



Annual Report

Rotary Australia
World Community
Service Ltd.

ABOVE: \$940,282 of donated RAWCS funds was distributed to people affected by the floods in New South Wales and Queensland. Pictured: The aftermath of the devastating Lismore floods. (Photo: @rhysmartinphotographer)

2022-23



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

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

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

RAWCS administers four registered charities.

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

RAWCS is also the Corporate Trustee for:

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

PAGE 04

Chairman's Report

PAGE 08

RAWCS Projects

A map overview of all our projects.

PAGE 10

Treasurer's Report

PAGE 14

Volunteers & Projects

PAGE 20

Active Communications

PAGE 22

Rotarians Against Malaria

PAGE 26

Rotary Australia Repurposing Equipment

PAGE 30

Financial Statements

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

Chairman's Report.

Rotary Australia World Community Service Ltd (RAWCS) supports the network of Australian Rotary Clubs including 1,008 Clubs and 23,700 Rotarians, making it one of the largest volunteer organisations in the country. We facilitate humanitarian projects in developing nations and where there is need in Australia. The guiding principles of the company's culture, priorities and actions embrace Rotary International's values of providing service to others, maintaining high ethical standards and promoting integrity in all operations whilst seeking to advance world understanding, goodwill and peace.

PP David Pearson

RAWCS Chairman

RAWCS Charities

RAWCS is a registered charity and is the corporate Trustee for three registered charitable trust funds which have DGR (tax deductible) status:-

The Rotary Australia Overseas Aid Fund (RAOAF) supporting 332 humanitarian projects in 37 developing countries.

The Rotary Australia Benevolent Society (RABS) providing benevolent relief to individuals and communities

in need in Australia through 97 current projects including 31 Rotary Australia Compassionate Grant (RACG) projects, part funded by philanthropic partnerships.

The Rotary Australia Relief Fund (RARF), a DGR 2 fund which runs timely appeals to fund recovery and resilience in communities impacted by disaster. Funds are currently being directed to projects from 6 appeals to support communities impacted by the flooding in Eastern Australia and the north Island of New



Supporting adolescent mothers' return into education – Assisi Centre, Uganda.

Zealand, by cyclone in Vanuatu, by the earthquakes in Türkiye and Syria and the wildfires on Maui. Donations accumulated in the RARF appeals are distributed to Rotary projects developed to help communities recover and build resilience.

RAWCS Operations

Project activity has remained subdued during 2022/23 and whilst new project registrations are at similar levels to last year, they represent less than half the numbers pre-covid. This is reflected in the level of project donations received with a fall of 26% by comparison to the previous year. Despite these indicators some wonderful work has been completed on

active projects and on RAWCS operating systems and capability.

Underpinning our operations are four National Activities, each contributing uniquely to our overarching objectives:

- **Projects and Volunteers:** A cornerstone of our activities, this activity orchestrates project facilitation, volunteer management, and related reporting. The resumption of travel post-pandemic saw 51 volunteer teams, comprising 267 individuals, participating in overseas projects. Our online systems, meanwhile, continued to provide seamless registration and reporting mechanisms, incorporating updated health protocols.



Hospital beds that have been repurposed from RARE.

- **Rotarians Against Malaria (RAM):** In alignment with our commitment to eliminating malaria, RAM’s efforts remain steadfast. While global malaria cases stabilized following the pandemic, challenges in eliminating the disease persisted in the Western Pacific region. Encouragingly, Timor Leste’s progress towards malaria-free certification by 2025 serves as a bright spot. Notable highlights included long-term volunteer initiatives, successful conferences, and collaborative grant applications.
- **Rotary Australia Repurposing Equipment (RARE):** Our commitment to repurposing and recycling is evident through RARE, which dispatched medical and educational supplies worth \$3.5M across ten developing countries. Strategic warehouse locations in Brisbane, Sydney, and Melbourne have bolstered our capacity to serve these communities. Additional support was provided through the Donations In Kind facility, shipping \$1M worth of supplies to ten countries.
- **Communications:** Effective communication remains pivotal in amplifying our impact. Storytelling emerged as a compelling tool to engage stakeholders and donors, fostering a deeper appreciation of our initiatives. Notable achievements include a refreshed website, successful branding efforts, and strategic media engagement.

RAWCS Partnerships

Our commitment to maximizing the impact of Rotary projects has led to significant partnerships during the reporting period. In Australia, RAWCS worked closely with several National Government agencies to engage the Rotary network in drought relief projects totalling \$14M and helping 16,450 families across Australia.

For international projects RAWCS has entered into a partnership with DFAT’s Australian Volunteers Program to support long term volunteers with overseas postings. RAWCS also has partnerships with Caritas Ukraine and the Australian

Federation of Ukrainian Organisations assisting displaced persons in Ukraine and arriving refugees in Australia. Our partnership with the Global Fund to Fight Aids Tuberculosis and Malaria further continues our focus on elimination of malaria in our Asian and Pacific neighbours through RAM.

Partnerships with other Rotary entities are also providing greater scope to projects and include the Rotary Foundation Australia, RYLA Oceania and Rotary New Zealand World Community Service.

RAWCS People

The members of RAWCS Ltd are the Governors of the Australian Rotary Districts representing the hundreds of Rotary Clubs and thousands of dedicated Rotarians that comprise Rotary in Australia. The Board of RAWCS is a dedicated hard-working, hands-on group of Rotary volunteers whose diligence has built the capability of the company to what it is today.

In 2022-2023 our Board of Directors included:

Chairman:

PP David Pearson

Deputy Chair:

PDG Heather Chong

Immediate Past Chair:

PDG John McLaren

Secretary:

PDG Adrian Froggatt

Treasurer:

PP Jim Wilson

DGs Representative:

PDG Paul Thomas

DGE's Representative:

DG Andrea Grosvenor

DGN's Representative:

DGE Pam Scott

Communications Manager:

PP John Stockbridge

Projects & Volunteers Manager:

PDG Merv Williams

RAM Manager:

PDG Bruce Anderson

RARE Manager:

PDG David Clark

Regional Operations Manager:

PDG Jerry Casburn

Our Directors recognize opportunities to expand our service, are responsible for our robust corporate governance and have developed and continue to implement the Company's strategic plan. It was my great pleasure to honour the valuable contributions of PDG John McLaren and PDG John Roberson by presenting them with RAWCS Distinguished Service Awards celebrating their many years of dedicated service and ongoing commitment.

RAWCS contribution to Rotary's role of "doing good in the world" would not be possible without our Rotary volunteer Project Managers, Project Committees, District Committees and Regional Committees led by the Coordinators of our five operational Regions. PP Barry Tennent for Northern Region, PP Brian Goldstraw for Eastern, PDG Colin Burns for Southern, PDG Tim Klar for Central and PP Louise Hancock for Western. Special mention should also be made of the dedication of RAWCS Webmaster PDG John Roberson and National Projects Supervisor Brad Quilliam and the behind the scenes dedication of our Project Review and Disaster Response Committees.

We were sorry to receive the resignation of CEO Andrew Woodward in April but happy to announce that Mahir Momand has joined our team as his replacement, working closely with Operations Manager Belinda Griffen and Administration Officer Pauline Lane. The continued focus and dedication of these staff members is greatly appreciated. «

RAWCS PROJECTS



Operating in
45 countries.



Treasurer's Report.

In the 1939 movie, The Wizard of Oz, Dorothy says to her little dog at one point, "Toto, I've a feeling we're not in Kansas anymore." - These words of Dorothy from "The Wizard of Oz," captures the essence of that feeling of being outside of what's familiar and comfortable and our RAWCS journey through the year 2023 has been marked by that similar feeling that we're not in familiar territory anymore. Just as Dorothy navigated the challenges of Oz, we too have steered through a dynamic landscape of rapid changes, societal shifts, and global complexities. The post-COVID-19 era has ushered us into a new dual narrative, one of positive transformation and persistent challenges.

