malaria Program – a community-based intervention to bring malaria testing and treatment closer to communities. RAM Australia provided a sizable donation to the Program. We supported a total of seven (7) schools with 1,765 students, in the Kuriva, Central Province.

In addition, RAM Australia assisted in and contributed funding to GG #2016222 for New Ireland Province (NIP), PNG. Project implementation is delayed due to COVID-19.

In 2020, Solomon Islands had approximately 111 cases per 1,000 population. RAM Australia, District RAM D9510 and partners, have developed a project for the Mataniko settlement, Honiara. We will establish a surveillance team for active case detection, to test and treat uncomplicated malaria in a population of 8,000 to 10,000.

Vanuatu had 1.7 malaria cases per 1,000 population in 2020. With support from RAM and partners, Vanuatu has commenced Rotary GG #2014632. The project will train and equip trainers and supervisors for the national Indoor Residual Spraying (IRS) program.

Timor Leste reported zero indigenous malaria in July 2017. Unfortunately, in 2020, three (3) local transmission of malaria were reported at a border district. The USD251,334 Rotary GG #18166289 was closed in May 2021. Our major outputs were: purchase of 45,000 bed nets for pregnant women and 80 sprayers for indoor residual spraying; a total of 35,388 houses sprayed with insecticide and 166,023 population protected; and trained 107 CHVs. A new GG # 2015315 will commence in 2021, to prevent reestablishment of malaria.

West Timor, Nusa Tenggara Timor (NTT) Province, Indonesia, aims to achieve malaria-free status in 2026. A Rotary GG #2015867 will commence in 2021 to accelerate malaria elimination in West Timor and prevent cross-border malaria transmission in Timor Leste. The project will train 12 Village Malaria Cadres in one remote border District, to test and treat malaria in line with Ministry of Health Regulation (Permenkes Nomor 41).

RAM Australia has demonstrated capacity in initiating and providing technical support and coordination to Rotarians for malaria elimination projects in our region. We have formed a RAM Grants Committee to increase capacity of our members in grants application.

Collaboration towards a common goal

In 2020, the Global Fund and RAWCS-RAM “Finish the Fight” campaign was established to raise US\$12M for eliminating malaria in the Western Pacific Rim. With oversight by PDG Dai Mason, the Campaign launched a new website -<https://finish-the-fight.org> and fundraising will begin this year.

Recently, RAM partnered with Cross Sector Development Partnerships Initiative (XSPI), a new Australian initiative, to engage key sectors in international development to accelerate malaria elimination in Timor Leste and NTT Province, Indonesia.

Challenges

Our biggest challenge is ourselves. Some Rotary Districts are unaware of our work. The recent redistricting has created larger districts and will require more RAM representation. Further redistricting is anticipated by 2023. Funds for malaria work in our partner countries will diminish further unless we can reach out to more Rotary Clubs across Australia.

Goal # 3: Position RAM as a focal point for coordination and advice

**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 2021 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 RARF.

Directors

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

PDG John McLaren National Chair	26 Rocklands Drive Tiwi, NT 0810
PP David Pearson National Deputy Chair	714 Green Hills Road Armidale, NSW 2350
PDG Hank DeSmit National Secretary Resigned 30 June 2021	29 Glenbank Ramble Yanchep WA 6035
PAG Mike Whitehouse OAM National Treasurer Resigned 10 August 2020	42 Auburn Road Kingston, TAS 7050
PDG Michael Perkins OAM Immediate Past National Chair Resigned 31 December 2020	PO Box 305 Orford, TAS 7190
DG Bruce Anderson District Governors' Rep	25 Garden Avenue Keilor, VIC 3036
DG Heather Chong District Governors' Rep Elect	331 Fingerpost Road Campania, TAS 7026
PDG Mervyn Williams National Projects & Volunteers Manager	5 Robins Close Mount Martha, VIC 3934
PP John Stockbridge National Communications Manager	7 Marston Way Canning Vale, WA 6155
PDG Jerry Casburn Regional Coordinator Representative	1/71 Walkers Road Somerton Park, SA 5044
PDG Keith Roffey National DIK Manager Resigned 30 June 2021	1008/35 Flora Street Kirrawee, NSW 2232
PP Dr Jenny Kerrison National RAM Manager	6/15 St Canice Avenue Sandy Bay, TAS 7005
PDG Adrian Froggatt National Secretary Appointed 1 January 2021	36 Victoria Parade Loch Sport, VIC 3851

