



Rotary Australia World Community Service Ltd (RAWCS)

2014-15 ANNUAL REPORT

2015

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
Website: www.rawcs.com.au

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CHAIRMAN

CHAIRMAN'S REPORT 2014-15

Rotary Australia World Community Service Limited (RAWCS) is the vehicle by which Australian Rotarians and Rotary Clubs can and do get involved in delivering humanitarian aid.

Sustainable development and relief projects in developing countries are managed through the Rotary Australia Overseas Aid Fund (RAOAF) and 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 distributing bed nets and other materials to prevent the spread of malaria.

Compassionate support for Australians is managed through the Rotary Australia Benevolent Society (RABS) which enables Australian Rotary Clubs to provide assistance to people in need in their local community.

“ A part of the reason that RAWCS is the organisation people choose to work through, is that RAWCS delivers “

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

Rotary Clubs use RAWCS to provide the accounting and governance to enable their projects to obtain tax deductibility and

the RAWCS systems and procedures to ensure projects achieve what they set out to do. RAWCS engages with more Rotarians and Rotary Clubs than any other Rotary activity in Australia and is keen to be the “One Rotary” stop when Clubs are looking to put “Service Above Self” through some humanitarian activity.

RAWCS works through thousands of Rotarians spread across Australia who have knowledge and experience which can be called upon to assist in planning, implementing, monitoring and evaluating projects.

The RAWCS organisation is run by a Board of Directors which 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 2014 / 2015 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	Ailsa Hay
Eastern Region Chair	John Roberson
Southern Region Chair	Lew Pretorius
Central Region Chair	Roberta Waterman
Western Region Chair	Hank De Smit
District Governor's Rep 13/14	Greg Moran
District Governor Elect's Rep 13/14	John Dare

A quick overview of the company shows that in this, the 51st year of RAWCS, Rotarians, Rotary Clubs, the corporate sector and Private Ancillary Funds used RAWCS to:

- Fund in excess of \$26.78 million on humanitarian aid

- through 441 projects in developing overseas countries and 21 projects within Australia;
- Manage over 800 volunteers in 151 teams that worked in 28 different countries;
- Donate and deliver in excess of \$12 million of donated goods shipped in 200 containers to 21 countries through Donations in Kind;
- Fund a PhD 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.

Whilst this is impressive it is only part of the story. The millions of dollars of funds raised and the efforts of teams of dedicated volunteers have transformed the lives of thousands of individuals and left whole communities with a new sense of hope and purpose.

A part of the reason that RAWCS is the organisation people choose to work through, is that RAWCS delivers. RAWCS understands its business, has clear policies and uncomplicated procedures, has up-to-date systems and is fully accountable.

Over the past few years RAWCS has transformed itself from largely uncoordinated projects, spread across five regions, each of which did their own thing, into clearly focused, national activities, delivered in a consistent manner across Australia. All funds are processed through an online system which electronically generates and emails receipts to donors, all projects are nationally registered and supported by a project based accounting system, all project volunteers are registered in an online system which puts them in touch with the project and the team leader, all financial transactions are processed through a national accounting package, all funds are banked through a central banking system. Three years ago the company relied on a donation (\$2) from every Rotarian in Australia to fund its administrative overheads – today the company self-funds all its activities and achieves all this with just two staff. RAWCS promotes its high standards of governance and accountability to partner with private ancillary funds like the DAK Foundation, Cotton On and the Pink Umbrella Foundation. These valued partners contribute enormously to the good work Rotary is doing. RAWCS has just entered into a national marketing and promotions agreement with Rotary Down Under to promote its activities through social media and is in the process of further upgrading its computer and web based systems to ensure they are clear, easy to use and informative.

The 2015 -2019 RAWCS strategic plan identified the need to build our organisational capacity by streamlining and realigning our governance structure. The present structure of the Board is a transitional one as we move to refocus the regional operational base and interface it with the national activity focus. From 1st July 2015 the three national activity managers will sit on the Board



along with a new District Governor Nominee representative ensuring RAWCS activities are readily communicated to District Governors, District Governor Elects and District Governor Nominees alike.