PP Jim Wilson

RAWCS Treasurer

Positive Transformations:

The pandemic acted as a catalyst, prompting a profound reconsideration of the significance of work in our overall life structure. This paradigm shift, known as the "Great Resignation," empowered employees to demand long sought change, leading to higher pay and heightened accountability in areas such as diversity, equity, and inclusion (DEI) and action on climate action. The embrace of remote and

hybrid work has granted greater flexibility across industries, enhancing the work-life balance.

Our Challenges:

While positive changes abound, we cannot overlook the lingering challenges. A persistent and exacerbated cost-of-living crisis, driven by the sharpest inflation surge in four decades, has created economic instability. Vulnerable communities



bear the brunt of this crisis. Moreover, geopolitical tensions, exemplified by the largest land conflict in Europe since the 1940s, reverberate through trade, supply chains, and energy markets, impacting global investor confidence and fuelling inflation.

Generational Perspectives:

Insights from the Deloitte 2023 Survey of Gen Z and Millennials reveal the pulse of our generation. The cost of living takes precedence as the top societal concern, followed by unemployment and climate change. Gen Zs and millennials adapt to financial pressures with side jobs, delaying major life decisions, and adopting money-saving behaviours. They emphasise employers' role in addressing societal issues while striving for a positive work-life balance. Concerns about climate change have a major impact on their decision-

making and is almost their single cause when it comes to philanthropic giving.

Mental Health and Well-being:

However, the Deloitte report also demonstrates the strain of our times is evident. Rising mental health challenges, burnout, and physical health issues stemming from inadequate preventative care weigh heavily. Half of Gen Zs and millennials say they live paycheck-to-paycheck and they worry about a potential economic recession. A considerable portion of Gen Zs and millennials express persistent stress and anxiety powered by worsening economic instability and financial factors.

Volunteering Trends:

The landscape of volunteering is shifting. A decline in volunteers, exacerbated by changing demographics and modern



Provide early recovery assistance to the people of Ukraine.

lifestyles, reshapes our engagement with the community. The rise of digital engagement and changing attitudes toward traditional volunteering roles further impact participation rates. Volunteer burnout and the shadow of the COVID-19 pandemic contribute to this trend. The latest ACNC Australian Charities Report – 9th Edition confirms a significant drop of some 600,000 volunteers between 2018 and 2021 from the Charities sector, some 19% and offset in part by a small increase in paid staff.

RAWCS' Strengths:

RAWCS, as a quintessentially Rotary organisation deeply rooted in the Rotary values of Service, Fellowship, Diversity, Integrity, and Leadership, is heavily volunteer based. Our lean paid staff structure preserves administrative efficiency, ensuring that the majority of funds go directly to our projects and initiatives. Our strong volunteer base is an enabler for RAWCS to maintain its low administrative fee. To give weight to this, in the year just gone,

51 volunteer teams comprising of 267 volunteers were registered for humanitarian project work in 16 developing countries with an estimated value of \$1,395,088 whilst 5,187 executive

hours were spent on administrative, compliance and governance matters.

The executive hours represent effectively a further 3.5 Full FTE personnel time to our paid staff, so there is quite a investment from our small executive team. In our estimation this is a saving of approximately \$350,000 in direct costs.

However, long term changes to volunteer participation rates could add further pressure to our cost base.

Financial Perspective:

In this dynamic landscape, RAWCS' financial journey unfolds. Our donor base, already fatigued, faced the amplified challenges due to the worsening cost-of-living crisis and economic uncertainties. This had a flow on effect, and we saw a donation level that is one of the lowest in recent times. **(See table on right).**

Similarly, total Income follows a similar pattern and has not recovered above what we experienced during COVID, however good budget controls has meant we have been able to maintain an overall Operating Surplus.

Consistently, generating reasonable operating surpluses is a key for organisationally longevity.

While we maintain one of the lowest administration rates among Australian

The comparison below shows the last 4 years.

	FY23	FY22	FY21	FY20	FY23/FY22
	2022-23	2021-22	2020-21	2019-20	Percentage Change
Donations					
Total	\$15,387,549	\$21,277,897	\$15,597,317	\$24,648,693	-27.7%
RAWCS- Admin	\$10,400		\$2,500,000	\$5,000,000	
RAOAF	\$12,705,225	\$17,717,490	\$10,839,006	\$12,382,085	-28.3%
RABS	\$2,329,584	\$1,730,118	\$1,894,394	\$4,460,873	34.6%
RARF	\$342,340	\$1,830,289	\$363,917	\$2,805,735	-81.3%
Income					
Total	\$19,431,751	\$25,085,600	\$19,736,202	\$29,122,638	-22.5%
RAWCS - Admin	\$880,724	\$1,145,040	\$3,395,074	\$5,602,464	-23.1%
RAOAF	\$14,647,734	\$18,235,475	\$11,044,302	\$13,391,036	-19.7%
RABS	\$3,469,572	\$3,828,726	\$4,456,013	\$7,262,044	-9.4%
RARF	\$433,721	\$1,876,359	\$840,813	\$2,867,094	-76.9%
Operating Surplus					
Total	\$25,787	\$187,846	\$134,437	\$187,414	-86.3%
RAWCS - Admin	\$62,458	\$179,826	\$108,941	\$148,015	-65.3%
RAOAF	\$14,909	\$4,844	\$1,650	\$9,813	207.8%
RABS	\$2,803	\$1,747	\$23,608	\$8,383	60.4%
RARF	-\$54,383	\$1,429	\$238	\$21,203	

charities, economic factors have driven up our costs, particularly in wages, insurance and transportation. In this changing dynamic a sound sustainable financial position is fundamental for RAWCS' longer-term viability so, RAWCS reviewed our operational revenue and provisioning policy and determined that a modest increase in our administration fee was necessary in the coming year.

Conclusion:

RAWCS thanks all those Rotarians that have put in countless hours of effort, RAWCS is also extremely thankful to our skilled and compassionate staff managing our day-to-day activities.

As we reflect on this transformative year, the narrative unfolds in a dual

melody of positivity and challenges. Our ability to adapt, empower, and innovate shapes our response to these shifts. Just as Dorothy found her way through Oz, we, too, continue to navigate the complexities, seeking to create positive impact, and maintain our commitment to Rotary's spirit of service.

For RAWCS, we believe that we can accomplish more together than you can alone.

We are part of your local community leadership network. We are your neighbour, friend or colleague. Whether your cause is for here, there or way over there.

We partner for enhanced outcomes. Because it's the right thing to do.

We back those that want to do good. «

Volunteers & Projects.

During 2022 – 2023 year, 66 projects were approved and registered for Rotary Australia Overseas Aid Fund (RAOAF), Rotary Australia Benevolent Society (RABS) and Rotary Australia Compassionate Grants (RACG) and Rotary Australia Relief Fund (RARF) projects. Despite the ongoing effects of COVID 19 and the financial sector, Rotary Clubs and Districts have continued to provide sustainable development aid in developing countries or at a local level aiding people in need.

PDG Merv Williams

RAWCS National Projects & Volunteers Manager

Evaluation & Compliance

Prior to any new project being registered, the application is fully assessed by RAWCS' Project Evaluation Committee to ensure compliance with the project criteria. Within the new guidelines of the Rotary Australia Relief Fund (RARF), a RAWCS Disaster Response Committee was established to oversee all applications / expressions of interest from Rotary Clubs/ Districts for funds from the RARF in supporting disaster relief projects. The Disaster Response Committee make recommendations regarding funds distribution to the RAWCS Executive Committee.

RAWCS / RNZWCS

Liaison between the Boards of RAWCS and RNZWCS is maintained through regular meetings of a Working Group composed of Directors from each company.

Six-Monthly Project Audit Reports

Each six months, Project Managers complete an online Project Audit Report which is primarily a financial audit report to ensure funds are expended in accordance with the RAWCS Project criteria. The achievements section of these reports provides RAWCS with important data for promotional material and statistics



Home affected by flood
– Northern NSW.
(Photo: @rhysmartinphotographer)

when communicating with Government agencies and philanthropic organisations.

