



# 2017 Annual Report



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**About us**

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## OUR VISION

To build a world without poverty by raising a global culture where the dignity of each person is re-discovered and upheld through education, work and a spirit of service.

## OUR MISSION

Reledev's mission is to provide relief, education and development in Australia and overseas.

## OUR GOALS

To motivate and enable individuals to secure a stable income through training, education and mentorship, thereby raising themselves, their families and their communities out of poverty; and discovering their dignity through work.

To build a lasting awareness of global poverty and related social issues particularly among young Australians who are future advocates for developmental change.

## OUR VALUES

**Cooperation:** we believe in cooperation and the power of a collaborative effort. Good work cannot be done alone.

**Continuous learning:** we believe that every step of the Reledev process presents an opportunity for learning. Beneficiaries and volunteers alike gain insight and wisdom from their own personal Reledev journeys.

**Volunteerism:** we advocate a spirit of volunteerism. We believe in the importance of selfless giving and the power of taking initiative in finding solutions to the problems of society.

**Empowerment:** we strive to empower all those we work with. To be empowered is to have the ability to take charge of one's own life, gain economic independence and make a difference in one's community.

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## Board of Directors

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### **EUGENE CHOI (Chairman)**

Eugene is a Senior Partner and Asia Pacific Practice Leader of international tax firm Ryan, LLC. He was previously a Division Director at Macquarie Group Limited and holds a Bachelor of Laws and Bachelor of Economics (Social Sciences) from the University of Sydney. His long involvement with Reledev started with his participation in a work camp in 1993 at the Biddyadanga aboriginal community near Broome, Western Australia. Eugene has been a founding Board member since 1994 and was appointed chairman at Reledev's Annual General Meeting in November 2010.



### **GRAHAM DUFF (Deputy Chairman)**

Graham is currently the Deputy Chief Financial Officer for AMP's Australian Insurance Business and was previously a senior manager in the Sydney audit practice of the KPMG. Graham is a chartered accountant and holds a Bachelor of Commerce degree from the University of New South Wales. Graham participated in a project in Fiji in 1997.



### **LOUISE BROSANAN**

Louise is a chartered accountant and a retired partner of PriceWaterhouse-Coopers. Louise is also director of a number of non-profit organisations including the Association for Educational Projects Limited and Foundation for Education and Training Limited, which facilitate educational or development programs. Louise participated in and coordinated a number of development and welfare projects in the Philippines. Louise acts as an advisor for businesses in Queensland.



### **MARYBETH BARTHOLEMEW**

Marybeth is an accountant by profession with more than 20 years experience. She is also a director of other non-profit organisations including the Education Development Association (EDA) and the Association for Educational Projects Limited, which focus on education and development.



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## **AUDREY ABRAMS**

Audrey is currently working as an in-house lawyer at a NSW government agency, having previously practiced as a lawyer in private practice and in other parts of the NSW and Commonwealth government. She has also worked as a policy advisor to various senior Government ministers. She holds a combined Bachelor of Arts and Law degree from the University of Sydney.



## **AGNES BARNARD**

Agnes Barnard has over 20 years experience in strategy and marketing. She is a director of Oliver & Doam Pty Ltd, a consultancy that specializes in strategy, public policy and international trade. As well as being on the Board she is also actively involved with DREAM (Developing, Rebuilding, Educating & Mentoring), a Reledev project that empowers young refugees in Australia. She also works in the aged care sector.



## **MARIA VEGA FLORES**

Maria is head of Creston College, a residential college affiliated with The University of New South Wales (UNSW). Prior to this, she has worked as an academic in molecular and developmental genetics at UNSW and in the medical faculty of the University of Auckland in New Zealand. She has participated in and headed a number of service projects in Australia, New Zealand and the Philippines.



## **ANNE ZAHRA**

Anne is the Managing Director of Kenvale College of Tourism and Hospitality and an associate professor at the University of Waikato, New Zealand. She coordinates education development projects in the Pacific Islands, organizes volunteers and raises donations from New Zealand sources.



## **XIMENA OVALLE**

Ximena is an educator and translator by profession. She has 30 years experience in coordinating community-based activities in Australia.