The regional structure is and will remain an essential cornerstone of the way RAWCS supports Clubs and their projects. This local support will have a consistent national focus which aligns with Rotary’s objectives. Over time the regional operations structure will realign with national activities at a local operational level through a national operations structure.

The Board believes the changes that have occurred and those that are currently underway, are building a resilient, accountable and focused organisation supported by efficient up to-date systems. Many people across Australia have put a huge amount of effort into this restructuring and on behalf of the Board, I thank them for their superb effort. I would like to particularly thank our two staff, Belinda Griffen and Pauline Lane who have worked tirelessly to implement new procedures and support Rotarians across the country. This year sees the retirement of Regional Chairs Ailsa Hay and Roberta Waterman and District Governor’s representative Greg Moran. Each of these people have individually made a huge commitment to RAWCS and on behalf of the Board, I acknowledge their work and thank them. To the hundreds and hundreds of Rotarians and RAWCS supporters across Australia, I would like to thank you for your fantastic humanitarian work and assure you RAWCS is there to provide the best support available as you get the job done.

John McLaren
Chairman

FINANCIAL

FINANCIAL REPORT

FINANCIAL

The financial year ended 30th June 2015 has been a year of consolidation for Rotary Australia World Community Service Ltd [RAWCS] and its two funds, Rotary Australia Overseas Aid Fund [RAOAF] and Rotary Australia Benevolent Society [RABS]. The continuing growth in new projects, now 450 in total, and donations, coupled with the strict requirements of several Commonwealth Government agencies, has seen the completion of centralisation of the five regional based accounting and financial systems into one system being managed by the RAWCS secretariat staff in Sydney. This implementation will not only facilitate a review of any Commonwealth agency, but more importantly, ensure that RAWCS can accommodate its continuing financial growth and be able to rapidly monitor financial performance and cash management at project, regional and national levels. A policy of continuous improvement in all systems and processes will ensure RAWCS reacts to the constant change in all aspects of our corporate governance and provides all our stakeholders with relevant, timely and accurate information.

During the 2012 financial year, the RAWCS Board resolved to move towards a paid operational model from the volunteer operational model which has served the needs of RAWCS so well for the past 50 years. The growth in projects and donations was then overwhelming our volunteer treasurers throughout the five RAWCS regions, forcing a change in direction. To fund the costs associated with a paid operational model, a 3% service fee on donations was introduced. It was decided there would be a three year moratorium from the service fee on all projects commenced prior to 30th June 2012. Projects commenced after that date would be subject to the service fee. As from 1st July 2015, all RAWCS projects will be subject to the service fee, the only exemptions being donations by Rotarians, Rotary Clubs and Rotary Districts.

Income generated from the limited service fee and investment income has been insufficient during the past three year period with a resulting increase in RAWCS Ltd operating loss to \$219,350 for the year ended 30th June 2015 [2014: loss \$117,579]. Operating budgets for the year ended 30th June 2016 indicate that the implementation of the service fee over all RAWCS projects will ensure a financial surplus will be achieved, after fully funding the RAWCS secretariat and other operational costs.

“ The RAWCS board recognises the extraordinary contributions by the National Administrator, Belinda Griffen, and her support staff, Pauline Lane ”

The RAWCS board recognises the extraordinary contributions by the National Administrator, Belinda Griffen, and her support staff, Pauline Lane, during this financial year. These contributions have been fundamental to the success of the RAWCS centralised financial and corporate governance systems. Change is difficult for all of us. Our staff has worked closely with and trained many Rotarians throughout Australia, as they have come to grips with RAWCS new procedures, particularly donating online via the RAWCS website. The level of positive feedback from all RAWCS regions is extremely high.

RAWCS is now very well placed to manage the financial aspects of the continuing growth of Rotarians' provision of humanitarian aid, both overseas and here in Australia.

Past Assistant Governor Mike Whitehouse
National Treasurer

PROJECTS

PROJECTS REPORT

VOLUNTEERS

For the period 1st July 2014 to 30th June 2015 the total number of volunteers is slightly reduced, due in part to our change to online registration and the volunteer registration fee.