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

James Wilson 31A Ryan Road
National Treasurer Pakenham, VIC 3810
Appointed 13 December 2020 (Acting National Treasurer from 10 August 2021)

DGN Paul Thomas 23 Oceanview Drive
District Governor's Rep Nominee North Beach Township, SA 5556
Appointed 23 September 2020

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 \$108,941 (2020: \$148,015). Total donations received in the 2021 financial year amounted to 2,500,000 (2020: \$5,000,000) and total project expenditure incurred was \$211,699 (2020: \$nil).

The total comprehensive income of RAOAF for the year amounted to a surplus of \$1,650 (2020: \$9,813). Total donations received in the 2021 financial year amounted to \$10,839,006 (2020: \$12,389,545) and total project expenditure incurred was \$10,023,874 (2020: \$13,141,330).

The total comprehensive income of RABS for the year amounted to a surplus of \$23,608 (2020: \$8,383). Total donations received in the 2021 financial year amounted to \$1,894,394 (2020: \$4,405,068) and total project expenditure incurred was \$4,089,238 (2020: \$4,935,188).

The total comprehensive income of RARF for the year amounted to a surplus of \$230 (2020: \$21,202). Total donations received in the 2021 financial year amounted to \$363,917 (2020: \$2,801,620) and total project expenditure incurred was \$nil (2020: \$nil).

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.

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:

A handwritten signature in blue ink, appearing to read "J. Laen," with a stylized flourish at the end.

National Chair

A handwritten signature in blue ink, appearing to read "Jim Wilson," with a long, sweeping flourish extending to the right.

National Treasurer

Dated this 17th day of August 2021.

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 2021

Note	2021						2020						
	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RARF	RAOAF	RABS	RARF	RAWCS Ltd	RARF	RABS	RARF
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
REVENUE													
Donation revenue	2,500,000	10,839,006	1,894,394	363,917	5,000,000	363,917	12,382,085	4,460,873					2,805,735
Internal transfers from donations in Other Entities	-	-	832,046	-	-	-	-	2,518,429					-
Other revenue	895,074	205,296	366,775	8,768	602,464	8,768	249,706	282,742					61,359
Utilisation of unexpended donations	-	-	1,362,798	468,128	-	468,128	759,245	-					-
TOTAL REVENUE	3,395,074	11,044,302	4,456,013	840,813	5,602,464	840,813	13,391,036	7,262,044					2,867,094
EXPENDITURE													
Project expenditure	211,699	10,023,874	4,089,238	-	518,465	-	13,141,330	4,935,188					-
Other expenditure	574,434	203,646	343,167	8,537	454,449	8,537	239,893	274,360					40,156
Transfer to unexpended donations	2,500,000	815,132	-	-	4,481,535	-	-	2,044,113					287,306
Internal transfers for projects in Other Entities	-	-	-	832,046	-	832,046	-	-					2,518,429
TOTAL EXPENDITURE	3,286,133	11,042,652	4,432,405	840,583	5,454,449	840,583	13,381,223	7,253,661					2,845,891
OPERATING SURPLUS	108,941	1,650	23,608	230	148,015	230	9,813	8,383					21,203
TOTAL OTHER COMPREHENSIVE INCOME	-	-	-	-	-	-	-	-					-
TOTAL COMPREHENSIVE INCOME	108,941	1,650	23,608	230	148,015	230	9,813	8,383					21,203

