

— 2024-25 —

# ANNUAL REPORT



Care For Africa – Tanzania



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 and environment 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), Australian Rotarians Against Malaria (ARAM) and Rotary Australia Repurposing Equipment (RARE).

***RAWCS facilitates and empowers Rotary projects To do good in the World. We Enable Global Good.***

**RAWCS administers five 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
- Respect and Action Trust for the Environment (RATE): ABN: 42 153 328 710





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## RAWCS Projects

A map overview of all our projects.

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## Financial Statements

# RAWCS PROJECTS



Operating in

43

COUNTRIES



# CHAIR'S REPORT

**Rotary Australia World Community Service Ltd (RAWCS) facilitates and supports the projects of Australian Rotarians. Projects are focused on sustainable development aid overseas, benevolent relief in Australia and disaster response and recovery and projects to enhance the natural environment. RAWCS ensures that project donations flow directly to projects and offers efficient online systems to project managers, compliant procedures and robust governance.**

## **PDG Heather Chong** *RAWCS Chair*

**WHEN** I started thinking about the theme for this year's Annual Report, a number of ideas were thrown around. With collective wisdom we settled on: Resilience, Recovery, Renewal.

Resilience is important both from a company point of view – RAWCS needs to be resilient in financial as well as systems and processes – in order to enable our projects to also be resilient. Our tag line "Enabling Global Good" highlights our provision of the resilient backbone for project managers and volunteers, donors and supporters. We provide the systems and the governance to help ensure all our projects are well run and compliant, ensuring people can donate with peace of mind. The over half a billion dollars in project donations that we have processed since RAWCS started in 1966, has delivered thousands of international and national projects run by tens of thousands of Rotary volunteers

over the years. Currently there are 331 ongoing overseas aid projects with project expenditure to date of \$101m and 94 current Australian (including national, benevolent and environment) projects with expenditure of \$5.7m.

Raising the administration fee has meant that we continue to be financially stable and lead both RAWCS and projects recovery after COVID and the many issues that that engendered. The RAWCS organisational structure of a Board, regional committees and Rotary District representatives, supports the 412 current Club and District projects. We now deliver services through four tax deductible charitable trust funds which RAWCS administers as the corporate Trustee: Rotary Australia Overseas Aid Fund (RAOAF); Rotary Australia Benevolent Society (RABS); Rotary Australia Relief Fund (RARF) and Respect and Action for the Environment (RATE).



## In his CEO's report:

Mahir Momand outlines the strategic and operational recovery improvements we have put in place, including passing the self-certification part of the ACFID accreditation process and the strategic partnerships we have put in place.

## Projects and Volunteers:

PDG Merv Williams, RAWCS National Projects & Volunteers Manager has provided a detailed report but it is wonderful to see that 64 teams have headed out overseas this year – a total of 436 volunteers with a combined total value of over \$3m in 17 countries. Volunteering on the ground is something many Rotarians value deeply, as do the communities in which they volunteer. Overseas disaster relief continues, with funding during the year to Vanuatu, Myanmar and the ongoing support to Ukraine.

It is impossible to quantify the value of the work Australian Rotarians do across all the projects, here in Australia and overseas but it is not a stretch to presume it would be in the millions of dollars.

In Australia the RABS projects continue to provide benevolent support and improved opportunities for individuals and communities in need. The Compassionate Grants Program was given a boost by the Dick and Pip Smith Foundation with a further generous donation of \$1m, allowing this matching program to continue. We also partnered with Dairy Australia and two generous families to provide \$1.1m relief to Dairy Farmers in NSW who have been devastated by the floods. Reading some of the emails that came from the recipients, and the profound difference in made in their lives, reminds us all why we do this.

## Australian Rotarians Against Malaria (ARAM):

ARAM has been supporting the health authorities, in Australia's near neighbours, to control and eliminate malaria since 1992. With the recent WHO declaration, that Timor-Leste is certified malaria free we celebrate the long standing support of ARAM's Rotary volunteers and donors for the Timor-Leste National Malaria Program. This result could not have happened without the Rotary Foundation providing Global Grants, helping everyone involved build on the work that has been done by ARAM for decades.

## Repurposing Equipment (RARE) and MediShare:

RARE has warehouses and volunteer teams throughout Australia. Surplus medical and educational equipment is collected, sorted and carefully packed to meet the requested needs of developing countries. This program saves waste in Australia and lives overseas. As National RARE Manager, Dave Clark's report highlights, in the past year the equivalent of 86 [40ft] and 18 [20ft] sea containers were dispatched to 14 countries through RARE and six containers of medical supplies were sent to 20 countries through MediShare, as well as airfreighted medical consumables sent to Ukraine. Teams of volunteers from the Australian diaspora of the recipient nations and corporate teams continue to help with the almost 12,000 hours of volunteer time required to achieve these great results.

## Communications:

RAWCS communications group has had success in further developing the reach and up-take of our social media platforms as well as continuously developing our website as a resource centre as well as a donations platform.

Renewal is always needed for any organisation and, as well as the operational changes and efficiencies being put in place, there were a number of Board changes at the end of the 2024-25 year with PDG John McLaren; PDG Pam Scott; PP Jim Wilson; Peter Sourivong and PDG Bruce Anderson finishing. On behalf of the Board and the wider RAWCS network I thank them for their incredible contribution over a number of years.

In July, we have welcomed PP Rosemary Everett (Treasurer); Emma Bell (National Communications Consultant); PDG Andrea Grosvenor (ARAM Manager) and PP John Roberson, and I look forward to working with them during the year.

The continuing strong performance of our Regional Coordinators and their teams is appreciated as well as the national roles of Webmaster John Roberson, Projects Supervisor Brad Quilliam and our Reporting Integrity Officer, Sue Morgan. I particularly congratulate RAWCS CEO Mahir Momand on his strong performance and dedication (as mentioned, his report gives a breakdown of the amazing work that has gone on "behind the scenes") and acknowledge the dedication and loyalty of National Operations Manager Belinda Griffen and National Administration Officer Pauline Lane. «

## 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 hard-working, hands-on group of Rotary volunteers whose diligence and expertise continues to develop the capability of the company. In 2024-2025 our Board of Directors comprised:

### In 2024-25 our Board of Directors included:

#### **Chairman:**

PP David Pearson

#### **Deputy Chair:**

PDG Heather Chong

#### **Immediate Past Chair:**

PDG John McLaren

#### **Secretary:**

PP John Stockbridge

#### **Treasurer:**

PP Jim Wilson

#### **DG's Representative:**

DG Pam Scott

#### **DGE's Representative:**

DGE John Ooman

#### **DGN's Representative:**

DGE Tim Mee (from 1 January 2025)

#### **Communications Manager:**

Peter Sourivong

#### **Projects & Volunteers Manager:**

PDG Merv Williams

#### **RAM Manager:**

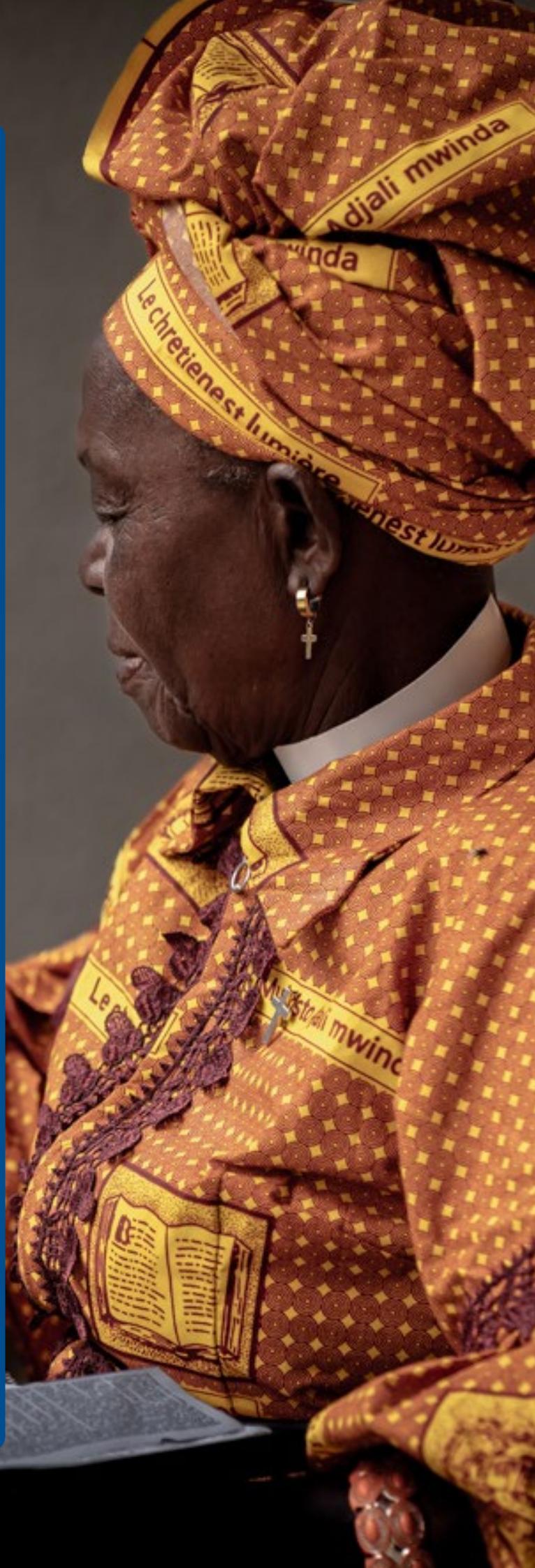
PDG Dr Bruce Anderson

#### **RARE Manager:**

PDG David Clark

#### **Regional Operations Manager:**

PDG Paul Thomas



# CEO'S REPORT

**We began the 2024–25 financial year with a refreshed strategic plan that set a bold and purposeful direction for Rotary Australia World Community Service (RAWCS). Guided by this plan, we made significant progress across key areas that strengthen our ability to enable good in the world.**

