

Rotary



ROTARY AUSTRALIA  
WORLD COMMUNITY  
SERVICE



# ANNUAL REPORT 2016

[www.rawcs.org.au](http://www.rawcs.org.au)

# THE VISION

**The vision of RAWCS remains:**

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

# THE OBJECTIVES

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

Rotary Australia Overseas Aid Fund  
Rotary Australia Benevolent Society and  
Developed Country Disaster Fund

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

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

Registered Charities:

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

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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# CHAIRMAN'S REPORT

Rotary Australia World Community Service Limited (RAWCS) is the flagship through which Australian Rotarians and Rotary Clubs deliver humanitarian aid.

This year Rotarians, Rotary Clubs, the corporate sector and Private Ancillary Funds used RAWCS to:

- Provide in excess of \$31.3 million for overseas humanitarian aid projects;
- Undertake 408 overseas projects in 22 countries;
- Fundraise in excess of \$2.9 million for 30 charitable projects to assist people in need in Australia;
- Manage 849 volunteers in 138 teams undertaking work overseas valued in excess of \$5.5 million;
- Donate and delivered goods in excess of \$10 million shipped in 200 containers to 18 countries;
- Fund a Ph D scholarship in malaria research and distribute long life insecticide treated bed nets in Papua and New Guinea, the Solomon Islands and Timor Leste in the hunt to eradicate malaria;



Thousands of people have donated thousands of hours of their time and millions of dollars to assist people they will likely never meet or know, in places they 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...”

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.

RAWCS is a company limited by guarantee and is a multi district activity of Australian Rotary Districts. The company operates Australia wide and enables Rotary Clubs to undertake humanitarian activities in four key areas. Three of these activities are directed at sustainable development and relief work overseas and the other activity provides charitable support for people in need of assistance within Australia.

RAWCS provides the administrative systems and support for Clubs to plan and undertake projects. It provides full project management services from: assisting Clubs to design a project; providing complete project accounting; organising volunteers through online registration systems; and providing coverage of the progress of a project on

social media. RAWCS makes dreams happen.

RAWCS operates three funds which allow Rotarians, companies and the public to access tax deductibility for their donations. RAWCS is a deductible gift

recipient and so provides an avenue for private and public ancillary funds to fulfil their obligations.

The Rotary Australia Overseas Aid Fund (RAOAF) allows RAWCS to undertake projects in developing countries. RAWCS activities are delivered through:

## PROJECTS

- using volunteer teams working overseas and providing funds for overseas projects;

## DONATIONS IN KIND

- collecting and transporting surplus goods from Australia to where they are needed overseas;

## ROTARIANS AGAINST MALARIA

- providing and distribution bed nets and other materials to prevent the spread of malaria

The Rotary Australia Benevolent Society (RABS) is the fund which enables

Australian Rotary Clubs to provide assistance to people in need in their local community.

RAWCS also has a Developed Country Disaster Relief Fund for relief projects in developed countries where a disaster has occurred.

Each fund has an online donations facility and provides full project accounting for each project. RAWCS systems and procedures ensure projects achieve what they set out to do.

RAWCS engages with more Rotarians and Rotary Clubs than any other Rotary activity in Australia. Every Rotary District has a well organised network of Rotarians who have vast knowledge and experience which can be called upon to assist in planning, implementing, monitoring and evaluating projects. RAWCS understands how to manage and deliver humanitarian aid and has clear policies, uncomplicated procedures, up to date systems and is fully accountable.

The Board of RAWCS is responsible to ensure the company: fully complies with Australian law; maintains Rotary's high ideals; and turns the humanitarian aspirations of Rotarians into reality.

The 2015 / 2016, Board of Directors of RAWCS were:

**Chairman:**

John McLaren

**Secretary and Vice Chairman:**

Michael Perkins

**Treasurer:**

Michael Whitehouse

**Immediate Past Chairman:**

Lou Johnson

**Northern Region Chair:**

Phil Dempster

**Eastern Region Chair:**

John Roberson

**Southern Region Chair:**

Lew Pretorius

**Central Region Chair:**

Jerry Casburn

**Western Region Chair:**

Hank De Smit

**District Governor's Rep:**

John Dare

**District Governor Elect's Rep:**

Tony Bramley

**District Governor Nominee's Rep:**

Robert Tardiani

**Manager Projects:**

Michael Willis

**Manager Donations In Kind:**

Keith Roffey

**Manager Rotarians Against**

**Malaria:**

Dave Pearson

Rotarians in their Clubs through a new Regional Operational structure. These changes enhance the ability of Rotarians to get involved and do good in the world.

