

Annual Report

2020



reledev

... en el mundo, se enfrentan a situaciones similares. Así como nosotros, ellas también quieren aprender a leer y escribir. Por eso, es importante que nosotros también aprendamos a leer y escribir. Así como ellas, nosotros también queremos aprender a leer y escribir. Así como ellas, nosotros también queremos aprender a leer y escribir.

LO QUE HICIMOS

SI ME CONOZCO BIEN, PUEDO LLEGAR A SER MEJOR EN TODO

EXERCICIOS

1. Lee el texto y responde las preguntas.

- Cuando estoy contento, me siento feliz.
- Cuando estoy triste, me siento triste.
- Cuando estoy enojado, me siento enojado.
- Cuando estoy con miedo, me siento con miedo.
- Cuando estoy con hambre, me siento con hambre.
- Cuando estoy con sueño, me siento con sueño.
- Cuando estoy con frío, me siento con frío.
- Cuando estoy con calor, me siento con calor.
- Cuando estoy con dolor, me siento con dolor.
- Cuando estoy con alegría, me siento con alegría.
- Cuando estoy con tristeza, me siento con tristeza.
- Cuando estoy con ira, me siento con ira.
- Cuando estoy con vergüenza, me siento con vergüenza.

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ANEXO

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VISION

Our vision is to alleviate poverty by building a culture where the dignity of each person is re-discovered through education, work and the spirit of service

MISSION

Reledev motivates and enables individuals to secure a stable livelihood and contribute to their communities through education, thereby raising themselves, their families and their communities from poverty and discovering their dignity through work. We inspire volunteer Australians, especially the youth to promote development, educating them in the dignity of the person, the value of work and the spirit of service.

VALUES

Dignity of the person

Value of work

Spirit of service

About us



Board of Directors



Agnes Barnard (chair)
Elected: 2014
Current term expires: 2020



Ximena Ovalle
Elected: 2003
Current term expires: 2022



Marybeth Bartholemew
Elected: 2003
Current term expires: 2022



Graham Duff (deputy chair)
Elected: 2004
Current term expires: 2020



Louise Brosnan
Resigned 2nd September 2020
Elected: 2003



Eugene Choi
Elected: 2003
Current term expires: 2020



Maria Vega Flores
Resigned 14th November 2020
Elected: 2013



Audrey Abrams
Elected: 2013
Current term expires: 2021



Anne Zahra
Elected: 2003
Current term expires: 2022

Directors' Report

The directors present their report together with the summarized Financial Report of Reledev Australia Limited (“the company”) for the year ended 30th June 2020 and the auditor’s report thereon.

The principal activities of the company during the reporting period were the provision of relief, education and development activities in Australia and overseas.

Overseas development projects

In the 2019 - 20 year Reledev received support from the Australian Government through the Department of Foreign Affairs and Trade’s (DFAT) Australian NGO Cooperation Program (ANCP). Funds were used to implement three ongoing development projects in the Philippines, Nicaragua and Bolivia. The projects benefited 539 disadvantaged participants who gained access to skills training, income generation and education programs.

During the last year Reledev received donations from private individuals and companies. These donations funded development projects, service projects and work camps in Australia and overseas.

Youth development projects

It is Reledev’s goal to provide opportunities for young Australians to get involved in poverty alleviation activities. Reledev promotes volunteer work in an effort to raise awareness among young adults about the world’s poverty related issues. In this way they become the future advocates for developmental change.

Reledev establishes volunteer oriented programs that seek out volunteers who are in high school or university as well as young professionals. These volunteers are given the chance to participate in service projects and work camps both in Australia and overseas. These projects take place during the summer and winter holidays and are generally one to four weeks in length. In 2019 – 20 Reledev partnered with Creston College, Nairana Study Centre and Tangara School for Girls for three of these projects.

Our work





Karol is 39 years old and a single mother of three children. She lives in the rural community of Apompuá which is located five kilometres from the Vega Baja Social Centre in Diriamba.

Karol did not complete high school and makes her livelihood from sewing, thanks to a pedal sewing machine that she inherited from her mother. With this machine she had been sewing for relatives and close neighbours until a friend of hers, who had participated in a course at Vega Baja, told Karol of the level II sewing course on offer there.

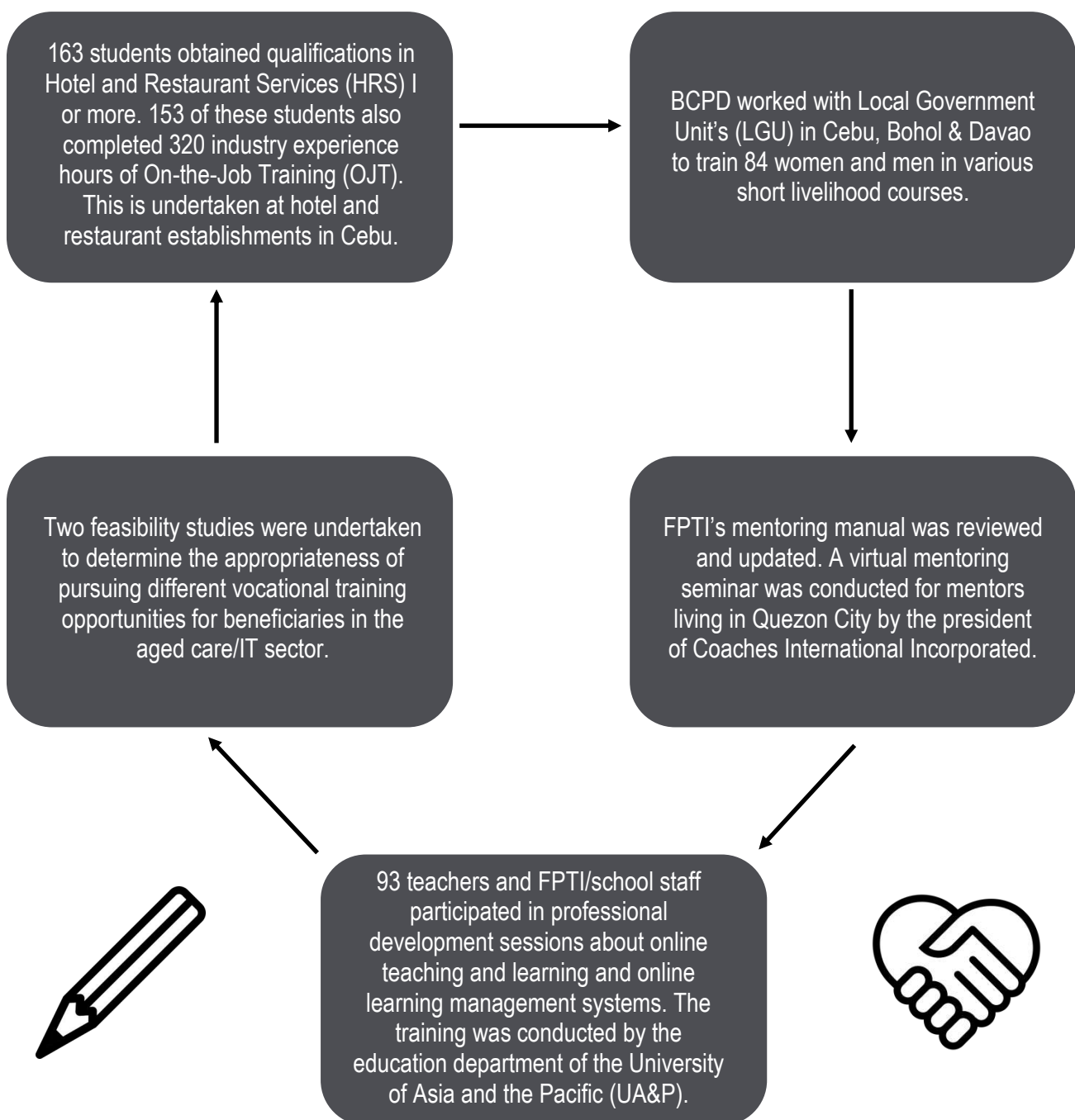
Karol decided to enrol in the level II sewing course at Vega Baja and, as a result, has learnt new sewing techniques including; tools for cutting and sewing & taking correct measurements. As a result, Karol has already begun to professionally make men's clothing. Since beginning the course and improving the quality of her work, the demand for Karol's sewing services in the community has increased as she is the only seamstress in the area.