**Mahir Momand**  
RAWCS CEO

A MAJOR achievement this year was our advancement toward accreditation with the Australian Council for International Development (ACFID). We developed 40 new policies, procedures, and frameworks to align with ACFID's standards. Our application was reviewed and deemed compliant by the Code Secretariat, successfully passing the first stage an important milestone that reflects our commitment to transparency and organisational excellence.

Financial sustainability was a central focus. We secured two transformative donations: \$1 million from the Perich Family to support dairy farmers and another \$1 million from Dick and Pip Smith for the Rotary Australia Compassionate Grants (RACG) program. These contributions significantly enhance our capacity to support communities in need. We also implemented a fundraising plan that introduced online donor portals, resources, and training webinars, equipping our 423 project managers to

expand their fundraising efforts beyond traditional Rotary channels.

We reviewed the readiness of our MediShare program to become a full-scale legal entity, positioning it for future growth. Additionally, we launched a new environmental trust to support Rotary clubs working on wildlife and environmental preservation. These initiatives, along with a strengthened financial reserves position, have bolstered our long-term viability.

Engagement with Rotary clubs and the broader community was stronger than ever. Our directors, regional coordinators, and executive team actively participated in Rotary events and outreach, leading to a notable increase in project registrations. To amplify our message, we engaged a professional marketing agency to raise public awareness of RAWCS's work. Early results have been promising, with increased visibility and support for our projects.

Strategic partnerships expanded our reach and



impact. We collaborated with, Australia for UNHCR, to support Syrian refugees affected by the 2023 Türkiye earthquakes. Domestically, we partnered with GIVIT to assist flood-affected communities in north-west NSW. We also led a consortium with Disaster Relief Australia and Psychology for a Safe Climate, submitting a funding proposal under the federal government's Disaster Ready Fund. The outcome is expected in the coming year and holds promise for expanding our disaster response capabilities.

RAWCS also strengthened its engagement with government agencies. In South Australia, we worked with the state government and partners to deliver hay to struggling farmers. In Queensland, we initiated discussions with state leadership to explore future collaboration opportunities, reinforcing our role as a trusted partner in community resilience.

Operational improvements were a key focus. We introduced project key performance indicators to measure and report on the impact of our 423 projects. We migrated to MYOB, streamlining financial consolidation across RAWCS entities. Our brand was refreshed with a comprehensive brand manual, ensuring consistency across all RAWCS managed trusts. A complete overhaul of our website

improved the donor experience, making it easier to support projects aligned with Rotary's areas of focus.

We also began implementing mandatory reporting measures to evaluate social impact, with plans underway for site visits to refine our evaluation framework. These efforts will strengthen our ability to demonstrate the tangible outcomes of our work and ensure we remain focused on enabling good in the world.

As we close this financial year, I extend my heartfelt thanks to our outgoing Chair, David Pearson, for his leadership and dedication. I warmly welcome our incoming Chair, Heather Chong, and look forward to working together to further our mission. I also wish to acknowledge the outstanding contributions of our secretariat staff, regional coordinators and their teams, whose commitment to excellence continues to drive our success. Finally, I thank our project managers—your tireless efforts make it possible for RAWCS to truly enable good in the world.

1. Together, we are building a stronger, more impactful RAWCS—one that continues to serve communities locally and globally with compassion, integrity, and purpose. «

# TREASURER'S REPORT

**The past year has been steady and reliable for RAWCS, delivering dependable outcomes and financial stability. However, we must also recognise the need to adapt to ensure sustainability and growth into the future.**

**PP Jim Wilson**  
*RAWCS Treasurer*

## Financial Overview

Revenue across the five entities reached \$15.4M, a slight decline on the previous year.

- RAWCS Ltd reported a surplus of \$201K, supported by interest income.
- RAOAF recorded a minor deficit of \$244, with \$10M in donations.
- RABS showed a \$4.9K deficit, balancing \$2.39M in income and expenditure.
- RARF achieved a surplus of \$14K, with donations increasing significantly.
- RATE broke even.

Cash reserves rose to \$5.19M, with net equity growing to \$1.46M, providing a solid buffer as operational costs continue to rise.

## Operations

RAWCS continues to maintain some of the lowest administrative expenses in the charity sector, thanks to a strong volunteer base. However, Rotary's membership is ageing, and recruitment of younger members is not keeping pace. This places increasing

pressure on clubs to deliver projects.

To sustain impact, greater collaboration between clubs and stronger corporate partnerships will be essential.

## Disaster Relief

During the year, RAWCS responded to multiple disasters including floods in New South Wales, bushfires in Western Australia, and a cyclone in Queensland. Our established network allowed us to provide both immediate relief and long-term recovery support.

## Key strengths include:

- Community-based response
- Project management expertise
- Strong partnerships
- Focus on sustainability

## Looking Forward – Financial Sustainability

To ensure future sustainability, RAWCS must:

- Expand revenue streams through corporate



partnerships, bequests, crowdfunding, and fundraising initiatives.

- Streamline operations to maintain efficiency.
- Support and develop volunteers through training and recognition.
- Protect reserves as a strong safety net.
- Explore innovation, including potential social enterprise models.

If necessary, an increase in service fees may be considered, though this would only occur if other initiatives do not achieve the required outcomes.

## Compliance

Regulatory requirements are increasing, placing

additional administrative demands on both national and club levels. Investment in improved systems and streamlined processes will be necessary to ensure compliance does not hinder RAWCS' mission.

## Conclusion

RAWCS remains financially sound and resilient, but adaptation will be key to remaining relevant. A mix of proven approaches and new initiatives will ensure continued success.

As this is my final report as Treasurer, I extend my gratitude to the Board, colleagues, volunteers, Rotary clubs, and donors for their support. It has been an honour to serve, and I am confident the organisation will continue to thrive into the future.«

# RAWCS COMBINED RESULTS COMPARISON TABLE

The table below shows the combined results comparison for the last five years to show how the entity as a whole has operated:

	FY25	FY24	FY23	FY22	FY21	FY25/FY24
	2024-25	2023-24	2022-23	2021-22	2020-21	Percentage Change
<b>Donations</b>						
Total	\$13,008,917	\$12,487,434	\$15,387,549	\$21,277,897	\$15,597,317	4.09%
RAWCS- Admin	\$1,537	\$3,934	\$10,400	–	\$2,500,000	-60.93%
RAOAF	\$10,093,103	\$10,342,724	\$12,705,225	\$17,717,490	\$10,839,006	-2.41%
RABS	\$2,391,288	\$2,012,039	\$2,329,584	\$1,730,118	\$1,894,394	18.85%
RARF	\$520,581	\$128,737	\$342,340	\$1,830,289	\$363,917	304.85%
RATE	\$2,407	–	–	–	–	–
<b>Total Revenue</b>						
Total	\$15,385,892	\$16,300,445	\$19,431,751	\$25,085,600	\$19,736,202	-5.61%
RAWCS - Admin	\$1,067,747	\$902,198	\$880,724	\$1,145,040	\$3,395,074	18.35%
RAOAF	\$10,651,386	\$11,361,022	\$14,647,734	\$18,235,475	\$11,044,302	-6.25%
RABS	\$3,084,029	\$3,156,501	\$3,469,572	\$3,828,726	\$4,456,013	-2.30%
RARF	\$580,196	\$880,724	\$433,721	\$1,876,359	\$840,813	-34.12%
RATE	\$2,534	–	–	–	–	–
<b>Operating Surplus</b>						
Total	210,094	\$20,463	\$25,787	\$187,846	\$134,437	926.92%
RAWCS - Admin	201,094	\$7,553	\$62,458	\$179,826	\$108,941	2,562.44%
RAOAF	-\$244	\$2,655	\$14,909	\$4,844	\$1,650	109.19%
RABS	-\$4,951	\$3,169	\$2,803	\$1,747	\$23,608	-256.23%
RARF	\$14,150	\$7,086	-\$54,383	\$1,429	\$238	99.68%
RATE	\$90	–	–	–	–	–



THE UNITED REPUBLIC OF TANZANIA  
CONSTRUCTION OF HARVEST GIMP  
WATER SUPPLY SYSTEM MTARIME

CLIENT CARE FOR AFRICA  
FUNDING Australian AID

CONTRACTOR

DIGITAL

# PROJECTS & VOLUNTEERS

**Rotary Clubs and Districts have continued to support RAWCS projects in providing humanitarian aid in developing countries or at a local level aiding people in need.**

**PDG Merv Williams**  
*RAWCS National Projects and  
Volunteers Manager*

**DURING** 2024 – 2025 year, 59 projects were approved and registered for Rotary Australia Overseas Aid Fund (RAOAF), Rotary Australia Benevolent Society (RABS) and Rotary Australia Compassionate Grants (RACG), Rotary Australia Relief Fund (RARF) projects, Rotary Australia Trust for the Environment (RATE).