The Board and many people across Australia have put a huge amount of effort into rebuilding and refocusing the company. This has been a superb effort and on behalf of the Board, I thank them for their faith in the process and for their enthusiasm in adopting to the many changes. I would like to particularly thank our two staff, Belinda Griffen and Pauline Lane who have worked with



RAWCS has been restructured over the past few years, taking the company from a geographically based structure to one focused on the activities the company delivers. This refocusing ensures that skilled support is provided through standardised systems and a national approach to each aspect of humanitarian aid that the company is involved in. The administrative systems have been centralised and in order to service Rotarians spread across Australia, systems are accessible online. The company's efficiency has been significantly enhanced and the governance structures have been reworked to reflect the changed needs.

The 2015 RAWCS strategic plan identified the need to strengthen support to Rotarians and Clubs as a priority. The Board has developed this at the annual planning weekend and has recommended a structure that focuses on delivering knowledge and support to

amazing dedication and patience to implement new procedures and support Rotarians in their various projects. District Governor's Representative John Dare and Immediate Past Chairman Lou Johnson retire from the Board this year and I thank them for their contributions.

After four and a half years, this is my last year as Chairman of the RAWCS Board and I wish to place on record that it has been a privilege to work with so many dedicated Rotarians. I am particularly indebted to the tremendous support of the Company Secretary Michael Perkins and the Company Treasurer and Chief Financial Officer Mike Whitehouse. Michael Perkins is taking the reins from 1 July 2016 and I offer him and the Board every support and my best wishes.

**John McLaren  
Chairman**

# FINANCIAL REPORT

The full implementation of the 3% service fee on all RAWCS projects from 1 July 2015 has ensured that each RAWCS entity has achieved a surplus this financial year. The 3% service fee was implemented in the year ended 30 June 2012 when RAWCS moved towards a paid service delivery model; however, projects commenced before 30 June 2012 were exempt from the charge for a three year period. This moratorium ceased from 1 July 2015. During that three year period, increasing losses were incurred, as costs could not be covered by the restricted income from service fees. The service charge replaced a levy on all Rotarians.

RAWCS has now achieved financial sustainability and continues to provide a timely and highly efficient financial service to each project manager.

The surpluses were:

<b>RAWCS LTD [Admin]</b>	<b>\$50,537</b>
Last year Deficit	(\$219,353)
<b>RAOAF [Overseas Projects]</b>	<b>\$72,939</b>
Last year Surplus	\$8,739
<b>RABS [Australian Projects]</b>	<b>\$12,420</b>
Last year Deficit	(\$2,515)
<b>TOTAL 2016</b>	<b>\$135,896</b>
<b>TOTAL 2015</b>	<b>(\$213,129)</b>

The continuing growth of RAWCS will place increasing stress on RAWCS cost structure; however, the RAWCS Board monitor costs against a predetermined budget on a monthly basis. All expenditure not included in the budget must have Board approval prior to the cost being incurred. The current service fee rate of 3% should be sufficient to ensure a small surplus in each fund for the year ended 30 June 2017.

RAWCS has now finalised its corporate governance structure. It has been based on the ten principles that promote good governance as published by the Australian Institute of Company Directors. The main features are:

- Clarity in roles and responsibilities including Board induction processes
- An appropriate vision, purpose and set of strategies as detailed in the RAWCS Strategic Plan
- Recognition and management of appropriate risk oversight utilising a Risk Matrix Model
- Appropriate Board structures and processes including a number of Board Committees and numerous detailed policy statements
- Integrity and accountability by having the right information at the right time such a monthly financial reporting within a week of month end
- Effective stakeholder engagement

with full participation at Board level of the current District Governors' representative and two future years District Governor representatives.

This corporate governance structure, combined with the state of the art Commonwealth Bank Commbiz system and MYOB financial management system, ensures that all project donations and project payments are efficiently processed in a timely manner. Unspent project funds are invested to maximise interest returns.

The work of the National Administrator, Belinda Griffen and the Systems Officer, Pauline Lane, is one of the main reasons for RAWCS continuing success. Their dedication to dealing with Rotarians throughout Australia in a timely, efficient and courteous manner is recognised by the RAWCS Board with much gratitude.

All of us at RAWCS are determined to effectively manage the financial aspects of Rotarians' provision of humanitarian aid, both overseas and here in Australia, through each RAWCS project.