"Thanks to the support I have received from Vega Baja, I have learnt new methods of sewing that have improved my technique. Now I repair clothes and am learning to make new items of clothing every day".

PHILIPPINES

Reledev's project in the Philippines provides economic means of development for women experiencing social exclusion. The project is located in Central Visayas, Cebu, Metro Manila and Calamba. Reledev's local delivery partner in the Philippines, the Foundation for Professional Training Incorporated (FPTI), oversees project activities. The project's main objective is to enable low income women access to means of economic development through skills training and industry experience in the area of tourism, hotel and restaurant services or the establishment of their own micro-enterprises.

In the 2019-20 year a total of \$65,890 was invested and 247 beneficiaries benefitted from the project activities.





Left: a Banilad student on work experience



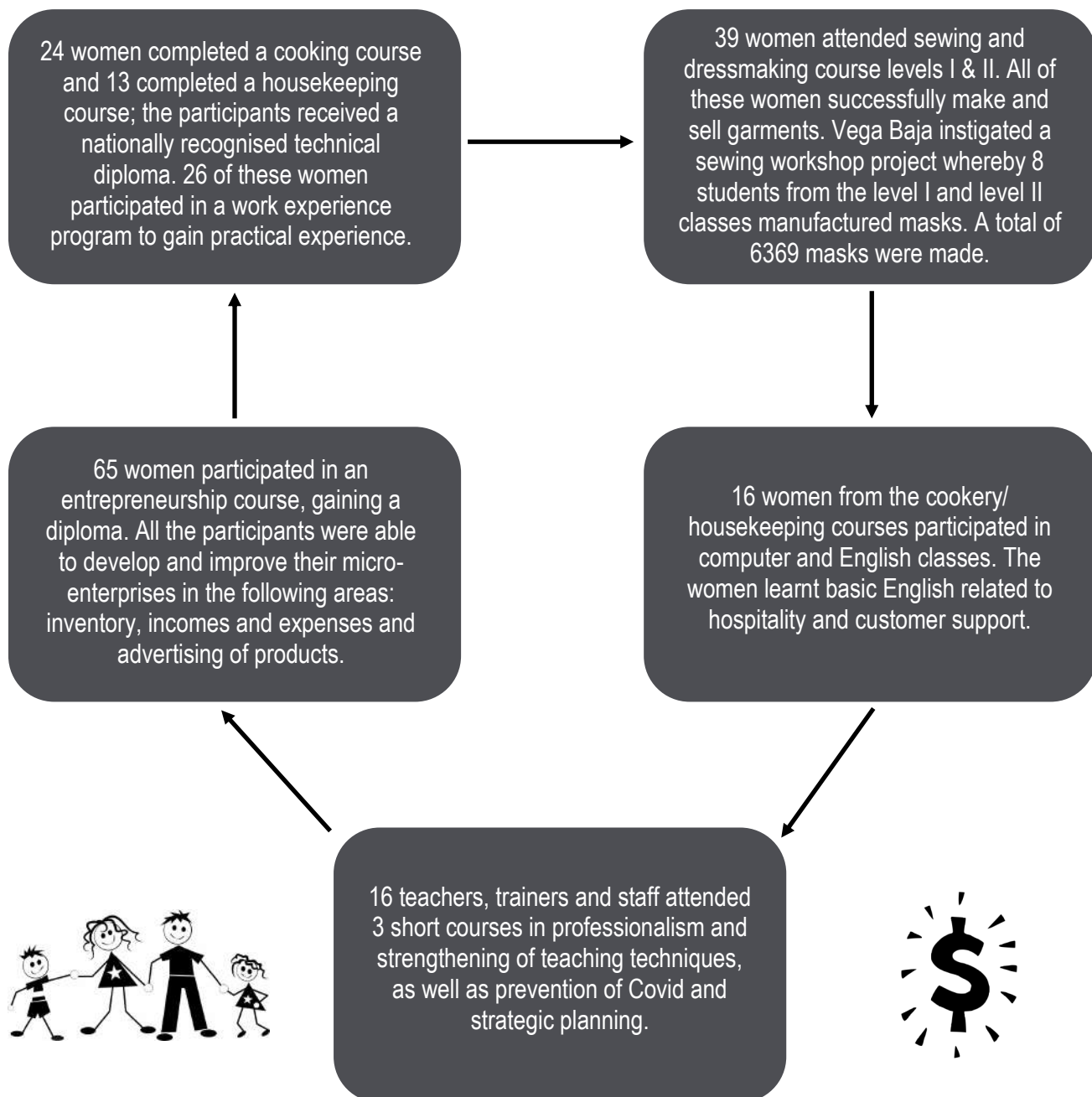
Right: food preparation for an event



Left: learning front office services

NICARAGUA

Reledev's project in Nicaragua provides vocational training in hospitality and tourism for rural women. The project is located in Diriamba, Carazo, Nicaragua and is delivered in collaboration with Reledev's local partner: the Asociación para la Cooperación Educativa Nicaragüense (ACOEN). Project activities take place at the Vega Baja Social Centre. The main objective of the project is to provide a means of income generation for women to earn a living and increase the personal well-being of their families. In the 2019—20 year a total of \$57,532.30 was invested and 192 beneficiaries furthered their skills as a result of project activities.





