



*Rotary Australia World
Community Service Ltd.*

Annual Report
2021–22

Annual Report

2021-22

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.

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

RAWCS administers four registered charities and is 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



Annual Report

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Chairman's report

2021-22

Rotary Australia World Community Service Ltd (RAWCS) is the company that facilitates the humanitarian projects of Australian Rotary Clubs. Our passion is to help and strengthen communities and individuals in need, through our humanitarian projects. Working with the national network of Rotarians, Rotary Clubs and Districts we support projects in 39 developing countries and in every State and Territory of Australia. RAWCS has developed significant capability in supporting the recovery and resilience of communities impacted by natural disasters and strengthened our response through significant partnerships.

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.

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)** supports humanitarian projects in developing countries. There are 366 current RAOAF projects.
- **The Rotary Australia Benevolent Society (RABS)** provides benevolent relief to individuals and communities in need in Australia. There are 117 current RABS projects including 39 current Rotary Australia Compassionate Grant (RACG) projects which are part funded by philanthropic partnerships.
- **The Rotary Australia Relief Fund (RARF)** is a DGR 2 fund which can run timely appeals to fund recovery and resilience in communities impacted by disaster. Funds are currently being directed to projects from 4 appeals.

RAWCS Ltd also supports charitable projects aimed at protecting the environment, animal

welfare, promoting peace and other causes, however these are not currently tax deductible.

National Appeals conducted under RARF this year have raised funds for supporting people impacted by the Volcanic eruption in Tonga, the severe flooding in SE Queensland and NE NSW and the recurrent flooding in the Sydney basin and surrounding areas. Families in Tonga have been helped in partnership with our friends at Rotary New Zealand World Community Service through provision of prepositioned Emergency Response Kits and shipping of containers loaded with requested medical supplies and equipment and other items including dental equipment and fishing gear. Families in the flood zones are being assisted with vouchers to help them to purchase essentials locally and with temporary housing support in addition to the projects, helping hands and general support of local Rotarians in cleaning up and rebuilding.

Our support for bushfire recovery received a significant boost with a donation of \$750,000 from the PNG Think Tank group. This wonderful donation has been used to support recovery projects in Victoria, South Australia and Western Australia in addition to projects already completed there and in NSW and Queensland.

RAWCS Operations

We have emerged from the past two years of restricted operations in good shape with project donations returning to near pre-Covid levels and having completed significant improvements to our systems and procedures. New project registrations remain subdued but activity on existing projects is accelerating and we have recommenced travel for overseas aid project volunteer teams. RAWCS has demonstrated resilience in rapidly changing operational circumstances.

RAWCS operations fall within four National Activities:

- **Projects and Volunteers:** Focused on project facilitation including support,

funding, reporting and audit; registration and oversight of volunteer teams overseas and in Australia.

- **Rotarians Against Malaria:** Projects and partnerships aimed at eliminating malaria in our region.
- **Rotary Australia Repurposing Equipment:** Collecting packing and shipping medical and educational materials and equipment to meet community needs.
- **Communications:** Enhancing awareness of Rotary programs in the public Corporate and Government sectors and sharing RAWCS achievements with Rotary.

Work on the Projects & Volunteers activity this year has included a review of all current projects to ensure compliance with the charity sub-type requirements of the fund that they are registered with. This work is ongoing and has resulted in some modified project objectives and the termination of a small number of projects. A total of 68 new projects were registered during the year and our online registration and reporting systems continue to operate smoothly providing a great service to Project Managers.

The project criteria for RARF were refined during the year to incorporate the role of the RAWCS Disaster Response Committee in advising on the launch of funding appeals and in reviewing requests for project funding grants. The criteria were also further developed to permit general fund raising for the specific charitable focus of individual rotary Clubs and other Rotary organizations.

Rotarians Against Malaria (RAM) reported a reversal of the worrying uptrend in malaria case incidence, in our partner countries. It is hoped that this now reflects better quality control of manufactured insecticide impregnated bed nets being distributed to households since 2020. RAM's focus continued on supporting Timor Leste in their bid to maintain zero cases and achieve WHO Malaria free status whilst encouraging increased surveillance and response to cases in the border areas of Indonesia. Support continues for active case detection and treatment in Solomon Islands and indoor residual insecticide training and treatment in Vanuatu.

Rotary Australia Equipment Repurposing (RARE) has warehouses in Brisbane, Sydney, Melbourne, Adelaide and Perth which collectively sent 44 container loads of requested goods to a total of 18 developing

countries. Along with medical equipment, supplies and other donated goods, 8 million KN95 facemasks were shipped to aid the Covid response. With the >100% increase in the cost of containers and freight, experienced this year, a balance must be found between the shipping cost and the value of the delivered goods. In a first for this activity, airfreight has been employed to deliver >\$15 million worth of much needed medical supplies to Ukraine.

RAWCS Communications group has had a busy year with a continued emphasis in online messaging and presentations in the Covid era. Our social media following continues to grow across a range of platforms as does our collection of training and information videos and PowerPoint presentations. Work has commenced to refresh RAWCS Branding and update the website.

"In a first for this activity, airfreight has been employed to deliver >\$15 million worth of much needed medical supplies to Ukraine."

RAWCS Partnerships

National and international partnerships have greatly assisted RAWCS in building stronger and better resourced projects. By partnering with the Australian Government's National Recovery and Resilience Agency, RAWCS has brought drought support to 13,000 families and engaged 138 communities, through the Drought Community Outreach Project, strongly supported by local Rotary Clubs.

Overseas, RAM has partnered with the Global Fund to Fight AIDS, TB and Malaria, to develop the "Finish The Fight" fund raising campaign to extend malaria elimination work in our neighboring countries. RAWCS has also agreed to underwrite and promote an international symposium on progress toward eliminating malaria titled "Finish the Fight Against Malaria" scheduled in conjunction with the Rotary International Convention in Melbourne during May 2023.

Through the RAWCS partnerships with the Australian Federation of Ukrainian Organizations (AFUO) and Caritas International - Ukraine, the Rotary Clubs of Sydney Cove and Holroyd have been able

to deliver significant aid to displaced people in both Ukraine and on arrival in Australia. This project has raised \$6.5 M through our shared networks and contributions by Qantas and others have helped the Medishare project of RARE deliver 25 pallets of medical consumables to Ukraine.

By providing small grants to Rotary Club projects through the RACGs, matched by funds raised in the local community, the original \$2M provided by philanthropists Dick and Pip Smith has resulted in more than \$6M in assistance for Australian families doing it tough. RAWCS is currently looking to partner with other philanthropist donors to further develop this wonderful, focused 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 2021 – 2022 our Board of Directors included:

- **Chairman:**
John McLaren
- **Deputy Chair:**
David Pearson
- **Immediate Past Chair:**
vacant
- **Secretary:**
Adrian Froggatt
- **Treasurer:**
Jim Wilson
- **DGs Representative:**
Heather Chong
- **DGE's Representative:**
Paul Thomas
- **DGN's Representative:**
Andrea Grosvenor
- **Regional Operations Manager:**
Jerry Casburn
- **Projects & Volunteers Manager:**
Merv Williams
- **RAM Manager:**
Dr Jenny Kerrison
- **RARE Manager:**
David Clark
- **Communications Manager:**
John Stockbridge
- **Australian Charitable Support Manager:**
Dr Bruce Anderson

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. To honour the valuable contributions of recently retired long serving Directors, Chairman John McLaren presented RAWCS Distinguished Service Awards to Michael Perkins, Hank De Smit, Mike Whitehouse and Keith Roffey.