**Mike Whitehouse**  
National Treasurer



# PROJECT & VOLUNTEERS REPORT



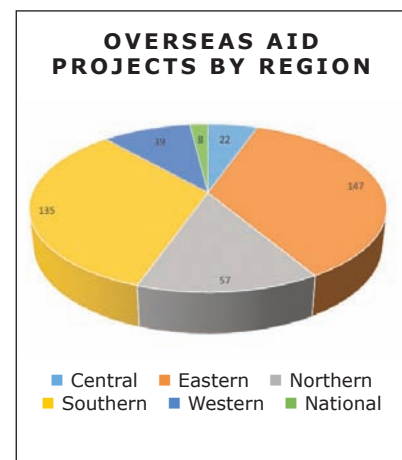
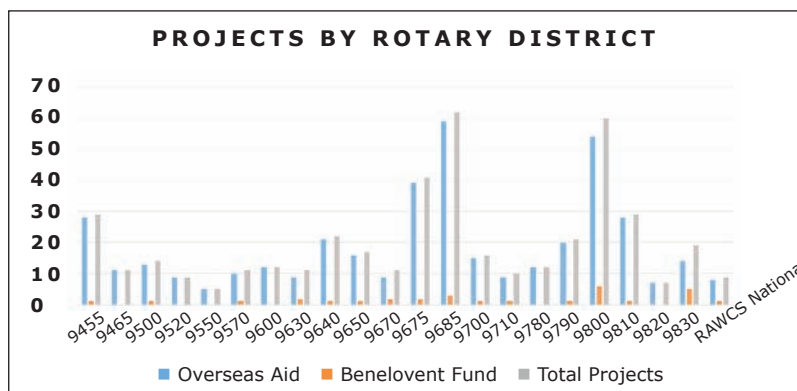
## PROJECTS REGISTERED

As at 30 June 2016 we have a total of 438 current projects.

REGION	OVERSEAS AID PROJECTS	BENEVOLENT SOCIETY PROJECTS	TOTAL CURRENT PROJECTS
Central	22	1	23
Eastern	147	10	157
Northern	57	4	61
Southern	135	13	148
Western	39	1	40
National	8	1	9
<b>TOTAL</b>	<b>408</b>	<b>30</b>	<b>438</b>

**REGISTRATIONS IN EACH ROTARY DISTRICT AS AT 30 JUNE 2015**

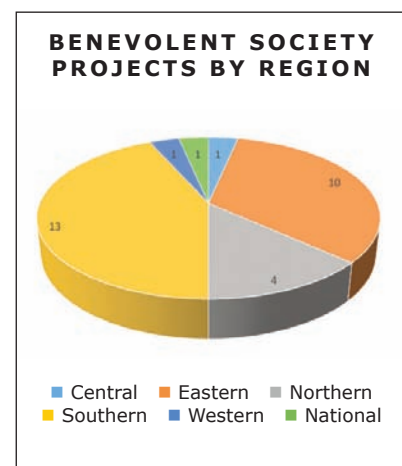
<b>ROTARY DISTRICT</b>	<b>OVERSEAS AID PROJECTS</b>	<b>BENEVOLENT SOCIETY PROJECTS</b>	<b>TOTAL CURRENT PROJECTS</b>
9455	28	1	29
9465	11	0	11
9500	13	1	14
9520	9	0	9
9550	5	0	5
9570	10	1	11
9600	12	0	12
9630	9	2	11
9640	21	1	22
9650	16	1	17
9670	9	2	11
9675	39	2	41
9685	59	3	62
9700	15	1	16
9710	9	1	10
9780	12	0	12
9790	20	1	21
9800	54	6	60
9810	28	1	29
9820	7	0	7
9830	14	5	19
RAWCS National	8	1	9
<b>TOTALS</b>	<b>408</b>	<b>30</b>	<b>438</b>



**REGISTRATIONS OF NEW PROJECT IN 2015-16**

As at 30 June 2016 we have a total of 438 current projects.

	<b>OVERSEAS AID PROJECTS</b>	<b>BENEVOLENT SOCIETY PROJECTS</b>	<b>TOTAL CURRENT PROJECTS</b>
<b>NEW PROJECTS</b>	<b>50</b>	<b>21</b>	<b>71</b>



**ONLINE VOLUNTEER REGISTRATION**

The on-line Volunteer Registration is now working smoothly and the only problems being experienced are minor.

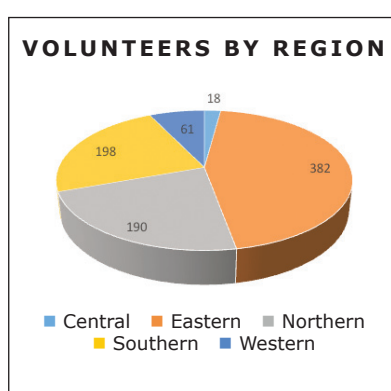
This financial year we have currently processed a total of 138 Volunteer teams that have totalled 849 Volunteers and these volunteers have travelled to 21 countries and undertaken work valued at \$5,500,929.



REGION	TEAMS	TOTAL VOLUNTEERS	DESTINATION COUNTRIES	DONATION VALUE	WORK VALUE	TOTAL VALUE
Central	5	18	3	48700	53621	102321
Eastern	63	382	13	1003010	1721170	2724180
Northern	24	190	9	508210	410410	918620
Southern	38	198	12	539436	924944	1464380
Western	8	61	3	134100	157328	291428
<b>TOTAL</b>	<b>138</b>	<b>849</b>	<b>22</b>	<b>\$2,233,456</b>	<b>\$3,267,473</b>	<b>\$5,500,929</b>

**Countries volunteers travelled to:**

Bangladesh, Cambodia, Democratic Republic of Congo, Fiji, Kenya, Lao Peoples Democratic Republic, Madagascar, Nepal, Papua New Guinea, Philippines, Samoa, Solomon Islands, Sri Lanka, Tanzania, Thailand, Timor-Leste, Tonga, Uganda, Vanuatu, Vietnam, Zambia.