RAWCS had a number of volunteer teams working in Nepal when the recent earthquake occurred and RAWCS personnel confirmed all registered Teams were safe within 24 hours of the event. We found out at a later date that other Rotary Teams from Australia were also working there. Thankfully all survived but some have been traumatised by their experience.

I feel confident that volunteer teams registered with RAWCS provide the Team increased support in the event of an emergency through our RAWCS organisational support, our insurance company and the wider Rotary organisation.



Region	No. Teams	No. volunteers	Countries	Donation value	Work Value	Total value
Central	4	24	2	\$64,350	\$63,928	\$128,278
Western	5	21	3	\$44,000	\$74,280	\$118,280
Southern	59	299	18	\$815,786	\$1,401,592	\$2,217,378
Northern	25	100	8	\$249,800	\$260,048	\$509,848
Eastern	58	356	17	\$795,989	\$1,348,204	\$2,144,193
TOTALS	151	800	28	\$1,969,925	\$3,148,052	\$5,117,977

Countries: Australia, Bangladesh, Cambodia, Ethiopia, Fiji, India, Indonesia, Kenya, Laos, Madagascar, Mongolia, Myanmar, Nepal, PNG, Philippines, Samoa, Solomon Islands, South Africa, Sri Lanka, Tanzania, Thailand, Tibet, Timor-Leste, Tonga, Uganda, Vanuatu, Vietnam, Zambia.

As of 1st July 2015 the RAWCS Board has terminated the \$10 per volunteer registration fee. The online Volunteer Registration Facility has been operating well and while there is some resistance by those who lack computer skills or confidence it is gaining acceptance. Once they have tried it, most volunteers find it relatively easy to insert their data and upload their Signatures, Medicals and Working with Children Checks. All volunteers registered on our RAWCS website continue to get Personal Accident and Travel insurance cover from the Rotary Australia Insurance policy. Once the Team is registered each volunteer receives a copy of the Insurance Policy Summary and the ACE Assistance Card giving them information on how to use it for assistance and how to make a claim.

Bulk registration of volunteers with Department of Foreign Affairs through their smartraveller.gov.au website can no longer be done so our website encourages all RAWCS volunteers to do this task themselves and gives them the direct link.

We are still making minor changes to improve the operation of the facility and we would welcome any suggestions for continued improvement.

District Governors and DG's Elect and Nominees should ensure that they appoint competent personnel to the position of RAWCS District Chair as they have an important role to provide accountability for both RABS and RAOAF projects within their Rotary District. They in their respective years will become the voting members of RAWCS Ltd. and they need to delegate to a responsible person the operation and reporting of RAWCS projects operating in their Districts.

ONLINE DONATION FACILITY

All donations by all donors to all projects should be made through this facility. Every donation made is issued with a transaction number by the website. ALL direct deposits either online or by depositing your funds at a CBA branch or that are mailed in, MUST be identified by a transaction number. We have made a change to allow any donor who is a Rotarian to identify which Rotary Club they belong to so that that donation is not charged the 3% service fee.

PROJECTS

During 2014-15 there have been 90 new projects registered with RAWCS. The tables below list the Current Projects as at 10th July 2015:

Region	Overseas Aid Projects	Benevolent Society Projects	Total Current
Western	39	2	41
Central	23	1	24
Northern	73	6	79
Eastern	164	5	169
Southern	136	6	142
National	6	1	7
Total Current	441	21	462
Rotary District	Overseas Aid Projects	Benevolent Society Projects	Total Current
9455	25	2	27
9465	15	0	15
9500	9	1	10
9520	12	0	12
9550	6	0	6
9570	14	2	16
9600	13	0	13
9630	10	3	13
9640	28	1	29
9650	16	0	16
9670	10	2	12
9675	42	1	43
9685	69	1	70
9700	14	1	15
9710	13	0	13
9780	12	0	12
9790	17	0	17
9800	62	4	66
9810	22	1	23
9820	7	0	7
9830	14	1	15
RAWCS National & Regional	11	1	12
TOTAL	441	21	462

All new projects should be registered on the Project Registration Form (PRF) available on the National website – www.rawcs.com.au. The PRF's, completed with all signatures and endorsements should where possible be scanned and emailed to RAWCS Regional Coordinators before being sent on to the National Projects Coordinator.