RAWCS & RYLA Oceania Elevate Partnership

Rotary Youth Leadership Awards (RYLA) Oceania is the community of RYLA Alumni across Australia, New Zealand and the South Pacific Islands. RYLA Oceania Elevate is an advanced leadership program for RYLA alumni who seek to take their leadership potential to the next level. Over 12 months, the program builds upon the experience of a district RYLA program by advancing skills and embedding systems that will help participants achieve their personal and professional goals. At the beginning of 2023 the RYLA Oceania Elevate program began a partnership with RAWCS involving six RAWCS / Rotary projects. The participants complete

elevator pitches, project plans, risk registers and a communication plan. The projects were also featured at the Rotary International Convention, with the participant's elevator pitches being shown on that occasion enhancing awareness of RAWCS, the individual projects and of RYLA Elevate.

The 6 RAWCS projects:

- Housing for Homeless people in the Blue Mountains (RACG)
- Sepik Dental Clinic - Korogu Village, Papua New Guinea (RAOAF)
- Shelterbags for the Homeless (RACG)
- FORaMEAL (RABS)
- Kyebe Maternity Clinic, Uganda (RAOAF)
- Lift Every Malagasy Up Rotary (Relief for the People of Madagascar 2022) (RAOAF). «



PROJECTS BY DISTRICTS.

Rotary District	Overseas Aid Projects		Benevolent Society Projects				Total Active Projects
	New Projects	Total Projects	RABS New Projects	RABS Total Projects	RACG New Projects	RACG Total Projects	
Western							
9455 & 9465 Now merged to 9423	4	29	1	4	1	3	38
Central							
9510	2	11	1	3	0	0	14
Northern							
9560	3	19	0	1	1	1	21
9620	7	19	2	4	1	4	27
9640	2	12	0	3	0	0	15
Eastern							
9660	1	17	2	8	1	6	31
9675	3	23	0	2	0	1	26
9685	9	67	0	6	1	7	80
9705	2	29	1	4	0	1	34
Southern							
9780	0	6	0	1	0	0	7
9790	4	17	0	2	0	1	20
9800	3	36	2	6	0	2	44
9810	0	17	1	4	0	0	21
9820	1	4	0	2	0	0	6
9830	0	10	1	5	0	7	24

RAWCS VOLUNTEERS.

16

COUNTRIES
VISITED BY RAWCS
VOLUNTEER TEAMS

267

VOLUNTEERS

51

VOLUNTEER
TEAMS

\$1.4m

VOLUNTEER HOURS

CURRENT PROJECTS.

231

CLUBS

45

COUNTRIES

438

PROJECTS

\$17.3m

FUNDS SENT TO PROJECTS

NATIONAL PROJECTS OF SIGNIFICANCE



National Flood Appeal (RARF)

National Flood Appeal - To raise funding to provide financial assistance to those affected in all communities in the impacted flood areas.

\$1,043,938



NSW – Qld Flood Relief Fund

To distribute donated funds to people affected by the floods in New South Wales and Queensland.

\$940,282



Flood Relief – Central West & Southern New South Wales communities' funds distribution (RABS)

To distribute donated funds to people affected by the floods in Central West & Southern New South Wales communities.

District 9705

\$161,086



Victoria and Border Communities flood relief distribution fund (RABS)

To distribute donated funds to people affected by the floods in Victoria and Border communities.

District 9780 & 9800

\$115,507



Housing Units for flood victims, NSW (RABS)

Funding has gone and continues to go to the distribution of housing units for displaced persons due to floods, providing short-term housing.

District 9640



Hunter Valley Bus Tragedy

To provide benevolent relief and support to survivors, victims, and their immediate families from the events of the fatal bus accident near Greta (Hunter Valley, NSW).

Rotary Club of Singleton Sunrise
District 9660
NSW State Government

\$1,165,571.30

INTERNATIONAL PROJECTS OF SIGNIFICANCE



Supporting Ukraine

Assisting displaced persons

Humanitarian Aid

Provision of Medical Equipment.

Lifesaving needs for the crisis-affected civilian population

Donations
\$9,303,308

Distributed
\$7,657,487

Rotary Club Sydney Cove.

Rotary Club Northern Yorke Peninsular

Rotary Club of Karrinyup

Partnerships - Australian Federation of Ukrainian Organisations (AFUO), Caritas Ukraine, Rotary Club of Kyiv International, Rotary Club Kyiv Capital (District 2232), NGO "New Dawn" and Rotary District 2232 (Odesa)



Tonga Volcano Eruption and Tsunami Disaster

Emergency Response Kits - RNZWCS

Container of Equipment for Nukunuku School and Medical Centre in Tonga – Rotary Club Sunnybank Hills

Educational Supplies and equipment Api-fo'Ou College in Nuku'alofa, Tonga - RAWCS Northern Region RARE

Two containers of goods to assist with the recovery efforts – Rotary Club Bribie Island

Distributed
\$248,047



New Zealand Floods

Assist people affected by flooding in New Zealand in cooperation with Rotary New Zealand World Community Service (RNZWCS).

Distributed
\$194,250

Active Communications.

Throughout this financial year, the Communications Activity of Rotary Australia World Community Service (RAWCS) has played a pivotal role in amplifying the organisation's outreach and impact. With a focus on transparency, engagement, and storytelling, the team has successfully executed numerous initiatives to strengthen RAWCS's global presence and foster meaningful connections with stakeholders.

PP John Stockbridge

National Communications Manager

ONE of the key achievements of the Communications Activity was the launch of a comprehensive social media campaign. Through strategic content creation and targeted messaging, RAWCS was able to expand its online community, raising awareness about ongoing projects and inspiring more individuals to get involved in humanitarian efforts. Additionally, the team implemented an updated website, offering a user-friendly platform that showcases the organisation's initiatives, success stories, and financial transparency, further building trust and credibility among supporters. The new web site was launched at the Rotary International Convention in Melbourne and the interactive Project Map feature proved to be a major hit with Rotarians and the public.

Furthermore, the Communications Activity spearheaded several impactful storytelling campaigns that highlighted the transformative power of RAWCS's projects in various regions. These narratives showcased the real-life stories of beneficiaries, effectively conveying the

positive change brought about by RAWCS's initiatives. This storytelling approach not only strengthened donor engagement but also fostered a deeper understanding of the organisation's commitment to sustainable development.

Internally, the Communications Activity worked in close collaboration with other parts of RAWCS to streamline communication channels and ensure consistent messaging across all platforms. This integration facilitated seamless coordination among teams and maximised the overall impact of RAWCS's efforts.

In summary, the Communications Activity has been instrumental in elevating RAWCS's profile, engaging a broader audience, and reinforcing the organisation's dedication to creating lasting change in communities around the world. With an emphasis on effective communication, storytelling, and collaboration, RAWCS continues to strengthen its position as a leader in international development and humanitarian assistance. «

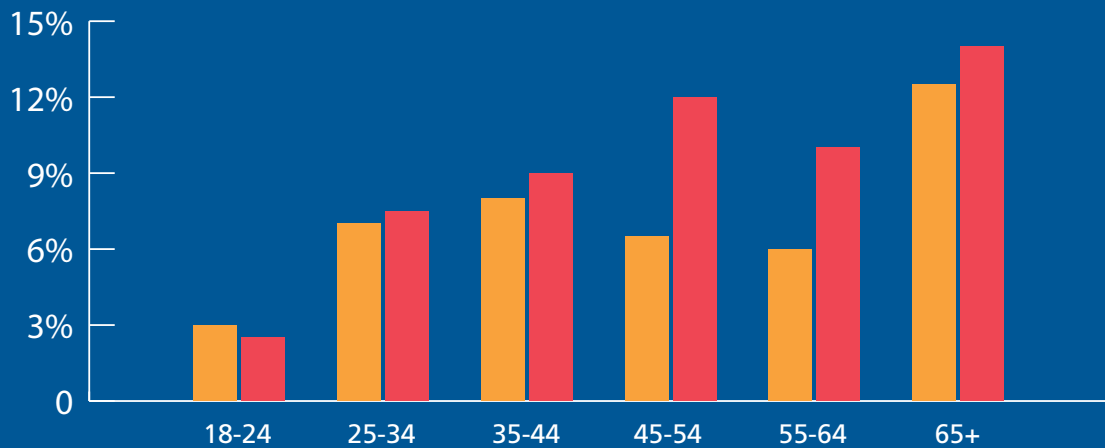
Social media Reach.