**MANDATORY ON-LINE REPORTS FOR PROJECT MANAGERS AND TEAM LEADERS**

The on-line Project Manager and Team Leader Reports are now working well although there were a few misunderstandings evident at the roll-out of this program. Several changes were made to the report form and additional changes will be made as circumstances dictate the need. Some Project Managers and Team Leaders have yet to submit their reports and these people are being followed up. If necessary, failure to submit Project Manager Reports can result in the Project being marked as completed to prevent further use on the online donation facility but this is regarded as a last resort.

**RAWCS ON-LINE PROJECT REGISTRATION**

John Roberson, after undertaking sterling work with Cameron in introducing the on-line Volunteer, Project and Team Leader Reports is now preparing to introduce on-line RABS and RAWCS Project Registration.

This will save a considerable workload for the signatories as all they will have to do is electronically sign the PAF's instead of the current process where they print, sign and then scan and upload the signature page.

This means that all RAWCS and RABS signatories will have to place their electronic signature on their computers. This can easily be undertaken using the latest copy of Adobe Reader DC. The Adobe DC download is free from the Adobe website and the program can be downloaded for PC or Mac.

**VOLUNTEER INSURANCE**

The current situation where a few RAWCS Volunteers refuse to register as RAWCS Volunteers on the RAWCS website has created several situations where insurance cover for accidents/incidents has been effectively sought after the event. In one case, where travel was to a country not covered by insurance, AON did refuse to refund the cost of an airline ticket. RAWCS has been fortunate in that, with the one exception above, AON has agreed to provide cover. This sort of service cannot be taken for granted and AON would be within its rights to refuse to provide cover in many of these circumstances. What is important to note is that this situation need not occur if all RAWCS Volunteers registered on the RAWCS website **before** travel.

District Governors need to ensure that the first question District Insurance Officers should ask any Rotarian who telephones to notify that he/she is travelling and needs Rotary Insurance cover is, "Are you travelling on a RAWCS Project?" If the answer to this question is, "Yes", the person concerned should be instructed to register as a RAWCS Volunteer using the instructions on the RAWCS website. Registering as a RAWCS Volunteer will ensure that an Insurance policy is provided to the Volunteer by email prior to travel together with a telephone number to enable contact to be made with AON should it become necessary.

RAWCS Volunteers will still not be covered when they travel in Afghanistan, Chad, Chechnya, Ivory Coast, Democratic Republic of Congo, Iraq, Israel, Somalia, Sudan and some parts of the Philippines. These countries are also subject to DFAT travel warnings.

**PP Michael Willis**  
**RAWCS National Project Manager**

## DONATIONS IN KIND

The Donations in Kind activity of Rotary Australia World Community Service Limited manages the collection and distribution of valuable and useable goods with a focus on health and education equipment, as well as providing goods in the aftermath of national disasters.

In addition to being a resource for Rotary Clubs and other not for profit organisations for providing humanitarian aid to developing countries for their local and off shore projects there is added value by a saving to our own nation, the alternative being the local disposal and landfill costs.

With the continuation of the strategic consolidation process of Donations in Kind across all regions, including the restructuring of committees and streamlining of operations, there is now a greater unified approach to management policies, safety of volunteers, OH&S and risk management and online standard documentation, warehousing facilities, stock listings, funding, corporate



partnerships and legal responsibilities.

The activity has also benefited with increased awareness and opportunities being afforded to the program by major Health and Education Institutions across our nation working effectively with Donations in Kind to recycle and distribute valuable goods to areas of need. This includes projects such as 700 Hospital Beds being collected from the Sydney Local Health District with assistance from the Hospitals and corporate entities and being distributed to off shore projects by Rotary Clubs and other philanthropic organisations. The Royal Adelaide Hospital which is relocating to new premises is working with Donations in Kind to distribute valuable but unwanted medical equipment to developing nations and across National Australia institutes are looking to Donations in Kind as a vehicle to satisfy their corporate responsibilities.

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 averaging \$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.

**Keith Roffey**  
**Donations in Kind**  
**National Manager**

# ROTARIANS AGAINST MALARIA

As a result of the wonderful progress made in controlling malaria around the globe the World Health Organisation (WHO) has now crystallised plans to eradicate malaria by 2040 and the Asia Pacific Leaders' Malaria Alliance (chaired by Australia) has developed a roadmap to eliminate malaria from our region by 2030. The period 2000 to 2015 has seen a 37% decline in malaria incidence worldwide and an impressive 60% decline in deaths. WHO has estimated that malaria control in this period has averted the deaths of 5.9 million children. At the same time the incidence of probable and confirmed malaria cases in our region has declined by 65% in PNG, 87% in Solomon Islands, 99% in Timor Leste and 98% in Vanuatu. Rotarians Against Malaria (RAM) has had an active role in PNG and the Solomons, since 1995 and more recently in Timor Leste in contributing to these results.