RAWCS continued growth and progress 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. We are grateful for the contributions of George Grant, Brian Coffey, Ken Moore and Richard Lugg who retired from the respective Coordinator roles in Northern, Eastern, Southern and Western regions this year.

Special mention should also be made of the behind-the-scenes dedication of RAWCS Webmaster John Roberson and National Projects Supervisor Brad Quilliam.

RAWCS day to day central operations are carried out by our loyal permanent staff including CEO Andrew Woodward, National Administrator Belinda Griffin and Pauline Lane. During the past year, despite Covid lockdowns, they have maintained the friendly efficiency they are well known for, seamlessly relocated our office from Parramatta to Norwest and implemented a new modern accounting package whilst facilitating the efficient distribution of thousands of drought and flood vouchers.

In conclusion, I wish to sincerely thank my predecessor, Chairman John McLaren, for his dedication to RAWCS. To date John has served on the RAWCS Board for 14 years including serving two terms as Chairman and now remains as mentor and advisor in the role of immediate past Chair. John's drive and business sense has enabled the Company to significantly grow the humanitarian services that it offers during his term at the helm.

D. Pearson

David Pearson
RAWCS Chairman



Treasurer's report

The times surely are a-changing

With historically high levels of humanitarian need and enduring unresolved crisis in more countries, as well as the continued impacts of the Covid-19 pandemic and climate change, the imperative to deliver assistance more effectively and efficiently is stronger than ever and RAWCS has played its part and has had a very busy and successful year.

The Times They Are a-Changin' album opens with the title track, of one of Bob Dylan's most famous songs written in 1963, it was a song with a purpose for it's time.

Many see it as a self-conscious protest song, others saw it as a call to action, but it is often viewed as a reflection of the generation gap and of the political divide marking the American culture in the 1960s, but it can also be applied to the frustration, and anger the American people felt as a whole towards the escalating Vietnam War.

Needless to say, it was Dylan's deliberate attempt to create an anthem of change for his time and was a preview of his entire musical career; the ideals he stood for, the revolutionary figure he evolved into and the influencer he was to become.

Dylan would say of this song/poem that "I can't really say that adults don't understand young people any more than you can say big fishes don't understand little fishes. I didn't mean 'The Times They Are a-Changin' as a statement ... It's a feeling."

The last few years have been a time when our world has been a-changing, again!

During a period of such significant change, Bob Dylan used the imagery of flood waters, to convey his message and idea about the mood of his times.

Perhaps the devastating floods in South-eastern Australia, in some cases the third flood in 18 months, is a "sign of the times".

Moving forward more than 60 years from when Dylan wrote his inaugural anthem and in an equally turbulent time of change, how are you feeling about:

- Those floods of South-eastern Australia
- The bush fires in Western Australia
- The war in the Ukraine and the

***"Come gather 'round people
Wherever you roam
And admit that the waters
Around you have grown
And accept it that soon
You'll be drenched to the bone
If your time to you is worth savin'
And you better start swimmin'
Or you'll sink like a stone
For the times they are
a-changin'"***

***– Bob Dylan
The Times They Are A-Changin' 1964***

humanitarian crisis that it wrought including the risk of wider conflict in the region, and knock-on impacts on a global fuel and food crisis

- The COVID pandemic – the new variants, the third wave, long COVID and "living with the virus"
- The generational divide over Climate Change, Glasgow last November represented something of a high point for youth activism, with growing assertiveness and impatience of the grassroots youth movement
- The third season of La Nina and the imminent confluence with the Indian Ocean Dipole
- The rapidly rising cost of fuel and energy
- The catastrophic famine looming across East Africa and the interconnections between responses to climate change and humanitarian crisis
- Increasing geo-political tensions in many countries

The above is not an exhaustive list of causes that RAWCS is involved with, but the Global Humanitarian Assistance Report 2022 highlights the key trends in how much humanitarian assistance was needed during 2021-2022, it stated:

"In 2021, Covid-19 overlaid other pre-existing and emerging crisis risks as humanitarian needs remained at historically high levels.

- *In 2021, the number of people in need of humanitarian assistance increased. An estimated 306.0 million people were assessed to be in need, 90.4 million more than in 2019 before the Covid-19 pandemic. Half of those requiring humanitarian support (155.9 million) lived in just nine countries.*
- *Long-term crisis is increasingly normal. The number of countries experiencing protracted crisis rose to 36 in 2021. These countries were home to three quarters (74%) of all people in need.*
- *Those experiencing humanitarian crisis have been left behind in efforts to recover from the Covid-19 pandemic. The average Covid vaccination rate is 26% for countries experiencing protracted crisis, compared to 64% for countries without an UN-coordinated humanitarian appeal.*

The Covid-19 pandemic has complicated response to an already complex picture of intersecting climate, conflict, and socioeconomic risks, with food insecurity and displacement continuing to increase."

Our times are certainly "a-changing" with the need for humanitarian assistance still at record highs. Rotarians are People of Action, collectively we share a unique passion for taking action to improve our communities and the world. Rotarians take action to create lasting change. We know that the need is there and where it is and importantly what to do about it. While many people have heard of Rotary, few people actually understand what Rotary clubs do to meet the humanitarian need in our communities. RAWCS Projects are part of the telling that story of what Rotary clubs do. After all at RAWCS "We back doing good". RAWCS enables Australian Rotary clubs and Rotarians to alleviate poverty, improve health, expand education, and promote peace.

Donations to RAWCS Charities have recovered from 2020-2021 but are still not at levels pre the COVID-19 pandemic. Donations to the top 30 RAWCS projects, represent 70% of all donations to RAWCS, many of these projects have been operating for considerable time and come from an established Rotary Club base where the humanitarian cause that the club is

supporting is well-known and recognised by the members.

- **Ukraine humanitarian assistance Projects:**
\$6,337,414
- **Australian Flood relief Projects:**
\$1,157,182
- **Cambodia based humanitarian Projects:**
\$988,317
- **Top 14 other large humanitarian Projects:**
\$6,513,781

One of the insights from the above is that donations for humanitarian assistance remains reliant on a small number of projects. Further, looking across the last 3 years, donations have stalled mainly due to the COVID pandemic but also from the difficult budget choices facing Rotary Clubs and the humanitarian assistance donors we partner with.

If we then look forward to a context of slowing economic growth, Rotary's regionalisation pilot in Australia and the same group of Rotary Clubs and donors sustaining the donation base, RAWCS like many others we will continue to face difficult budget choices.

Further, the systemic global shock from the Covid-19 pandemic along with major appeals for Fire and now Flood has driven an unprecedented rise in funding requirements from the Australian donor base and we could see an overall pattern of severe underfunding for Rotary projects continuing to stall into the next financial period. How resilient a fatigued Australian donor base will be in light of a pending economic slowdown and where our general focus is still on COVID will determine the future outcomes for Rotary Clubs and RAWCS.