“...feel confident that volunteer teams registered with RAWCS provide the team increased support in the event of an emergency...”

As of 1st July 2015 the RAWCS Board has ceased charging the \$50 registration fee for new project applications. All operational costs are now paid from our service fee on donations.

The RAWCS Board has made a decision to move to online reporting for both Team Leaders and Project Managers by January 2016:

Project Managers will receive an email bi-annually with a link to an online report that they must fill in for the project to remain registered. This will ensure that the sponsoring Rotary Club of each project becomes accountable for the operation of their project. It will be a simple task to complete and is more likely to be completed than the present report.

Team Leaders will receive a link to an online report within seven days of their return home from their trip. Part of the report will be to write a story about their team's work of no more than 250 words plus uploading two high resolution photographs. These will be sent immediately the Team Leader saves the report to Rotary Down Under for use on social media or as a magazine article.

Thanks to all Regional Coordinators for their co-operation and assistance in getting reports in and their dedicated work in registration of projects and volunteers. I would like to welcome and congratulate PP Michael Willis from Southern Region who assumed my role as RAWCS National Coordinator from 1st September 2015.

I would also like to thank our Executive, Belinda and Pauline in the National Office, webmaster PP Reg Emmett and our programmer Cameron McKern for their dedicated work in getting all facilities operating more efficiently during this past year.

The support of the RAWCS National Board in funding our annual meeting again this year is very much appreciated. Again the benefits of meeting face-to-face and resolving some of the issues of daily operations of Donations, Projects and Volunteers are very important and beneficial.

PP John Roberson
RAWCS National Projects Coordinator



DONATIONS

DONATIONS IN KIND

The Donations In Kind activity is integral to Rotary Australia World Community Service Ltd and indeed to all Rotary clubs in providing humanitarian aid to developing countries, as well as in the aftermath of national disasters and the rebuilding requirements that Australia is foremost in response.

Donations In Kind is moving forward with consolidation across all regions as a result of the review processes, restructuring and streamlining of operations initiated throughout last year. The outcomes of this unified approach to management policies and a sharing of intellectual ideas and resources has enhanced this valuable program.

Policies and procedural documentation as an operational management tool including national and regional management, committee structures, succession planning, safety of volunteers, OH&S and risk management, online standard documentation, warehousing facilities, stock listings, funding, corporate partnerships, legal responsibilities and requirements, assets and understanding of foreign policy obligations is now at its final initiation stage.

Whilst this re-evaluation of the activity is on-going the

output of the distribution centres has increased to an average of 200 containers being loaded and shipped to nations including Cambodia, Congo, Fiji, Ghana, Honiara, India, Lao, Mombasa, Nepal, Papua New Guinea, Philippines, Solomon Islands, Somalia, South America, Sri Lanka, Tanzania, Thailand, Timor Leste, Tonga, Vanuatu and Vietnam.

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

This value does not include the worth to the recipient countries or the saving to our own nation of the alternative, being local disposal and landfill costs.

Donations In Kind provides fulfilment in collating and distributing valuable and usable goods for use in developing nations and areas of need.

Keith Roffey
Donations In Kind National Manager



MALARIA

ROTARIANS AGAINST MALARIA

The last twelve months have seen some remarkable improvements in malaria control among our near neighbours. The RAM Conference in August saw the creation of some new initiatives including the creation of a RAM funded Post Graduate PhD Scholarship and commencement of the development of a Standard Kit for District Chairs.

“ To kick start the ‘Chasing Malaria’ program RAM supplied \$600,000.00. ”

Our near neighbours have diligently achieved the following results. Timor Leste has reduced its infection rate to 0.9 cases per 1,000 and is moving towards elimination. PNG has reduced its incidence to 38 cases per 1,000, a reduction of 75% since 2009 and the Solomon Islands can now boast a figure of 46 cases per 1,000 and as low as 0.4 in some locations. This significant reduction was started by the initial provision of bed nets by Australian Rotarians during the 1990s.