Left: entrepreneurship participants 2019-20



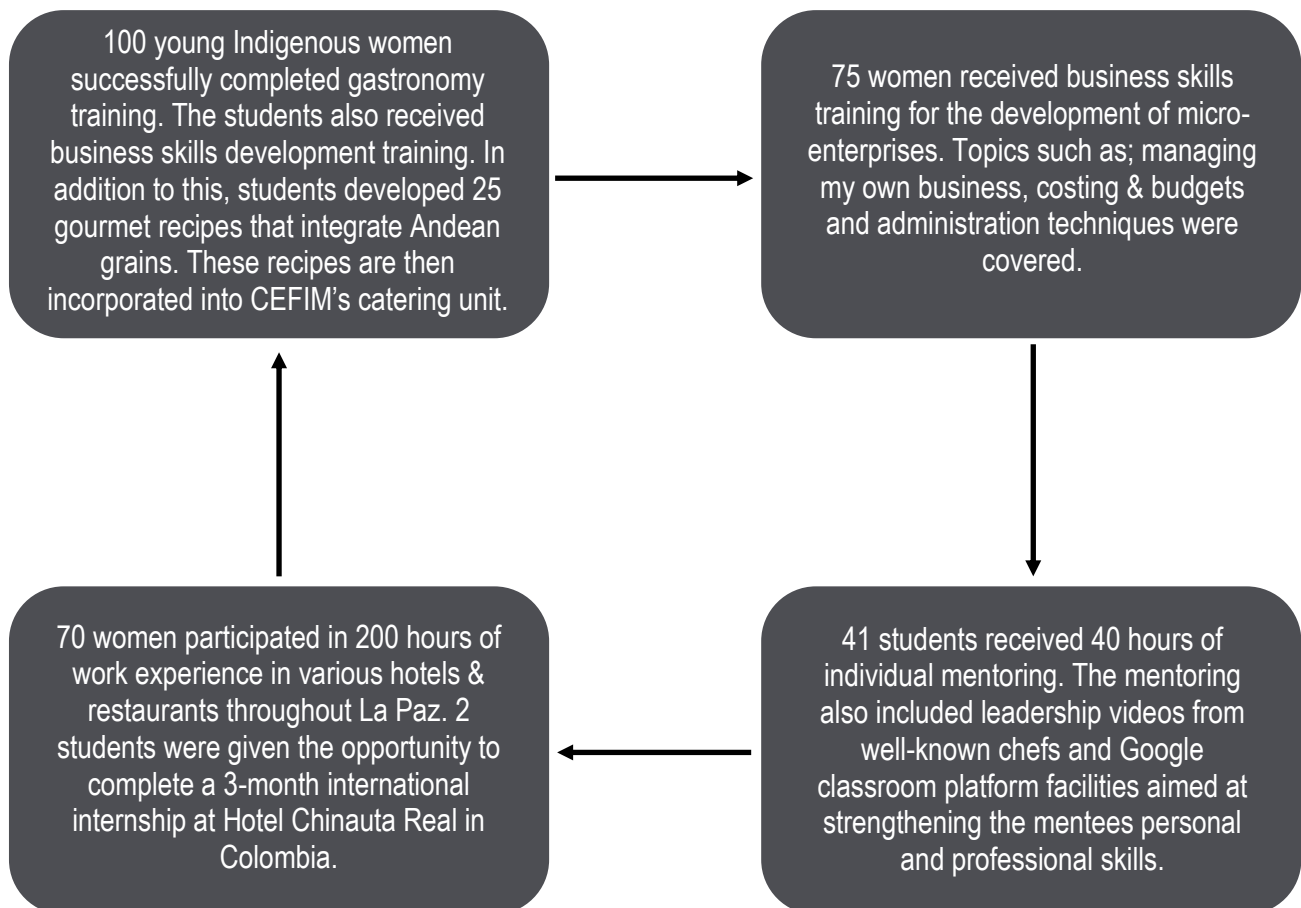
Right: Vega Baja staff



Left: learning cookery skills

BOLIVIA

Reledev's project in Bolivia provides culinary/business skills training for poor indigenous women. The project is located in La Paz and is delivered in collaboration with Asociación Civil (AYNI) through Centro Educacion Formación Integral de la Mujer Technical Institute (CEFIM). The project provides poor young indigenous women with employment in the tourism and hospitality industry through culinary and business skills training and work experience. In the 2019—20 year a total of \$57,532.30 was invested and 100 beneficiaries benefitted from project activities.