LLINs (Long Lasting Insecticidal bed nets) to households and vulnerable groups in the last 12 months. Most provinces have now received two rounds of bed net distribution to all households since 2009.

The pilot program 'Chasing Malaria', mostly funded by RAM, is making great progress in Central Province and the National Capital District (NCD). This program trains local health clinics to use accurate Rapid Diagnostic Test kits (RDTs) and record patient information so that malaria



Villages with locally transmitted malaria are identified and visited by RAM teams to recruit and train volunteers, to map and plan local disease prevention works and to assist with tools, LLINs and education to control the outbreak. Malaria incidence in Central Province is 11 cases per 1000 people but in high burden villages such as Adio the incidence is 307/1000. Detailed on-ground knowledge, such as that generated by the 'Chasing Malaria' program, is what will be required as elimination programs are developed.

“ The period 2000 to 2015 has seen a 37% decline in malaria incidence worldwide and an impressive 60% decline in deaths. ”

In PNG, RAM continues as the Principal Recipient for the Global Fund Grant and a member of the Country Coordinating Mechanism. Using this grant, RAM has managed the distribution of more than 1 million

outbreaks can be mapped. RAM also supplies protective LLINs to all positive cases. In 2015 Central Province reported 19,759 suspected cases, 93.1% were tested with RDTs of which 22.7% were positive.

In the Solomon Islands, RAM pioneered the universal distribution of LLINs but that role has since been taken over by the Global Fund



working with the Ministry of Health and Australia's DFAT. To assist these programs RAM has constructed warehouses and staff accommodation and is actively supporting the 'Healthy Villages' program. RAM supplies sets of tools to assist villages which have developed approved plans of earth works and construction aimed at reducing mosquito breeding sites and generally creating an improved tidy and hygienic village environment.

Since 2013 a total of 100 villages have been provided with tools at an average cost of \$1750 per village, including 32 villages in the past 12 months. Malaria incidence has fallen markedly in these villages. Many more villages have been approved and it is proposed to seek a Rotary Foundation Global Grant to service 33 communities in Malaita Province. The Healthy Villages project received tremendous support over the past year by funding from the D9820 DG's partners project and a grant from the Pink Umbrella Foundation. It is also very pleasing to also acknowledge local corporate support from the Solomon Forest Association who have pledged SDB 100,000 per annum (AUD\$16,000) for the next three years.

In Timor Leste a program to distribute LLINs, supplied by RAM, to pregnant women was completed during the year with the distribution

of 28,230 LLINs. RAM has been asked to assist further by funding the distribution to vulnerable population of LLINs provided by the Global Fund under their latest grant. Under the terms of this grant the Timor Leste Government had agreed to fund the distribution costs however the budget has been frozen due to lower than expected oil revenues. RAM has offered to help get the program back on track by offering to match funding \$ for \$ and to send Rotary Volunteers to assist.

During 2014/2015 RAM D9670 Chair Steve Carroll and his team raised \$30,000 to fund malaria control programs in PNG. After travelling to PNG, however, Steve found that RAM PNG had the current control programs well in hand and so he is now negotiating with the Government of Vanuatu to contribute to malaria control there. RAM is watching these developments with interest and will support the project with additional funding if required.

A record number of delegates attended the 2015 RAM Conference in Brisbane and contributed to program planning whilst hearing highlights of current research and the development of the all-important malaria vaccine. RAM adopted a new simplified mission statement: "RAM - A volunteer-run organisation working

to eliminate malaria". Delegates were provided with an up to date information and presentation resources package and training. A highlight was a presentation by Rotaract who have adopted the fight against malaria as their Australian national project and have made a great contribution to awareness and fund raising during the current year.

Registrations are now open for the 2016 RAM Conference in August in Melbourne where research by Melbourne based malaria scientists will be featured alongside our regular presenters and delegates will meet RAM sponsored PhD student Edgar Pollard who has commenced his research at JCU in Cairns.

During the past year RAM has featured in several publications of the RDU magazine and with the assistance of RDU we have published a 'new look' leaflet and regular postings on Facebook. The RAM web site is up to date and integrated with the new RAWCS site. Further work will be undertaken in the coming year to make the site more tablet and phone friendly.

One of RAM's core objectives is to help to convince Rotary International of the merit of making a substantial contribution to eradicating malaria after the job of eradicating polio has been completed. RI has much to offer to the global campaign against malaria, once an effective mass producible vaccine has paper describing the challenges and opportunities inherent in a 'PolioPlus' scale campaign to inform senior Rotary leaders.