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## **Directors' report**

The directors present their report together with the summarized Financial Report of Reledev Australia Limited (“the company”) for the year ended 30<sup>th</sup> June 2017 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 2016 - 17 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, Peru and Nicaragua. The projects benefited 837 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 2016 – 17 Reledev partnered with Creston College, Nairana Study Centre and Tangara School for Girls to implement five of these projects.





**Our work**



## Case study: Nicaragua—Diana’s story

Diana Elieth Gutiérrez comes from a small town in Nicaragua called San Juan de Oriente, located in Masaya. Masaya is well-known for its clay art which resembles the pre-Columbian style. Diana is a craftswoman who learnt to do sculptural art when she was a child to help contribute to the family income. Diana’s dream has always been to pursue pastry cooking, however in 2011 when Diana was 19 years old, she became a single mother and due to economic constraints she had to put her dream on hold.

One day, one of Diana’s friends mentioned Centro Social Vega Baja and shared her experience. She mentioned that there was a possibility of learning pastry cooking for women with low incomes. After hearing this Diana decided she would pursue a certificate in baking so that she could pursue her dream and become economically sustainable. She began the pastry course in September 2016.

During the course, Diana was one of the best students. She was punctual and participated well in class as well as being a quick learner. Due to her excellent class performance, Diana was selected to do an internship program at the prestigious Terraza Club in Managua. Terraza Club was so impressed with her conduct and professionalism that at the conclusion of her work experience she was hired as a pastry assistant for local events.

Diana now has a fixed income of \$4,800.00 Nicaraguan córdobas per month (approximately US\$160) plus any additional income that she can make by providing her pastry services.

Diana says: “the experience I got from the program in Vega Baja has enriched my personal development and has opened many doors for me in the labour market. I am very thankful for this unique opportunity, and it is important to highlight that the courses are accessible for people with limited resources like myself”.



3rd from the left: Diana Gutiérrez at Vega Baja’s food fair

# Overseas ANCP funded projects

## PHILIPPINES

Project: Economic means of development for women experiencing social Exclusion

Place: Central Visayas, Cebu, Metro Manila and Calamba

Local delivery partner: Foundation for Professional Training Incorporated (FPTI)

Project aim: 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.

Total investment 2016-17: \$65,890

Direct beneficiaries: 631

During the 2016 – 17 period:

- 107 students obtained qualifications in Hotel and Restaurant Services (HRS) II or more. 100 of these students also completed 480 industry experience hours of On-the-Job Training (OJT). This is undertaken at hotel and restaurant establishments in Cebu.
- 330 women (including Yolanda survivors) from remote areas attended short courses in: food & beverage services, bread & pastry production and cookery. The aim of the training was to help the women participating to develop products and establish micro-enterprises.
- 34 women and men with a disability were trained in short modular courses in cookery where they learnt to cook saleable food items such as: fried rice, fried lumpia, spaghetti with meat sauce and binangkal (sesame balls) to assist them in establishing a livelihood.
- 118 teachers attended an orientation on the goals of the new K-12 curriculum. Five topics were covered: K-12 historical context, the Philippine Qualifications Framework (PQF), features of the K-12 curriculum, senior high school curriculum and technical-vocational-livelihood track. They also received a resource booklet for reference.
- 51 industry representatives and 20 teachers attended a child protection forum to be educated about FPTI's Child Protection Code of Conduct (CPCC), students also attended a CPCC orientation through which they were made aware of their rights.



Left: persons with a disability participate in cookery short courses.

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## PERÚ—FINAL YEAR

Project:	Training in hospitality & tourism and micro-enterprise management
Place:	Valle de Cañete, a rural area on the south west coast of Perú
Local delivery partner:	Promotoras de Obras Sociales de Instrucción Popular (PROSIP) through Condoray Centre for the professional formation of women
Project aim:	The project aims to provide professional formation in micro-entrepreneurship in the areas of hospitality and tourism to socially and economically disadvantaged women.