Overall, 423 active projects are currently registered with RAWCS.

## Evaluation & Compliance

Prior to any new project being registered, the application is fully accessed by a RAWCS Evaluation Committee to ensure compliance with the project criteria. All requests for funding of Disaster projects are evaluated by the RAWCS Disaster Response Committee who make recommendations regarding funds distribution.

## RAWCS / RNZWCS

Ongoing Working Group between members of RAWCS and Rotary New Zealand World Community Service – quarterly meetings are held to continue the liaison between these two organisations.

## 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 when communicating with Government agencies and philanthropic organisations.

## RACG Projects

**Rotary Australia Compassionate Grant (RACG)**  
Projects have been made possible by philanthropic donations to Rotary Australia Benevolent Society (RABS).

Rotary Australia Compassionate Grants will match a Club's or District's fundraising on a dollar-for-dollar basis subject to the RACG criteria. RACG Projects are registered under the entity of Rotary Australia Benevolent Society (RABS). All RABS projects have DGR status with the ATO i.e. all donations to RABS projects are tax deductible.



The aim of the RACG Projects is to aid disadvantaged members of the Australian community irrespective of their location within Australia.

### Disaster Relief - Overseas disasters

- Vanuatu Earthquake Relief Fund - \$118,000 – supporting ongoing relief projects
- Myanmar Earthquake Relief Fund - \$13,000 – supporting relief funds
- Ukraine Crisis Appeal - \$11.2m donations – expenditure \$9.82m

	NUMBER OF PROJECTS	TOTAL PROJECT COSTS	TOTAL RACG FUNDS COMMITTED
2024/25 RACG PROJECTS APPROVED	9	\$93,530	\$33,700
CURRENT ACTIVE RACG PROJECTS	29	\$785,731	\$177,247

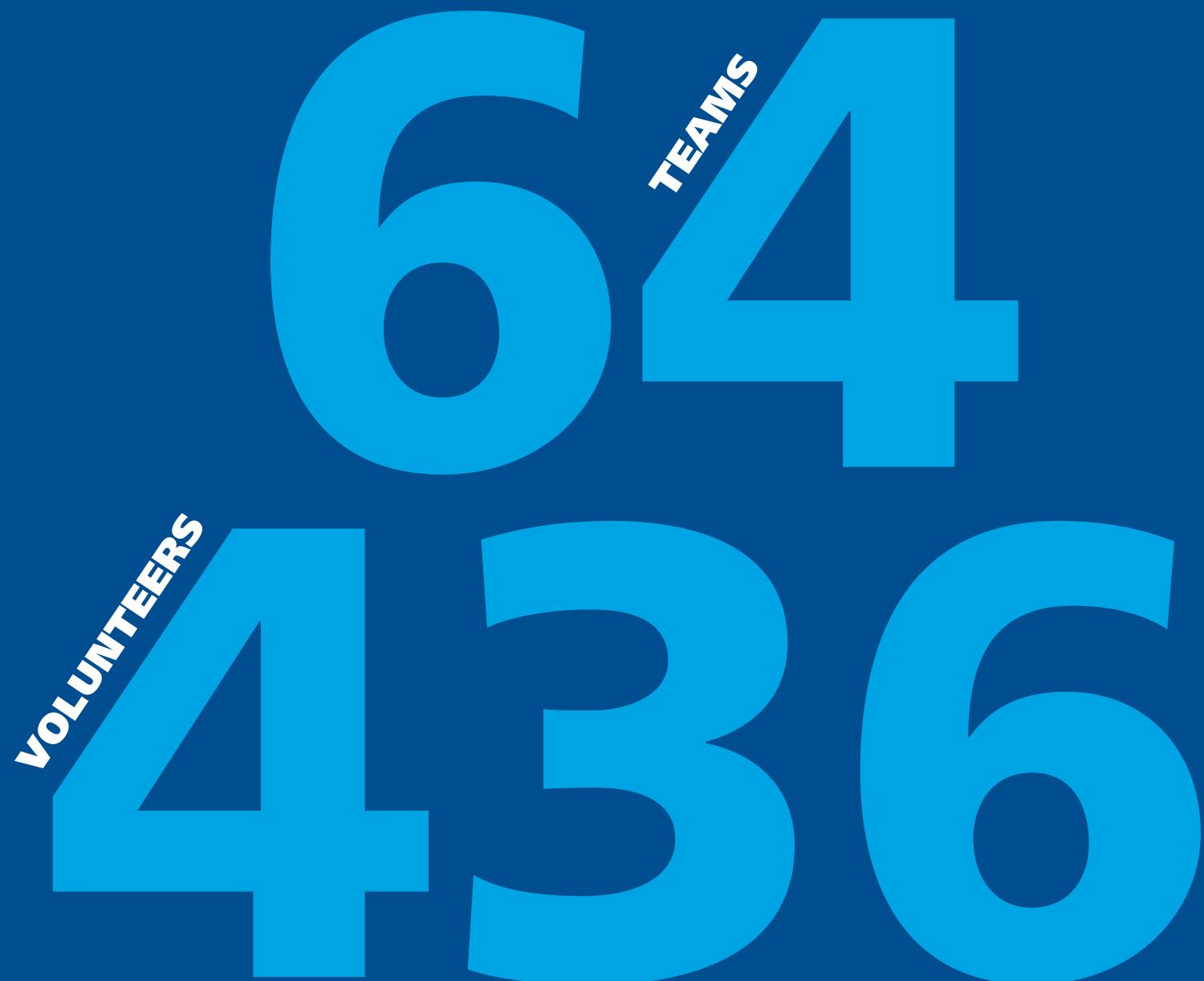
# PROJECTS BY DISTRICTS

Rotary District	Overseas Aid Projects		Benevolent Society Projects						Total Active Projects
	2024-25	Current	RABS	RABS	RACG	RACG	Other		
	2024-25	Current	2024-25	Current	2024-25	Current			
<b>Western (Western Australia)</b>									
9423	0	34	0	6	0	3	1 (LTD)	44	
<b>Central (South Australia)</b>									
9510	2	11	1	3	0	1		15	
<b>Northern (Queensland, Northern NT, PNG, Timor Leste, Pacific)</b>									
9560	1	16	1	2	0	1		19	
9620	5	24	0	2	0	1		27	
9640	0	10	0	3	0	1		14	
<b>Eastern (New South Wales)</b>									
9660	2	16	2	5	1	4	1 (RATE)	26	
9675	2	21	0	3	0	0		24	
9685	4	65	1	8	4	10		83	
9705	2	24	0	1	1	2		27	
<b>Southern (Victoria, Tasmania)</b>									
9780	2	8	0	1	0	0		9	
9790	0	14	1	1	0	0		15	
9800	4	36	0	4	0	1		41	
9815 (9810 & 9820)	1	20	0	3	0	0		23	
9830	2	12	1	3	0	2	1 (LTD)	18	
<b>National</b>									
	2	13	3	8	1	3	RARF 11	35	

RAWCS 2024/25

# VOLUNTEER TEAMS

Volunteer teams have continued to provide ongoing humanitarian support to communities in developing countries. This year, 64 teams comprising of 436 volunteers were registered for humanitarian work in 17 countries.