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 2021

Note	2021				2020			
	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF
	\$	\$	\$	\$	\$	\$	\$	\$
CURRENT ASSETS								
Cash and cash equivalents	2,888,831	2,307,790	767,848	246,744	5,394,743	978,614	2,183,587	698,713
Trade and other receivables	1,119,489	4,026	142,377	-	20,479	4,389	45,415	-
Inter-entity receivables	102,630	-	1,101,500	-	84,150	-	1,100,000	14,599
Investments	1,501,100	5,252,211	-	-	1,501,100	5,252,486	-	-
TOTAL CURRENT ASSETS	5,612,050	7,564,027	2,011,725	246,744	7,000,472	6,235,489	3,329,002	713,312
NON-CURRENT ASSETS								
Plant and equipment	2,098	-	-	-	-	-	-	-
TOTAL NON-CURRENT ASSETS	2,098	-	-	-	-	-	-	-
TOTAL ASSETS	5,614,148	7,564,027	2,011,725	246,744	7,000,472	6,235,489	3,329,002	713,312
CURRENT LIABILITIES								
Trade and other payables	444,699	-	21,564	5	595,259	-	14,157	(27)
Inter-entity payable	600,000	592,250	8,305	3,575	1,100,000	80,599	15,400	2,750
Unexpended donations	4,104,234	6,764,336	1,864,079	211,292	4,948,939	5,949,099	3,228,964	678,947
Tied Bequests	-	-	42,640	-	-	-	18,952	-
TOTAL CURRENT LIABILITIES	5,148,933	7,356,586	1,936,588	214,872	6,644,198	6,029,698	3,277,473	681,670
NON-CURRENT LIABILITIES								
TOTAL LIABILITIES	5,148,933	7,356,586	1,936,588	214,872	6,644,198	6,029,698	3,277,473	681,670

The accompanying notes form part of these financial statements.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
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 STATEMENT OF FINANCIAL POSITION
 FOR YEAR ENDING 30 JUNE 2021

Note	2021					2020						
	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
NET ASSETS	<u>465,215</u>	<u>207,441</u>	<u>75,137</u>	<u>31,872</u>	<u>356,274</u>	<u>205,791</u>	<u>51,529</u>	<u>31,872</u>	<u>356,274</u>	<u>205,791</u>	<u>51,529</u>	<u>31,642</u>
EQUITY												
Retained earnings	465,215	207,441	75,137	31,872	356,274	205,791	51,529	31,872	356,274	205,791	51,529	31,642
TOTAL EQUITY	<u>465,215</u>	<u>207,441</u>	<u>75,137</u>	<u>31,872</u>	<u>356,274</u>	<u>205,791</u>	<u>51,529</u>	<u>31,872</u>	<u>356,274</u>	<u>205,791</u>	<u>51,529</u>	<u>31,642</u>

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 STATEMENT OF CHANGES IN EQUITY
 AS AT 30 JUNE 2021

	Retained Earnings	Contributed Equity	Total
	\$	\$	\$
RAWCS LTD			
At 30 June 2019	208,259	-	208,259
Surplus/ (Deficit) for the year	148,015	-	148,015
At 30 June 2020	356,274	-	356,274
Surplus/ (Deficit) for the year	108,941	-	108,941
At 30 June 2021	465,215	-	465,215
RAOAF			
At 30 June 2019	195,978	-	195,978
Surplus/ (Deficit) for the year	9,813	-	9,813
At 30 June 2020	205,791	-	205,791
Surplus/ (Deficit) for the year	1,650	-	1,650
At 30 June 2021	207,441	-	207,441

The accompanying notes form part of these financial statements.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
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 STATEMENT OF CHANGES IN EQUITY
 AS AT 30 JUNE 2021

	Retained Earnings	Contributed Equity	Total
	\$	\$	\$
RABS			
AT 30 June 2019	43,146	-	43,146
Surplus/ (Deficit) for the year	8,383	-	8,383
At 30 June 2020	51,529	-	51,529
Surplus/ (Deficit) for the year	23,608	-	23,608
At 30 June 2021	75,137	-	75,137
RARF			
AT 30 June 2019	9,339	1,100	10,439
Surplus/ (Deficit) for the year	21,203	-	21,203
At 30 June 2020	30,542	1,100	31,642
Surplus/ (Deficit) for the year	230	-	230
At 30 June 2021	30,772	1,100	31,872