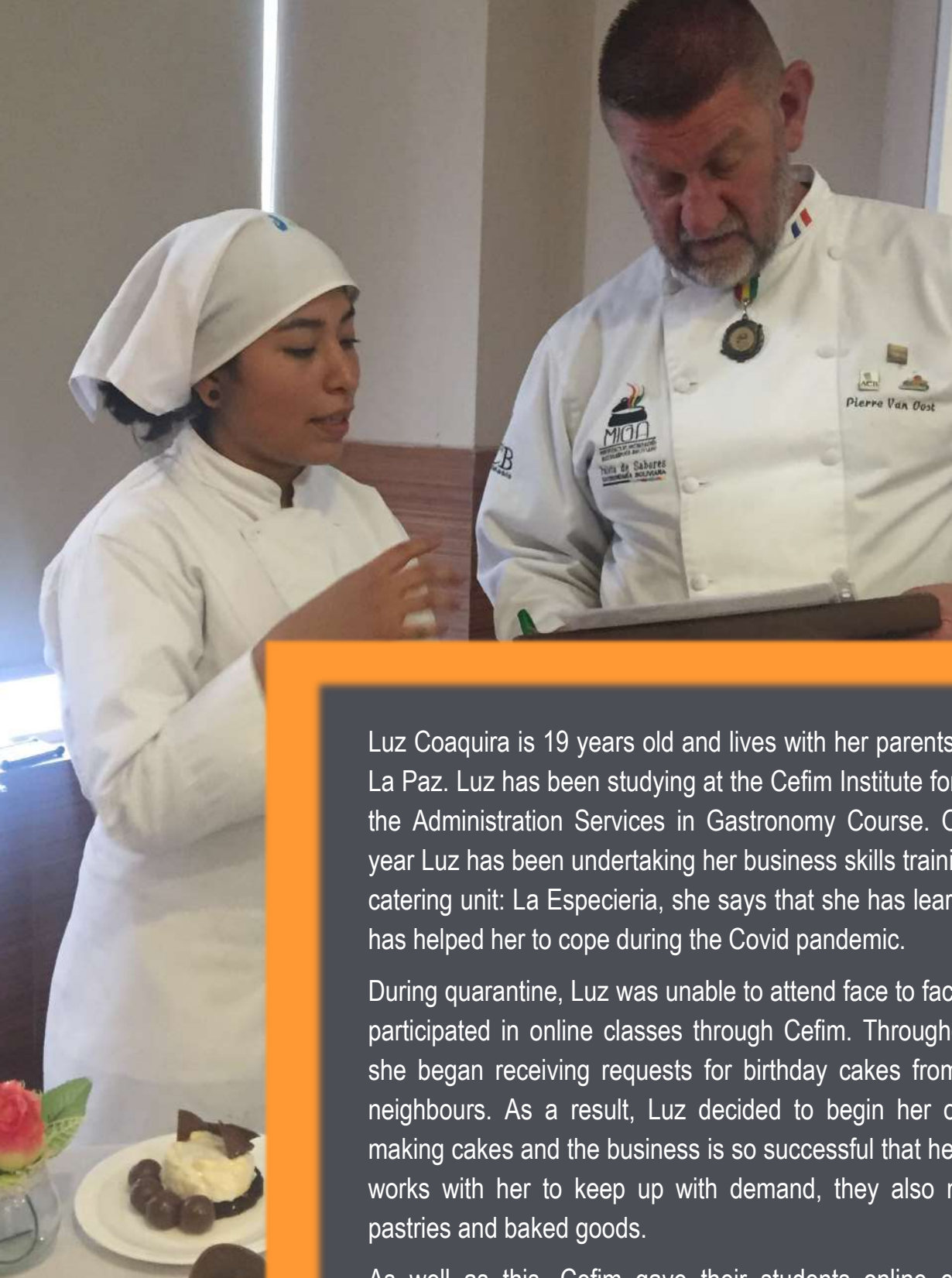
Left: putting skills into practice



Right: Cefim students receive training from a professional chef



Left: Cefim gastronomy student Zulma



Luz Coaquira is 19 years old and lives with her parents and sister in La Paz. Luz has been studying at the Cefim Institute for two years in the Administration Services in Gastronomy Course. Over the past year Luz has been undertaking her business skills training at Cefim's catering unit: La Especieria, she says that she has learnt a lot and it has helped her to cope during the Covid pandemic.

During quarantine, Luz was unable to attend face to face classes but participated in online classes through Cefim. Throughout this time, she began receiving requests for birthday cakes from friends and neighbours. As a result, Luz decided to begin her own business making cakes and the business is so successful that her mother now works with her to keep up with demand, they also make various pastries and baked goods.

As well as this, Cefim gave their students online classes about nutrition and so Luz decided to begin a garden in her family home growing various vegetables, with the garden yielding many nutritious vegetables for her family's consumption. Luz says: "I really enjoy what I am learning through Cefim and every day I enjoy the tasks I have to undertake in my studies and business more and more. During quarantine I have learnt to reflect upon and value what I have been given, I am grateful that I am able to help my family to cope during these difficult times and to contribute to the family income".

Dream Refugee Project

DREAM (Developing, Rebuilding, Educating and Mentoring)

DREAM Project is an initiative of Reledev which began in 2016. The project assists refugee students living in Australia with their education and continuous personal development. This is achieved through practical workshops, mentoring and social activities.

The DREAM Project is run by volunteers who provide peer to peer mentoring for young students, with the goal of empowering them as future leaders in Australian society. Most DREAM Project volunteers are either university students or young professionals. The project provides a platform for volunteers to mentor, inspire and motivate refugee students to perform well in school, build their confidence and open their minds to what they can achieve. Volunteers receive quarterly leadership training which allows them to grow in their roles.

In 2020, the DREAM Project provided a “building character” program to 40 students at Fairfield Intensive Intensive English Centre (IEC). Topics included; building characteristics such as resilience & fairness and the development of soft skills required for the success of future studies and employment. Following Covid19 lockdown, DREAM volunteers developed teaching materials and worked towards improving the program for when it resumes.

A program also took place at Patrician Brothers Fairfield, where high school students were mentored on topics such as leadership, presentation skills, how to deal with setbacks and time management.

In other news...

Congratulations to Agnes Barnard (chair of Reledev), who won a \$10,000 Westfield local heroes grant for her role in setting up DREAM. The funds will go towards reviewing, standardizing and documenting systems and procedures for DREAM’s mentoring and volunteer training programs.

Below: Agnes Barnard: Westfield local heroes recipient



Annual Report 2020

Below: Dream volunteers participate in a training session



Volunteer programs



Nairana Study Centre: Vanuatu

Volunteer projects through Nairana Study Centre have been running since 1987 and in collaboration with Reledev Australia Limited since the early 1990's. Nairana provides volunteer opportunities for young Australian men by way of yearly workcamps. These workcamps aim to serve people in need in developing countries.

Vanuatu is a country that holds lower middle income status. In Vanuatu the poverty rate stands at 12.7% living below the income poverty line (\$1.90 per day), this is relatively high given Vanuatu's population of 276,000 people.

From January 10th – 25th 2020, a group of 27 young men participated in a work camp on the island of Espiritu Santo, Luganville, Vanuatu. The volunteers painted and repaired the roof and building of San Michel church, as well as repairing and painting windows, ceilings and classrooms of the school; College Technique San Michel. They also built chairs and tables for classroom use. The project was a continuation of the work camp that was undertaken in January 2019.



Above: Nairana workcamp volunteers undertake a building project

Below: repainting the San Michel church



Creston College: Philippines

Creston College has been running service projects in collaboration with Reledev since 2006 to the Philippines, India and throughout the Pacific. The projects provide young Australian Women with the opportunity to get involved in poverty alleviation activities.

The province of Cebu consists of a main island and 167 surrounding islands and islets. Its capital is Cebu City, the oldest city and first capital of the Philippines. Cebu is one of the most developed provinces in the Philippines with Metro Cebu being the second largest metropolitan area in the Philippines (after Metro Manila). Cebu City remains the main centre of commerce, trade, education and industry in the Visayas. Although a thriving metropolis, Cebu still has a high poverty, particularly in the provinces where the rate of poverty remains at 24.3%. This poverty rate is more than double that of Cebu City.

From the 23rd January to the 6th February 2020, a group of seven volunteers from Creston College undertook a service project to Minglanilla, Cebu, Philippines. Their work included educating children at an elementary school in Cadulawan about the importance of dental hygiene and nutrition – such as brushing teeth regularly and avoiding too much sugar intake, the students received hygiene kits that consisted of: toothpaste, a toothbrush, soap, facewisher and comb. The students were also taught about waste disposal and the importance of taking care of the environment through classes called “keep Cebu beautiful”. As well as this, volunteers also taught nutrition and hygiene to parents of the school children, demonstrating the importance of healthy eating for growth and development. A resource room at the school was also repainted and refurbished and a television installed for teaching purposes.

The project was run in collaboration with the Foundation for Professional Training Incorporated (FPTI). Project participants found the experience transformative, particularly the interaction with the local community.



Above: teaching children to brush their teeth correctly

Below: Creston College Philippines service project volunteers 2020



Tangara School for Girls: Philippines

Tangara School for Girls has been running service projects to the Philippines since 2012. In 2015 Reledev signed an agreement with Tangara, and the project is now run in collaboration between Tangara and Reledev. Service projects provide young Australian women with the opportunity to get involved in poverty alleviation activities.

The small village of Balete is located in the province of Batangas on the island of Luzon, approximately 92 kilometres south of Manila. In Balete 17.2% of people live in poverty with 66.5% living below the poverty threshold. Children and the youth in particular face challenges in education on a daily basis.