## NORTHERN

7  
TEAMS  
80  
VOLUNTEERS

## EASTERN

34  
TEAMS  
209  
VOLUNTEERS

## SOUTHERN

16  
TEAMS  
105  
VOLUNTEERS

## CENTRAL

1  
TEAMS  
1  
VOLUNTEERS

## WESTERN

8  
TEAMS  
51  
VOLUNTEERS

# RAOAF PROJECTS & COUNTRIES

Overall value of funds within projects

COUNTRY	NUMBER OF PROJECTS	TOTAL LIFE OF PROJECT FUNDS	
		Donations Received	Expenses
Argentina	1	\$5,000	\$5,000
Armenia	1	\$5,000	\$5,000
Bangladesh	4	\$765,000	\$717,000
Cambodia	37	\$12,300,000	\$11,464,000
Cameroon	1	\$14,000	\$12,000
Congo	5	\$799,000	\$788,000
Ethiopia	3	\$586,000	\$562,000
Fiji	7	\$229,000	\$228,000
India	8	\$2,177,000	\$2,170,000
Indonesia	10	\$1,826,000	\$1,813,000
Kenya	28	\$9,065,000	\$9,007,000
Lao People's Democratic Republic	3	\$215,000	\$189,000
Madagascar	1	\$21,000	\$6,000
Malawi	1	\$54,000	\$51,000
Malaysia	1	\$42,000	\$26,000
Mongolia	1	\$14,000	\$14,000
Myanmar	2	\$25,000	\$24,000
Nepal	29	\$3,799,000	\$3,706,000
Pakistan	1	\$190	\$0,00
Papua New Guinea	20	\$1,185,000	\$921,000
Peru	2	\$4,000	\$4,000
Philippines	13	\$6,300,000	\$6,278,000
Rwanda	1	\$251,000	\$236,000
Samoa	3	\$37,000	\$20,000
Senegal	1	\$29,000	\$58,000
Sierra Leone	1	\$1,198,000	\$1,140,000
Solomon Islands	8	\$325,000	\$321,000
South Africa	5	\$1,023,000	\$1,009,000
South Sudan	2	\$3,000	\$3,000
Sri Lanka	9	\$292,000	\$292,000
Sudan	1	\$0,00	\$0,00
Tanzania	11	\$1,587,000	\$1,581,000
Thailand	7	\$1,680,000	\$1,668,000
Timor-Leste	24	\$4,642,000	\$4,524,000
Tonga	6	\$196,000	\$154,000
Uganda	10	\$2,561,000	\$2,559,000
Ukraine	3	\$11,534,000	\$10,089,000
Vanuatu	6	\$176,000	\$115,000
Vietnam	6	\$1,508,000	\$1,477,000
Zambia	2	\$1,382,000	\$773,000
Zimbabwe	4	\$1,503,000	\$1,473,000

**\$1,523,705**  
VOLUNTEER WORK VALUE

**\$1,563,730**  
TRAVEL, ACCOMMODATION,  
MEALS

**\$3,087,435**  
TOTAL VALUE OF  
VOLUNTEER CONTRIBUTION

**Countries visited by RAWCS**

**Volunteer Teams**

Bangladesh (1), Cambodia (7),  
Fiji (2), India (4), Kenya (1), Nepal (8),  
Papua New Guinea (5), Philippines (4),  
Samoa (1), Solomon Islands (2),  
Sri Lanka (2), Tanzania (3),  
Timor-Leste (14), Tonga (3), Uganda (3),  
Vanuatu (2), Vietnam (3).

**Causes**

Health (general medical, dental, vision).  
Construction (educational, medical centres, sanitation, water).  
Education programs.  
Mothers & Children programs.



Little girl fetches  
water from spring –  
Many die from lack of  
safe drinking water.

## Disaster Relief – National

RAWCS continues to operate several Relief Funds which provide funds for humanitarian relief programs to those individuals and communities affected by various disasters, including fire, flood, drought and other disasters as determined by the project committee.

- Flood Disaster Appeal Fund - Australia (RARF)
- Bushfire Disaster Appeal Fund - Australia (RARF)
- RAWCS Drought Appeal Distribution Fund (RABS)

These Relief Funds continually seek donations to enable RAWCS to support those communities in a disaster impacted region through the network of Rotarians within the impacted areas.

## RAWCS National Flood Relief Projects

- Far North Queensland & NSW impacted regions. Disbursed \$185,000 in RAWCS \$500 Relief Card program through Rotary Clubs/Districts in the impacted regions.
- Support for Northern NSW Farmers. To support dairy farmers in Northern NSW impacted by the recent flood events. Philanthropic donations of more than \$1.05m were able to provide support to 36 impacted farmers in the Taree, NSW region.

## Drought Relief Projects

- SA South Australia's mid-North region has been severely impacted by drought. Rotary project in partnership Rotary Club of Adelaide with the Farmers Relief Agency Ltd raised funds for the purchase of bales of hay from interstate growers which were transported to the impacted regions. The Government of South Australia, Department of Primary Industries and Regions (PIRSA) already committed to paying freight costs for transport costs to the impacted region.
  - Donations: \$505,575.08
  - Expenditure: \$289,450.00
- Western Victoria region has been severely impacted by drought. Beyond livestock feed, the impact of the drought with the heartbreaking hardships the farming families themselves are facing as they watch their animals deteriorate. Mental health issues are often paramount. Some families themselves go without to ensure their livestock survive. This Rotary project in partnership with Rotary District 9780 and the Farmers Relief Agency Ltd is raising funds to support humanitarian relief projects for those impacted in the drought affected regions of Western Victoria.
  - Donations: \$121,000



Causes associated with all current registered RAWCS projects (RAOAF, RABS, RACG, RATE & Ltd).  
Some projects have multiple causes.



# ROTARY AUSTRALIA REPURPOSING EQUIPMENT

**This year has been another productive year in the life of RARE in all of the five facilities. It has promoted the Rotary brand, highlighting the trust that the community has with Rotary. It has also showcased RAWCS and RARE capacity to undertake complex high-volume projects in a timely manner delivering humanitarian aid across the world.**

**PDG David Clark JP**  
*National RARE Manager*

EVEN with the demand on resources and volunteers during the year, all this has been done safely and effectively with again no injuries to report. All the RARE Committee 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.

We continue to provide valued humanitarian service to a great many needy communities throughout the world and aim to continue this

service in the future both internationally and locally. We also provide a valuable environmental service in reducing landfill by utilising otherwise serviceable goods to those less fortunate.

I look forward to another year as the National Manager of RARE and our further improvement of RARE operations and ongoing humanitarian service. «

# RARE STATISTICS

## Rotary Australia Repurposing Equipment Report (Year 2024/2025)

		ACTUAL FOR YEAR				VOLUNTEERS	
Total for Year	Number of Containers	RARE Facility	Value of Donations	Freight Costs	Other Costs (Containers, etc.)	Hours	Value
13	10 40ft / 3 20ft	Western	\$322,000	\$28,500	\$4,000	2875	\$60,400
12	8 40ft / 4 20ft	Central	\$800,000	\$15,800	\$5,900	1900	\$41,600
8	6 40ft / 2 20ft	Eastern	\$300,400	\$8,800	\$2,400	679	\$14,300
46	44 40ft / 2 20ft	Northern	\$2,600,300	\$84,200	\$56,600	6992	\$302,600
25	18 40ft / 7 20ft	Southern	\$1,000,600	\$54,200	\$7,200	3959	\$87,100
<b>Total: 104</b>	<b>86 40ft / 18 20ft</b>	–	<b>\$4,992,000</b>	<b>\$191,000</b>	<b>\$76,000</b>	<b>16405</b>	<b>\$506,000</b>



### DESTINATION OF 104 CONTAINERS

- Cambodia
- PNG
- Tonga
- Tanzania
- Kurdistan
- Ukraine
- Congo
- Ethiopia
- Vanuatu
- Kenya
- Solomon Islands
- Fiji
- Timor-Leste
- Mongolia

# MEDISHARE REPORT

**MediShare, a national project of RAWCS is a Medical Surplus Recovery Organisation (MSRO) that collects new and usable surplus medical supplies, consumables, equipment, and pharmaceutical products from hospitals, manufacturers, and distributors.**

**PDG Keith Roffey OAM**  
*National Manager MediShare*

**MEDISHARE**, a national project of RAWCS is a Medical Surplus Recovery Organisation (MSRO) that collects new and usable surplus medical supplies, consumables, equipment, and pharmaceutical products from hospitals, manufacturers, and distributors. The products are processed to ensure quality and serviceability and made available to under-resourced health care providers under a regulative framework. MediShare is geared for larger projects and works with a range of partners, government & not-for-profit organisations, to add value to the infrastructure of health care in developing nations and to those in need.

The project's target market for distribution is Non-Government Organisations and Not for Profits within Australia with links to overseas medical institutions, as well as international projects of Rotary Clubs, including The Horn of Africa Relief & Development Association (HARDA), St Merkorious Charity, Hospital Service Council – Sri Lanka (HSC), HM Queen Nanasipau'u Charity Tonga, Angel

of Hope Foundation Zimbabwe, an initiative of Her Excellency, Amai Auxillia Mnangagwa, the First Lady of Zimbabwe, Global Aid Foundation, Humanity For All Northern Cyprus, Australian Federation of Ukrainian Organisations (AFUO), Aussie Bangla Smile, Rotary Club projects and private individual projects.