RAWCS has one of (if not the lowest Australian) administration rates for donations, this means that 97.25% of ALL donations receipted is directed to the humanitarian assistance project it was destined for. RAWCS facilitates Australian Rotary Clubs to enable "their" local community donor base to claim attractive tax concessions for eligible RAWCS projects. These tax concessions for the donor are an incentive for the humanitarian response to a crisis or a project cause. RAWCS provides the "compliance envelope" to ensure RAWCS projects conducted by Rotary Clubs are fully compliant with Australian laws.

RAWCS also provides the insurance cover and administrative support for the Rotarian



volunteers wishing to travel overseas to eligible RAWCS projects.

However, in the wake of rapidly rising prices, wages and inflation it may not be possible to continue to transact on such low margins.

RAWCS is quintessentially Rotary and strongly volunteer based and a sound sustainable financial position is fundamental for RAWCS' longer term viability so, in the coming year RAWCS will review our operational revenue and provisioning policy to determine if a modest increase in our administration fee is necessary.

Overall, Donations although better than 2020-21 have stalled and are still below average pre pandemic levels.

Similarly, total Income follows a similar pattern compared to average pre pandemic levels however good budget controls and less travel has meant we have been able to maintain our Operating Surplus across all our charitable entities. Consistently, generating reasonable operating surpluses is a key for organisationally longevity.

RABS in particular has benefited from our partnerships with the Federal Government where funding through RAWCS has enabled Rotary Clubs in every State to be engaged in fully funded drought recovery programs.

RAWCS is also actively seeking philanthropic sponsors to continue the highly successful Compassionate Grants program where the \$2M donation from Dick and Pip Smith was effectively used by Rotary Clubs to deliver \$6M in benevolent relief to Australians who needed a hand up. RAWCS is committed to developing further partnerships with Government, Corporates and Philanthropists to enable Rotary Club projects to have greater impact, higher visibility and thus strengthen the base of Rotary in Australia. Internally, RAWCS has also been changing, we have updated our accounting system and are developing new branding and promotional assets.

RAWCS like many Rotary companies is heavily reliant on our the talent of our volunteer base and we thank all those Rotarians that have put in countless hours

Donations

	FY22 2021-22	FY21 2020-21	FY20 2019-20	FY22/FY21 % Change
Donations				
Total	\$21,277,897	\$15,597,317	\$24,648,693	36.4%
RAWCS - Admin		\$2,500,000	\$5,000,000	-100.0%
RAOAF	\$17,717,490	\$10,839,006	\$12,382,085	63.5%
RABS	\$1,730,118	\$1,894,394	\$4,460,873	-8.7%
RARF	\$1,830,289	\$363,917	\$2,805,735	402.9%
Income				
Total	\$25,085,600	\$19,736,202	\$29,122,638	27.1%
RAWCS - Admin	\$ 1,145,040	\$3,395,074	\$5,602,464	-66.3%
RAOAF	\$18,235,475	\$11,044,302	\$13,391,036	65.1%
RABS	\$3,828,726	\$4,456,013	\$7,262,044	-14.1%
RARF	\$1,876,359	\$ 840,813	\$ 2,867,094	123.2%
Operating Surplus				
Total	\$187,846	\$134,437	\$187,414	39.7%
RAWCS - Admin	\$179,826	\$108,941	\$148,015	65.1%
RAOAF	\$4,844	\$1,650	\$9,813	193.6%
RABS	\$1,747	\$23,608	\$8,383	-92.6%
RARF	\$1,429	\$238	\$21,203	500.4%

of effort, RAWCS is also extremely thankful for the few skilled and compassionate staff managing our day-to-day activities associated with donations, registration of projects and the many complex issues related with the distribution of project funds both here and overseas. Special thanks to Belinda Griffen (National Administrator) and Pauline Lane (Systems Officer) for job well done in a difficult year.

The Bob Dylan song has been described as "apocalyptic" with numerous biblical references, but the reality is that times are always changing, and the essence of the song is that it captured the "mood" of his time and was adopted by students, and pop audiences who heard the lyrics as a

statement of the ever-widening generation gap and also by the civil rights movement for their cause, as well.

Looking forward, RAWCS will continue to embrace change and adapt, and in this next post-pandemic year, Rotary in Australia needs regrowth and to reenergise that passion, so as Rotarians, we continue to "do good in the world".

J. Wilson

Jim Wilson
Treasurer

Projects & Volunteers

RAWCS National Projects and Volunteers Manager

During 2021 – 2022 year, 68 projects were approved and registered for Rotary Australia Overseas Aid Fund (RAOAF), Rotary Australia Benevolent Society (RABS) and Rotary Australia Compassionate Grants (RACG) and Rotary Australia Relief Fund (RARF) projects.

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

The on-line project application and approval process is progressing smoothly, and the Regional Projects Supervisors and RAWCS District Chairs provide ongoing support and advice to clubs & Districts.

Rotary Australia Overseas Aid Fund (RAOAF)

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

Rotary Clubs and Districts have this year registered 35 RAOAF projects in aiding developing countries.

Rotary Australia Benevolent Society (RABS)

The Rotary Australia Benevolent Society assists Rotary Clubs and Rotary Districts within Australia to respond to needs within their own communities and to gain tax deductibility for donations made to their registered project. During the year, 25 projects have been approved and registered for the Rotary Australia Benevolent Society.

Rotary Australia Relief Fund (RARF)

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

As part of the ongoing evaluation of the RAWCS project process, an updated criteria and guidelines were established for the Rotary Australia Relief Fund.





Rotary Australia Compassionate Grants

Rotary Australia Compassionate Grants (RACG) Projects is a subset of the RABS Projects and was established to provide matching funding on a dollar for dollar basis with Rotary Clubs. This project type was made possible by a \$2,000,000 donation to the Rotary Australia Benevolent Society by philanthropist Dick Smith's Trust.

Despite the impact of COVID-19 limiting Rotary Club's ability to raise funds, several grants were approved by the RACG Screening Committee during the year.

This has now fully allocated the \$2million donated by Dick and Pip Smith. Grants have assisted a wide range of people and are being used by Rotary Clubs across Australia to help those in need within their communities. It is hoped that further funding will eventuate and that the Grant Program will be able to continue in the future.

RAWCS Limited

The RAWCS Limited Fund is available to support Rotary Clubs and Districts with projects that do not require tax deductibility for the donated funds. These Projects are aimed at addressing causes that are not aimed at direct humanitarian aid such as Protection of the Environment, Animal welfare, Promoting Peace or Research. They are registered as RAWCS Limited projects and receive all available project services but will

not be able to issue tax deductible receipts for donations.

Evaluation & Compliance

Prior to any new project being registered, the application is fully accessed by a RAWCS Evaluation Committee to ensure compliance to the project criteria.

Under the criteria set down 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 to support disaster relief projects. The Disaster Response Committee make recommendations regarding fund distribution to the RAWCS Executive Committee.

PBI Compliance

RAWCS has been working with the Australian Charities and Not-for-Profit Commission (ACNC) to conduct a review of the criteria for each of our charitable funds. All RAWCS projects (500+) were viewed to ensure compliance with the requirements of the Charity Sub-types registered for each of RAWCS four Charities.

This review has resulted in the compliance of some RABS projects being impacted. The RAWCS management have been working with the relevant Project Managers in each



of these projects to realign the projects or terminate them.

Several RAOAF projects were found to have none or limited Rotary connection “on the ground” within the project. These projects will be reviewed to ensure that each has significant Rotary content in the conduct of the project.