All in all 2015 - 2016 has been a productive year in the fight against malaria as programs plan to move beyond controlling to eliminating the disease.

**David Pearson**  
**Rotarians Against Malaria**  
**National Chairman**





ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD  
 ROTARY AUSTRALIA OVERSEAS AID FUND  
 ROTARY AUSTRALIA BENEVOLENT SOCIETY  
 STATEMENT OF COMPREHENSIVE INCOME  
 AS AT 30 JUNE 2016

NOTE	2016		2015	
	RAWCS Ltd	RAOAF	RAWCS Ltd	RAOAF
	\$	\$	\$	\$
<b>REVENUE</b>				
Donation Revenue	-	29,126,269	313,440	26,693,845
Other Revenue	433,413	281,113	198,972	81,995
Unexpended Donations Bought Forward	-	7,697,629	-	6,428,045
<b>TOTAL REVENUE</b>	<b>433,413</b>	<b>37,105,011</b>	<b>512,412</b>	<b>33,203,885</b>
<b>EXPENDITURE</b>				
Project Expenditure	-	29,911,112	-	25,449,980
Other Expenditure	382,876	184,318	418,325	47,537
Unexpended Donations Carried Forward	-	6,936,642	313,440	7,697,629
<b>TOTAL EXPENDITURE</b>	<b>382,876</b>	<b>37,032,072</b>	<b>731,765</b>	<b>33,195,146</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>50,537</b>	<b>72,939</b>	<b>(219,353)</b>	<b>8,739</b>
<b>TOTAL OTHER COMPREHENSIVE INCOME /(DEFICIENCIES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>50,537</b>	<b>72,939</b>	<b>(219,353)</b>	<b>8,739</b>
		<b>12,420</b>		<b>(2,515)</b>
		<b>12,420</b>		<b>(2,515)</b>
		<b>12,420</b>		<b>(2,515)</b>

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD  
ROTARY AUSTRALIA OVERSEAS AID FUND  
ROTARY AUSTRALIA BENEVOLENT SOCIETY  
BALANCE SHEET  
AS AT 30 JUNE 2016

	NOTE	2016		2015			
		RAWCS Ltd	RAOAF	RABS	RAWCS Ltd	RAOAF	RABS
		\$	\$	\$	\$	\$	\$
<b>CURRENT ASSETS</b>							
Cash & cash equivalents		125,460	4,417,652	1,705,132	132,295	5,331,513	180,601
Trade & other receivables		76,182	18,721	44,161	326,552	-	14,827
Investments		-	2,823,157	-	-	3,000,000	-
Inventory		-	-	-	5,000	-	-
<b>TOTAL CURRENT ASSETS</b>		<b>201,642</b>	<b>7,259,530</b>	<b>1,749,293</b>	<b>463,847</b>	<b>8,331,513</b>	<b>195,428</b>
<b>NON-CURRENT ASSETS</b>							
Plant & equipment	3	327	-	-	-	-	-
Investment		-	250,000	-	-	-	-
<b>TOTAL NON-CURRENT ASSETS</b>		<b>327</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ASSETS</b>		<b>201,969</b>	<b>7,509,530</b>	<b>1,749,293</b>	<b>463,847</b>	<b>8,331,513</b>	<b>195,428</b>
<b>CURRENT LIABILITIES</b>							
Trade & other payables		54,727	28,012	55,309	53,702	39,611	3,300
Unexpended Donations		-	6,936,641	1,680,792	-	7,697,629	-
Provisions		-	394,076	-	313,440	456,411	191,356
<b>TOTAL CURRENT LIABILITIES</b>		<b>54,727</b>	<b>7,358,729</b>	<b>1,736,101</b>	<b>367,142</b>	<b>8,193,651</b>	<b>194,656</b>



ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD  
 ROTARY AUSTRALIA OVERSEAS AID FUND  
 ROTARY AUSTRALIA BENEVOLENT SOCIETY  
 STATEMENT OF CASHFLOWS  
 AS AT 30 JUNE 2016

	2016		2015	
	RAWCS Ltd	RAOAF \$	RAWCS Ltd	RAOAF \$
		RABS \$		RABS \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from donors	-	29,126,269	-	26,793,210
Payments to suppliers	(688,691)	(30,229,365)	(666,217)	(25,587,002)
Interest received	116,284	30,038	28,641	17,078
Other revenue	567,499	232,354	173,159	64,917
<b>Net Cash provided by (used in) Operating Activities</b>	<b>(4,908)</b>	<b>(840,704)</b>	<b>(464,417)</b>	<b>1,288,203</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Proceed from sale of property, plant & equipment	-	-	-	-
Purchase of financial assets	-	(73,157)	-	(3,000,000)
Payments for property plant & equipment	(1,927)	-	-	-
<b>Net Cash provided by (used in) Investing activities</b>	<b>(1,927)</b>	<b>(73,157)</b>	<b>-</b>	<b>(3,000,000)</b>
Net Increase / (Decrease) in Cash Held	(6,835)	(913,861)	(464,417)	(1,711,797)
Cash at the Beginning of the Year	132,295	5,331,531	596,712	7,043,310
<b>CASH AT THE END OF THE YEAR</b>	<b>125,460</b>	<b>4,417,652</b>	<b>132,295</b>	<b>5,331,513</b>



ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD  
ROTARY AUSTRALIA OVERSEAS AID FUND  
ROTARY AUSTRALIA BENEVOLENT SOCIETY  
NOTES TO FINANCIAL STATEMENTS  
AS AT 30 JUNE 2016

**NOTE 1: STATEMENT OF ACCOUNTING POLICIES**

The Directors have prepared the financial statements on the basis that the Funds 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 Funds are not-for-profit entities for financial reporting purposes under Australian Accounting Standards.

The Directors have decided to report the three 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. The Directors are the same for all entities.

With the exception of Note 1(a) and the presentation of triplex 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. The amounts presented in the financial statements have been rounded to the nearest dollar.

**(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 Funds these donations are not considered as a surplus for the Funds, but rather a liability that the Funds are committed to spend on the projects in the following year.

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

**(c) 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 10-30%, 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.

**(d) Inventory**

Inventories are measured at the lower of cost and current replacement cost.

Inventories acquired at no cost, or for nominal consideration, are valued at the current replacement cost as at the date of acquisition.

**(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.



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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.

Interest revenue is recognised as it accrues using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument.

(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) 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  
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	2016				2015				
	RAWCS Ltd	RAOAF	RABS	RAWCS Ltd	RAOAF	RABS	RAWCS Ltd	RAOAF	RABS
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>NOTE 2: OTHER REVENUE</b>									
Interest Received	116,284	30,038	11,932	28,640	17,078	135			
Service Fee	115,150	249,776	71,177	25,000	64,917	3,748			
Administration Fee	180,000	-	158,792	103,119	-	115,365			
Other Income	21,979	1,299	1,000	42,213	-	-			
<b>Total Other Revenue</b>	<b>433,413</b>	<b>281,113</b>	<b>242,901</b>	<b>198,972</b>	<b>81,995</b>	<b>119,248</b>			

**NOTE 3: PLANT & EQUIPMENT**

Plant & Equipment at Cost	47,840	-	-	45,913	1,874	-			
Accumulated Depreciation	(47,513)	-	-	(45,913)	(1,874)	-			
<b>Total Plant &amp; Equipment</b>	<b>327</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
Opening Written Down Value	-	-	-	8,896	1,874	-			
Additions	1,927	-	-	-	-	-			
Depreciation	(1,600)	-	-	(8,896)	(1,874)	-			
<b>Closing Written Down Value</b>	<b>327</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			



ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD  
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	2016		2015	
	RAWCS Ltd	RAOAF	RAWCS Ltd	RAOAF
	\$	\$	\$	\$
<b>NOTE 4: RETAINED EARNINGS</b>				
Opening Retained Earnings	96,705	137,862	316,058	129,123
Sanderson trust		(60,000)		
Operating Surplus/(Deficit) for the Year	50,537	72,939	(219,353)	8,739
<b>Closing Retained Earnings</b>	<b>147,242</b>	<b>150,801</b>	<b>96,705</b>	<b>137,862</b>
				<b>772</b>
				<b>3,287</b>
				<b>(2,515)</b>
				<b>\$</b>

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD  
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**NOTE 4: ENTITY DETAILS**

The registered office of the Funds are:

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

The principal place of business is:

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

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

Your Directors present their report on Rotary Australia World Community Service Ltd (RAWCS Ltd) for the financial year ended 30 June 2016 including, shown as a separate entities, the Rotary Australia Overseas Aid Fund (RAOAF) and Rotary Australian Benevolent Society (RABS). The Directors of RAWCS Ltd, RAOAF and RABS are the same. RAWCS Ltd acts as trustee for both RAOAF and RABS.