Total investment 2016 -17: \$57,532.30

Direct beneficiaries: 76

During the 2016 – 17 period:

- 55 women received vocational training in hospitality, tourism and entrepreneurship. The purpose of these courses was to provide administrative and management tools to students so that they are able to either gain employment or begin their own microenterprises.
- 18 past graduates attended various seminars such as: costs for entrepreneurs, digital marketing and finance for entrepreneurs. These women also received business counselling to help them implement what they had learnt, 12 of these women were able to formulate business plans and sell their products.
- 49 of the above project participants successfully completed a basic English certificate course. The main objective of the course was the development of communication skills (oral and written expression, reading comprehension and grammar). Condoray provided the course in cooperation with the Language Centre of the University of Piura; the course corresponds to level A1 of the Common European Framework.
- 3 Condoray teachers participated in a professional development short course in their area of expertise; they were trained in fine confectionary, fish & seafood and contemporary Peruvian cuisine in order to update their skills and provide the most updated techniques to students.



Left: Karelia shows off her traditional desserts



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## NICARAGUA

Project: Vocational training in hospitality and tourism for rural women  
Place: Diriamba, Carazo, Nicaragua  
Local delivery partner: Asociación para la Cooperación Educativa Nicaragüense (ACOEN)  
Project aim: Provide a means of income generation for women to earn a living and increase the personal well-being of their families.

Total investment 2015-16: \$57,532.30

Direct beneficiaries: 121

During the 2016 – 17 period:

- 49 women attended cooking or baking courses; the students received a nationally recognised technical diploma. All the women participated in a work experience program, with 45 of these women either becoming employed or establishing their own micro-enterprise.
- 30 women attended a sewing and dressmaking course. 27 of these women either gained employment or started their own micro-enterprise.
- 27 women attended an entrepreneurship course, gaining a diploma. All the students were equipped with skills in the development of micro-enterprise.
- 40 women participated in computer and English classes to improve their skills in this area.
- 15 teachers, trainers and staff attended 3 short courses in leadership and service to improve teaching skills.



Above: cookery students showcase their newfound skills.



Above: students stand proudly with their cookery or bakery certificates of completion.

# Overseas/domestic Reledev funded projects

Kenya Children's Health Program update:

In early 2015 Reledev began a partnership with the Kianda Foundation in Kenya to contribute towards a Children's Health Program (CHEP). The program caters for the medical needs of children and their parents from the Tigoni area. Reledev's contribution is to cover the healthcare of 285 children over the course of 10 years through a medical bursary fund. Since the program has started the children have received regular check-ups, been de-wormed and treated for a variety of sickness, particularly those of the upper respiratory and stomach. Below is a success story:

Ian is eight years old and lives with his stepfather and mother, both of whom do odd jobs to survive; he has two siblings. Ian had various diseases and was found to be HIV positive. Ian now receives treatment for all his conditions through the CHEP program. As a result his growth has improved and he has responded extremely well to HIV treatment.



Right: Ian (right) with his brother who is also receiving treatment

DREAM (Developing, Rebuilding, Educating And Mentoring)

The DREAM project is a Reledev initiative which started in February 2016. The project assists refugees living in Australia with their education and continuous personal development. This is achieved via academic coaching in mathematics and English and skills for life programs. Over the past year academic coaching took place in three schools: Cleveland Street Intensive English School, Parramatta East Public School and Macarthur Girls High School in Western Sydney. The girls club and skills for life programs began in November 2017. The project is run by volunteers. (university students and young professionals).



Left: a volunteer coaching high school students

# Overseas and Australian service projects and work camps

## Case study: Gerard Rajakariar

I participated in a workcamp in Vietnam in January 2017, along with 41 other volunteers and it was a truly life changing, eye opening experience. The most memorable and impactful part of the trip was the community service we performed in Dalat. This included building two toilet blocks, two houses and a playground. This work allowed us to not only bond with the local workers but also with our fellow Australian volunteers, many of whom we did not know. The mateship and camaraderie experienced on this trip has built friendships sure to last a lifetime. Another highlight was visiting an orphanage in Ho Chi Minh city which was a very humbling and gratifying experience.

Overall, despite pushing everyone to the edge and even out of their comfort zones, I think I speak on behalf of all participants when I say that this work camp was one of the most rewarding and fulfilling journeys we had ever been on. On this work camp, we were able to help and aid those with a different quality of life. We formed friendships with the locals through hard work and smiles, despite the language barriers.



Above: Gerard (second from left) at the school where volunteers undertook construction.

Below: cleaning at an orphanage.





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## **From Australia to Vietnam: building for poor communities**

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.