SIGNIFICANT PROJECTS DURING THE YEAR

National Flood Appeal

A RARF project was established to raise funds for the NSW – Queensland Flood.

Several Relief Fund Distribution Projects (RABS) were established for funds from the National Flood Appeal. The projects were provided funds for an allocation of vouchers (prepaid debit cards) to be disbursed to displaced persons within the flood affected towns/communities.

Housing pods for flood victims, NSW (RABS)

This project was established to provide Housing pods for displaced persons initially in the northern NSW region, providing short-term housing. Funding from National Flood Appeal supported this project.

Substantial donations and distribution of funds are continuing to aid those severely impacted.

Ukrainian Humanitarian Relief Project

To meet immediate lifesaving needs of the crisis-affected civilian population in Ukraine & provide early recovery assistance. Substantial funds are being distributed in association with the Caritas International Humanitarian Organisation, Australian Federation of Ukrainian Organisations (AFUO) and the Kyiv

International Rotary Club. MOU's have been signed by all interested parties. Funding has been used to provide ongoing support to those displaced within Ukraine, providing shelter and food. The purchase of medical equipment & aids and the transport costs from Australia.

Humanitarian Project “Ukraine Crisis Appeal Resettlement Fund” (RABS). Has been registered to help Ukrainian displaced people settle within Australia.

Tonga Volcanic eruption and Tsunami Disaster Project

A RARF project was registered to provide funds for projects supporting the Tonga Volcanic eruption and Tsunami Disaster recovery and rebuild. At year end 70% of the \$250,000 raised had been distributed – \$100,000 Emergency Response Kits, \$45,000 Shipping costs of 2 containers from Brisbane with medical equipment & requested items, \$30,000 Shipping costs of two containers from DIK Footscray with dental and medical equipment/ supplies.

In association with RNZWCS several projects are being developed with the local Nuku'alofa Rotary Club, NGO's & community organisations as a means of the further distribution of these funds.

Rotary National Bushfire Appeal

A substantial donation was received from and overseas organization for the assistance of those affected by the bushfires. This enabled continued funding to support Rotary Club and Rotary District projects for recovery and relief to affected areas within the 12 Australian Rotary Districts. This included direct relief to affected individuals / families with personal compassionate grants, supporting mental health initiatives, supporting farming communities with stock feed, fencing and storage facilities.

Drought Community Outreach Program, partnership with Federal Government

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

Rotary Australia World Community Service has partnered with the National Recovery and Resilience Agency in delivering these 138



community outreach programs in drought affected communities which were supported by local Rotary Clubs in NSW, South Australia, Western Australia, Victoria, Queensland and Tasmania.

RAWCS /RNZWCS

Quarterly Working Group meetings between members of RAWCS and Rotary New Zealand World Community Service (RNZWCS) continue to maintain liaison between the two organisations.

LEARNING & DEVELOPMENT

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

ROUTINE SIX-MONTHLY PROJECT AUDIT REPORTS

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

(ACNC) to audit expenditure from the RAWCS Project Account. There has been a marked improvement in the timely submission of these six-monthly Audit Reports.

RAWCS VOLUNTEER TEAMS 2021–2022

Due to the overseas travel restrictions of COVID19, all RAWCS Volunteer Teams were suspended for most of this year. Prior to the re-commencement of the volunteer teams, all Volunteer Team documentation has been re-viewed and updated on the RAWCS website and changes implemented to the On-Line Volunteer Application Process in line with the guidelines set down by the Rotary Australia Insurance Council.

Volunteer Team travel re-commenced in early May 2022.

M. Williams

PDG Merv Williams
RAWCS National Projects
and Volunteers Manager

Projects by Districts

Rotary District	Overseas Aid Projects		Benevolent Society Projects				Total Active Projects
			RABS	RABS	RACG	RACG	
	2021-22	Current	2021-22	Current	2021-22	Current	
Western							
9455	2	20	3	7	0		28
9465	0	11	0	0	0	2	13
Central							
9510 (new incl 9500 & 9520)	1	16	0	4	0	0	20
Northern							
9560	1	16	0	3	1	3	22
9620	7	19	0	4	1	3	26
9640	2	14	0	2	0	0	16
Eastern							
9660	2	23	4	9	0	8	40
9675	1	28	1	3	0	1	32
9685	6	63	6	10	0	6	79
9705	3	30	2	7	0	1	38
Southern							
9780	1	6	2	2	0	0	8
9790	2	24	0	2	0	2	28
9800	3	45	0	8	0	3	56
9810	1	20	2	4	0	0	24
9820	2	4	1	3	0	1	8
9830	1	10	2	5	0	9	24

Current RAWCS Projects by Regions

There are currently 489 active registered projects operating through RAWCS.

Region	RAOAF	RABS	RACG	RARF	RAWCS (Non Tax- deductible)	Total
Northern	50	9	5	–	–	64
Eastern	145	29	15	–	–	189
Southern	111	23	13	–	–	148
Central	17	4	0	–	–	21
Western	32	7	2	–	1	42
National	10	5	4	5	1	25
Total	365	77	39	5	–	489

2021–202 Projects by Region

Region	RAOAF	RABS	RACG	RARF	RAWCS (Non Tax- deductible)	Total
Northern	10	0	2	–	–	12
Eastern	12	13	0	–	–	25
Southern	10	7	0	–	–	17
Central	1	0	0	–	–	1
Western	2	3	0	–	1	5
National	0	2	3	2	1	8
Total	35	25	5	2	1	68

The mix of projects over the last 6 years registered by Rotary Clubs / Districts

Year	Overseas Aid (RAOAF)	Benevolent Society Projects		Total
		RABS	RACG	
2016 – 17	46	20	24	90
2017 – 18	40	7	35	82
2018 – 19	45	31	17	93
2019 – 20	35	30	63	138
2020 – 21	38	26	27	91
2021 – 22	35	25	5	65

Communications Activity

2021-2022

RAWCS Communications Activity has been exceptionally busy over the last 12 months with the continuing impact of the pandemic meaning that more and more we have been relying on our solid communications channels and our Regional Coordinators to get the RAWCS message out to both Rotary Clubs, Individual Rotarians, Corporate and Government Departments.



Social media is growing well with our Facebook followers almost hitting 5000, Instagram, Twitter and LinkedIn all growing proportionately. Our published stories on the work done by Rotary Clubs and Rotarians following the fires and floods have generated great interest. The most popular post on Facebook generated 27,600 views. All interested Rotarians can help out in spreading the message by liking and sharing on all their social media platforms.

We have continued to grow our video resources and the powerpoint presentations we have. These can be found on our web site (rawcs.org.au) and our YouTube channel ([Youtube.com/RAWCS](https://www.youtube.com/RAWCS)).

During the past twelve months the Communications Activity has further managed the implementation and use

of the Flectra CRM (Client Relationship Management) system for both RAWCS and the Finish-the-Fight initiative. Flectra is being well supported locally in Australia and by Rotary RozOpps in New Zealand. This implementation also includes a separate email system for Finish-the-Fight.

Investigations are well underway as to how we can best improve and update our web site. A number of comparative web sites have been investigated. Further development on the web site will be carried out once the re-branding process for RAWCS has been completed. This rebranding is a big step for RAWCS and a professional Branding company was engaged to work with us through this process of designing and developing new logos, our "Why" statement and Manifesto.