MediShare is accredited with MedSurplus Alliance and the Kits4Life program. The MedSurplus Alliance Accreditation program is an independent and objective assessment of an MSRO's adherence to World Health Organisation Guidelines and the MedSurplus Alliance Code of Conduct Standards. It authenticates MSRO competence and integrity in Governance, Needs Assessments, Quality & Quantity, Logistics, Monitoring and Evaluation, Donations in Emergency Situations, and Disposal.

Kits4Life is a not-for-profit platform created to re-purpose unused clinical trial lab kits and clinical supplies for humanitarian aid. It is a sustainable alternative to destroying unused or expired lab kits.



The First Lady of Zimbabwe,  
Auxilia Mnangagwa.

MediShare has agreements with most major global pharmaceutical companies to process the unused clinical trial lab kits in Australia.

Throughout the twelve month period of 2024 – 25 MediShare facilitated the shipment of 15 40ft HC containers, plus numerous pallets and small consignments of recovered surplus medical equipment, consumables and pharmaceutical products including 30,000 hospital blankets for

distribution to refugees from Gaza and other middle eastern countries at an estimated goodwill value of \$20millionAUD or a retail value of \$45millionAUD worth of health aid to developing nations and those in need including Egypt, Jordan, Northern Cyprus, Ethiopia, Somalia, Tanzania, Zambia, Zimbabwe, Djibouti, Pakistan, Bangladesh, Nepal, Timor-Leste, Uganda, Kiribati, Tonga, PNG and other Pacific Island nations. «

# REGIONAL GROUPS REPORT

*“Coming together is a beginning: keeping together is progress; working together is success”*

– Edmond Everett Hale

**PDG Paul Thomas AM**  
*Representative of Regional Coordinators*

ABOVE are a few words penned by Hale, that describe well how our RAWCS network achieves through our Regional Groups.

The Regional network, is like a wheel, a wheel that is held together, a wheel that keeps turning, a wheel that keeps fulfilling its purpose.

Similarly, the theme, Resilience, Recovery, Renewal are words with meaning that can be utilised individually, but also utilised collectively and like our wheel – work in unison and can have a different result to their individual use.

If we look back at the wheel from a RAWCS perspective – Rotary is the hub, the axel, the pivot point, the centre. The Regional Groups being the spokes, providing the stability with that structure being held together by the rim. Our National Team being that rim.

Without the support, work and enthusiasm of the many Rotarians and Volunteers from our Regional Groups, the service work of RAWCS would not happen. Happen it has for near on sixty years, delivering Rotary's humanitarian, development

and disaster relief projects both in Australia and internationally.

Through the RDU Magazine this past year we have had highlighted numerous projects and the acknowledgement of the dedicated people involved in service in Australia and Overseas – from our Regional Groups. Communication continues to be a challenge at both a Regional and National level. We are grateful to the exposure that RDU provides, similarly the Rover provides a collection of good stories about great projects.

However, in the digital age in which we live, we are often bombarded with emails and many of these emails remain unopened. The call upon volunteers is ever increasing. We have heard before that “if you want a job done – ask a busy person”. RAWCS Regional Groups are not any different, most of our Rotarians and Volunteers are very active and energetic with other Rotary and Community activities. While being so dedicated they are time poor.

The legislative and compliance obligations within the sphere that we now work is also becoming more



involved and, in many respects, unforgiving. We do appreciate that this becomes an overarching burden for many of our Regional Group volunteers. If we consider our theme – Resilience, Recovery, Renewal; we know that we have to navigate new pathways to ensure that we can continue to deliver the projects that we are passionate about.

In the months ahead RAWCS will review its management structure, a review that hopefully can

extend to the Regional Groups and assist them with the legislative and compliance obligations.

*“I can do things you cannot, you can do things I cannot; together we can do great things.”*  
Mother Teresa

If we keep these sentiments of Mother Teresa at mind, will ensure that the Regional Groups of RAWCS reflect in our theme Resilience, Recovery, Renewal. «

# AUSTRALIAN ROTARIANS AGAINST MALARIA

**Malaria elimination efforts globally will be adversely impacted by the withdrawal of USA from WHO and the suspension of USAID funding and programs. It will be a challenge for ARAM to maintain momentum in the fight against malaria in our partner countries.**

**PDG Bruce Anderson**  
*ARAM Manager*

IN 2023, malaria continued to pose a complex challenge globally, with 263 million cases and 597,000 deaths reported. Africa accounted for 94% of cases and 95% of deaths. Control tools like insecticide-treated nets were losing effectiveness, and insecticide resistance was rising. Australian Rotarians Against Malaria (ARAM) continued supporting partner countries in the face of fluctuating cases. ARAM's efforts offer hope in the ongoing fight against this age-old mosquito-borne disease.

## Current situation in malaria elimination (WHO World Malaria Report 2023, issued December 2024):

Malaria cases increased slightly from 2022 to 2023, reaching an estimated 263 million cases, while malaria-related deaths remained high at 597,000 after a rise from 576,000 in 2019 (pre-COVID-19).

The African Region is the most heavily impacted, representing 94% of global cases and 95% of deaths, with 250 million cases and 550,000 deaths in 2023. 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 ARAM partner countries, there was a failure to meet 2020 milestones for malaria morbidity and mortality. Between 2021 and 2022, there was a 29% increase in deaths to 3600, mainly due to increases in Papua New Guinea. In 2023 the estimated deaths in the Western Pacific Region exceeded 4000.

It was noted in the WHO report issued in 2024 that Timor-Leste, a key partner country for ARAM, had submitted a request for malaria-free certification. In breaking news, WHO announced on

Sprayers in the Timor-Leste National Malaria Program in a municipality at the border with West Timor (Indonesia).



July 24, 2025, that Timor-Leste has been certified malaria free. This is a major success for ARAM and for RAWCS.

### Malaria in ARAM partner countries:

In 2023, partner countries experienced fluctuations in malaria cases, with some reporting increases and others reporting decreases. Slow recovery from the COVID-19 pandemic and a more recent earthquake exacerbated the malaria situation in Vanuatu. Most countries faced common challenges, including a shortage of healthcare personnel, difficulties accessing remote areas, managing malaria supplies, and limited financial support.

### ARAM Activities with our Partner Countries

#### PAPUA NEW GUINEA (PNG):

ARAM funds were used for the purchase of 100 mountain bicycles to assist community health workers in remote villages in the previous Rotary year. Given the success of the bicycle project ARAM has now approved funding for a further 110 such bicycles and tools for delivery in August 2025.

#### THE SOLOMON ISLANDS:

ARAM, in conjunction with the Rotary Club of Benalla, Rotary Club of Honiara, and RAM Solomon Islands provided funds for the "Under The Bed-Net"

## Annual Parasite Incidence (API) in ARAM partner countries.

Country	Annual Parasite Incidence per 1,000 population		
	2022	2023	2024
Papua New Guinea	124.3	94	91
Solomon Islands	216.1	167	160(est)
Vanuatu	1.8	6.0	7.0(est)
Timor-Leste	0	0	0.0007*
West Timor (Indonesia)	<1	<1	<1**
West Timor (Indonesia)	<1	<1	

\* There was one imported case in 2024.

(Sr Raul, National Manager NMP, Timor-Leste)

\*\*There are 5 districts in West Timor and the API ranged from 0.04 to 0.32.

(Malaria Program, NTT Provincial Health, Jan 2025).

Social media campaign to raise awareness, shift behaviours, and empower communities to take action against malaria.

### VANUATU:

ARAM is working with Ministry of Health officials to identify future activities to support, which may include reporting form booklets for health facilities, the malaria elimination effort on Epi Island, refresher microscopy training and the procurement of Long-Lasting Insecticide Bed Nets for deployment in 2026-2027.

### WEST TIMOR, NUSA TENGGARA TIMOR

#### (NTT) PROVINCE:

ARAM supported two Rotary Global Grants (one completed, one nearing completion) in West Timor

to train Rotary Community Corps members to establish village-based malaria alert committees. A third Rotary Global Grant is now in preparation.

In 2024, ARAM in partnership with NGO Besi Pae and the Australian Volunteers Program (AVP), posted a volunteer with a degree in science (microbiology) and a Master of Public Health. ARAM provided funds for additional training of the appointee, who then worked with local staff to improve malaria microscopy services in the South-Central Timor region.

### INDONESIA:

ARAM Western Region is continuing to work with international partners on a Water Connections and Malaria Prevention Project on East Sumba Island in Indonesia which commenced in the previous Rotary year. «

## Other Developments for the Rotary Year 2024-2025

Donations to ARAM totalled \$98,500 compared with \$100,000 in 2023 and \$80,000 in 2022. Donations remain well below the pre-COVID level of \$150,000 in 2019-20.