Although Vietnam has reached lower middle income country status, poverty and inequality remain relevant issues for the country. 13% of the population still lives on less than \$2 per day (11.9 million people—approximately 1 in 8 people). The majority of the poor are farmers and/or ethnic minorities who live in rural, isolated, mountainous or disaster prone areas where infrastructure and public service are under-developed.

From December 28th, 2016 to January 15th, 2017, a group of 42 young men made their way to Vietnam where they first went to Ho Chi Minh City and spent time assisting at two orphanages, Son Ky Children's Orphanage and Tân Thông orphanage, providing games & fun to the orphans and undertaking basic cleaning duties. The volunteers then continued on to K'long, a village about 300 kilometres north-east of Ho Chi Minh City, where 14 days were spent building three toilet blocks (both in the local community and the school), one house and renovating the local primary school (building a sewer and cement playground). The volunteers were able to complete almost 100% of the construction projects and found the interactions with the children at the orphanages to be a very positive experience.

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*Here's what one volunteer had to say:*

*"I learnt a lot about myself and the experience had a very big impression on me. I would recommend people to attend and I hope to go back there soon"*

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Left: volunteers take a break from building



Right: building a house



Left: a volunteer with local school children

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## **Making a difference: Payatas & Bohol**

Creston College has been running service projects to the Philippines, India and throughout the Pacific since the late 1980's and for the past 13 years they have been run in collaboration with Reledev Australia Limited. Service projects provide young Australian women with the opportunity to get involved in poverty alleviation activities.

Creston undertook two service projects to the Philippines in the past year, the first was from the 28th June to the 14th July 2016 in Payatas, Quezon City. Payatas is located north east of Quezon City and is known as the area of a large dumpsite. After a tragic landslide of garbage killed 218 people in the year 2000 it was closed, however at the request of garbage scavengers and locals, who depend on it for their livelihoods, it was re-opened. The local government improved the dumpsite by turning it into a controlled facility and making it environmentally friendly. Despite this there is still a high level of poverty in the area with many families earning an income sifting through the rubbish. Eight volunteers participated in the project and their work included: a catch-up tutorial program in English and mathematics to local school children who had dropped out of school due to family/financial problems and visiting a local hospital & orphanage.

The second service project took place from the 26th January to the 11th February 2017 in Barangay Villalimpia, Loay, Bohol. The small Philippine Island of Bohol is located in the Central Visayas region of the Philippines. Bohol's annual average family income is among the lowest in the region, where the poor are heavily dependent on natural ecosystems and resources for their livelihood. Many of the poor do not have access to drinkable water and lack sanitation facilities, as well as this many children suffer from malnourishment. Activities of the project included: preparation of teaching materials with local student volunteers, leading locals in the reconstruction/repair of classrooms and function areas at the Villalimpia Elementary School, community team building (through sports activities for school children, workshops on Filipino identity & social justice, leadership and global citizenship), conducted a food and nutrition session with local women (highlighting the importance of nutrition and hygiene during food preparation) and leading the local community in a coastal clean-up drive at the local beach.

The first project was run in collaboration with Consuelo 'Chito' Madrigal Foundation Incorporated and Defending Family Values Foundation Incorporated and the second with the Foundation for Professional Training Incorporated (FPTI). Project participants found the experience enriching, particularly the close interaction with local families.





Left: a volunteer teaching children in Payatas.

Right: July 2016 service project volunteers.



Left: a volunteer with children at the Villalimpia elementary school in Bohol.

Right: January 2017 service project volunteers.



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## Case study: Gillian Njue

From January 26th to February 11th I participated in a service project in Bohol, Philippines, with eight other volunteers. The service project was organised by Creston College. The idea of taking part in a noble cause, such as helping disadvantaged children, was very appealing to me. Having grown up in Africa and witnessed aid workers and volunteers offering their resources and time with such generosity, I was motivated to finally be able to give back too!

Our project was aimed at transforming a primary school, Villalimpia Elementary School in Bohol, by restoring a classroom that had been destroyed by an earthquake, and painting the school stage and a mural. We also prepared teaching materials (visual aids) for the teachers in order to ease their already overwhelming work load. In between our two main project activities, we undertook a beach clean-up and also did some home visits to the families of some of the schoolchildren. We were able to interact with the locals and to tell them about the purpose of our stay; they were very welcoming and very supportive of our project. We worked in two teams alternating between painting work and preparation of teaching materials; it was amazing to see great teamwork skills and collaboration, and our team leaders were very supportive. In our free time on Sunday's we were able to tour Bohol, seeing the Tarsier monkeys and the Chocolate Hills that Bohol is famous for.