44.30%
MEN



55.70%
WOMEN



Age and Gender

Rotarians Against Malaria.

In 2021, malaria posed a complex challenge globally, with 247 million cases and 619,000 deaths reported. Africa accounted for 95% of cases and 96% of deaths. Control tools like insecticide-treated nets were losing effectiveness, and insecticide resistance was rising. Rotarians Against Malaria (RAM) persisted despite COVID-19 disruptions, supporting partner countries in the face of fluctuating cases. RAM's efforts offered hope in the ongoing fight against this age-old mosquito-borne disease.

PDG Bruce Anderson

RAM Manager

Current situation in malaria elimination (WHO World Malaria Report 2022):

Malaria cases increased slightly from 2020 to 2021, reaching an estimated 247 million cases, while malaria-related deaths remained stable at 619,000 after a rise in 2020 from 568,000 in 2019.

The African Region is the most heavily impacted, representing 95% of global cases and 96% of deaths, with 234 million cases and 593,000 deaths in 2021. Progress against malaria is threatened by decreasing effectiveness of key control tools, like insecticide-treated nets, as well as insecticide resistance and changes in mosquito behaviour.

In the WHO Western Pacific Region, which includes some RAM partner countries, there was a failure to meet 2020 milestones for malaria morbidity and mortality. Between 2015 and 2021, cases increased by 10%, and mortality rates rose by 4%, largely due to significant increases in Papua New Guinea, accounting for 87% of the region's malaria burden.

Malaria in RAM partner countries:

In 2022, partner countries experienced fluctuations in malaria cases, with some reporting increases and others reporting decreases. During the first half of the year, the ongoing COVID-19 pandemic



Malaria
insecticide-
treated
bed nets.

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

Country	Annual Parasite Incidence per 1,000 population	
	2021	2022
Papua New Guinea	156	124.3
Solomon Islands	119	216.1
Vanuatu	1.05	1.8
Timor Leste	0	0
West Timor (Indonesia)	0.09	<1

exacerbated the malaria situation in the Solomon Islands and Vanuatu. Both countries faced common challenges, including a shortage of healthcare personnel, difficulties accessing remote areas, managing malaria supplies, and limited financial support.

RAM Activities with our Partner Countries

Papua New Guinea (PNG): RAM Australia assisted in a Rotary Global Grant application for a project in PNG, but it faced delays and was eventually terminated due to logistical issues. Non-TRF funds were retained for future projects. A concept note for a Program of Scale grant in PNG is being reviewed by TRF for potential funding in 2024.

The Solomon Islands: In the Solomon Islands, malaria cases continued to increase, however the RAM supported malaria Active Case Detection project is now operational.

Vanuatu: Vanuatu, initially making progress against malaria, faced increased outbreaks due to COVID-19 disruptions. RAM's Rotary Global Grant for IRS is nearing completion and further funding from RAWCS Southern Region is now available.

Timor Leste: Timor Leste achieved zero indigenous malaria cases in 2021, with

cross-border transmission from West Timor being the primary concern currently.

West Timor, Nusa Tenggara Timur (NTT) Province: RAM is supporting a Rotary Global Grant in West Timor to train Village Malaria Cadres posted in two border districts. Significant funding and pro-bono support (USD\$296K) was provided for project scoping and development by RAM and our partners.

Indonesia, Laos, PNG, Solomon Islands, Thailand: An application has been submitted for a DFAT Regional Health Partnerships grant covering multiple countries in the Asia-Pacific region, for Enhanced Case Management to Eliminate Malaria. If granted RAM will partner with Medicines for Malaria Venture (MMV) and the Civil Society Organisation (CSO) for the Greater Mekong Sub-Region.

Highlights for the Rotary Year 2021-2022

- The RAM National Conference took place in Brisbane in person, organized by the Northern Region and National RAM executives.
- The "Adopt-A-Project" approach in the Southern Region (SR) continued to be successful, raising additional funds for Vanuatu.
- RAM reinstated its PhD scholarship

RAM – working hard to finish the fight of eliminating malaria in Wes Timor.



program by awarding a stipend to a PNG student to complete their last year of study at James Cook University, with plans for post-doctoral training and eventual return to PNG.

- Donations to RAM totalled \$82,134.37, compared to \$150,969 in 2019-20, reflecting the impact of the COVID pandemic.
- RAM, in collaboration with the Finish the Fight team, organized a Global Malaria Congress in Melbourne,

attended by representatives from 28 countries, featuring over 35 international speakers and 30 early career researchers presenting posters. RAM awarded a \$1000 prize for the best poster presentation by a post-graduate student from PNG. The event was underwritten by RAWCS, supported by RAM, and sponsored by The Global Fund, The Bill and Melinda Gates Foundation, Malaria Partners International, and Events Victoria. «

Rotary Australia Repurposing equipment.

The COVID-19 pandemic continues to have a significant impact on the amount of goods being shipped out due to the global impact on shipping availability and cost. These costs were twice or even three times what they were before the pandemic but slowly reduced during the year. These cost increases are difficult for Sponsors to cover while having to fundraise in these hard economic times. Major delays to shipping through the Singapore trans-shipping hub put many months of delay onto transit times. Even with all these problems, over the year 69 containers have been sent through the five RARE facilities throughout Australia and the one DIK (Donations in Kind) store in Victoria.

PDG David Clark

RARE National Manager

Containers sent from RARE facilities:

39 x 40ft and 30 x 20ft containers were sent to Cambodia, Kenya, Papua New Guinea, Vanuatu, Kurdistan, Mongolia, Ethiopia, Sri Lanka, Zimbabwe, Somaliland, Solomons, Uganda, Tanzania, Pakistan, Ghana and Timor Leste. Estimated value of goods sent out this year from all facilities is just over \$4,500,000.

90 pallets of medical equipment were also sent by air freight to England where it went by truck to the Ukraine. Total value of this project is over **\$2 million dollars**.

Volunteer hours involved in collecting, cleaning, and packing goods around **51,000 hours** equates to around **\$1,530,000** free labour.

One of the more unusual donations that we have received this year were,

7 mobile Dental vans donated by the South Australian Government, estimated value over **\$400,000**. Replacement value would be over **\$2 million dollars**, these will either be broken up or find a home somewhere else to help underprivileged people somewhere in Australia or a third world country.

We have an excellent relationship with all of the States Medical and Education departments throughout Australia and are first on their list to collect their unwanted goods, which would, if we didn't accept them, go to land fill.

For example, a container fully packed with linen was sent from Darwin to those impacted in the floods to the Northern Rivers. Pallet loads of sheets, towels, pillowcases, bathmats, blankets, mattress protectors, and pillows from a disused detention centre were donated by Trepan Services Pty Ltd and transport to NSW was provided free of charge by Simon Transport. In addition, another 40ft container of linen from the same source was provided to the Arnhem Land Progress Aboriginal Corporation for distribution to indigenous communities that were impacted by floods in the Northern Territory.

Some of the RARE facilities are regularly being asked by TV and Movie production companies for props to use in their productions. We charge for these products which are returned when the movie or show is finished. This is becoming a very good source of income which helps cover our running costs.

Conclusion

This year has been another productive

year in the life of RARE Australia. It has promoted the Rotary brand, highlighting the trust the community has with Rotary. It has also showcased RAWCS and RARE's capacity to undertake complex high-volume projects in a timely manner delivering humanitarian aid across the world. Even with the demand on resources and volunteers during the year, all work has been done safely and effectively with again no major injuries to report. The RARE Committees and regular volunteers are to be commended on outstanding performance, persistence, and dedication.