RAWCS Manifesto

We back "doing good"

You want to do good in the community, whether its large or small, you see a need to help but not sure where to start. You need the expertise, guidance and resources to bring your cause to life.

- We are experts in humanitarian projects.
- We believe that you can accomplish more together than you can alone.
- We are part of the local community leadership network. We are your neighbor, 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.

RAM

Rotarians Against Malaria

CURRENT SITUATION IN MALARIA ELIMINATION

Malaria if not treated quickly, is one of the top 10 killers in low-income countries (World Health Organisation [WHO], 2020). Disruptions in diagnosis and intervention can lead to increased cases as occurred during the COVID-19 pandemic. During the pandemic there were an estimated 241 million malaria cases in 2020 compared with 14 million fewer cases in 2019. One child dies of malaria every minute (WHO, 2021).

In late 2021 WHO announced the introduction of the RTS,S (Mosquirix™) malaria vaccine for children in high burden malaria endemic countries. The RTS,S is the first malaria vaccine to prevent infection with *Plasmodium falciparum* – the deadliest and most prevalent malarial parasite in Africa. Developed in 1987 the RTS,S vaccine was pilot tested in four endemic African countries in 2019. The vaccine has moderate efficacy (~40%) and requires four doses by injection but will save millions of children in Africa.

MALARIA IN RAM PARTNER COUNTRIES

In 2021, most of our partner countries reported

decreased malaria cases (see table below). For the first time since 2015, Papua New Guinea (PNG) reported a slight reduction in estimated malaria cases. However, in the first half of 2022, the COVID-19 pandemic contributed to a worsening malaria situation in the Solomon Islands and Vanuatu. Challenges common to the Solomon Islands and Vanuatu were the limited number and capacity of health staff, access to remote locations, management of malaria commodities, and limited financial support. Malaria deaths were reported in PNG, the Solomon Islands and West Timor (Indonesia).

RAM ACHIEVEMENTS FOR THE ROTARY YEAR 2020–2022

Goal # 1: A strong RAM National Committee

RAM is the focal point for Rotarians for work on malaria control and elimination. Periodical review of the National Committee's roles and responsibilities is required to ensure that RAM continues to maximise our capabilities and available resources.

The National RAM Committee's achievements were:

- The RAM marketing strategy is aligned

Annual Parasite Incidence (API) in RAM's five (5) partner countries

Country	Annual Parasite Incidence per 1,000 population	
	2020	2021
Papua New Guinea	167	156
Solomon Islands	111	119
Vanuatu	1.7	1.05
Timor Leste	0.01	0
West Timor (Indonesia)	0.18	0.09

with the Rotary clubs' obligations for international service (one of Rotary's Five Avenues of Service).

- A RAM visibility campaign was conducted with monthly malaria messages distributed to over 400 subscribers.
- A second virtual National Fun Run/ walk was held on Malaria Awareness Day at the end of April. Thank you to Rotaractor Netania Lim, PR and Social Media Coordinator for promotion of the Fun Run/Walk.
- The annual RAM National Conference was held virtually due to the COVID-19 pandemic, with management by the Eastern Region and National RAM executives.
- The "Adopt-A-Project" approach worked well in the Southern Region (SR) and helped raise an additional \$13,000 for Vanuatu (see Graph 1 below).
- RAM successfully sourced funding from sources external to our national network (see bar on far right of Graph 1, below).

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

RAM provided guidance to Rotary clubs in the management of Rotary Global Grants for our partner countries. A summary of our support is provided below.

Papua New Guinea (PNG) (D9620): Funding for the Chasing Malaria program was concluded in early 2021 year due to a lack of funds in RAM Australia. RAM-PNG is the principal recipient for funding from The Global Fund to Fight AIDS, Tuberculosis and Malaria (GF) and provides key malaria services for the PNG Government. Between 2009 – 2021, RAM-PNG successfully distributed a total of 14,320,744 LLINs in three-yearly cycles. Malaria cases increased in 2015 after a sharp decline since 2010. A contributing factor for the increase in malaria cases and deaths was the sub-standard long lasting insecticidal nets (LLINs) delivered between 2014 and 2019 (Tim Freeman, 15 June 2022).

In 2020-21, RAM Australia assisted the RC of Kippa Ring-North Lakes (D9620) in the successful application for a Rotary Global Grant for New Ireland Province, PNG, to establish a new intervention by Outreach Response Teams in Tikana, Kavieng. Implementation has been delayed due to logistical issues.

The Solomon Islands: Malaria cases have continued to increase since 2015. RAM Australia and RAM Solomon Islands will fund the malaria Active Case Detection (ACD)





project that was delayed due to the COVID-19 pandemic. Implementation is planned for August 2022.

Vanuatu: Vanuatu was progressing well with an API of 1.05 cases per 1,000 population in 2021. However the COVID-19 pandemic has led to increased malaria outbreaks in 2022. The pandemic has caused a delay in implementing a Rotary Global Grant to train and equip a national indoor residual spraying (IRS) team. To date, the project has trained two Master Trainers and 10 IRS machines and USD60,000 worth of insecticides have been purchased.

Timor Leste: Timor Leste has achieved zero indigenous malaria in 2021 and is on track to achieve WHO malaria-free status by 2025. The country's biggest threat is cross border malaria transmission from West Timor into Oecusse in Timor Leste. The two-year Global Grant to prevent reestablishment of malaria is progressing well and 5,000 nets were purchased in 2021.

West Timor, Nusa Tenggara Timur (NTT) Province: Indonesia, shares Timor Island

with Timor Leste. For the last five (5) years, West Timor has had low malaria endemicity of less than one (1) malaria case per 1,000 population. RAM is assisting the local Rotary Club of Kupang Central (D3420) and the Rotary Club of Hillarys (D9455) to implement



a Rotary Global Grant where one of the key activities is to train and post Village Malaria Cadres (VMCs) in two border Districts, to encourage early testing and treatment of malaria. The RAM-Global Rotary Action Group has provided top-up in funding to increase the number of trained VMCs.

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

RAM Australia offers technical and practical support to Rotary clubs in all aspects of project design and management. In this Rotary year, RAM and the Cross Sector Development Partnership Initiative (XSPI) with assistance from Dr. Dan Evans, Jeff Smith and several contracted consultants conducted a large scoping study in all administrative locations in NTT province and in Timor Leste. This major undertaking was funded by Asia Pacific Leaders Malaria Alliance (APLMA), Evans5 Foundation, Malaria Partners International (MPI), RAM-Global Rotary Action Group and RAM Australia.

Goal #4: Increase the pool of malaria experts in our partner countries by offering a RAM PhD Scholarship every five (5) years.

RAM recommenced its RAM PhD scholarship programme. We were pleased to be able to fund a one-year top-up stipend award to a PhD scholar from PNG who was in his last year of study at the James Cook University, Australia, and will return to work in PNG after graduation.

CHALLENGES

Over the last three years (2019-2022), donations to RAM reduced from a total of \$150,969 in the year 2019-20 to \$81,960 in 2021-2022.