Throughout our project we experienced the generosity of the Bohol community and one thing that I learnt, especially from the children, is that you can never be too poor to give. The children would run up to us with flowers which they picked on their way to school as their gesture of appreciation for our presence and friendship.

The service project was a great experience and I learnt a lot about cheerfulness, generosity, gratitude and contentment. The project was highly successful and I gained a lot more than I gave. Seeing the smiles of the children and their genuine laughter and happiness as well as making friends with other like-minded young women were highlights of the project. It was a very rewarding experience that I would recommend to anyone looking to volunteer.



Above: Gillian with girls from the Villalimpia Elementary School

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## **Balete: a service project worth repeating**

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.

As of 2015 21.6% of the Filipino population lived below the national poverty line with 12.1% of these living in extreme poverty. The total income of the wealthiest 20% of Filipino's is more than 8 times greater than the total income of the poorest 20%. 39.4% of poverty occurs in rural areas.

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 December 9th – 21st 2016, seventeen volunteers made their way to Balete where they participated in a service project. Volunteers carried out the following activities: taught first aid as well as computer based training in resume writing and graphic design to girls from disadvantaged families who study at the Balete Family Farm School; continued the repainting of the exterior of the school building; visited disadvantaged families in the nearby area to support the local community, taking them food and relief items; visited an orphanage and nursing home as well as the paediatric ward at the public hospital in the city. Volunteers also worked with the Cancer Warriors Foundation to provide food, clothing and toys to 50 children from the local area suffering from cancer. It was a highly successful project and the volunteers worked hard to achieve what the project set out to do. They also found the time to teach the school children about Australia and its culture.





Above: Tangara service project volunteers December 2016

Below: volunteers continue the work from the January 2016 service project



Above: visiting local families





Above: volunteers provide computer training to students



Above: volunteers visit a local family

Below: volunteers give first aid training to school students



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## **Dubbo: working with indigenous children and the elderly**

The 2016 – 2017 Dubbo service project took place from the 10th – 17th July 2016.

Since 2003 Creston College has been running local service projects in Dubbo NSW in partnership with Reledev Australia Limited. The projects respond to community needs by providing activities for young indigenous people in the summer and winter holidays. The projects have focused on engagement of the local indigenous community through holiday activities. As well as this volunteers also make visits to the elderly.

Dubbo's indigenous population accounts for 10% of the local population. The aim of the Dubbo service project with young people is to provide productive activities and ways for children and the youth to spend their time in the summer instead of being involved in vandalism and crime. The Dubbo service project organisers work closely with staff members of Apollo House and the Buninyong Community Centre to ensure the success of the project.

Through the Baptist Community Centre (BCC) volunteer program, volunteers visit the elderly in their homes in groups of three or four, providing companionship and conversation for elderly clients.

The ongoing nature of the project has helped children achieve stability in their lives despite the high incidence of crime, abuse and drug addiction among their families and peers. The elderly expressed appreciation towards the volunteers, indicating that their loneliness was alleviated by the visits and outings organised through the service project.



# 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](http://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](mailto:email@reledev.org.au)



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## **Auditor's Independence Declaration**

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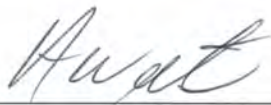
I declare that, to the best of my knowledge and belief, there have been:

- (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 2017, 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 2017.

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: November 11<sup>th</sup> 2017

Sydney, Australia



## Directors' Declaration

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In the opinion of the Directors:

- (a) the financial statements and notes set out on pages 9 to 21 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 2017 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 

Director 

Date: November 11<sup>th</sup> 2017

Sydney, Australia

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## Auditor's Report

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### Scope

I have audited the financial report of Reledev Australia Limited for the year ended 30 June 2017 as set out on pages 9 to 21 and the Directors' Declaration set out on page 7. 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 2017 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 2017.