# FINANCIAL STATEMENTS

30 JUNE 2025



Rotary Australia World Community Service  
Rotary Australia Overseas Aid Fund  
Rotary Australia Benevolent Society  
Rotary Australia Relief Fund  
Respect and Action Trust for the Environment

Rotary Australia World Community Service Limited  
Rotary Australia Overseas Aid Fund  
Rotary Australia Benevolent Society  
Rotary Australia Relief Fund  
Rotary Australia Trust for the Environment  
Financial Statements  
30 June 2025

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD  
ROTARY AUSTRALIA OVERSEAS AID FUND  
ROTARY AUSTRALIA BENEVOLENT SOCIETY  
ROTARY AUSTRALIA RELIEF FUND  
ROTARY AUSTRALIA TRUST FOR THE ENVIRONMENT  
DIRECTORS' REPORT

Your directors present their report on Rotary Australia World Community Service Ltd (RAWCS Ltd) for the financial year ended 30 June 2025 including, shown as separate entities, the Rotary Australia Overseas Aid Fund (RAOAF), Rotary Australian Benevolent Society (RABS), Rotary Australia Relief Fund (RARF) and Rotary Australia Trust for the Environment (RATE). The Directors of RAWCS Ltd, RAOAF, RABS, RARF and RATE, are the same. RAWCS Ltd acts as trustee for RAOAF, RABS, RARF and RATE.

**Directors**

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

**PDG Heather Chong**

Deputy National Chair to 30 June 2025  
Appointed National Chair on 1 July 2025

**PP David Pearson**

National Chair to 30 June 2025  
Stepped down to Immediate Past National Chair on 1 July 2025

**PDG John McLaren**

Retired as Immediate Past National Chair on 1 July 2025

**PDG Paul Thomas**

National Coordinator Rep  
Appointed Deputy National Chair on 1 July 2025

**PP John Stockbridge**

National Secretary

**PP James Wilson**

Retired as National Treasurer on 30 June 2025

**PP Rosemary Everett**

Appointed as National Treasurer on 1 July 2025

**PDG Bruce Anderson**

Retired as National ARAM Manager on 30 June 2025

**PDG Andrea Grosvenor**

Appointed as National ARAM Manager on 1 July 2025

**PDG Mervyn Williams**

National Projects and Volunteers Manager

**PDG David Clark**

National RARE Manager

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD  
ROTARY AUSTRALIA OVERSEAS AID FUND  
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ROTARY AUSTRALIA TRUST FOR THE ENVIRONMENT  
DIRECTORS' REPORT (continued)

**Peter Sourivong**

Retired as National Communications Manager on 30 June 2025

**PP John Roberson**

Appointed as Webmaster on 1 July 2025

**PDG Pam Scott**

Stepped down as DG rep 30 June 2025

**DG John Oomen**

Stepped down as DGE rep 30 June 2025

Appointed as DG rep on 1 July 2025

**DGE Tim Mee**

Stepped down as DGN rep 30 June 2025

Appointed as DGE rep on 1 July 2025

Directors have been in office since the last AGM unless otherwise stated.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD  
ROTARY AUSTRALIA OVERSEAS AID FUND  
ROTARY AUSTRALIA BENEVOLENT SOCIETY  
ROTARY AUSTRALIA RELIEF FUND  
ROTARY AUSTRALIA TRUST FOR THE ENVIRONMENT  
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 \$201,094 (2024: \$7,553). Total revenue in the 2025 financial year amounted to \$ 1,067,747 (2024: \$ 902,198) and total expenditure incurred was \$866,652 (2024: \$ 894,645).

The total comprehensive income of RAOAF for the year amounted to a deficit of \$-244 (2024: \$2,655). Total revenue in the 2025 financial year amounted to \$10,651,386 (2024: \$11,361,022) and total expenditure incurred was \$10,651,630 (2024: \$11,358,367).

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

The total comprehensive income of RABS for the year amounted to a deficit of \$-4,951 (2024: \$3,169). Total revenue in the 2025 financial year amounted to \$3,084,029 (2024: \$3,156,501) and total expenditure incurred was \$3,088,980 (2024: \$3,153,332).

The total comprehensive income of RARF for the year amounted to a surplus of \$14,150 (2024: (\$7,086)). Total revenue in the 2025 financial year amounted to \$580,196 (2024: \$271,591) and total expenditure incurred was \$566,047 (2024: \$264,505).

The total comprehensive income of RATE for the year amounted to a surplus of \$90. Total donations received in the 2025 financial year amounted to \$2,534 and total project expenditure incurred was \$2,444.

#### **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.

#### **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.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD  
ROTARY AUSTRALIA OVERSEAS AID FUND  
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ROTARY AUSTRALIA TRUST FOR THE ENVIRONMENT  
DIRECTORS' REPORT (continued)

**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  
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DIRECTORS' REPORT (continued)

Auditor's Independence Declaration

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

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



David Pearson



Jim Wilson

Dated this 17<sup>th</sup> day of August 2025.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD  
ROTARY AUSTRALIA OVERSEAS AID FUND  
ROTARY AUSTRALIA BENEVOLENT SOCIETY  
ROTARY AUSTRALIA RELIEF FUND  
ROTARY AUSTRALIA TRUST FOR THE ENVIRONMENT  
STATEMENT OF COMPREHENSIVE INCOME  
FOR YEAR ENDING 30 JUNE 2025

Note	2025					2024				
	RAWCS Ltd \$	RAOAF \$	RABS \$	RARF \$	Rate	RAWCS Ltd \$	RAOAF \$	RABS \$	RARF \$	RARF \$
<b>REVENUE</b>										
Donation revenue	1,537	10,093,103	2,391,288	520,582	2,407	3,934	10,342,724	2,012,039	128,737	
Grants	-	-	-	-	-	-	-	-	-	
Other Australian Internal transfers from donations in Other Entities	-	-	-	-	-	-	-	-	-	
Other revenue	2	1,047,912	558,283	692,741	45,774	127	898,264	550,934	534,999	7,552
Utilisation of unexpended donations	18,297	-	-	-	13,841	-	-	467,364	609,463	135,302
<b>TOTAL REVENUE</b>	<b>1,067,747</b>	<b>10,651,386</b>	<b>3,084,029</b>	<b>580,196</b>	<b>2,534</b>	<b>902,198</b>	<b>11,361,022</b>	<b>3,156,501</b>	<b>271,591</b>	
<b>EXPENDITURE</b>										
Project expenditure	1,536	337,596	2,393,070	400,901	2,407	3,660	10,617,172	2,620,529	104,861	
<b>International Aid and Development Programs Expenditure</b>										
International Programs	-	9,759,973	-	139,452	-	-	-	216,016	-	117,814
Funds to international programs	-	-	-	-	-	-	-	52,038	-	-
Program support costs	12,311	-	-	-	-	-	-	37	808,245	525,179
Other expenditure	3	852,806	554,061	676,936	25,694	-	-	532,803	532,803	467

The accompanying notes form part of these financial statements.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD  
ROTARY AUSTRALIA OVERSEAS AID FUND  
ROTARY AUSTRALIA BENEVOLENT SOCIETY  
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ROTARY AUSTRALIA TRUST FOR THE ENVIRONMENT  
STATEMENT OF COMPREHENSIVE INCOME  
FOR YEAR ENDING 30 JUNE 2025

Transfer to unexpended donations	-	-	18,975	-	-	30,702	-	-	41,363
Internal transfers for projects in Other Entities	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>866,652</b>	<b>10,651,630</b>	<b>3,088,980</b>	<b>566,047</b>	<b>2,444</b>	<b>894,645</b>	<b>11,358,367</b>	<b>3,153,332</b>	<b>264,505</b>
<b>OPERATING SURPLUS</b>	<b>201,094</b>	<b>-244</b>	<b>-4,951</b>	<b>14,150</b>	<b>90</b>	<b>7,553</b>	<b>2,655</b>	<b>3,169</b>	<b>7,086</b>
<b>TOTAL OTHER COMPREHENSIVE INCOME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>201,094</b>	<b>-244</b>	<b>-4,951</b>	<b>14,150</b>	<b>90</b>	<b>7,553</b>	<b>2,655</b>	<b>3,169</b>	<b>7,086</b>

The accompanying notes form part of these financial statements.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD  
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 FOR YEAR ENDING 30 JUNE 2025