CALL TO ACTION

Come travel with RAM. We can help you meet your Rotary International obligations for international service to achieve social and health equality. *Together, we can end malaria.*

“Finish the Fight” platform: A major achievement within the RAM network



Managed by PDG Dai Mason, the “Finish the Fight” platform to raise US\$2M towards eliminating Malaria in the Western Pacific Rim was launched in July 2021. The platform has progressively worked towards engaging with Corporates and Ultra High Net Worth Individuals. A large presence by RAWCS Ltd., RAM and “Finish the Fight” at the first face-to-face Rotary International Convention in Houston in June 2022 created great awareness and enthusiasm for the partnership between RAWCS-RAM and the Global Fund.



In 2023, a two-day Congress “Finish-the-Fight Against Malaria”, underwritten by RAWCS Ltd., will be held from 25-26 May just before the Rotary International Convention in Melbourne. The Congress will showcase the work that key international and local organisations together with Rotarians do throughout the world to eliminate Malaria. The engagement of renowned speakers will provide updates on the global and scientific nature of fighting the deadly and debilitating disease.



RARE

Rotary Australia Repurposing Equipment

The demand for medical equipment from developing countries is still increasing significantly, not only relating to the COVID-19 pandemic, civil unrest, and economic crisis's in developing countries, natural disasters and particularly the war in Ukraine is becoming a major factor effecting the undermining of the health systems in those countries.

Like all Rotary programs Covid-19 has had a huge impact on the operations of the old (DIK) Donations in Kind now known as HEERA Facilities in Brisbane, Sydney, Melbourne, Adelaide, and Perth.

Covid has not only affected the ability for Rotary Clubs and members to be able to meet at these facilities to pack Containers to be sent overseas, but also the ability to do fund raising activities to sponsor the cost of containers and freight to get them to their destination.

The other way Covid has affected all HEERA projects is the costs of both purchasing containers and shipping freight costs, combined with the unreliability of securing a berth have dashed the hopes of many a project. The cost of containers has gone up from \$2 to \$5,000+ for a 20' containers and \$3, to \$7,000+ for a 40' container and shipping freight costs from \$5 to \$7,000 up to over \$12,000+ depending on their destination. Enquiries to ship have not diminished but when the associated costs are explained, most projects are put on an indefinite hold. Clubs and our partner charities are

reconsidering the cost and viability in shipping goods and looking at other options. In many cases the current shipping costs out way the value of the goods being shipped.

At the time of writing this report, reported on our web site, containers sent from:

- **Northern Region:** Seven: 4 – PNG, 1 – Vanuatu and 2 – Timor-Leste.
- **Central Region:** Eight containers were not recorded on the web site but were sent through the Adelaide facility, 1 – Zambia, 1 – PNG, 1 – Vanuatu, 1 – Burundi, 1 – Tanzania, 1 – Kurdistan, 1 – Nepal.
- **Eastern Region and Medishare** has shipped a total of 13 x 40' containers of KN95 face masks.
1 – Ethiopia, 7 – Papua New Guinea, 3 – Vietnam, 1 – Nepal and 1 – Tonga. Each container has held approximately 650,000 masks, approximately 8 million face masks in total.
- **Western Region:** Have shipped not recorded on the web site 3 x 40' containers to 1 – Cambodia 2 – Timor Leste and by the end of June hopefully 2 more to Liberia, but, because of the cost in shipping, they have resorted to shipping limited items of equipment on pallets, via GENERAL Cargo to Cambodia, South Sudan, Sri Lanka, Ethiopia, the Congo and with the amount of products sent on General Cargo would equal another 2 x 40' containers.
- **Southern Region:** Nine containers, not recorded on the web site, were despatched, this is up from 6 in the previous 2 years. Sending containers to Fiji, Tonga, Vanuatu, Sri Lanka, Tanzania. While this is a significant improvement, we were hampered by similar problems as other facilities, with increased costs being the most significant.
- **The West Footscray DIK**, which is a standalone facility and not a RAWCS activity, did a tremendous job and also sent a total of 18 x 40' HC containers, the destinations being:
 - 14 – Southeast Asia and Pacific regions, 3 – Africa and 1 – Middle East





After the Tonga volcano eruption HEERA were able to partner with the Tongan community in Australia, to send over much needed supplies to help the thousands of people still living in the affected areas.

One of our greatest projects is, Medishare has been working alongside the Australian Federation of Ukrainian Organisations (AFUO), assisting with the International Coordination of Medical Aid for Ukraine marshalling donations of urgent medical consumables from the medical fraternity in NSW to alleviate the unfolding humanitarian crisis in Ukraine. The approximant cost of medical goods sent so far is over 15 million dollars.

Medishare is one of the receiving and distribution centres for the consumables coming from all areas, from medical suppliers, hospitals both public and private, pharmaceutical companies and State and Commonwealth governments. Rotarians are volunteering to sort, package, label and inventory the items, and palletise them ready for transportation.

The consumables are delivered to the freight forwarders for Qantas who fly them daily to London from Sydney where they are being collected by a group of trucking companies called "UK for Ukraine", these companies are transporting the consumables across Europe directly to Lviv, Ukraine. The consumables include thermo blankets, surgical equipment, compression bandages, gauze, tourniquets, elastoplast tape, micropore

tape, bandages, gloves, general first aid items and sadly body bags.

This work is on-going.

Goals for RARE 2023– 2024:

- Ongoing supply of activities as per focus with a target of 12 containers/year (covid permitting) from each facility.
- Continuing and improving promotion and DIK/HEERA now known as (RARE) within Districts and in the community more broadly and to advise all that the name is now RARE (Rotary Australia Repurposing Activity)
- Further development of target destinations
- Staged implementation of RAWCS operational guidelines
- Development of Federal government relations (probably through DEFAT) so we are and seen as valuable support
- Produce a District promotional video on the activities of DIK and HEERA for distribution for PETS and Assembly training days.

D. Clark

PDG David Clark
HEERA National Manager



Rotary Australia World Community Service
Rotary Australia Overseas Aid Fund
Rotary Australia Benevolent Society
Rotary Australia Relief Fund
Rotary Australia Disaster Fund
Financial Statements
30 June 2022

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 2022 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	714 Green Hills Road Armidale, NSW 2350
PDG John McLaren Past Chair	26 Rocklands Drive Tiwi, NT 0810
PDG Heather Chong Deputy Chair	331 Fingerpost Road Campania, TAS 7026
Adrian Froggatt National Secretary	36 Victoria Parade Loch Sport, VIC 3851
James Wilson National Treasurer	31A Ryan Road Pakenham, VIC 3810
PDG Bruce Anderson National RAM Manager	25 Garden Avenue Keilor, VIC 3036
PDG Mervyn Williams National Projects & Volunteers Manager	5 Robins Close Mount Martha, VIC 3934
PP John Stockbridge National Communications Manager	7 Marston Way Canning Vale, WA 6155
PDG Jerry Casburn National Operations Manager	1/71 Walkers Road Somerton Park, SA 5044
PDG David Clark National DIK Manager Appointed 1 July 2021	1202 Hampton Road Rydal, NSW 2790
PP Jenny Kerrison National RAM Manager Resigned 30 June 2022	6/15 St Canice Avenue Sandy Bay, TAS 7005
DGE Paul Thomas District Governor's Rep Appointed 23 September 2020	23 Oceanview Drive North Beach Township, SA 5556

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

DGN Andrea Grosvenor

District Governor's Rep Nominee
Appointed 10 November 2021

108 Powell Drive
Carwoola NSW 2620

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

Principal Activities

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

- To coordinate humanitarian projects overseas and in Australia and to create goodwill, peace and understanding in accordance with the objects of Rotary with the active participation of Australian Rotarians and Rotary Clubs.
- To operate the RAOAF and RABS to ensure that money or assets derived by way of tax deductible gifts were used exclusively for the relief of persons in certified developing countries and persons in need within Australia.