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: November 11<sup>th</sup> 2017

Sydney, Australia

## Financial report

### Statement of comprehensive income

	Notes	Year ended 30 June 2017 \$	Year ended 30 June 2016 \$
<b>Revenue from ordinary activities</b>			
Donations and gifts			
- Monetary		280,165	219,529
- Non-monetary		-	-
Bequests and Legacies		-	-
Grants:			
- DFAT (ANCP)		150,000	150,000
- Other Australian		15,300	17,010
- Other overseas		-	-
Interest income		109	126
Other income	2	216,672	78,516
Revenue for international political or religious adherence promotion programs		-	-
<b>Total revenue from ordinary activities</b>		<b>662,246</b>	<b>465,181</b>
<b>Expenses</b>			
International aid and development programs expenditure			
- International programs			
• Funds to international programs		164,366	163,719
• Other project costs		348,169	198,632
- Community education expenses		-	-

	Notes	Year ended 30 June 2017 \$	Year ended 30 June 2016 \$
- Fundraising expenses			
• Public		9,686	12,120
• Government and multi-laterals		-	-
- Accountability and Administration expenses		6,599	4,417
- Non-monetary expenditure		203,115	43,945
Total international aid and development programs expenditure		731,935	422,833
International political or religious adherence promotion programs expenditure		-	-
Domestic project expenses		5,777	1,821
Domestic project expenses (non-monetary)		4,377	22,451
<b>Total expenses</b>		<b>742,089</b>	<b>447,105</b>
<b>Net surplus/deficit for the period</b>	4	<b>(79,843)</b>	<b>18,076</b>
<b>Total comprehensive income</b>		<b>(79,843)</b>	<b>18,076</b>



## Statement of financial position

	Notes	30 June 2017 \$	30 June 2016 \$
<b>Assets</b>			
<i>Current Assets</i>			
Cash and cash equivalents		106,800	184,966
Other current assets		1,993	77
Receivables		-	-
<b>Total current assets</b>		<b>108,793</b>	<b>185,043</b>
<i>Non-current assets</i>			
Property, plant and equipment	3	1,498	2,363
Other		-	-
<b>Total non-current assets</b>		<b>1,498</b>	<b>2,363</b>
<b>Total assets</b>		<b>110,291</b>	<b>187,406</b>
<b>Liabilities</b>			
<i>Current liabilities</i>			
Trade and other payables		9,006	6,278
Provisions		-	-
<b>Total current liabilities</b>		<b>9,006</b>	<b>6,278</b>
<i>Non-current liabilities</i>			
Payables		-	-
Provisions		91	91
Other		-	-
<b>Total non-current liabilities</b>		<b>91</b>	<b>91</b>
<b>Total liabilities</b>		<b>9,097</b>	<b>6,369</b>
<b>Net assets</b>		<b>101,194</b>	<b>181,037</b>
<b>Equity</b>			
Accumulated surplus		101,194	181,037
<b>Total equity</b>		<b>101,194</b>	<b>181,037</b>

## Statement of changes in equity

Notes	Retained Earnings \$	Reserves \$	Other \$	Total \$
<b>Balance as at 30 June 2015</b>	<b>162,961</b>	-	-	<b>162,961</b>
<i>For the year ended 30 June 2016:</i>				
Excess of expenses over revenue	18,076	-	-	18,076
Total income/expense recognised	18,076	-	-	18,076
<b>Balance as at 30 June 2016</b>	<b>181,037</b>	-	-	<b>181,037</b>
<i>For the year ended 30 June 2017:</i>				
Excess of expenses over revenue	(79,843)	-	-	(79,843)
Total income/expense recognised	(79,843)	-	-	(79,843)
<b>Balance as at 30 June 2017</b>	<b>101,194</b>	-	-	<b>101,194</b>

## Statement of cash flows

	Notes	Year ended 30 June 2017 \$	Year ended 30 June 2016 \$
<b>Cash flows from operating activities</b>			
Cash receipts in the course of operations		448,193	386,539
Cash payments in the course of operations		(526,468)	(363,511)
Interest received		109	126
<b>Net cash provided by/(used in) operating activities</b>	4	<b>(78,166)</b>	<b>23,154</b>
<b>Cash flows from investing activities</b>			
Payment for purchases of plant and equipment		-	(2,590)
<b>Net cash used in investing activities</b>		<b>-</b>	<b>(2,590)</b>
<b>Cash flows from financing activities</b>			
Proceeds from borrowings		-	-
Repayment of borrowings		-	-
<b>Net cash received from financing activities</b>		<b>-</b>	<b>-</b>
<b>Net increase/(decrease) in cash</b>		<b>(78,166)</b>	<b>20,564</b>
Cash at the beginning of the period		184,966	164,402
<b>Cash at the end of the period</b>		<b>106,800</b>	<b>184,966</b>