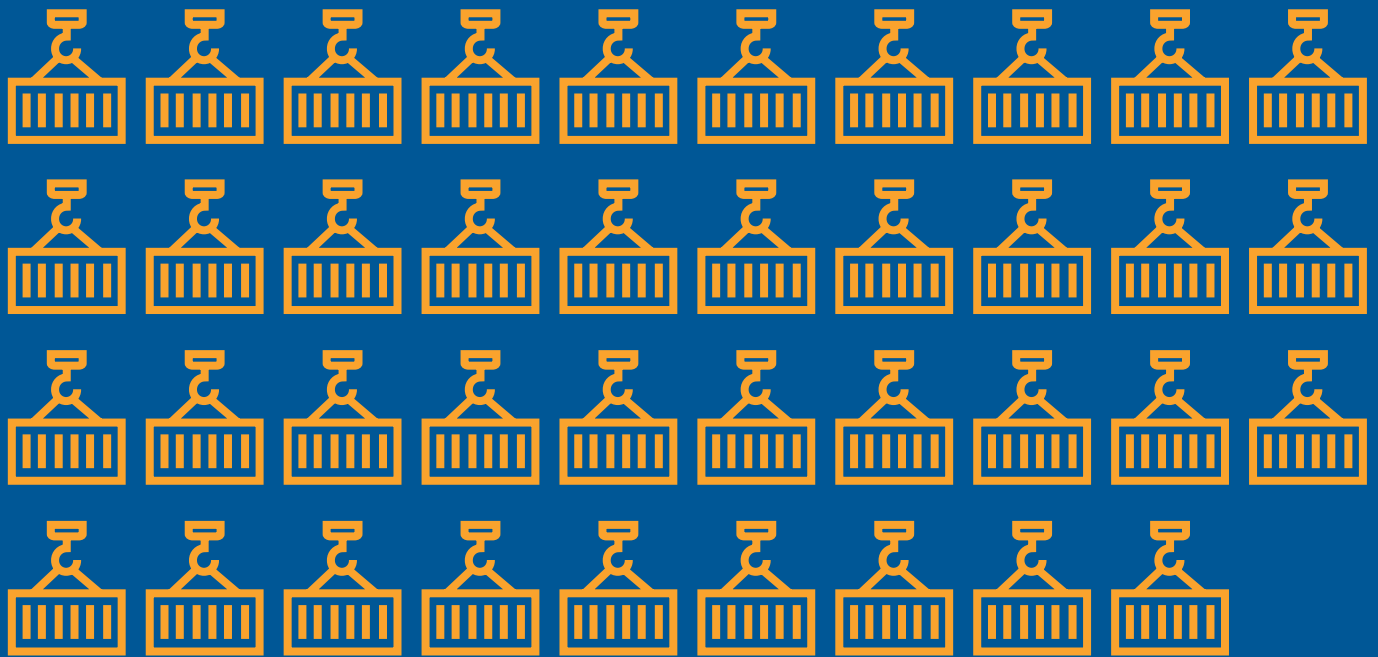
I would also like to thank all other volunteers and supporting Rotary clubs who have assisted us in our RARE operations. We would not have been able to achieve what we have without this physical and financial support. For RARE to continue in the future, we need Rotary Clubs throughout Australia to continue through the RAWCS organisation to help finance overseas projects, so we can continue send our unused medical and educational goods so they can live for decades to come.

Last year, the RAWCS Board decided to change of name from Donations in Kind (DIK) to Rotary Australia Repurposing Equipment (RARE). This is a major change and something that has significant implications for our volunteers and donors to come to terms with after 40+ years of DIK.

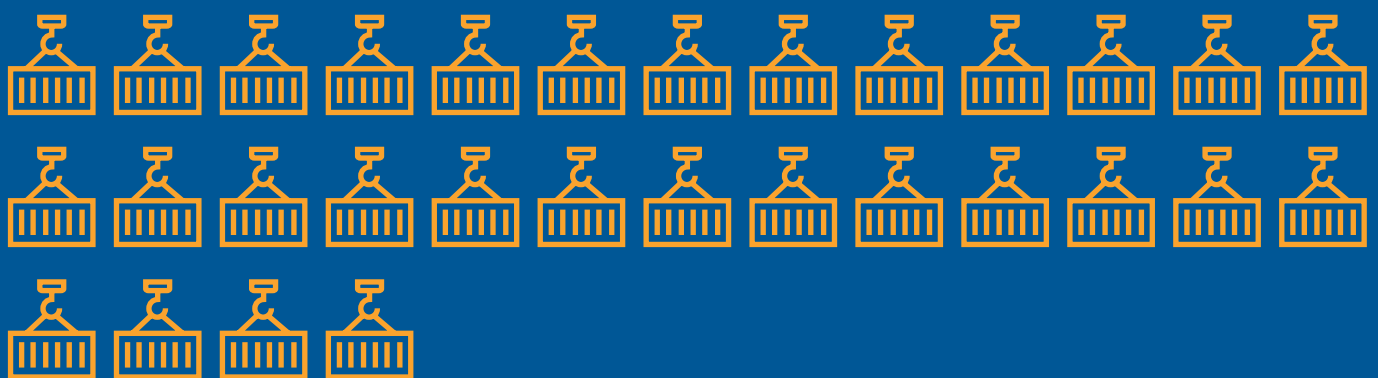
We are working to promote RARE (Rotary Australia Repurposing Equipment) to all Rotary Clubs so that they recognise the acronym RARE to stand for repurposing unwanted medical and educational equipment destined for land fill. «

Goods sent out This year.

39 x 40ft containers



30 x 20ft containers

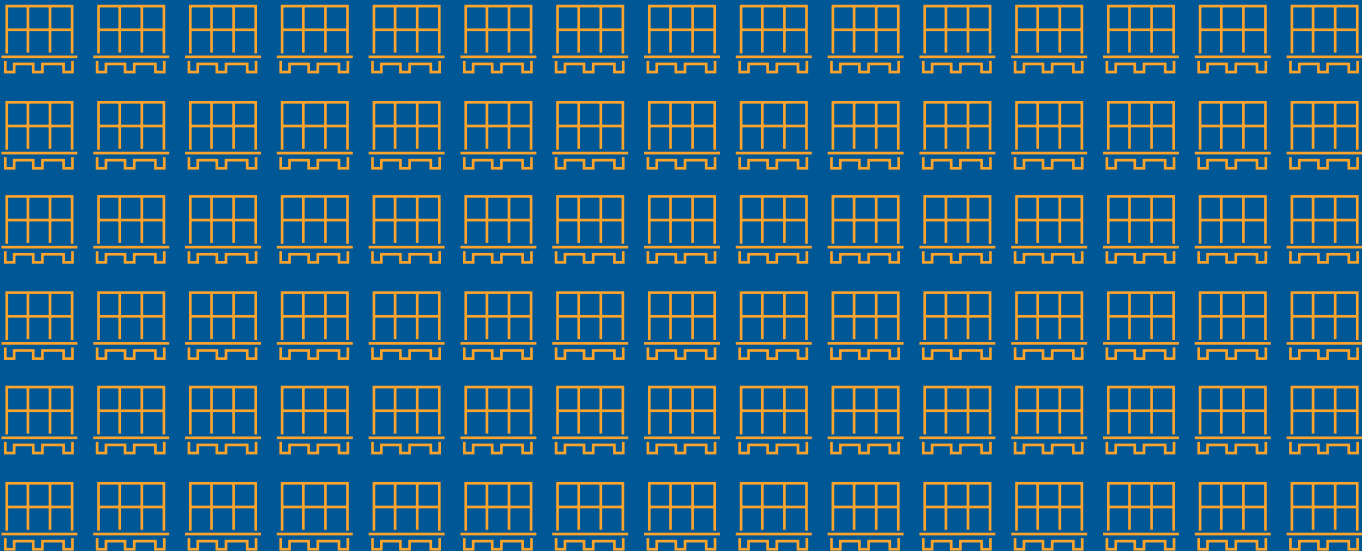


7 mobile dental vans



Goods sent out
This year.

90 pallets of medical equipment



Worth over
\$4.5m dollars



51,000
volunteer hours

Financial Statements 30 June 2023

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

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

Your Directors present their report on Rotary Australia World Community Service Ltd (RAWCS Ltd) for the financial year ended 30 June 2023 including, shown as separate entities, the Rotary Australia Overseas Aid Fund (RAOAF), Rotary Australian Benevolent Society (RABS), and Rotary Australia Relief Fund (RARF). The Directors of RAWCS Ltd, RAOAF, RABS and RARF, are the same. RAWCS Ltd acts as trustee for RAOAF, RABS and RARF.