This reduction has gathered significant momentum since the start of Global Fund in 2002. RAM PNG has been the Country Coordinating Mechanism since 2006 and in that time has delivered over 7,000,000 Long Life Insecticide Nets to the people of PNG. Protection provided by the use of LLINs has been the main reason for the drop in reported malaria cases in our near neighbours.

In PNG, Global Fund approved allocation for the next two years has created a shortfall, to the extent that only certain areas will get household net distribution, other areas will only get nets supplied to children under five. To ensure that malaria is kept



in check RAM PNG has implemented a “Chasing Malaria” Program.

The “Chasing Malaria” Program is based presently in NCD and Central Provinces. Its primary aim is to map malaria

within Central and NCD Provinces while at the same time supplying Long Lasting Insecticidal Nets (LLINs) to fill gaps where malaria is a problem. This is done by giving every RDT (Rapid Diagnostic Test) positive case of malaria an LLIN. This assumes that people have no nets where they have caught malaria but also reinforces the malaria message of using a LLIN every night. From the data collected, it is hoped that RAM will be able to start clean-up projects within the worst affected villages so getting rid of malaria altogether.

The Results to end March 2015

- 1) The project is now delivering nets through 19 Health Centres in NCD and 21 Health Centres in Central Province (1 Goilala, 11 Kairuku, 6 Rigo and 3 Abau).
- 2) The project has recorded 1,210 cases of malaria with LLINs distributed to them. This is about 250 malaria cases a month between the two provinces. This would give approximate incidence rates of 2.5 per 1000 in NCD and about 6 per thousand in Central Province.
- 3) When the project started, many cases of malaria were being diagnosed clinically without using RDTs. Now all clinics are regularly using RDTs – NCD now tests 99% of all cases of malaria and Central 95% – the reasons for the lower cases in Central is that some of the Aid Posts of the program are still not utilising RDTs properly.
- 4) Between December to March NCD Clinics tested 10,592 cases of malaria of which 357 were positive (3.7% positive). Of note, it is seen that many of the cases tested are adults. From October 2014 to January 2015, only 32 out of 93 cases of positive malaria were from children under the age of 12 years old. Combined with the fact that these cases are scattered around NCD, this suggests that perhaps most of the malaria in NCD is imported. The highest number of child cases came from ATS which indicates that this area might still be a problem for malaria.
- 5) In Central Province, from 6,337 patients tested with RDTs, 562 (8.7%) were positive. Unlike NCD, malaria cases in Central are not scattered but appear focused in certain locations. The two worst villages identified are Kuriva Blocks near Kuriva Health Centre and Adio near Kabuna Health Centre. This identification means that the project can now start to look at other interventions that can be applied to these villages to reduce malaria.

To kick start the “Chasing Malaria” program RAM supplied \$600,000.00. The program is planned to run for three years with a budgeted cost of \$2,200,000.00 per year. RAM will only be able to provide some of the required funds and is actively seeking corporate partners to assist.

In the Solomon Islands, with the net distribution well in the hands of the Ministry of Health, RAM’s role has primarily

been supplementing the MOH with our Healthy Villages program. Under this initiative villages apply to join the program and in the process can, to a certain extent, take ownership of their own destiny. On joining the program, villages receive a set of tools and an educational package on the breeding cycle of mosquitoes. The tools enable the village to put the lesson into practise by eliminating stagnant water around the village and thus destroying the mosquitoes breeding grounds.

This year saw the supply of tools to another 32 villages and RAM’s investment in this program is now in excess of \$120,000.00.

In Timor Leste, August saw the arrival of 22,700 LLINs completing RAM’s agreement to supply 42,700 LLINs from October 2013 to July 2015 to ensure every expectant mother in Timor Leste has a net to protect herself and child from the malaria mosquito. This brings to a total of over \$400,000.00 RAM has provided to cover shortfalls in Global Fund allocations since 2012.