Operating Results

The total comprehensive income of RAWCS Ltd for the year amounted to a surplus of \$183,428 (2021: \$108,941). Total donations received in the 2022 financial year amounted to nil (2021: \$2,500,000) and total project expenditure incurred was \$294,016 (2021: \$211,699).

The total comprehensive income of RAOAF for the year amounted to a surplus of \$9,115 (2021: \$1,650). Total donations received in the 2022 financial year amounted to \$17,717,489 (2021: \$10,839,006) and total project expenditure incurred was \$15,306,488 (2021: \$10,023,874).

The total comprehensive income of RABS for the year amounted to a surplus of \$1,747 (2021: \$23,608). Total donations received in the 2022 financial year amounted to \$1,730,118 (2021: \$1,894,394) and total project expenditure incurred was \$2,535,332 (2021: \$4,089,238).

The total comprehensive income of RARF for the year amounted to a surplus of \$1,429 (2021: \$230). Total donations received in the 2022 financial year amounted to \$1,804,404 (2021: \$363,917) and total project expenditure incurred was \$nil (2021: \$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.

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

Review of Operations

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

Significant Changes in State of Affairs

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

Future Developments

Directors expect an increase in the level of donations from Private Ancillary Funds during the following financial year. These donations are likely to broaden the Funds' activities and diversify the number of developing countries in which projects are undertaken.

Environmental Issues

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

Indemnifying Officers or Auditor

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

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

Proceedings on Behalf of the Funds

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

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

After Balance Date Events

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

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:



David Pearson
National Chair



Jim Wilson
National Treasurer

Date this 18th day of September 2022.

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 2022

Note		2022				2021			
		RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF
		\$	\$	\$	\$	\$	\$	\$	\$
REVENUE									
	Donation revenue	-	17,717,490	1,730,118	1,830,289	2,500,000	10,839,006	1,894,394	363,917
	Internal transfers from donations in Other Entities	-	173,661	1,540,892	-	-	-	832,046	-
2	Other revenue	1,145,040	344,324	489,536	46,070	895,074	205,296	366,775	8,768
	Utilisation of unexpended donations	-	-	68,180	-	-	-	1,362,798	468,128
	TOTAL REVENUE	1,145,040	18,235,475	3,828,726	1,876,359	3,395,074	11,044,302	4,456,013	840,813
EXPENDITURE									
	Project expenditure	294,016	15,306,487	2,535,332	-	211,699	10,023,874	4,089,238	-
3	Other expenditure	671,198	339,481	488,027	44,641	574,434	203,646	343,167	8,537
	Transfer to unexpended donations	-	2,584,663	803,620	103,736	2,500,000	815,132	-	-
	Internal transfers for projects in Other Entities	-	-	-	1,726,553	-	-	-	832,046
	TOTAL EXPENDITURE	965,214	18,230,631	3,826,979	1,874,930	3,286,133	11,042,652	4,432,405	840,583
	OPERATING SURPLUS	179,826	4,844	1,747	1,429	108,941	1,650	23,608	230
	TOTAL OTHER COMPREHENSIVE INCOME	-	-	-	-	-	-	-	-
	TOTAL COMPREHENSIVE INCOME	179,826	4,844	1,747	1,429	108,941	1,650	23,608	230

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 2022

Note	2022				2021			
	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF
	\$	\$	\$	\$	\$	\$	\$	\$
CURRENT ASSETS								
Cash and cash equivalents	567,303	4,828,993	1,456,301	324,044	2,888,831	2,307,790	767,848	246,744
Trade and other receivables	169,090	72,655	37,916	1,150	1,119,489	4,026	142,377	-
Inter-entiry receivables	84,700	-	1,153,960	25,885	102,630	-	1,101,500	-
Investments	1,001,100	5,232,383	-	-	1,501,100	5,252,211	-	-
TOTAL CURRENT ASSETS	1,822,193	10,134,031	2,648,177	351,079	5,612,050	7,564,027	2,011,725	246,744
NON-CURRENT ASSETS								
Plant and equipment	-	-	-	-	2,098	-	-	-
TOTAL NON-CURRENT ASSETS	-	-	-	-	2,098	-	-	-
TOTAL ASSETS	1,822,193	10,134,031	2,648,177	351,079	5,614,148	7,564,027	2,011,725	246,744
CURRENT LIABILITIES								
Trade and other payables	56,084	22,000	26,213	-	444,699	-	21,564	5
Inter-entiry payable	673,788	581,407	6,600	2,750	600,000	592,250	8,305	3,575
Unexpended donations	447,280	9,318,339	2,517,085	315,028	4,104,234	6,764,336	1,864,079	211,292
Tied bequests	-	-	21,395	-	-	-	42,640	-
TOTAL CURRENT LIABILITIES	1,177,152	9,921,746	2,571,293	317,778	5,148,933	7,356,586	1,936,588	214,872
NON-CURRENT LIABILITIES	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	1,177,152	9,921,746	2,571,293	317,778	5,148,933	7,356,586	1,936,588	214,872

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 2022

	Note	2022				2021			
		RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF
		\$	\$	\$	\$	\$	\$	\$	\$
NET ASSETS		645,041	212,285	76,884	33,301	465,215	207,441	75,137	31,872
EQUITY									
Retained earnings		645,041	212,285	76,884	33,301	465,215	207,441	75,137	31,872
TOTAL EQUITY		645,041	212,285	76,884	33,301	465,215	207,441	75,137	31,872

The accompanying notes form part of these financial statements.

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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 2022

	Retained Earnings	Contributed Equity	Total
	\$	\$	\$
RABS			
At 30 June 2020	51,529	-	51,529
Surplus/ (Deficit) for the year	23,608	-	23,608
At 30 June 2021	75,137	-	75,137
Surplus/ (Deficit) for the year	1,747	-	1,747
At 30 June 2022	76,884	-	76,884
RARF			
At 30 June 2020	30,542	1,100	31,642
Surplus/ (Deficit) for the year	230	-	230
At 30 June 2021	30,772	1,100	31,872
Surplus/ (Deficit) for the year	1,429	-	1,429
At 30 June 2022	32,201	1,100	33,301

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 2022

Note	2022					2021				
	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES										
Receipts from Donors	-	17,891,151	3,271,010	77,851	3,122,240	10,839,006	2,726,440	(453,057)		
Payments to Suppliers and Employees	(4,689,132)	(15,742,221)	(3,141,570)	(47,239)	(5,126,704)	(10,214,602)	(4,409,068)	(7,252)		
Interest Received	31,817	-	-	-	3,490	-	-	-		
Other Revenue	1,835,787	352,445	559,013	46,688	-	204,497	266,889	8,340		
Net Cash provided by (used in) Operating Activities	5 (b) (2,821,528)	2,501,375	688,453	77,300	(2,000,974)	828,901	(1,415,739)	(451,969)		
CASH FLOWS FROM INVESTING ACTIVITIES										
Inter-entity Payable/(Receivable)	-	-	-	-	-	-	-	-		
Purchase of Property, Plant and Equipment	-	-	-	-	(4,938)	-	-	-		
(Investment)/Redemption of Financial Assets	500,000	19,828	-	-	-	275	-	-		
Net Cash provided by (used in) Investing Activities	500,000	19,828	-	-	(4,938)	275	-	-		