## 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 11th November 2017.

#### **(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](http://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 \$52.47 per hour (2016: \$52.47 per hour);
- The attendance of Directors at Board meetings measured at \$52.47 per hour (2016: \$52.47 per hour);
- Volunteers to activities in developing countries and activities in Australia measured at \$32.90 per hour (2016: \$32.90 per hour) for Team Leaders or Coordinators and at \$22.39 per hour (2016: \$22.39 per hour) for team members;



- Volunteers who organised and implemented fundraising initiatives/activities measured at \$46.15 per hour (2016: \$46.15 per hour).

**(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 2017 \$	Year ended 30 June 2016 \$
<b>Volunteer Values in Income</b>		
Included in other Income		
- Development volunteer time	61,720	32,411
- Non development volunteer time	154,952	46,105
<b>Total Volunteer time valued in Income</b>	<b>216,672</b>	<b>78,516</b>
<b>Volunteer Values in Expenses</b>		
Included in other project costs		
-Development volunteer time	61,720	32,411
-Non development volunteer time	141,395	11,534
Included in domestic project expenses	4,377	22,451
Included in fundraising costs		
- Public	9,180	12,120
<b>Total Volunteer time value in Disbursements</b>	<b>216,672</b>	<b>78,516</b>

## 3. Property, plant and equipment

	30 June 2017 \$	30 June 2016 \$
<b>Furniture and fittings</b>		
At cost	2,817	2,817
Accumulated depreciation	(2,765)	(2,739)
	<b>52</b>	<b>78</b>
<b>Office equipment</b>		
At cost	16,489	16,489
Accumulated depreciation	(15,043)	(14,204)
	<b>1,446</b>	<b>2,285</b>

Reconciliation of movements in carrying values:

	Year ended 30 June 2017 \$	Year ended 30 June 2016 \$
<b>Furniture and fittings</b>		
Carrying amount at the beginning of the year	78	86
Additions	-	-
Depreciation	(26)	(8)
<b>Carrying amount at the end of the year</b>	<b>52</b>	<b>78</b>
<b>Office equipment</b>		
Carrying amount at the beginning of the year	2,285	43
Additions	-	2,590
Depreciation	(839)	(348)
<b>Carrying amount at the end of the year</b>	<b>1,446</b>	<b>2,285</b>

#### 4. Note to the Statement of Cash Flows

	Year ended 30 June 2017 \$	Year ended 30 June 2016 \$
Net surplus (deficit) for the year	(79,843)	18,076
Non-cash item – depreciation	865	356
(Increase)/decrease in receivables	(1,916)	83
Increase/(decrease) in payables	2,728	4,639
Increase/(decrease) in provisions	-	-
<b>Net cash provided by/(used in) operating activities</b>	<b>(78,166)</b>	<b>23,154</b>

## 5. Table of cash movements for designated purposes

### Year ended 30 June 2017:

	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 -		65,890	(65,890)	-	-
Nicaragua Project	-	57,532	(57,532)	-	-
Peru Project	-	57,532	(57,532)		
Vietnam Project	-	88,208	(86,447)	(1,761)	-
Dubbo Project	-	3,042	(5,777)	(2,735)	-
Philippines Service Project Creston	-	39,531	(39,720)	(189)	-
Philippines Service Project Tangara	149	35,243	(34,131)	(1,261)	
Other projects and undesignated funds	184,817	101,324	(179,439)	(98)	106,800
	<b>184,966</b>	<b>448,302</b>	<b>(526,468)</b>	<b>-</b>	<b>106,800</b>