March - April this year saw PP Steve Carroll and friends from the Williamstown Club commence Rotary’s Ride Around Australia Against Malaria. RRAAAM for short. Steve, a Vietnam Vet, and friend’s motor cycle ride commenced in March and finished in Newcastle on Anzac Day. The ride was in Memory of Steve’s daughter who died from malaria. The group spoke at Rotary Clubs and other interested groups around Australia raising \$28,000 for RAM’s work in PNG.

The 2014 RAM Conference at RiverGlenn, Brisbane provided the opportunity for District RAM Chairs to update themselves through presentations from RAM PNG, the Timorese National Malaria Control program, malaria vaccine trials from Griffith University and the Australian Army Malaria Research Institute. Workshops run during the Conference resulted in all District Chairs receiving a new RAM Banner and the development of a new Malaria Awareness Day flyer, as part of the District Chairs information kit.

After discussions with the Australian Institute of Tropical Health and Medicine at James Cook University a PhD Scholarship in Vector Control has been conceived. The Scholarship, in partnership with AITHM, is for up to 3.5 years and is only available to a graduate from either PNG, Timor Leste, The Solomon Islands or Vanuatu.

It is pleasing to announce the first recipient of the RAM PhD Scholarship in Vector Control is Mr Edgar Pollard from the Solomon Islands. Edgar holds an MSc from the University of South Pacific and has published Malaria Research articles to his credit. He commences his study towards the end of 2015.

PDG Phil Dempster
National RAM Chair



**Rotary Australia World
Community Service
Ltd**

**Rotary Australia
Overseas Aid Fund**

**Rotary Australia
Benevolent Society**

Financial Statements for the
Year Ended

30 June 2015



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

Your Directors present their report on Rotary Australia World Community Service Ltd (RAWCS Ltd) for the financial year ended 30 June 2015 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:

PDG John McLaren National Chairman	26 Rocklands Drive Tiwi NT
PDG Michael Perkins National Secretary	PO Box 305 Orford TAS
PAG Michael Whitehouse National Treasurer	42 Auburn Road Kingston TAS
PDG Louis Johnson Immediate Past National Chairman	28 Bettina Avenue Norwood TAS
PDG Lew Pretorius Chairman Southern Region	PO Box 214 Kings Meadows. TAS
PP John Roberson Chairman Eastern Region National Projects Manager Retired 30 June 2015	PO Box 14 Albion QLD
DG Hank De Smit Chairman Western Region	1 Apsley Lane The Vines WA
DG Gregory Moran District Governors' Rep Retired 30 June 2015	42 Cunninghams Lane Inverell NSW
PDG Roberta Waterman Chairman Central Region Retired 30 June 2015	1A Willyama Avenue Medindie SA
PDG Ailsa Hay Chairman Northern Region Retired 30 June 2015	4/70 Love Street Bulimba QLD
DGE John Dare District Governors' Elect Rep 14/15 Retired 30 June 2015 District Governors' Rep 15/16 Appointed 1 July 2015	PO Box 464 Deloraine TAS
DGN Tony Bramley District Governors' Elect Rep 15/16 District Governors' Rep 16/17 Appointed 1 July 2015	222 River Avenue Plenty VIC
PDG Keith Roffey DIK Representative Appointed 1 July 2015	25 Seidel Avenue Picnic Point NSW

PDG Phil Dempster
RAM Representative
Retired 30 June 2015
Chair Northern Region
Appointed 1 July 2015

22 Cicero Close
Mooroobool QLD

PDG Jerry Casburn
Chair Central Region
Appointed 1 July 2015

1/71 Waklers Rd
Somerton Park SA

PP Dave Pearson
RAM Representative
Appointed 1 July 2015

714 Green Hills Road
Armidale NSW

PP Michael Wills
National Projects Manager
Appointed 1 July 2015

35 Gillard St.
Burwood VIC

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 1st of July 2007 for a period of two years and commenced as Secretary on the 1st 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 deficit of \$219,353 (2014: deficit of \$47,353).

The total comprehensive income of RAOAF for the year was a surplus of \$8,739 (2014: deficit of \$117,538). Total donations received in the 2015 financial year amounted to \$26,693,845 and total project expenditure incurred was \$25,449,180.