#### 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 Chairman	26 Rocklands Drive Tiwi NT 0810
<b>PDG Michael Perkins</b> Vice Chairman & National Secretary	PO Box 305 Orford TAS 7190
<b>PAG Michael Whitehouse</b> National Treasurer	42 Auburn Road Kingston TAS 7050
<b>PDG Louis Johnson</b> Immediate Past National Chairman Resigned 30 June 2016	28 Bettina Avenue Norwood TAS 7250
<b>PDG Lew Pretorius</b> Chairman Southern Region	2 Negara Street Norwood TAS 7250
<b>PP John Roberson</b> Chairman Eastern Region	PO Box 14 Albion QLD 4010
<b>PDG Hank De Smit</b> Chairman Western Region	16 Admiralty Road Jindalee WA 6036
<b>PDG John Dare</b> District Governors' Rep Resigned 30 June 2016	PO Box 464 Deloraine TAS 7304
<b>DG Tony Bramley</b> District Governors' Rep	222 River Avenue Plenty VIC 3090
<b>PDG Keith Roffey</b> DIK Representative	25 Seidel Avenue Picnic Point NSW 2213
<b>PDG Phil Dempster</b> Chair Northern Region	22 Cicero Close Moorooloolool QLD 4870
<b>PDG Jerry Casburn</b> Chair Central Region	1/71 Walkers Rd Somerton Park SA 5044
<b>PP Dave Pearson</b> RAM Representative	714 Green Hills Road Armidale NSW 2350

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

PP Michael Willis  
National Projects Manager

35 Gillard Street  
Burwood VIC 3125

DGE Robert Tardiani  
District Governor's Rep

1/80 Cook Street  
North Ward QLD 4810

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  
DIRECTORS' REPORT (Continued)

### Funds Secretary

The following Rotarian held the position of Funds secretary at the end of the financial year and at the date of this report:

PDG Michael Perkins, Hoods Road, Orford Tasmania 7190

Michael joined the Board of Directors as the District Governor's nominee on the 1<sup>st</sup> of July 2007 for a period of two years and commenced as Secretary on the 1<sup>st</sup> of July 2010.

### 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 \$50,537 (2015: deficit of \$219,353).

The total comprehensive income of RAOAF for the year was a surplus of \$72,939 (2015: surplus of \$8,739). Total donations received in the 2016 financial year amounted to \$28,830,121 and total project expenditure incurred was \$29,911,112.

The total comprehensive income of RABS for the year amounted to a surplus of \$12,420 (2015: deficit of \$2,515).

### Dividend Paid or Recommended

The constitution of the Funds 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 work place 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  
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DIRECTORS' REPORT (Continued)

**Future Developments**

The Funds expects a further 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.

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

**Auditor's Independence Declaration**

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

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

Director



Chairman

Dated this 17<sup>th</sup> day of July 2016.





ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD  
ROTARY AUSTRALIA OVERSEAS AID FUND  
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NOTES TO FINANCIAL STATEMENTS  
AS AT 30 JUNE 2016

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 2016 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
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:

Director:



Chairman

Dated this 17<sup>th</sup> day of July 2016.

## Independent auditor's report to the members of Rotary Australia World Community Service Ltd and Rotary Australia Overseas Aid Fund and Rotary Australia Benevolent Society

### Report on the financial report

We have audited the accompanying financial report of Rotary Australia World Community Service Ltd, Rotary Australia Overseas Aid Fund and Rotary Australia Benevolent Society, which comprises the balance sheet as at 30 June 2016, the statement of comprehensive income and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration.

### Directors' responsibility for the financial report

The directors of the entities are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act 2001* and for such internal controls as the directors determine are necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

### Auditor's responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation of the financial report that gives a true and fair view 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 entity's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.

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



## Independence

In conducting our audit we have complied with the independence requirements of the *Corporations Act 2001*. We have given to the directors of the companies a written Auditor's Independence Declaration. We confirm that the Auditor's Independence Declaration would be in the same terms if given to the directors as at the time of this auditor's report.

## Basis for Qualified Opinion

It is not practical for Rotary Australia World Community Service Ltd, Rotary Australia Overseas Aid Fund and Rotary Australia Benevolent Society to establish complete accounting control over fundraising activities where the funds are not receipted directly through the entity's website, and accordingly audit procedures do not extend beyond the amounts of such fundraising income recorded in the accounting records of Rotary Australia World Community Service Ltd, Rotary Australia Overseas Aid Fund and Rotary Australia Benevolent Society.

## Qualified Audit Opinion

In our opinion, except for the effect on the financial report of the matters referred to in the 'basis for qualified opinion' paragraph, the financial report of Rotary Australia World Community Service Ltd, Rotary Australia Overseas Aid Fund and Rotary Australia Benevolent Society is in accordance with the *Corporations Act 2001*, including:

- i giving a true and fair view of the company's financial position as at 30 June 2016 and of its performance for the year ended on that date; and
- ii complying with Australian Accounting Standards and the *Corporations Regulations 2001*.

## Emphasis of Matter

Without further modification of our opinion, we draw users' attention to Note 1 of the accounts, where adequate disclosure is made that the presentation of dual accounts and the non-disclosure of the fair value gain on a foreign currency bank account are not treated in compliance with Australian Accounting Standards.



J DOYLE

Partner

Wise Lord & Ferguson

Date: 19 July 2016



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

AND

ROTARY AUSTRALIA BENEVOLENT SOCIETY  
ABN 54 563 288 318

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2016 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.



J DOYLE  
Partner  
Wise Lord & Ferguson

17 July 2016