Directors

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

PP David Pearson

National Chair

PDG John McLaren

Past Chair

PDG Heather Chong

Deputy Chair

Adrian Froggatt

National Secretary

James Wilson

National Treasurer

PDG Bruce Anderson

National RAM Manager

PDG Mervyn Williams

National Projects & Volunteers Manager

PP John Stockbridge

National Communications Manager

PDG Jerry Casburn

National Operations Manager

PDG David Clark

National DIK Manager

DG Rep Paul Thomas

District Governor's Rep

DGE Rep Andrea Grosvenor

District Governor's Elect Rep

DGN Rep Pam Scott (From Oct 2022)

District Governor's Nominee Rep

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

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

Principal Activities

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

- To coordinate humanitarian projects overseas and in Australia and to create goodwill, peace and understanding in accordance with the objects of Rotary with the active participation of Australian Rotarians and Rotary Clubs.
- To operate the RAOAF and RABS 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 \$62,458 (2022: \$179,826). Total donations received in the 2023 financial year amounted to \$10,400 (2022: nil) and total project expenditure incurred was \$50,562 (2022: \$294,016).

The total comprehensive income of RAOAF for the year amounted to a surplus of \$14,909 (2022: \$4,844). Total donations received in the 2023 financial year amounted to \$12,676,341 (2022: \$17,717,490) and total project expenditure incurred was \$14,341,349 (2022: \$15,306,487).

The total comprehensive income of RABS for the year amounted to a surplus of \$2,803 (2022: \$1,747). Total donations received in the 2023 financial year amounted to \$2,329,584 (2022: \$1,730,118) and total project expenditure incurred was \$2,983,380 (2022: \$2,535,332).

The total comprehensive income of RARF for the year amounted to a deficit of \$54,383 (2022: \$1,429). Total donations received in the 2023 financial year amounted to \$342,340 (2022: \$1,830,289) and total project expenditure incurred was \$12,156 (2022: \$nil).

Dividend Paid or Recommended

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

Review of Operations

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

Significant Changes in State of Affairs

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

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

Environmental Issues

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

Indemnifying Officers or Auditor

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

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

Proceedings on Behalf of the Funds

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

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

After Balance Date Events

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

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

Auditor's Independence Declaration

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

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

A handwritten signature in blue ink, appearing to read 'D Pearson', with a long horizontal flourish extending to the right.

David Pearson
National Chair

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

Jim Wilson
National Treasurer

Date this 17th day of September 2023.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
ROTARY AUSTRALIA OVERSEAS AID FUND
ROTARY AUSTRALIA BENEVOLENT SOCIETY
ROTARY AUSTRALIA RELIEF FUND
STATEMENT OF COMPREHENSIVE INCOME
FOR YEAR ENDING 30 JUNE 2023

Note	2023				2022			
	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF
	\$	\$	\$	\$	\$	\$	\$	\$
REVENUE								
Donation revenue	10,400	12,705,225	2,329,584	342,340	-	17,717,490	1,730,118	1,830,289
Internal transfers from donations in Other Entities	-	16,807	450,010	-	-	173,661	1,540,892	-
Other revenue	870,324	306,405	486,192	10,369	1,145,040	344,324	489,536	46,070
Utilisation of unexpended donations	-	1,619,297	203,786	81,012	-	-	68,180	-
TOTAL REVENUE	880,724	14,647,734	3,469,572	433,721	1,145,040	18,235,475	3,828,726	1,876,359
EXPENDITURE								
Project expenditure	50,562	14,341,349	2,983,380	12,156	294,016	15,306,487	2,535,332	-
Other expenditure	760,232	291,476	483,389	9,131	671,198	339,481	488,027	44,641
Transfer to unexpended donations	7,472	-	-	-	-	2,584,663	803,620	103,736
Internal transfers for projects in Other Entities	-	-	-	466,817	-	-	-	1,726,553
TOTAL EXPENDITURE	818,266	14,632,825	3,466,769	488,104	965,214	18,230,631	3,826,979	1,874,930
OPERATING SURPLUS	62,458	14,909	2,803	(54,383)	179,826	4,844	1,747	1,429
TOTAL OTHER COMPREHENSIVE INCOME	-	-	-	-	-	-	-	-
TOTAL COMPREHENSIVE INCOME	62,458	14,909	2,803	(54,383)	179,826	4,844	1,747	1,429

The accompanying notes form part of these financial statements.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
 ROTARY AUSTRALIA OVERSEAS AID FUND
 ROTARY AUSTRALIA BENEVOLENT SOCIETY
 ROTARY AUSTRALIA RELIEF FUND
 STATEMENT OF FINANCIAL POSITION
 FOR YEAR ENDING 30 JUNE 2023

Note	2023				2022			
	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF
	\$	\$	\$	\$	\$	\$	\$	\$
CURRENT ASSETS								
Cash and cash equivalents	487,910	3,307,235	1,282,156	214,816	567,303	4,828,993	1,456,301	324,044
Trade and other receivables	126,071	20,269	21,604	-	169,090	72,655	37,916	1,150
Inter-entity receivables	175,615	-	1,186,708	-	84,700	-	1,153,960	25,885
Investments	751,100	5,232,384	-	-	1,001,100	5,232,383	-	-
TOTAL CURRENT ASSETS	1,540,697	8,559,888	2,490,468	214,816	1,822,193	10,134,031	2,648,177	351,079
NON-CURRENT ASSETS								
Plant and equipment	-	-	-	-	-	-	-	-
TOTAL NON-CURRENT ASSETS	-	-	-	-	-	-	-	-
TOTAL ASSETS	1,540,697	8,559,888	2,490,468	214,816	1,822,193	10,134,031	2,648,177	351,079
CURRENT LIABILITIES								
Trade and other payables	59,571	-	35,940	68	56,084	22,000	26,213	-
Inter-entity payable	686,708	633,650	40,150	1,815	673,788	581,407	6,600	2,750
Unexpended donations	7,054	7,562,274	2,334,694	234,016	447,280	9,318,339	2,517,085	315,028
Tied bequests	-	-	-	-	-	-	21,395	-
TOTAL CURRENT LIABILITIES	753,333	8,195,924	2,410,784	235,899	1,177,152	9,921,746	2,571,293	317,778
NON-CURRENT LIABILITIES								
TOTAL LIABILITIES	753,333	8,195,924	2,410,784	235,899	1,177,152	9,921,746	2,571,293	317,778

The accompanying notes form part of these financial statements.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
 ROTARY AUSTRALIA OVERSEAS AID FUND
 ROTARY AUSTRALIA BENEVOLENT SOCIETY
 ROTARY AUSTRALIA RELIEF FUND
 STATEMENT OF FINANCIAL POSITION
 FOR YEAR ENDING 30 JUNE 2023

Note	2023				2022			
	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF
	\$	\$	\$	\$	\$	\$	\$	\$
NET ASSETS	<u>787,364</u>	<u>363,964</u>	<u>79,684</u>	<u>(21,083)</u>	<u>645,041</u>	<u>212,285</u>	<u>76,884</u>	<u>33,301</u>
EQUITY								
Retained earnings and reserves	787,364	363,964	79,684	(21,083)	645,041	212,285	76,884	33,301
TOTAL EQUITY	<u>787,364</u>	<u>363,964</u>	<u>79,684</u>	<u>(21,083)</u>	<u>645,041</u>	<u>212,285</u>	<u>76,884</u>	<u>33,301</u>

The accompanying notes form part of these financial statements.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
 ROTARY AUSTRALIA OVERSEAS AID FUND
 ROTARY AUSTRALIA BENEVOLENT SOCIETY
 ROTARY AUSTRALIA RELIEF FUND
 STATEMENT OF CHANGES IN EQUITY
 AS AT 30 JUNE 2023