The accompanying notes form part of these financial statements.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
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 ROTARY AUSTRALIA RELIEF FUND
 STATEMENT OF CASHFLOWS
 AS AT 30 JUNE 2021

Note	2021					2020						
	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES												
Receipts from Donors	3,122,240	10,839,006	2,726,440	(453,057)	4,481,535	12,274,625	6,979,302	272,708	4,481,535	12,274,625	6,979,302	272,708
Payments to Suppliers and Employees	(5,126,704)	(10,214,602)	(4,409,068)	(7,252)	(446,610)	(13,334,585)	(5,218,539)	(48,203)	(446,610)	(13,334,585)	(5,218,539)	(48,203)
Interest Received	3,490	-	-	-	168,408	114,920	481	-	168,408	114,920	481	-
Other Revenue	-	204,497	266,889	8,340	985,721	230,742	113,634	61,844	985,721	230,742	113,634	61,844
Net Cash provided by (used in) Operating Activities	5 (b)	(2,000,974)	(1,415,739)	(451,969)	5,189,054	(714,298)	1,874,878	286,349	5,189,054	(714,298)	1,874,878	286,349
CASH FLOWS FROM INVESTING ACTIVITIES												
Inter-entity Payable/(Receivable)	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Property, Plant and Equipment	(4,938)	-	-	-	-	-	-	-	-	-	-	-
(Investment)/Redemption of Financial Assets	-	275	-	-	-	(5,883)	(100,000)	-	-	(5,883)	(100,000)	-
Net Cash provided by (used in) Investing Activities	(4,938)	275	-	-	-	(5,883)	(100,000)	-	-	(5,883)	(100,000)	-

The accompanying notes form part of these financial statements.

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 STATEMENT OF CASHFLOWS
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Note	2021					2020					
	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF	RAOAF	RABS	RARF
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CASH FLOWS FROM FINANCING ACTIVITIES											
Inter Entity Transfers	(500,000)	500,000									
Net Cash provided by (used in) Financing Activities	(500,000)	500,000	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in Cash Held	(2,505,912)	1,329,176	(1,415,739)	(451,069)	5,189,054	(720,181)	1,774,878	286,349			
Cash at the Beginning of the Year	5,394,743	978,614	2,183,587	698,713	205,689	1,698,792	408,709	412,364			
CASH AT THE END OF THE YEAR	5 (a) 2,888,831	2,307,790	767,848	246,744	5,394,743	978,614	2,183,587	698,713			

The accompanying notes form part of these financial statements.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
ROTARY AUSTRALIA OVERSEAS AID FUND
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NOTES TO FINANCIAL STATEMENTS
AS AT 30 JUNE 2021

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.

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 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(a) and 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.

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

(a) Cash and 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

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AS AT 30 JUNE 2021

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.

(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

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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. 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.

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) Leases

Currently RAWCS Ltd lease their office at Level 3, 43 Hunter Street, Parramatta NSW, on a month by month lease arrangement from Rotary Down Under. The rental agreement is considered to be a peppercorn lease and has not been accounted for under AASB 16 *Leases*.