The accompanying notes form part of these financial statements.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
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 ROTARY AUSTRALIA RELIEF FUND
 STATEMENT OF CASHFLOWS
 AS AT 30 JUNE 2022

Note	2022					2021				
	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF		
	\$	\$	\$	\$	\$	\$	\$	\$		\$
CASH FLOWS FROM FINANCING ACTIVITIES										
Inter Entity Transfers	-	-	-	-	(500,000)	500,000	-	-	-	-
Net Cash provided by (used in) Financing Activities	-	-	-	-	(500,000)	500,000	-	-	-	-
Net Increase /(Decrease) in Cash Held	(2,321,528)	2,521,203	688,453	77,300	(2,505,912)	1,329,176	(1,415,739)	(451,069)		
Cash at the Beginning of the Year	2,888,831	2,307,790	767,848	246,744	5,394,743	978,614	2,183,587	698,713		
CASH AT THE END OF THE YEAR	567,303	4,828,993	1,456,301	324,044	2,888,831	2,307,790	767,848	246,744		
5 (a)										

The accompanying notes form part of these financial statements.

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
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NOTES TO FINANCIAL STATEMENTS
AS AT 30 JUNE 2022

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

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

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

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

(a) Cash and Cash Equivalents

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

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AS AT 30 JUNE 2022

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.

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

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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.

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AS AT 30 JUNE 2022

Note	2022				2021			
	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF
	\$	\$	\$	\$	\$	\$	\$	\$
NOTE 2: OTHER REVENUE								
Interest received	24,287	-	-	-	43,525	-	-	-
Service fee	25,569	344,324	35,156	46,070	24,100	205,296	23,422	8,768
Administration fee received	392,500	-	454,380	-	253,630	-	294,197	-
Drought Community Support Initiative administration fee	702,684	-	-	-	573,819	-	-	-
Government COVID assistance	-	-	-	-	-	-	27,000	-
Other income	-	-	-	-	-	-	22,156	-
Total Other Revenue	1,145,040	344,324	489,536	46,070	895,074	205,296	366,775	8,768
NOTE 3: OTHER EXPENDITURE								
Salaries and wages	12,538	-	459,842	-	7,580	-	294,197	-
Administration fee	454,380	323,300	25,850	43,350	294,197	199,550	46,310	7,770
Advertising and website costs	76,641	-	-	-	192,304	-	-	-
Regional meetings and conferences	44,208	-	-	-	33,617	-	-	-
Office administration	60,058	-	-	-	33,550	-	-	-
Insurance	6,000	-	-	-	5,715	-	-	-
Depreciation	2,098	-	-	-	2,839	-	-	-
Other expenses	15,275	16,181	2,335	1,291	4,632	4,096	2,660	767
Total Other Expenditure	671,198	339,481	488,027	44,641	574,434	203,646	342,167	8,537

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Note	2022				2021			
	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)	-	-	-	(60,200)	-	-	-
Total Plant and Equipment	-	-	-	-	2,098	-	-	-
Opening written down value	2,098	-	-	-	-	-	-	-
Additions	-	-	-	-	4,937	-	-	-
Depreciation	(2,098)	-	-	-	(2,839)	-	-	-
Closing Written Down Value	-	-	-	-	2,098	-	-	-

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
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 AS AT 30 JUNE 2022

Note	2022				2021			
	RAWCS Ltd	RAOAF	RABS	RARF	RAWCS Ltd	RAOAF	RABS	RARF
	\$	\$	\$	\$	\$	\$	\$	\$
(a) Cash and cash equivalents								
Bank Accounts	567,303	4,828,993	1,456,301	324,044	2,888,831	2,307,790	767,848	246,744
	567,303	4,828,993	1,456,301	324,044	2,888,831	2,307,790	767,848	246,744
(b) Reconciliation of cash flow from operations with surplus from operations:								
Surplus for the year	179,826	4,844	1,747	1,429	108,941	1,650	23,608	230
Depreciation	2,098	-	-	-	2,839	-	-	-
Changes in assets and liabilities								
Decrease / (Increase) in Trade and Other Receivables	950,399	(68,629)	104,461	(1,150)	(1,099,010)	-	(102,326)	-
Decrease / (Increase) in Inter-entity Receivables	17,930	-	(52,460)	(25,885)	(18,480)	-	-	14,599
(Decrease) / Increase in Trade and Other Payables	(388,615)	22,000	4,649	(5)	(150,559)	363	12,771	32
(Decrease) / Increase in Inter-entity Payables	73,788	(10,843)	(1,705)	(825)	-	11,651	(7,095)	825
(Decrease) / Increase in Unexpended Donations	(3,656,954)	2,554,003	631,761	103,736	(844,705)	815,237	(1,342,697)	(467,655)
	(2,821,528)	2,501,375	688,453	77,300	(2,000,974)	828,901	(1,415,739)	(451,969)

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
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NOTE 6: AUDIT REMUNERATION

Amounts received or due and receivable by the auditors for:	2022	2021
Review of the Financial Statements	19,515	18,170
Other Services	-	-
Total	19,515	18,170

NOTE 7: 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 2022 and its results for that year.

NOTE 8: 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.

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The Directors have determined that the entities are not reporting Entities and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

The Directors of the Funds declare that:

1. The financial statements and notes present fairly the Entities' financial position as at 30 June 2022 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

INDEPENDENT AUDITOR'S REPORT

To the members of Rotary Australia World Community Service Ltd and Rotary Australia Overseas Aid Fund, Rotary Australia Benevolent Society, and Rotary Australia Relief Fund.

Report on the Audit of the Financial Report

We have audited the financial report of Rotary Australia World Community Service Ltd and Rotary Australia Overseas Aid Fund, Rotary Australia Benevolent Society, and Rotary Australia Relief Fund (the Entities), which comprises the statement of financial position as at 30 June 2022, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

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

- (a) giving a true and fair view of the Entities' financial position as at 30 June 2022 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, the *Corporations Regulations 2001* and Division 60 the *Australian Charities and Not-for-profits Commission Regulation 2013*.
- (c) money received as a result of fundraising appeals conducted during the year has been properly accounted for and applied in accordance with the *Charitable Fundraising Act 1991*.

Basis for opinion

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

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

AUDITOR'S INDEPENDENCE DECLARATION
UNDER SECTION 307C OF THE CORPORATIONS ACT 2001
TO THE DIRECTORS OF

ROTARY AUSTRALIA WORLD COMMUNITY SERVICE LTD
ABN 37 739 341 003

ROTARY AUSTRALIA OVERSEAS AID FUND
ABN 21 388 376 554

ROTARY AUSTRALIA BENEVOLENT SOCIETY
ABN 54 563 288 318

AND

ROTARY AUSTRALIA RELIEF FUND
ABN 80 595 697 237

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2022 there have been no contraventions of the auditor independence requirements of the *Corporation Act 2001* or any applicable code of professional conduct in relation to the audit of the abovementioned entities.



JOANNE DOYLE
Partner
WISE LORD & FERGUSON

Date 18 September 2022