	Retained Earnings and Reserves	Contributed Equity	Total
	\$	\$	\$
RAWCS LTD			
At 30 June 2021	465,215	-	465,215
Surplus/ (Deficit) for the year	179,826	-	179,826
At 30 June 2022	645,041	-	645,041
Surplus/ (Deficit) for the year	62,458	-	62,458
Transfer to Unallocated Donations Reserve	79,865	-	79,865
At 30 June 2023	787,364	-	787,364
RAOAF			
At 30 June 2021	207,441	-	207,441
Surplus/ (Deficit) for the year	4,844	-	4,844
At 30 June 2022	212,285	-	212,285
Surplus/ (Deficit) for the year	14,909	-	14,909
Transfer to Unallocated Donations Reserve	136,769	-	136,769
At 30 June 2023	363,964	-	363,964

The accompanying notes form part of these financial statements.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
 ROTARY AUSTRALIA OVERSEAS AID FUND
 ROTARY AUSTRALIA BENEVOLENT SOCIETY
 ROTARY AUSTRALIA RELIEF FUND
 STATEMENT OF CHANGES IN EQUITY
 AS AT 30 JUNE 2023

	Retained Earnings and Reserves	Contributed Equity	Total
	\$	\$	\$
RABS			
At 30 June 2021	75,137	-	75,137
Surplus/ (Deficit) for the year	1,747	-	1,747
At 30 June 2022	76,884	-	76,884
Surplus/ (Deficit) for the year	2,803	-	2,803
At 30 June 2023	<u>79,687</u>	<u>-</u>	<u>79,687</u>
RARF			
At 30 June 2021	30,772	1,100	31,872
Surplus/ (Deficit) for the year	1,429	-	1,429
At 30 June 2022	32,201	1,100	33,301
Surplus/ (Deficit) for the year	(54,383)	-	(54,383)
At 30 June 2023	<u>(22,182)</u>	<u>1,100</u>	<u>(21,082)</u>

The accompanying notes form part of these financial statements.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
 ROTARY AUSTRALIA OVERSEAS AID FUND
 ROTARY AUSTRALIA BENEVOLENT SOCIETY
 ROTARY AUSTRALIA RELIEF FUND
 STATEMENT OF CASHFLOWS
 AS AT 30 JUNE 2023

Note	2023					2022						
	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES												
Receipts from Donors	10,400	14,393,715	2,999,692	424,502	-	17,891,151	3,271,010	77,851				
Payments to Suppliers and Employees	(1,253,135)	(16,221,879)	(3,660,026)	(544,098)	(4,689,132)	(15,742,221)	(3,141,570)	(47,239)				
Interest Received	254,452	33,645	13,737	-	31,817	-	-	-				
Other Revenue	658,891	272,762	472,455	10,369	1,835,787	352,445	559,013	46,688				
Net Cash provided by (used in) Operating Activities	5 (b)	(329,393)	(174,142)	(109,227)	(2,821,528)	2,501,375	688,453	77,300				
CASH FLOWS FROM INVESTING ACTIVITIES												
Inter-entity Payable/(Receivable)	-	-	-	-	-	-	-	-				
Purchase of Property, Plant and Equipment	-	-	-	-	-	-	-	-				
(Investment)/Redemption of Financial Assets	250,000	-	-	-	500,000	19,828	-	-				
Net Cash provided by (used in) Investing Activities		250,000	-	-	500,000	19,828	-	-				

The accompanying notes form part of these financial statements.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
 ROTARY AUSTRALIA OVERSEAS AID FUND
 ROTARY AUSTRALIA BENEVOLENT SOCIETY
 ROTARY AUSTRALIA RELIEF FUND
 STATEMENT OF CASHFLOWS
 AS AT 30 JUNE 2023

Note	2023					2022						
	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CASH FLOWS FROM FINANCING ACTIVITIES												
Inter Entity Transfers	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided by (used in) Financing Activities												
Net Increase/(Decrease) in Cash Held	(79,393)	(1,521,757)	(174,142)	(109,227)	(2,321,528)	2,521,203	688,453	77,300				
Cash at the Beginning of the Year	567,303	4,828,993	1,456,301	324,044	2,888,831	2,307,790	767,848	246,744				
CASH AT THE END OF THE YEAR	5 (a)	487,910	1,282,159	214,817	567,303	4,828,993	1,456,301	324,044				

The accompanying notes form part of these financial statements.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
ROTARY AUSTRALIA OVERSEAS AID FUND
ROTARY AUSTRALIA BENEVOLENT SOCIETY
ROTARY AUSTRALIA RELIEF FUND
NOTES TO FINANCIAL STATEMENTS
AS AT 30 JUNE 2023

NOTE 1: STATEMENT OF ACCOUNTING POLICIES

The Directors have prepared the financial statements on the basis that the Entities are non-reporting entities because there are no users dependent on general purpose financial statements. These financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the *Corporations Act 2001*, the *Australian Charities and Not for profits Commission Act 2012* and the *Charitable Fundraising Act 1991*. The Funds are not-for-profit entities for financial reporting purposes under Australian Accounting Standards.

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

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

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

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

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

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

(a) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits at call with banks with an original maturity of three months or less that are readily converted to known amounts of cash and are subject to an insignificant risk of changes in values. Included in the cash and cash equivalents balance in RAOAF is the foreign currency account opened in the 2013 financial year. This bank account is expressed in Australian dollars, converted from United States dollars using the current market rates.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
ROTARY AUSTRALIA OVERSEAS AID FUND
ROTARY AUSTRALIA BENEVOLENT SOCIETY
ROTARY AUSTRALIA RELIEF FUND
NOTES TO FINANCIAL STATEMENTS
AS AT 30 JUNE 2023

NOTE 1: STATEMENT OF ACCOUNTING POLICIES (Continued)

(b) Unexpended Donations

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

(c) Investments

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

(d) Plant and Equipment

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

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

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

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

(e) Provisions

Provisions are recognised when the entities have a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(f) Trade and Other Receivables

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

(g) Trade and Other Payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the entities during the reporting period which

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
ROTARY AUSTRALIA OVERSEAS AID FUND
ROTARY AUSTRALIA BENEVOLENT SOCIETY
ROTARY AUSTRALIA RELIEF FUND
NOTES TO FINANCIAL STATEMENTS
AS AT 30 JUNE 2023

remain unpaid. The balance is recognised as a current liability with the amount being normally paid within 30 days of recognition of the liability.

NOTE 1: STATEMENT OF ACCOUNTING POLICIES (Continued)

(h) Revenue

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

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

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

(i) Goods and Services Tax (GST)

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

(j) Income Tax

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

(k) Employee Provisions

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

(l) Leases

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

(m) 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
ROTARY AUSTRALIA RELIEF FUND
NOTES TO FINANCIAL STATEMENTS
AS AT 30 JUNE 2023

(n) Unallocated Donations

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

(o) Inter-Entity Balances

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

(p) Inter-Entity Balances

For the 2022-23 financial year and subsequently, the ACNC Regulation prescribes an additional standard AASB 124 Related Party Disclosures to be apply by medium or large charities preparing SPFR. Accordingly, the entities have disclosed Key Management Personnel Compensation and Related Party transactions in accordance with AASB 124.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
 ROTARY AUSTRALIA OVERSEAS AID FUND
 ROTARY AUSTRALIA BENEVOLENT SOCIETY
 ROTARY AUSTRALIA RELIEF FUND
 NOTES TO FINANCIAL STATEMENTS
 AS AT 30 JUNE 2023

Note	2023				2022			
	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF
	\$	\$	\$	\$	\$	\$	\$	\$
NOTE 2: OTHER REVENUE								
Interest received	254,452	33,645	13,737	-	24,287	-	-	-
Service fee	114	272,760	51,630	10,369	25,569	344,324	35,156	46,070
Administration fee received	366,428	-	420,692	-	392,500	-	454,380	-
Drought Community Support Initiative administration fee	-	-	-	-	702,684	-	-	-
Government COVID assistance	-	-	-	-	-	-	-	-
Other income	249,330	-	133	-	-	-	-	-
Total Other Revenue	870,324	306,405	486,192	10,369	1,145,040	344,324	489,536	46,070
NOTE 3: OTHER EXPENDITURE								
Salaries and wages	28,193	-	433,341	-	12,538	-	459,842	-
Administration fee	420,692	287,500	49,100	8,500	454,380	323,300	25,850	43,350
Advertising and website costs	182,131	-	-	-	76,641	-	-	-
Regional meetings and conferences	42,040	-	-	-	44,208	-	-	-
Office administration	34,093	-	-	-	60,058	-	-	-
Insurance	5,945	-	-	-	6,000	-	-	-
Depreciation	-	-	-	-	2,098	-	-	-
Other expenses	47,138	3,976	948	631	15,275	16,181	2,335	1,291
Total Other Expenditure	760,232	291,476	483,389	9,131	671,198	339,481	488,027	44,641