From the 30th September to the 11th October 2019, a group of nineteen volunteers took part in a service project in Balete. Volunteers participated in the following activities: renovating the schools' science library by concreting the floor, painting the walls and ceiling and also painting the furniture and a mural, teaching first aid to Balete school students and the local community, teaching Australian arts and crafts to school children, undertaking home visits to disadvantaged members of the community, conducting visits to an orphanage and hospital. As well as this, volunteers worked with the Cancer Warrior's Foundation to provide support to local children suffering from cancer. Volunteers were able to complete project objectives and found it a fulfilling experience.



Above: Tangara volunteers teaching first aid

Below: a Tangara volunteer helps paint the science library





Our finances

FINANCIAL OVERVIEW

The following financial statements have been prepared in accordance with the requirements set out in the Australian Council for International Development's (ACFID) Code of Conduct. For further information on the code please refer to the ACFID Code of Conduct Guidance available at www.acfid.asn.au.

FULL FINANCIAL STATEMENTS

The full version of Reledev Australia Limited's financial statements are available by contacting Reledev via:
email@reledev.org.au



RELIEF EDUCATION DEVELOPMENT

ABN 60 104 524 843

RELEDEV

FINANCIAL REPORT 2020



Reledev is a signatory to the ACFID Code of Conduct, which is a voluntary, self-regulatory sector code of good practice. As a signatory we are committed and fully adhere to the ACFID Code of Conduct, conducting our work with transparency, accountability and integrity.

BOARD OF DIRECTORS

The following persons were directors of the company during or since the year ended 30th June 2020

Agnes Barnard (Chair)

Director of Reledev since 2014 and Chair since 2018

Current term expires: 2020

Qualifications/experience: Bachelor of Science Management Engineering (Honours Program), Ateneo De Manila University, Philippines. 20 years' experience in international strategy and marketing. Specializes in strategy, analysis and trade development for peak industry bodies and government agencies

Currently: Director of Oliver & Doam Pty. Ltd.

Graham Duff (Deputy Chair)

Director of Reledev since 2004 and Deputy Chair since 2010

Current term expires: 2020

Qualifications/experience: Chartered Accountant; Bachelor of Commerce, University of New South Wales

Currently: Deputy Chief Financial Officer for Resolution Life Australasia.

Eugene Choi

Director of Reledev since 2003 (Chair 2010 – 2018)

Current term expires: 2020

Qualifications/experience: Bachelor of Laws and Bachelor of Economics (Social Sciences), University of Sydney with 15 years legal experience

Currently: Chief Executive Officer of PARED

Audrey Abrams (Company Secretary)

Director of Reledev since 2013, appointed Company Secretary 2018

Current term expires: 2021

Qualifications/experience: Bachelor of Arts and Law, University of Sydney. Practiced as a lawyer at a corporate law firm and worked in the NSW Public Service drafting legislation

Currently: in-house lawyer at a NSW Government Agency

Ximena Ovalle

Director since 2003 (Company Secretary 2003 – 2018)

Current term expires: 2022

Qualifications/experience: Bachelor of Arts, University of Marquette, USA and PhD, University of New South Wales

Currently: Retired educator and translator with 30 years' experience in coordinating community-based activities in Australia

Marybeth Bartholemew

Director of Reledev since 2003

Current term expires: 2022

Qualifications/experience: Accountant, CPA, Bachelor of Commerce, University of New South Wales and Master of Economics (Accounting), Macquarie University, 20 years' experience in Banking and Business Management

Currently: Consultant in the Not for Profit sector

Louise Brosnan

Director of Reledev since 2003

Retired as a Director 2 September 2020.

Qualifications/experience: Chartered Accountant; Bachelor of Business, University of Western Sydney (formerly Nepean CAE), retired partner Taxation and Financial Services

PriceWaterhouse-Coopers

Currently: Consultant for Businesses in Queensland

Maria Vega Flores

Director of Reledev since 2013.

Retired as a Director 14 November 2020.

Qualifications/experience: Bachelor of Science, University of the Philippines, Diliman; PhD in Molecular Genetics, University of New South Wales, Sydney, University Academic and Medical Research Scientist (1993-2010)

Currently: Principal of Creston College

Anne Zahra

Director of Reledev since 2003

Current term expires: 2022

Qualifications/experience: Bachelor of Commerce and Masters of Commerce, University of New South Wales. PhD, University of Waikato, New Zealand

Currently: Chief Executive Officer of Kenvale College of Hospitality, Cookery and Events, Adjunct Associate Professor at Auckland University of Technology, New Zealand and Adjunct Professor; Notre Dame University, Sydney. Areas of academic interest and research are: tourism policy and volunteer tourism, advocacy and governance

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

The number of board meetings held and attended (personally or by proxy) during the year ended 30 June 2020, for the period that each person was a director was as follows:

Director	Meetings held	Meetings Attended
Eugene Choi	4	3
Graham Duff	4	4
Marybeth Bartholemew	4	4
Louise Brosnan	4	4
Maria Flores	4	4
Audrey Abrams	4	4
Ximena Ovalle	4	4
Anne Zahra	4	3
Agnes Barnard	4	3

DIRECTORS' BENEFITS

Since July 1, 2020, no Director of the Company has received or has become entitled to receive a benefit, because of a contract that:

- (a) the director, or
 - (b) a firm of which the director is a member, or
 - (c) an entity that the director has a substantial financial interest has made (during the year ended 30 June 2020 or at any other time)
- with:
- i. the Company, or
 - ii. an entity that the Company controlled, or a body corporate that was related to the Company, when the contract was made or when the director received, or became entitled to receive, the benefit, (if any).

AUDITOR

During the year Anthony Watson, the auditor, did not perform any other services for the Company. The directors are satisfied that the auditor has met the general standard of independence imposed by the Corporations Act 2001.

The auditor's independence declaration set out on page 6 forms part of this Directors' Report.

INDEMNIFICATION AND INSURANCE OF OFFICERS AND AUDITORS

Since the end of the previous financial year, the Company has not indemnified or made a relevant agreement for indemnifying against a liability any person who is or has been an officer or auditor of the Company.

Since the end of the previous financial year, the Company has not paid any premiums in respect of directors' and officers' liability.

PRINCIPAL ACTIVITIES

The principal activities of the Company during the reporting period were the provision of relief, education and development activities in Australia and overseas. There have not been any significant changes to the nature of those activities during the year.

REVIEW OF OPERATIONS AND RESULTS OF OPERATIONS

During the period, the Company continued to undertake relief, education and development activities in Australia and overseas.

For the year ended 30 June 2020 the Company recorded a surplus from ordinary activities after income tax of \$41,422 (2019: surplus of \$4,600).

DIVIDENDS

The payment of dividends to members is prohibited in the Company's Articles of Association.

STATE OF AFFAIRS

The Company operates the Reledev Australia Limited Overseas Aid Fund ("the Fund") for the purposes of receiving donations, which would entitle benefactors to a tax deduction. The DGR status of the Fund was gazetted by Treasury on November 16, 2005. Subsequent to that date, benefactors who make donations to the Fund are entitled to a tax deduction. Reledev Australia Limited was also registered as a Public Benevolent Institution with DGR status on November 11, 2017.