### Year ended 30 June 2016:

	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	-	60,000	(60,000)	-	-
Nicaragua Project	-	38,000	(38,000)	-	-
Paraguay Project	-	45,819	(45,819)	-	-
Peru Project	-	38,000	(38,000)	-	-
Vietnam Project	9,279	82,888	(74,366)	(17,801)	
Dubbo Project	-	6,493	(1,821)	(4,672)	-
Philippines Service Projects	2,344	30,059	(31,908)	(346)	149
Other projects and undesignated funds	152,779	85,406	(76,187)	22,819	184,817
<b>TOTAL</b>	<b>164,402</b>	<b>386,665</b>	<b>(366,101)</b>	<b>-</b>	<b>184,966</b>



## **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 2017 \$34,857.59 (2016: \$94,636) 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 2017:

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

### **(b) Key management personnel**

During this year the company paid:

A total of \$111,011 (2016: \$72,082) towards the Manager, Program Manager and Accounts Officer salaries.

No amounts were paid to directors of the Company.

## **8. Number of Employees**

At 30 June 2017, the Company had 1 full-time and 2 part-time employees (2016: 3 part-time).

## **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)".

<b>DISBURSEMENTS</b>	<b>Year ended 30 June 2017</b>	<b>Year ended 30 June 2016</b>
1 Total Disbursements	742,089	447,105
2 Value of Gifts in Kind/Volunteer Services		
Labour volunteer development	(61,720)	(32,412)
Labour volunteer non-development	(120,166)	(31,519)
Labour volunteer admin	(2,309)	(734)
Labour volunteer other	(23,297)	(1,731)
Labour volunteer fundraising	(9,180)	(12,120)
3 <b>Net total disbursements</b>	<b>525,417</b>	<b>368,589</b>
<b>DEDUCTIONS</b>		
4 Disbursements that relate to funds received and interest earned from:		
DFAT (ANCP)	150,000	150,000
Bank interest	109	126
Other Australian institutions	15,300	17,010
5 Disbursements that relate to:		
Welfare activities	96,006	12,547
Channelled Funds/International Partners considered ineligible	-	-
Domestic projects	5,777	1,821
Fundraising costs	506	-
Administration costs	6,599	4,417
6 <b>Total Deductions</b>	<b>(274,297)</b>	<b>185,921</b>
7 <b>TOTAL CASH RDE</b>	<b>251,120</b>	<b>182,668</b>
8 Value of eligible gifts in kind	-	-
9 Value of eligible volunteer services	61,720	32,412
10 <b>TOTAL NON-CASH RDE</b>	<b>61,720</b>	<b>32,412</b>
11 <b>TOTAL RDE (Cash RDE + Non-Cash RDE)</b>	<b>312,840</b>	<b>215,080</b>

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

	Year ended 30 June 2017	Year ended 30 June 2016
	\$	\$
Aggregate gross income from fundraising appeals	-	-
Total expenditure associated with fundraising appeals	-	-
<b>Net surplus</b>	<u>-</u>	<u>-</u>

There were no specific fundraising appeals undertaken by the Company in 2016 or 2017.

Cash expenditure during the financial year in relation to general fundraising amounted to \$506 (2016: \$0). Volunteer time in relation to fundraising activities of \$9,180 (2016: \$12,120) 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 2020.

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**Directors' Declaration in relation to the Charitable Fundraising Act**

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In the opinion of the Directors:

- (a) the income statement set out on pages 9-10 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 11 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



Director



Date: November 11<sup>th</sup> 2017

Sydney, Australia



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## ACKNOWLEDGMENTS

Thanking all supporters: Reledev wishes to thank all members, volunteers, corporate and private supporters for their donations and continued support. Without your help we would not be able to carry out poverty alleviation initiatives.



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*Reledev Australia Limited is currently base accredited with the Department of Foreign Affairs and Trade (DFAT) and receives a yearly grant through the Australian NGO Cooperation Program (ANCP), a long-standing program providing grants for Australian accredited NGOs to undertake international development projects.*



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*Reledev Australia Limited is a signatory to the ACFID Code of Conduct, which is a voluntary, self-regulatory sector code of good practice. As a signatory Reledev is committed to the ACFID Code of Conduct and fully adheres to its principles. Reledev conducts their work with transparency, accountability and integrity.*

*Complaints against Reledev can be addressed to [email@reledev.org.au](mailto: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@cfid.asn.au](mailto:code@cfid.asn.au)*



**Reledev Australia Limited**

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