Note	2025				2024				
	RAWCS Ltd	RAOAF	RABS	RARF	RATE	RAWCS Ltd	RAOAF	RABS	RARF
<b>CURRENT ASSETS</b>									
Cash and cash equivalents	6a	435,995	3,098,178	1,219,955	431,534	2,518	891,750	3,378,794	1,372,92
Trade and other receivables		123,646	16,775	-	-	-	96,948	7,740	-
Inter-entity receivables		289,167	-	1,059,142	-	-	847,958	-	1,690,918
Investments		251,100	5,982,383	-	-	-	251,100	5,232,384	-
<b>TOTAL CURRENT ASSETS</b>		<b>1,099,908</b>	<b>9,097,336</b>	<b>2,279,097</b>	<b>431,534</b>	<b>2,518</b>	<b>2,087,756</b>	<b>8,618,918</b>	<b>1,828,210</b>
<b>NON-CURRENT ASSETS</b>									
Property, plant and equipment	5	-	-	-	-	-	4,582	-	-
<b>TOTAL NON-CURRENT ASSETS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,582</b>	<b>-</b>	<b>-</b>
<b>TOTAL ASSETS</b>		<b>1,099,908</b>	<b>9,097,336</b>	<b>2,279,097</b>	<b>431,534</b>	<b>2,518</b>	<b>2,092,338</b>	<b>8,618,918</b>	<b>1,828,210</b>
<b>CURRENT LIABILITIES</b>									
Trade and other payables		72,463	6,591	2,801	1,005	11	71,607	42	7,576
Inter-entity payable		-	1,820,769	-	27,540	-	1,190,917	1,186,252	156,796
Unexpended donations		4,283	7,403,602	2,198,395	402,837	2,407	7,746	7,066,006	1,580,986
Tied bequests		-	-	-	-	-	-	-	95,714
<b>TOTAL CURRENT LIABILITIES</b>		<b>76,746</b>	<b>8,730,962</b>	<b>2,201,196</b>	<b>431,382</b>	<b>2,418</b>	<b>1,270,270</b>	<b>8,252,300</b>	<b>1,745,358</b>
<b>NON-CURRENT LIABILITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>		<b>76,746</b>	<b>8,730,962</b>	<b>2,201,196</b>	<b>431,382</b>	<b>2,418</b>	<b>1,270,270</b>	<b>8,252,300</b>	<b>1,745,358</b>
								<b>0</b>	<b>100,796</b>

The accompanying notes form part of these financial statements.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD  
 ROTARY AUSTRALIA OVERSEAS AID FUND  
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 ROTARY AUSTRALIA TRUST FOR THE ENVIRONMENT  
 STATEMENT OF COMPREHENSIVE INCOME  
 FOR YEAR ENDING 30 JUNE 2025

Note

	2025			2024				
	RAWCS Ltd \$	RAOAF \$	RABS \$	RARF \$	RATE 100	RAOAF Ltd \$	RABS \$	RARF \$
<b>NET ASSETS</b>	<b>1,023,162</b>	<b>366,374</b>	<b>77,901</b>	<b>152</b>	<b>100</b>	<b>822,068</b>	<b>366,618</b>	<b>82,852</b>
<b> </b>	<b> </b>	<b> </b>	<b> </b>	<b> </b>	<b> </b>	<b> </b>	<b> </b>	<b> </b>
<b>EQUITY</b>								
Retained earnings and reserves	1,023,162	366,374	77,901	152	100	822,068	366,618	82,852
<b>TOTAL EQUITY</b>	<b>1,023,162</b>	<b>366,374</b>	<b>77,901</b>	<b>152</b>	<b>100</b>	<b>822,068</b>	<b>366,618</b>	<b>82,852</b>

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  
 ROTARY AUSTRALIA TRUST FOR THE ENVIRONMENT  
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	Retained Earnings	Reserves	Other	Total
<b>RAWCS</b>				
<b>Balance at 30 June 2024</b>	<b>\$ 707,499</b>	<b>79,865</b>	<b>\$ -</b>	<b>\$ 787,364</b>
Surplus/ (Deficit) for the year	7,553	-	-	7,553
Transfer to Unallocated Donations Reserve	-	27,150	-	27,150
<b>Balance at 30 June 2024</b>	<b>715,052</b>	<b>107,015</b>	<b>-</b>	<b>\$ 822,067</b>
Surplus/ (Deficit) for the year	201,095	-	-	201,095
Transfer to Unallocated Donations Reserve	-	-	-	0
<b>At 30 June 2025</b>	<b><u>916,147</u></b>	<b><u>107,015</u></b>	<b><u>-</u></b>	<b><u>1,023,162</u></b>
<b>RAOAF</b>				
<b>Balance at 30 June 2023</b>	<b>\$ 227,194</b>	<b>136,769</b>	<b>\$ -</b>	<b>\$ 363,963</b>
Surplus/ (Deficit) for the year	2,655	-	-	2,655
Transfer to Unallocated Donations Reserve	-	-	-	-
<b>Balance at 30 June 2024</b>	<b>229,849</b>	<b>136,769</b>	<b>-</b>	<b>366,618</b>
Surplus/ (Deficit) for the year	-244	-	-	-244
<b>At 30 June 2025</b>	<b><u>229,605</u></b>	<b><u>136,769</u></b>	<b><u>-</u></b>	<b><u>366,374</u></b>

The accompanying notes form part of these financial statements.

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	Retained Earnings	Reserves	Other	Total
<b>RABS</b>				
Balance at 30 June 2023	\$ 79,687	-	-	\$ 79,687
Surplus/ (Deficit) for the year	3,165	-	-	3,165
<b>Balance at 30 June 2024</b>	<b>82,852</b>	-	-	<b>82,852</b>
Surplus/ (Deficit) for the year	-4,951	-	-	-4,951
<b>At 30 June 2025</b>	<b>82,852</b>	-	-	<b>82,852</b>
<b>RARF</b>				
Balance at 30 June 2023	\$ -22,182	-	\$ 1,100	\$ -21,082
Surplus/ (Deficit) for the year	7,085	-	-	7,085
<b>Balance at 30 June 2024</b>	<b>-15,097</b>	-	<b>1,100</b>	<b>-13,997</b>
Surplus/ (Deficit) for the year	14,150	-	-	14,150
<b>At 30 June 2025</b>	<b>82,852</b>	-	<b>1,100</b>	<b>153</b>
<b>RATE</b>				
Balance at 30 June 2024	\$ -	-	\$ -	\$ -
Surplus/ (Deficit) for the year	90	-	-	100
<b>At 30 June 2025</b>	<b>90</b>	-	<b>10</b>	<b>100</b>

The accompanying notes form part of these financial statements.

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Note	2025					2024				
	RAWCS Ltd \$	RAOAF \$	RABS \$	RARF \$	RATE	RAWCS Ltd \$	RAOAF \$	RABS \$	RARF \$	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>										
Receipts from Donors	19,835	10,084,069	2,391,288	534,423	2,397	3,934	10,810,089	2,033,643	264,039	
Payments to Suppliers and Employees	-1,496,803	-10,922,968	-2,001,366	-235,462	-16	-1,018,696	-11,301,992	-3,713,505	-399,609	
Interest Received	342,074	51,414	3,958	-	-	325,288	51,757	21,373	-	
Other Revenue	679,140	506,869	688,783	45,774	127	602,100	511,704	513,625	7,552	
<b>Net Cash provided by (used in) Operating Activities</b>	<b>6 (b)</b>	<b>-455,755</b>	<b>-280,616</b>	<b>1,082,663</b>	<b>344,735</b>	<b>2,508</b>	<b>-87,374</b>	<b>71,558</b>	<b>-1,144,864</b>	<b>-128,016</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
Inter-entity Payable/(Receivable)	-	-	-	-	-	-	-	-	-	
Purchase of Property Plant and Equipment	-	-	-	-	-	-	-8,787	-	-	
(Investment)/Redemption of Financial Assets	-	-	-	-	-	10	500,000	-	-	
<b>Net Cash provided by (used in) Investing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>491,213</b>	<b>-</b>	<b>-</b>	<b></b>

The accompanying notes form part of these financial statements.

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Note	2025				2024			
	RAWCS Ltd \$	RAOAF \$	RABS \$	RARF \$	RAWCS Ltd \$	RAOAF \$	RABS \$	RARF \$
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>								
Inter Entity Transfers								
Net Cash provided by (used in) Financing Activities	-	-	-	-	-	-	-	-
Net Increase /(Decrease) in Cash Held	-455,755	-280,616	1,082,663	344,735	2,518	403,840	71,558	-1,144,864
Cash at the Beginning of the Year	891,750	3,378,794	137,292	86,799	-	487,910	3,307,236	1,282,159
<b>CASH AT THE END OF THE YEAR</b>	<b>6 (a) 435,995</b>	<b>3,098,178</b>	<b>1,219,955</b>	<b>431,534</b>	<b>2,518</b>	<b>891,750</b>	<b>3,378,794</b>	<b>137,292</b>
								<b>86,799</b>

The accompanying notes form part of these financial statements.