EVENT SUBSEQUENT TO REPORTING DATE

There has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material or unusual nature likely, in the opinion of the Directors of the Company, to affect significantly the operations of the Company, the results of those operations or the state of affairs of the Company in future financial years.

LIKELY DEVELOPMENTS

The Company will continue to promote and perform relief, education and development activities in Australia and overseas. The future operation of the Company in subsequent financial years will be dependent upon the success of the Company in procuring additional funding.

PUBLIC ENGAGEMENT AND TRANSPARENCY

Reledev Australia Limited is committed to the accountability and transparency of all its operations. Reledev welcomes comments and complaints from all stakeholders and aims to comply with the Australian Council for International Development's (ACFID) Code of Conduct.

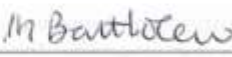
COMPLAINTS

Complaints against Reledev can be addressed to email@reledev.org.au so that prompt action can be taken.

Complaints against Reledev upon breach of the ACFID Code of Conduct can be addressed to the ACFID Code of Conduct Committee at code@acfid.asn.au

This report is made in accordance with a resolution of the Directors.

Director signature 
Print name EUGENE CHOI

Director signature 
Print name M. BARTHOLEMEN

Date: 14/11/20
Sydney, Australia

Auditor's Independence Declaration

I declare that, to the best of my knowledge and belief, there have been:

- (a) no contraventions of the auditor independence requirements under the Corporations Act 2001 in relation to the audit of Reledev Australia Limited for the year ended 30 June 2020, and
- (b) no contravention of any applicable code of professional conduct in relation to the audit of Reledev Australia Limited for the year ended 30 June 2020.

Anthony David Watson
Audit Registration number: 4532

Address: Unit 17 - 210 Longueville Road
Lane Cove NSW 2066
Email: watson2812@gmail.com

Mobile 0411784902

Signature 

Date: 14 - Nov - 2020

Sydney; Australia

Directors' Declaration

In the opinion of the Directors:

- (a) the financial statements and notes set out on pages 10 to 23 are in accordance with the Corporations Act 2001, including:
 - (i) giving a true and fair view of the financial position of the Company as at 30 June 2020 and of its performance, as represented by the results of its operations and its cash flows, for the year ended on that date; and
 - (ii) complying with Accounting Standards in Australia and the Corporations Regulations 2001; and
- (b) there are reasonable grounds to believe that the Company will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Directors of the Company.

Director signature 

Print name EUGENE CHOU

Director signature 

Print name M. BARTHOLOMEW

Date: 14/11/20

Sydney, Australia

Auditor's Report

Scope

I have audited the financial report of Reledev Australia Limited for the year ended 30 June 2020 as set out on pages 10 to 23 and the Directors' Declaration set out on page 8. The directors are responsible for the financial report. I have conducted an independent audit of the financial report in order to express an opinion.

My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material mis-statement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial report is presented fairly in accordance with Australian Accounting Standards and the Corporations Act 2001 so as to present a view which is consistent with our understanding of Reledev Australia Limited financial position, the results of its operations and its cash flows.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In my opinion, the financial report presents a true and fair view, in accordance with Australian Accounting Standards and the Corporations Act 2001, of the financial position of Reledev Australia Limited as at 30 June 2020 and the results of its operations and cash flows for the year then ended, and

- (a) the accounts show a true and fair view of the financial result of fundraising appeals for the year, and
- (b) the accounts and associated records have been properly kept during the year in accordance with the Charitable Fundraising Act 1991 and regulations, and
- (c) money received as a result of fundraising appeals conducted during that year has been properly accounted for and applied in accordance with the Charitable Fundraising Act and regulations, and
- (d) Reledev Australia Limited was solvent as at 30 June 2020.

Anthony David Watson
Audit Registration number: 4532

Address: Unit 17 - 210 Longueville Road
Lane Cove NSW 2066
Email: watson2812@gmail.com

Mobile 0411784902

Signature



Date: 14 - NOV - 2020

Sydney, Australia

Financial report

Statement of comprehensive income

	Notes	Year ended 30 June 2020 \$	Year ended 30 June 2019 \$
Revenue from ordinary activities			
Donations and gifts			
- Monetary		227,747	241,117
- Non-monetary	2	104,274	140,042
Bequests and Legacies		-	-
Grants:			
- DFAT (ANCP)		150,000	150,000
- Other Australian Govt/Accred. NGOs			
- Other overseas			-
Interest income		164	319
Other income			-
- COVID Cash Boost		10,000	
- Corporate grant		10,000	
Revenue for international political or religious adherence promotion programs		-	-
Total revenue from ordinary activities		502,185	531,478
Expenses			
International aid and development programs expenditure			
- International programs			
• Funds to international programs		162,896	162,896
• Other project costs		178,358	209,131

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	Notes	Year ended 30 June 2020 \$	Year ended 30 June 2019 \$
- Community education expenses		-	-
- Fundraising expenses		-	-
• Public		10,419	11,965
• Government and multi-laterals		-	-
- Accountability and Administration expenses		14,949	11,535
- Non-monetary expenditure		88,732	110,414
Total international aid and development programs expenditure		455,354	505,941
International political or religious adherence promotion programs expenditure		-	-
Domestic project expenses		286	3,274
Domestic project expenses (non-monetary)		5,123	17,663
Total expenses		460,763	526,878
Net surplus/(deficit) for the period	4	41,422	4,600
Total comprehensive income		41,422	4,600

Statement of financial position

	Notes	30 June 2020 \$	30 June 2019 \$
Assets			
<i>Current Assets</i>			
Cash and cash equivalents		142,963	127,954
Other current assets		3,901	2,945
Receivables		-	-
<i>Total current assets</i>		<u>146,864</u>	<u>130,899</u>
<i>Non-current assets</i>			
Property, plant and equipment	3	366	675
Other		-	-
<i>Total non-current assets</i>		<u>366</u>	<u>675</u>
Total assets		<u>147,230</u>	<u>131,574</u>
Liabilities			
<i>Current liabilities</i>			
Trade and other payables		3,400	32,127
Provisions		-	-
<i>Total current liabilities</i>		<u>3,400</u>	<u>32,127</u>
<i>Non-current liabilities</i>			
Payables		-	-
Provisions		5,140	2,179
Other		-	-
<i>Total non-current liabilities</i>		<u>5,140</u>	<u>2,179</u>
Total liabilities		<u>8,540</u>	<u>34,306</u>
Net assets		<u>138,690</u>	<u>97,268</u>
Equity			
Accumulated surplus		138,690	97,268
Total equity		<u>138,690</u>	<u>97,268</u>

Statement of changes in equity

Notes	Retained Earnings \$	Reserves \$	Other \$	Total \$
Balance as at 30 June 2018	92,668	-	-	92,668
<i>For the year ended 30 June 2019:</i>				
Excess of expenses over revenue	4,600	-	-	4,600
Total income/expense recognised	4,600	-	-	4,600
Balance as at 30 June 2019	97,268	-	-	97,268
<i>For the year ended 30 June 2020:</i>				
Excess of expenses over revenue	41,422	-	-	41,422
Total income/expense recognised	41,422	-	-	41,422
Balance as at 30 June 2020	138,690	-	-	138,690
<i>For the year ended 30 June 2019:</i>	138,690	-	-	138,690