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
 ROTARY AUSTRALIA OVERSEAS AID FUND
 ROTARY AUSTRALIA BENEVOLENT SOCIETY
 ROTARY AUSTRALIA RELIEF FUND
 NOTES TO FINANCIAL STATEMENTS
 AS AT 30 JUNE 2023

Note	2023					2022						
	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
NOTE 4: PLANT AND EQUIPMENT												
Plant and equipment at cost	62,298	-	-	-	62,298	-	-	-	-	-	-	-
Accumulated depreciation	(62,298)	-	-	-	(62,298)	-	-	-	-	-	-	-
Total Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Opening written down value	-	-	-	-	2,098	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	(2,098)	-	-	-	-	-	-	-
Closing Written Down Value	-	-	-	-	-	-	-	-	-	-	-	-

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
 ROTARY AUSTRALIA OVERSEAS AID FUND
 ROTARY AUSTRALIA BENEVOLENT SOCIETY
 ROTARY AUSTRALIA RELIEF FUND
 NOTES TO FINANCIAL STATEMENTS
 AS AT 30 JUNE 2023

Note	2023			2022				
	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF
	\$	\$	\$	\$	\$	\$	\$	\$
(a) Cash and cash equivalents								
Bank Accounts	487,910	3,307,236	1,282,156	214,816	567,303	4,828,993	1,456,301	324,044
	487,910	3,307,236	1,282,156	214,816	567,303	4,828,993	1,456,301	324,044
(b) Reconciliation of cash flow from operations with surplus from operations:								
Surplus for the year	62,458	14,910	2,803	(54,383)	179,826	4,844	1,747	1,429
Depreciation	-	-	-	-	2,098	-	-	-
Changes in assets and liabilities								
Decrease / (Increase) in Trade and Other Receivables	43,019	52,386	16,312	1,150	950,399	(68,629)	104,461	(1,150)
Decrease / (Increase) in Inter-entity Receivables	159,085	-	(32,748)	25,885	17,930	-	(52,460)	(25,885)
(Decrease) / Increase in Trade and Other Payables	3,487	(22,000)	9,727	68	(388,615)	22,000	4,649	(5)
(Decrease) / Increase in Inter-entity Payables	12,920	52,243	33,550	935	73,788	(10,843)	(1,705)	(825)
(Decrease) / Increase in Unexpended Donations	(360,362)	(1,619,297)	(203,786)	(82,882)	(3,656,954)	2,554,003	631,761	103,736
	(79,393)	(1,521,758)	(174,142)	(109,227)	(2,821,528)	2,501,375	688,453	77,300

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
 ROTARY AUSTRALIA OVERSEAS AID FUND
 ROTARY AUSTRALIA BENEVOLENT SOCIETY
 ROTARY AUSTRALIA RELIEF FUND
 NOTES TO FINANCIAL STATEMENTS
 AS AT 30 JUNE 2023

NOTE 6: AUDIT REMUNERATION

Amounts received or due and receivable by the auditors for:	2023	2022
Audit of the Financial Statements	18,700	19,515
Other Services	-	-
Total	<u>18,700</u>	<u>19,515</u>

NOTE 6: KEY MANAGEMENT PERSONNEL

Compensation

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

	2023	2022
Short-term employee benefits	149,093	234,189
Total	<u>149,093</u>	<u>234,189</u>

NOTE 7: RELATED PARTY TRANSACTIONS

Key management personnel Disclosures relating to key management personnel are set out in note 6.

Transactions with related parties

The following transactions occurred with related parties:

Employee Benefits	2023	2022
Short-term employee benefits to related parties	-	13,980
Total	<u>-</u>	<u>13,980</u>

Payments for Goods and Services	2023	2022
Payment for services from Related Party	1,575	-
Total	<u>1,575</u>	<u>-</u>

Terms and conditions

All transactions were made on normal commercial terms and conditions and at market rates.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
ROTARY AUSTRALIA OVERSEAS AID FUND
ROTARY AUSTRALIA BENEVOLENT SOCIETY
ROTARY AUSTRALIA RELIEF FUND
NOTES TO FINANCIAL STATEMENTS
AS AT 30 JUNE 2023

NOTE 8: SUBSEQUENT EVENTS

There were no events that occurred after the reporting date which significantly affected the financial statements of the entities as at 30 June 2023 and its results for that year.

NOTE 9: ENTITY DETAILS

The registered office of the Funds is:

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

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

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
ROTARY AUSTRALIA OVERSEAS AID FUND
ROTARY AUSTRALIA BENEVOLENT SOCIETY
ROTARY AUSTRALIA RELIEF FUND
NOTES TO FINANCIAL STATEMENTS
AS AT 30 JUNE 2023

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 2023 and their performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the Australian Charities and Not-for-Profits Commission Act of 2012; and
2. In the Directors' opinion there are reasonable grounds to believe that the Entities will be able to pay their debts as and when they become due and payable.

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



National Chair
David Pearson



National Treasurer
James Wilson

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

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023 there have been no contraventions of:

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

Connect National Audit Pty Ltd
Authorised Audit Company No. 521888



George Georgiou FCA
Managing Director

Dated this 17th day of September 2023

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
ABN 37 739 341 003
ROTARY AUSTRALIA OVERSEAS AID FUND
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(Page1 of 3)**

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Rotary Australia World Community Service Ltd and Rotary Australia Overseas Aid Fund, Rotary Australia Benevolent Society, and Rotary Australia Relief Fund (the Entities), which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the directors' declaration.

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

- (a) giving a true and fair view of the Entities' financial position as at 30 June 2023 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, the Corporations Regulations 2001 and Division 60 the Australian Charities and Not-for-profits Commission Regulation 2013.
- (c) money received as a result of fundraising appeals conducted during the year has been properly accounted for and applied in accordance with the Charitable Fundraising Act 1991.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Funds in accordance with the Corporations Act 2001, Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act), the Charitable Fundraising Act 1991 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Other Matter

We draw attention to the fact that the financial statements for the year ended 30 June 2022 were audited by a different auditor. The prior year's auditor's report dated 18 September 2022 expressed an unmodified opinion on those financial statements. Our audit opinion, as set out in the Independent Auditor's Report, dated 30 August 2023, covers only the current year's financial statements and does not extend to the financial statements of the prior year.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
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(Page1 of 3)**

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

The directors are responsible for the other information. The other information comprises the information included in the Entities' annual report for the year ended 30 June 2023 but does not include the financial report and our auditor's report thereon. Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon. In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters Relating to the Electronic Presentation of the Audited Financial Report

This auditor's report relates to the financial report of Rotary Australia World Community Service Ltd for the year ended 30 June 2023, intended to be included on the Entities' website. The Entities' directors are responsible for the integrity of the Entities' website. We have not been engaged to report on the integrity of the Entities' website. The auditor's report refers only to the statements named above. It does not provide an opinion on any other information which may have been hyperlinked to/from these statements. If users of this report are concerned with the inherent risks arising from electronic data communications, they are advised to refer to the hard copy of the audited financial report to confirm the information included in the audited financial report presented on the website.

Responsibilities of the Directors for the Financial Report

The directors of the Entities are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and Australian Charities and Not-for-profits Commission Act 2012 and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, omitting, misstating or obscuring them, could reasonably be expected to influence the economic decisions of primary users taken on the basis of this financial report.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
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(Page 1 of 3)**

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of the Entities' internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entities' ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosure in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entities to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transaction and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Connect National Audit Pty Ltd
Authorised Audit Company No. 521888



George Georgiou FCA
Managing Director

Dated this 17th day of September 2023



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