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**NOTE 1: MATERIAL 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. **Amendments to AASB Standard 2020-2 do not affect the entities' ability to prepare and submit Special Purpose Financial Statements.**

Entities required to report under the *Australian Charities and Not for profits Commission Act 2012*, can continue to prepare Special Purpose Financial Statements, which are currently allowed under s60.30 of the *Australian Charities and Not-for-profits Commission Regulations 2022* (Cth) (the ACNC regulations).

These financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the *Australian Charities and Not for profits Commission Act 2012*, the *Charitable Fundraising Act 1991* and the *Corporations Act 2001*. 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 four 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 five 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 five 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.

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

**(a) Cash and Cash Equivalents**

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.

**(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

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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) 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.

**(e) 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.

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.

**(f) 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*.

**(g) 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.

**(h) 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.

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**(i) Comparative Figures**

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

**(j) Unallocated Donations**

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

**(k) Key Management and Related Parties**

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.

**(l) Inter-Entity Balances**

For the 2024-25 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.

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### NOTE 3 DONATION

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**NOTE 4: OTHER  
EXPENDITURE**

Salaries and wages	521,467	-	544,128	-	-	471,216	-	-	458,372	-
Administration fee	1,000	545,500	132,000	25,000	-	-	-	516,500	72,300	-
Advertising and website costs	53,054	-	-	-	-	-	73,620	-	-	-
Regional meetings and conferences	23,356	-	-	-	-	-	87,447	-	-	-
Office administration	8,540	8,501	808	694	37	13,419	-	-	-	-
Insurance	13,049	-	-	-	-	20,449	-	-	-	-
Depreciation	4,581	-	-	-	-	4,206	-	-	-	-
Other expenses	227,759	60	-	-	-	137,888	8,679	2,131	467	-
<b>Total Other Expenditure</b>	<b>852,806</b>	<b>554,061</b>	<b>676,936</b>	<b>25,694</b>	<b>37</b>	<b>808,245</b>	<b>525,179</b>	<b>532,803</b>	<b>467</b>	<b>-</b>

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Note	2024			2025		
	RAWCS Ltd \$	RAOAF \$	RABS \$	RARF \$	RARF Ltd \$	RAOAF \$
<b>NOTE 5: PLANT AND EQUIPMENT</b>						
Plant and equipment at cost	71,085	-	-	-	-	71,085
Accumulated depreciation	- 71,085	-	-	-	-	-66,504
<b>Total Plant and Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,581</b>	<b>-</b>
Opening written down value						
Additions	-	-	-	-	-	8,787
Depreciation	4,581	-	-	-	-	4,206
<b>Closing Written Down Value</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,581</b>	<b>-</b>

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Note	2024					RAOAF \$	RAOAF \$	RAOAF \$	RAOAF \$	RAOAF \$	RAF \$	RAF \$	RAF \$	RAF \$	RAF \$	
	RAWCS Ltd \$	RAWCS Ltd \$	RAOAF \$	RAOAF \$	RABS \$		RABS \$	RABS \$	RABS \$		RATE \$	RATE \$	RATE \$	RATE \$	RATE \$	RATE \$
<b>Note 6: CASHFLOW INFORMATION</b>																
(a) Cash and cash equivalents																
Bank Accounts	435,995	435,995	3,098,178	3,098,178	1,219,955	1,219,955	431,534	431,534	2,518	2,518	891,750	891,750	3,378,794	3,378,794	137,292	137,292
	<b>435,995</b>	<b>435,995</b>	<b>3,098,178</b>	<b>3,098,178</b>	<b>1,219,955</b>	<b>1,219,955</b>	<b>431,534</b>	<b>431,534</b>	<b>2,518</b>	<b>2,518</b>	<b>891,750</b>	<b>891,750</b>	<b>3,378,794</b>	<b>3,378,794</b>	<b>137,292</b>	<b>137,292</b>
(b) Reconciliation of cash flow from operations with surplus from operations:																
<b>Surplus for the year</b>	201,094	-244	-4,951	-	14,150	-	90	-	7,554	-	2,655	-	3,168	-	7,086	-
Depreciation	4,581	-	-	-	-	-	-	-	4,205	-	-	-	-	-	-	-
<b>Changes in assets and liabilities</b>																
Decrease / (Increase) in Trade and Other Receivables	-26,698	-	-9,034	-	-	-	-	-	29,123	-	12,528	-	21,604	-	-	-
Decrease / (Increase) in Inter-entity Receivables	-366,417	-	-750,000	-	-575,790	-	-	-	-	-	-672,343	-	-	-	-504,210	-
(Decrease) / Increase in Trade and Other Payables	856.00	6,549	-4,775	-	832	11	-	-	12,036	42	-	-	-	-	-	-
(Decrease) / Increase in Inter-entity Payables	925,209	134,517	1,050,770	-	22,630	-	-	-	504,209	-	552,602	-	116,646	-	-	-
(Decrease) / Increase in Unexpended Donations	-1,194,380	337,596	617,409	-	307,123	2,407	-	-	27,842	-	-496,268	-	-753,708	-	-138,302	-
	<b>-45,755</b>	<b>-280,616</b>	<b>1,082,663</b>	<b>1,082,663</b>	<b>344,735</b>	<b>344,735</b>	<b>2,508</b>	<b>2,508</b>	<b>-87,374</b>	<b>-87,374</b>	<b>71,558</b>	<b>71,558</b>	<b>-1,144,864</b>	<b>-1,144,864</b>	<b>-128,017</b>	<b>-128,017</b>

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**NOTE 7: AUDIT REMUNERATION**

Amounts received or due and receivable by the auditors for:	2025	2024
Audit of the Financial Statements	17,600	17,600
<b>Total</b>	<b>17,600</b>	<b>17,600</b>

The amounts noted above are inclusive of GST.

**NOTE 8: 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:

	2025	2024
Aggregate Compensation	234,486	187,231
<b>Total</b>	<b>234,486</b>	<b>187,231</b>

**NOTE 9: RELATED PARTY TRANSACTIONS**

There were no material transactions with related parties during the financial year (2024: Nil) other than those disclosed in Note 6, which discloses the aggregate compensation to the Key Management Personnel.

*Terms and conditions*

All transactions with related parties are made on normal commercial terms and conditions and at market rates.

**NOTE 10: SUBSEQUENT EVENTS**

Rotary Australia World Community Service Ltd (RAWCS Ltd) is in the process of submitting an application to become a member entity under Australian Council for International Development (ACFID) (pursuant to the entity's new Strategic Plans requirements approved by the board). The financial statements have been prepared in compliance with ACFID Financial Reporting Guide.

There were no events that occurred after the reporting date which significantly affected the financial statements of the entities as at 30 June 2025 and its results for that year.

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**NOTE 11: 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.

**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  
ROTARY AUSTRALIA OVERSEAS AID FUND  
ROTARY AUSTRALIA BENEVOLENT SOCIETY  
ROTARY AUSTRALIA TRUST FOR THE ENVIRONMENT  
ROTARY AUSTRALIA RELIEF FUND**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2025 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



**Robin King Heng Li RCA CA  
Director**

**Dated this 17<sup>th</sup> day of August 2025**

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE MEMBERS OF**  
**Rotary Australia World Community Service Limited**  
**Rotary Australia Overseas Aid Fund**  
**Rotary Australia Benevolent Society**  
**Rotary Australia Relief Fund**  
**Rotary Australia Trust for the Environment**  
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**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, Rotary Australia Relief Fund, and Rotary Australia Trust for the Environment (the Entities), which comprises the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of material 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, Rotary Australia Trust for the Environment, 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 2025 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.

INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF  
**Rotary Australia World Community Service Limited**  
**Rotary Australia Overseas Aid Fund**  
**Rotary Australia Benevolent Society**  
**Rotary Australia Relief Fund**  
**Rotary Australia Trust for the Environment**  
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**Emphasis of Matter : Basis of Preparation**

We draw attention to note 1 of the financial statements which states that the directors of the entities believe that the entities are non-reporting entities because there are no users dependent on general purpose financial statements and as such have prepared special purpose financial statements that fulfill the entities' reporting requirements under Australian Charities and Not for profits Commission Act 2012, the Charitable Fundraising Act 1991 and the Corporations Act 2001. The financial statements comply with Australian Accounting Standards only to the extent noted in note 1, as a result, the financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

**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 2025 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 2025, 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

**INDEPENDENT AUDITOR'S REPORT**  
**Rotary Australia World Community Service Limited**  
**Rotary Australia Overseas Aid Fund**  
**Rotary Australia Benevolent Society**  
**Rotary Australia Relief Fund**  
**Rotary Australia Trust for the Environment**  
**(Page 3 of 4)**

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.

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

INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF  
**Rotary Australia World Community Service Limited**  
**Rotary Australia Overseas Aid Fund**  
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**Rotary Australia Trust for the Environment**  
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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



**Robin King Heng Li RCA CA**  
Director

Dated this 17<sup>th</sup> day of August 2025

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