Statement of cash flows

	Notes	Year ended 30 June 2020 \$	Year ended 30 June 2019 \$
Cash flows from operating activities			
Cash receipts in the course of operations		373,230	392,495
Cash payments in the course of operations		(358,385)	(400,537)
Interest received		164	319
Net cash provided by/(used in) operating activities	4	15,009	(7,723)
Cash flows from investing activities			
Payment for purchases of plant and equipment			-
Net cash used in investing activities			-
Cash flows from financing activities			
Proceeds from borrowings		-	-
Repayment of borrowings		-	-
Net cash received from financing activities		-	-
Net increase/(decrease) in cash		15,009	(7,723)
Cash at the beginning of the period		127,954	135,677
Cash at the end of the period		142,963	127,954

Notes to the financial statements

1. Summary of significant accounting policies

Reledev Australia Limited ("the Company") is a public company limited by guarantee incorporated and domiciled in Australia.

The Company is a not-for-profit entity for purposes of Australian accounting standards.

The financial report was authorized for issue by the directors on 14 November 2020.

(a) Statement of compliance

The financial report is a general-purpose financial report which has been prepared in accordance with Accounting Standards – Reduced Disclosure Requirements and the Corporations Act 2001.

The financial report also complies with the requirements set out in the Australian Council for International Development ("ACFID") Code of Conduct. For further information on these requirements please refer to the ACFID Code of Conduct document available at www.acfid.asn.au.

The Company is a Tier 2 entity for the purpose of AASB 1053 *Application of Tiers of Australian Accounting Standards* and has elected to apply the Reduced Disclosure Requirements available under that standard.

There were no changes to accounting standards mandatory for adoption in the current year that have material effect on the financial report.

(b) Basis of preparation

The financial statements are prepared in accordance with the historical cost convention.

(c) Revenue recognition

Revenues are recognised at fair value of the consideration received net of any goods and services tax ("GST") payable to the taxation authority.

Donations, grants, fundraising, legacies and bequests are recognised when they are unconditionally due and receivable.

Interest is recognised as it accrues.

(d) Services provided by volunteers

The value of services provided by volunteers is recorded at the discretion of the Directors and is recognised as revenue with a corresponding expense recorded for the project or activity concerned.

Volunteer time is measured using the following hourly rates:

- Legal counsel, information technology service, administration support, project coordinator and accountancy services measured at \$63.25 per hour (2019: \$63.25 per hour);
- The attendance of Directors at Board meetings measured at \$63.25 per hour (2019: \$63.25 per hour);
- Volunteers to activities in developing countries and activities in Australia measured at \$34.58 per hour (2019: \$34.58 per hour) for Team Leaders/Coordinators and fund raising initiatives and at \$23.52 per hour (2019: \$23.52 per hour) for team members;

(e) Employee benefits

Liabilities for employee benefits for wages and salaries (including non-monetary benefits), annual leave and sick leave are expenses as accrued. Benefits unpaid at year end and expected to be settled within 12 months of the reporting date, representing present obligations resulting from employees' services provided up to the reporting date, are calculated at undiscounted amounts based on remuneration rates that the company expects to pay including related on-costs and included within provisions.

The provision for employee benefits for long service leave represents the present value of the estimated future cash outflows to be made resulting from employees' services provided up to reporting date. The provision is calculated using expected future increases in wage and salary rates including related on-costs and expected settlement dates discounted using the rates attaching to national government securities at balance date, which most closely match the terms of maturity of the related liabilities.

(f) Goods and services tax

Revenues and expenses are recognised net of the amount of Goods and Services Tax ("GST"), except where the amount of GST incurred is not recoverable from the Australian Taxation Office ("ATO"). In these circumstances, 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 with the amount of GST included.

Cash flows are included in the statement of cash flows on a gross basis. The GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

(g) Income tax

The Company is endorsed as exempt from income tax pursuant to Subdivision 50-B of the Income Tax Assessment Act, 1997.

(h) Plant and equipment

Each class of plant and equipment is carried at cost, less, where applicable, any accumulated depreciation and any accumulated impairment.

Impairment

The carrying amounts of plant and equipment are reviewed at each reporting date to determine if there is any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated. An impairment loss is recognised where the carrying value exceeds the recoverable amount.

Depreciation

Depreciation is calculated on a straight-line basis so as to write off the net cost or valuation of each item of property, plant and equipment over its expected useful life.

The useful life determined for each class of asset is as follows:

Furniture and fixtures - 10 years
Office equipment - 3 years

2. Volunteer time

The following amounts were recognised for the value of volunteer services in income and expenses:

	Year ended 30 June 2020 \$	Year ended 30 June 2019 \$
Volunteer Values in Income		
Included in other donation and gifts		
- Development volunteer time	30,129	21,386
- Non-development volunteer time	74,145	118,656
Total Volunteer time valued in Income	104,274	140,042
Volunteer Values in Expenses		
Included in total expenses		
-Development volunteer time	30,129	21,386
-Non-development volunteer time	58,603	89,028
Included in domestic project expenses	5,123	17,663
Included in fundraising costs		
- Public	10,419	11,965
Total Volunteer time value in Disbursements	104,274	140,042

3. Property, plant and equipment

	30 June 2020 \$	30 June 2019 \$
Furniture and fittings		
At cost	2,817	2,817
Accumulated depreciation	(2,802)	(2,794)
	15	23
Office equipment		
At cost	16,732	16,732
Accumulated depreciation	(16,381)	(16,080)
	351	652

Reconciliation of movements in carrying values:

	Year ended 30 June 2020 \$	Year ended 30 June 2019 \$
Furniture and fittings		
Carrying amount at the beginning of the year	23	34
Additions	-	-
Depreciation	(8)	(11)
Carrying amount at the end of the year	15	23
Office equipment		
Carrying amount at the beginning of the year	651	1,099
Additions	-	-
Depreciation	(300)	(447)
Carrying amount at the end of the year	351	651

4. Note to the Statement of Cash Flows

	Year ended 30 June 2020 \$	Year ended 30 June 2019 \$
Net surplus (deficit) for the year	41,422	4,600
Non-cash item – depreciation	308	458
(Increase)/decrease in receivables	(956)	(1,567)
Increase/(decrease) in payables	(28,726)	(13,302)
Increase/(decrease) in provisions	2,961	2,088
Net cash provided by/(used in) operating activities	15,009	(7,723)

5. Table of cash movements for designated purposes

Year ended 30 June 2020:

	Funds Available at beginning of period	Raised during period	Disbursed during period	Transferred (to)/from undesignated funds	Available end of period for future use
	\$	\$	\$	\$	\$
Philippines Project		59,412	(59,412)	-	-
Nicaragua Project	-	51,742	(51,742)	-	-
Bolivia Project	-	51,742	(51,742)	-	-
Philippines Service Project Tangara	33,745	2,034	(42,685)	6,906	-
Philippines Service Project Creston	-	6,525	(4,635)	(1,890)	-
Vanuatu Project- Nairana	-	49,350	(39,266)	(10,084)	-
Other projects and undesignated funds	94,209	152,589	(108,903)	5,068	142,963
TOTAL	127,954	373,394	(358,385)	-	142,963

Year ended 30 June 2019:

	Funds Available at beginning of period	Raised during period	Disbursed during period	Transferred (to)/from undesignated funds	Available end of period for future use
	\$	\$	\$	\$	\$
Philippines Project		59,412	(59,412)	-	-
Nicaragua Project	-	51,742	(51,742)	-	-
Bolivia Project	-	51,742	(51,742)	-	-
Philippines Service Project Creston	-	22,100	(17,805)	(4,295)	-
Vanuatu Project Nairana		59,039	(60,814)	1,775	
Philippines Service Project Tangara		74,133	(40,388)		33,745
Other projects and undesignated funds	135,677	74,646	(118,634)	2,520	94,209
TOTAL	135,677	392,814	(400,537)	-	127,954

6. Trustee activities

The Company is the trustee for the Reledev Australia Overseas Aid Fund ("the Fund"). Donations to the Fund attract a tax deduction for the donor. Once received into the Fund, monies can only be used in accordance with the Fund's constitution.

As at 30 June 2020 \$31,633.63 (2019: \$11,882.16) was held in the Fund. These monies are included within cash on the balance sheet.

7. Related Parties

(a) Directors

The following persons were directors of the Company during the year ended 30 June 2020:

Agnes Barnard
Graham Duff
Audrey Abrams
Ximena Ovalle
Eugene Choi
Marybeth Bartholemew
Louise Brosnan
Maria Flores
Anne Zahra

(b) Key management personnel

During this year the company paid:

A total of \$81,436 (2019: \$79,211) towards the Manager and Program Manager salaries.

No amounts were paid to directors of the Company.

8. Number of Employees

At 30 June 2020, the Company had 2 part-time employees (2019: 3 part-time employees).

9. Subsequent Events

There has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the Directors of the Company, to affect significantly the operations of the Company, the results of those operations or the state of affairs of the Company in future financial years.

10. Recognised Development Expenditure

The Department of Foreign Affairs and Trade (DFAT) provides a grant under the Australian NGO Cooperation Program (ANCP), to support certain specific projects undertaken by Reledev Australia Limited. One of the factors considered by DFAT in the extent of funding (if any) provided to projects submitted by Reledev Australia Limited is the level of the entity's "Recognised Development Expenditure (RDE)".

Eligible Disbursements	Year ended 30 June 2020	Year ended 30 June 2019
1 International Programs	162,896	162,896
2 Program Support Costs	178,244	209,131
Community Education	-	-
3 Total eligible disbursements	341,140	372,027
DEDUCTION		
4 Disbursements that relate to funds received and interest earned from:		
DFAT (ANCP)	150,000	150,000
- accounting and administration	(14,949)	(11,535)
- interest earned	86	250
Total DFAT deduction	135,137	138,715*
5 Other Australian Government Departments/ Accredited NGOs/Overseas Institutions	-	-
5. Disbursements that relate to:		
Welfare activities	75,398	116,706
	-	-
6 Total Deductions	210,534	255,421
7 TOTAL CASH RDE	130,606	105,071
8 Value of eligible gifts in kind	-	-
9 Value of eligible volunteer services	30,129	21,386
10 TOTAL NON-CASH RDE	30,129	21,386
11 TOTAL RDE (Cash RDE + Non-Cash RDE)	160,735	137,992

* note: 2019 comparatives have been restated to be consistent with the current period presentation

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11. Information and declarations to be furnished under the charitable fundraising act 1991

	Year ended 30 June 2020 \$	Year ended 30 June 2018 \$
Aggregate gross income from fundraising appeals	-	-
Total expenditure associated with fundraising appeals	-	-
Net surplus	-	-

There were no specific fundraising appeals undertaken by the Company in 2019 or 2020.

Cash expenditure during the financial year in relation to general fundraising amounted to \$0 (2019: \$0). Volunteer time in relation to fundraising activities of \$10,419 (2019: \$11,965) has been recognised in the income statement.

Reledev Australia Limited Overseas Aid Fund supported various projects during this financial year.

Reledev Australia Limited's authority to fundraise CFN17834 remains in force until 10 August 2025.

Directors' Declaration in relation to the Charitable Fundraising Act

In the opinion of the Directors:

- (a) the income statement set out on pages 10-11 gives a true and fair view of all income and expenditure of the organisation with respect to fundraising appeals;
- (b) the balance sheet set out on page 12 gives a true and fair view of the state of affairs of the organisation with respect to fundraising appeals conducted by the organisation;
- (c) the provisions of the Act, the regulations under the Act and the conditions attached to the authority have been complied with by the organisation; and
- (d) the internal controls exercised by the organisation are appropriate and effective in accounting for all income received and applied by the organisation from any of its fundraising appeals.

This statement is made in accordance with a resolution of the Directors of the Company.

Director signature



Print name

EUGENE CHOI

Director signature



Print name

M. BARTHOLOMEW

Date:

14/11/20

Sydney, Australia

ACCOUNTABILITY & INTERNATIONAL STANDARDS

ACCREDITATION

Reledev Australia Limited is currently base accredited with the Department of Foreign Affairs and Trade (DFAT) and receives funding under the Australian NGO Cooperation Program (ANCP), a long-standing program providing grants for Australian accredited NGO's to undertake international development projects. DFAT is the Australian government agency responsible for managing Australia's overseas aid program (Australian Aid). The aim of the Australian Aid program is to promote Australia's national interests by contributing to international growth and poverty reduction.

CODES & STANDARDS

Reledev Australia Limited upholds the highest standards of practice and is committed to:

- ⇒ ACFID Code of Conduct
- ⇒ Australian Charities and Not-for-profit Commission (ACNC)
- ⇒ The prevention of Sexual Exploitation & Harassment (PSEAH)
- ⇒ The safeguarding of children

CHARITY STATUS

Reledev Australia Limited is registered as a Public Benevolent Institution (PBI) with the Australian Charities and Not-for-profit Commission (ACNC). It has Deductible Gift Recipient (DGR) status through the Australian Taxation Office (ATO) for its charitable activities. All donations over \$2 for benevolent & relief activities are tax deductible.

FEEDBACK & COMPLAINTS

Reledev Australia Limited conducts itself in a transparent manner. We welcome feedback about our organisation. To provide feedback, make a compliment or lodge a complaint, call (02) 9663 2628, write to Reledev Australia at: PO Box 224 Kingsford, NSW, 2032 or send an email to; email@reledev.org.au

To make a complaint to the ACFID code of conduct committee, send an email to: code@acfid.asn.au



Reledev Australia Limited

www.reledev.org.au

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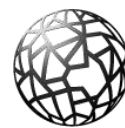
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