(m) Comparative Figures

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

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Note	2021					2020						
	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
NOTE 2: OTHER REVENUE												
General donations	-	-	-	-	-	7,460	1,715	-	-	-	-	-
Interest received	43,525	-	-	-	114,920	1,077	481	-	-	-	-	-
Service fee	24,100	205,296	23,422	8,768	18,210	240,507	68,306	61,359	-	-	-	-
Administration fee received	253,630	-	294,197	-	351,570	-	190,240	-	-	-	-	-
Drought Community Support Initiative administration fee	573,819	-	-	-	114,335	-	-	-	-	-	-	-
Government COVID Assistance	-	-	27,000	-	-	-	22,000	-	-	-	-	-
Other income	-	-	22,156	-	3,429	662	-	-	-	-	-	-
Total Other Revenue	895,074	205,296	366,775	8,768	602,464	249,706	282,742	61,359	602,464	249,706	282,742	61,359
NOTE 3: OTHER EXPENDITURE												
Salaries and wages	7,580	-	294,197	-	13,361	-	190,240	-	-	-	-	-
Administration fee	294,197	199,550	46,310	7,770	190,240	234,600	82,070	34,900	-	-	-	-
Advertising and website costs	192,304	-	-	-	29,592	-	-	-	-	-	-	-
Regional meetings and conferences	33,617	-	-	-	39,233	-	-	-	-	-	-	-
Office administration	33,550	-	-	-	35,710	-	-	-	-	-	-	-
Insurance	5,715	-	-	-	5,739	-	-	-	-	-	-	-
Depreciation	2,839	-	-	-	-	-	-	-	-	-	-	-
Other expenses	4,632	4,096	2,660	767	140,574	5,293	2,050	5,256	-	-	-	-
Total Other Revenue	574,434	203,646	343,167	8,537	454,449	239,893	274,360	40,156	454,449	239,893	274,360	40,156

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Note	2021					2020						
	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Cash and Cash Equivalents	2,888,831	2,307,790	767,848	246,744	5,394,743	978,614	2,183,587	698,713	5,394,743	978,614	2,183,587	698,713
Bank Accounts	2,888,831	2,307,790	767,848	246,744	5,394,743	978,614	2,183,587	698,713	5,394,743	978,614	2,183,587	698,713
(b) Reconciliation of cash flow from operations with surplus from operations:												
Surplus for the year	108,941	1,650	23,608	230	148,015	9,813	8,383	21,203	148,015	9,813	8,383	21,203
Depreciation	2,839	-	-	-	-	-	-	-	-	-	-	-
Changes in assets and liabilities												
Decrease / (Increase) in Trade and Other Receivables	(1,099,010)	-	(102,326)	-	(440,493)	-	5,848	-	(440,493)	-	5,848	-
Decrease / (Increase) in Inter-entity Receivables	(18,480)	-	-	14,599	17,050	-	-	(14,598)	17,050	-	-	(14,598)
(Decrease) / Increase in Trade and Other Payables	(150,559)	363	12,771	32	482,947	32,308	(163,577)	688	482,947	32,308	(163,577)	688
(Decrease) / Increase in Inter-entity Payables	-	11,651	(7,095)	825	100,000	(1,901)	7,700	(8,250)	100,000	(1,901)	7,700	(8,250)
(Decrease) / Increase in Unexpended Donations	(844,705)	815,237	(1,342,697)	(467,655)	4,881,535	(754,518)	2,016,524	287,306	4,881,535	(754,518)	2,016,524	287,306
	(2,000,974)	828,901	(1,415,739)	(451,969)	5,189,054	(714,298)	1,874,878	286,349	5,189,054	(714,298)	1,874,878	286,349

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NOTE 6: AUDIT REMUNERATION

Amounts received or due and receivable by the auditors for:	2021	2020
Review of the Financial Statements	18,170	15,000
Other Services	-	-
Total	18,170	15,000

NOTE 7: SUBSEQUENT EVENTS

In March 2020 the COVID-19 pandemic was declared, which has seen a number of Federal, and State Government, and relevant health authorities implement directives that have impacted local and overseas communities, and the ability to raise donation income and distribute donation expenditure. It is not possible to predict the ongoing nature and future impacts of COVID-19 at the time of this report. The Entities have low costs of operations, the impact on COVID-19 is therefore more likely to impact on the abilities to complete projects in a timely manner.

NOTE 8: 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 2021 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:



National Chair
John McLaren



National Treasurer
James Wilson

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 2021, 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 2021 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.



JOANNE DOYLE

Partner

WISE LORD & FERGUSON

Date: 17 August 2020

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 2021 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 17 August 2021

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