The total comprehensive income of RABS for the year amounted to a deficit of \$2,515 (2014: surplus of \$3,259).

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
ROTARY AUSTRALIA OVERSEAS AID FUND
ROTARY AUSTRALIA BENEVOLENT SOCIETY
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.

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
Date: 7th August 2015

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
ROTARY AUSTRALIA OVERSEAS AID FUND
ROTARY AUSTRALIA BENEVOLENT SOCIETY
PROFIT STATEMENT

FOR THE YEAR ENDED 30 JUNE 2015

	Note	2015		2014			
		RAWCS Ltd	RAOAF	RABS	RAWCS Ltd	RAOAF	RABS
		\$	\$	\$	\$	\$	\$
REVENUE							
Donation Revenue		313,440	26,693,845	458,198	-	30,298,219	318,679
Other Revenue	2	198,972	81,995	119,248	144,232	108,699	8,446
Unexpended Donations Bought Forward		-	6,428,045	144,616	-	5,223,121	54,611
TOTAL REVENUE		512,412	33,203,885	722,062	144,232	35,630,039	381,735
EXPENDITURE							
Project Expenditure		-	25,449,980	410,671	-	29,134,760	255,556
Other Expenditure		418,325	47,537	122,550	191,585	184,772	8,659
Unexpended Donations Carried Forward		313,440	7,697,629	191,356	-	6,428,045	144,262
TOTAL EXPENDITURE		731,765	33,195,146	724,577	191,585	35,747,577	378,476
OPERATING SURPLUS/(DEFICIT)		(219,353)	8,739	(2,515)	(47,353)	(117,538)	3,259
OTHER COMPREHENSIVE INCOME/(DEFICIENCIES)		-	-	-	-	-	-
TOTAL OTHER COMPREHENSIVE INCOME/(DEFICIENCIES)		-	-	-	-	-	-
TOTAL COMPREHENSIVE INCOME		(219,353)	8,739	(2,515)	(47,353)	(117,538)	3,259

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
ROTARY AUSTRALIA OVERSEAS AID FUND
ROTARY AUSTRALIA BENEVOLENT SOCIETY
BALANCE SHEET
AS AT 30 JUNE 2015

Note	2015			2014		
	RAWCS Ltd	RAOAF	RABS	RAWCS Ltd	RAOAF	RABS
	\$	\$	\$	\$	\$	\$
CURRENT ASSETS						
Cash & cash equivalents	132,295	5,331,513	180,601	596,712	7,043,310	147,903
Trade & other receivables	326,552	-	14,827	15,940	101,239	-
Investments	-	3,000,000	-	-	-	-
Inventory	5,000	-	-	5,000	-	-
TOTAL CURRENT ASSETS	463,847	8,331,513	195,428	617,652	7,142,675	147,903
NON-CURRENT ASSETS						
Plant & equipment	-	-	-	8,896	1,874	-
TOTAL NON-CURRENT ASSETS	-	-	-	8,896	1,874	-
TOTAL ASSETS	463,847	8,331,513	195,428	626,548	7,144,549	147,903
CURRENT LIABILITIES						
Trade & other payables	53,702	39,611	3,300	25,772	46,239	-
Unexpended Donations	-	7,697,629	-	-	6,428,045	144,616
Provisions	313,440	456,411	191,356	284,718	541,142	-
TOTAL CURRENT LIABILITIES	367,142	8,193,651	194,656	310,490	7,015,426	144,616
TOTAL LIABILITIES	367,142	8,193,651	194,656	310,490	7,015,426	144,616
NET ASSETS	96,705	137,862	772	316,058	129,123	3,287
EQUITY						
Retained earnings	4	96,705	772	316,058	129,123	3,287
TOTAL EQUITY	96,705	137,862	772	316,058	129,123	3,287

**ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
ROTARY AUSTRALIA OVERSEAS AID FUND
ROTARY AUSTRALIA BENEVOLENT SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015**

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.

**ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
ROTARY AUSTRALIA OVERSEAS AID FUND
ROTARY AUSTRALIA BENEVOLENT SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015**

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.

(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.

**ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
ROTARY AUSTRALIA OVERSEAS AID FUND
ROTARY AUSTRALIA BENEVOLENT SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015**

NOTE 1: STATEMENT OF ACCOUNTING POLICIES (Continued)

(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
ROTARY AUSTRALIA OVERSEAS AID FUND
ROTARY AUSTRALIA BENEVOLENT SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

	2015			2014		
	RAWCS Ltd	OAF	RABS	RAWCS Ltd	OAF	RABS
NOTE 2: OTHER REVENUE						
Interest Received	28,640	17,078	135	45,128	66,206	41
Service Fee	25,000	64,917	3,748	-	34,278	8,305
Administration Fee	103,119	-	115,365	61,642	-	-
Other Income	42,213	-	-	37,461	8,215	-
Total Other Revenue	198,972	81,995	119,248	144,231	108,699	8,346
NOTE 3: PLANT & EQUIPMENT						
Plant & Equipment at Cost	45,913	1,874	-	50,563	1,874	-
Accumulated Depreciation	(45,913)	(1,874)	-	(41,667)	-	-
Total Plant & Equipment	-	-	-	8,896	1,874	-
Opening Written Down Value	8,896	1,874	-	13,546	1,874	-
Additions	-	-	-	-	-	-
Depreciation	(8,896)	(1,874)	-	(4,650)	-	-
Closing Written Down Value	-	-	-	8,896	1,874	-

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
ROTARY AUSTRALIA OVERSEAS AID FUND
ROTARY AUSTRALIA BENEVOLENT SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

	2015		2014	
	RAWCS Ltd	OAF	RAWCS Ltd	OAF
	RABS	RABS	RABS	RABS
NOTE 4: RETAINED EARNINGS				
Opening Retained Earnings	316,058	129,123	363,411	246,661
Operating Surplus/(Deficit) for the Year	(219,353)	8,739	(47,373)	(117,538)
Closing Retained Earnings	96,705	137,862	316,058	129,123
				28
				3,259
				3,287

**ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
ROTARY AUSTRALIA OVERSEAS AID FUND
ROTARY AUSTRALIA BENEVOLENT SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015**

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
ROTARY AUSTRALIA BENEVOLENT SOCIETY
DIRECTORS DECLARATION**

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 2015 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

Date: 



Wise Lord & Ferguson
Chartered Accountants
advice to advantage

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 2015, 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.



1st Floor 160 Collins Street Hobart TAS 7000 GPO Box 1083 Hobart TAS 7001
Tel: (03) 6223 6155 Email: email@wlf.com.au Internet: www.wlf.com.au

Partners: Harvey Gibson, Danny McCarthy, Douglas Thomson, Joanne Doyle, Stuart Clutterbuck, Ian Wheeler, Dean Johnson, Marg Marshall, Paul Lyons, Alicia Leis, Nick Carter
Managers: Melanie Richardson, Simon Jones, Trent Queen, Rachel Burns, Nathan Brereton, Melissa Johnson, Donna Powell, Rebecca Meredith, Naomi Norman, Maryellen Salter
Consultant: Peter Beven

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 2015 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: 7th August 2015



Wise Lord & Ferguson
Chartered Accountants
advice to advantage

**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 2015 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**

Date: 7th AUGUST 2015



**1st Floor 160 Collins Street Hobart TAS 7000 GPO Box 1083 Hobart TAS 7001
Tel: (03) 6223 6155 Email: email@wlf.com.au Internet: www.wlf.com.au**

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Amputees in Bolivia



H2O
- Water for the World

Milking Cow & Goat Project

Sharon Chan
Family Appeal

SEWVAID

Helping Hands Project

Rings for Limbs
Abundant Water
Educated Smiles

Mother Tongue Literacy Project

Light House Project

Bicycles for Humanity

Wheelchairs Program

Ukrainian Humanitarian Relief Aid

Rotary Solar Lights

Days for Girls Australia

Darkness to Light Eye Surgery Camps

Kimberley Earbus Street Swags for the Homeless

Operation Toilets

Alliance for Smiles

Orphan Rescue Kits

Gift of Sight
Eye Program

Low Power consuming computers for developing countries

Seven Women Project