



2018 Annual Report



Inside

About us	3
Our work	8
Overseas and Australian volunteer programs	14
Our finances	25
Acknowledgments	43



About us

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.

Board of Directors

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.



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.



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 2018 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 2017 - 18 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 1252 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 2017 – 18 Reledev partnered with Creston College, Nairana Study Centre, Tangara School for Girls and Lowana Study Centre to implement five of these projects.



Our work

Case study: Philippines—Iris' story

Iris Niedo; a 35 year old mother of three, comes from a rural town in Cebu called Aloguinsan. She decided to make the trip to Cebu to undertake a short course in Food and Beverage Services (FBS) National Certificate II through the Banilad Centre for Professional Development. Iris hoped that by undertaking this training she could obtain a job and provide a better future for her family. The training took over one month and afterwards Iris undertook 6 months of on-the-job training at Bron's Food and Drinks, where she gained exposure to the workplace in the dining room and kitchen area of the establishment.

After passing her Food & Beverage Service National Certificate II assessment and graduating from the training, Iris applied for casual work at a resto bar as part of the service team and worked there for three months. Through BCPD, she heard of a job opening at Café Georg - a long-time industry partner of BCPD. She decided to apply and was immediately hired. Having acquired knowledge and skills through her training, as well as industry experience from her on the job training, she was hired as a permanent employee of Café Georg after her initial 10-day apprentice training. Iris now works there in the kitchen.

Looking back on her experience, Iris feels grateful for what she learnt from the training. At first she found it difficult to be away from her family, she also went through hardships during the training, but eventually she learned to love what she was doing. Iris now feels great satisfaction that she has regular employment and is able to help her husband in providing for their children's needs, particularly their education. Iris is grateful to BCPD for the quality of training provided, which prepared her for the hospitality industry and enabled her to obtain a good job.



Left: Iris Niedo working at Café Georg

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 2017-18: \$65,890

Direct beneficiaries: 945

During the 2017 – 18 period:

- 157 students obtained qualifications in Hotel and Restaurant Services (HRS) II or more. All 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.
- 223 women and 16 men from remote areas attended short courses in food & beverage services or housekeeping. The aim of the training was to help the beneficiaries participating to develop products, gain employment or establish micro-enterprises.
- 30 women and men with a disability were trained in short modular courses in Bread and Pastry production NCII. Participants with speech and hearing impairments were assisted with sign language translation. All participants passed assessment and received a certificate.
- The institutionalisation of FPTI's Child Protection Policy Code of Conduct (CPPCC) was finalized and 24 school staff were trained in child protection. As well as this; 309 students and 131 parents received training on the CPPCC .
- FPTI staff developed an NCIII competency based curriculum in commercial cooking, food & beverage services and housekeeping in preparation for registration of the subjects. This will enable future students to receive higher qualifications.



Left: persons with a disability undertake certified training in bread and pastry production NCII.

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 2017-18: \$57,532.30

Direct beneficiaries: 137

During the 2017 – 18 period:

- 25 women completed a cooking course and 21 completed a housekeeping course; the participants received a nationally recognised technical diploma. All the women participated in a work experience program to gain practical experience.
- 15 women attended a sewing and dressmaking level II course. All 15 of these women successfully make and sell garments.
- 50 women participated in an entrepreneurship course, gaining a diploma. All the participants were able to develop and improve their micro-enterprises in the following areas: inventory, incomes and expenses and advertising of products.
- 21 women from the housekeeping course participated in computer and English classes to improve their skills in this area.
- 26 teachers, trainers and staff attended 3 short courses in leadership and service to improve teaching skills.

Right: after completing a sewing course through Vega Baja, Idalia now earns an income manufacturing clothes for her local community.



left: cookery students at Vega Baja

BOLIVIA—FIRST YEAR

Project:	Culinary/business skills training for poor indigenous women
Place:	La Paz, Bolivia
Local delivery partner:	Asociación Civil (AYNI) through Centro Educacion Formación Integral de la Mujer (CEFIM) Technical Institute
Project aim:	The project provides poor young indigenous women with employment in the tourism and hospitality industry through culinary and business skills training and work experience

Total investment 2017 -18: \$57,532.30

Direct beneficiaries: 170

During the 2017 – 18 period:

- 170 young Indigenous women received specialised gastronomy training in Andean gourmet cuisine. 50 new gourmet recipes integrating Andean grains were developed, with consultants from the Bolivia Gastronomic Integration Movement (MIGA) guiding the students in the production of these recipes. These recipes were integrated into the catering menu of a newly developed business called “la especieria”. This business is a formal catering business established by CEFIM and its students. These students also received business skills development training i.e. business administration, marketing plans, business strategies etc.
- 30 high performing students received additional business training to assist in the operation of the catering unit.
- 144 students (of the above) participated in work experience in various hotels and restaurants throughout La Paz, as well as in functions held for companies who have an alliance with CEFIM.
- As a pilot, 30 students participated in 120 hours of individual mentoring. As a result; their personal and professional skills were strengthened. The mentoring was highly successful and numbers will be doubled in the coming year.



Left: students undertake gastronomy classes at CEFIM.

Domestic Reledev funded projects

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, science and English and skills for life programs. Over the past year academic coaching and skills for life programs took place at various schools: Auburn Girls High School, Mary Immaculate Primary School, Holroyd High and Fairfield IEC. A mentoring program for refugee boys has also begun at Patrician Brother's school, with the program focused on providing mentoring to young male refugee students. The Dream project is run by volunteer university students and young professionals.



Overseas and Australian service projects and work camps



Our time in Vietnam was honestly one of the most amazing experiences I have ever had. Just being around quality people, while doing meaningful work for people who need it, was a great way to spend two weeks. It just felt good to be a part of something that would directly improve the lives of the people that we had been working alongside. The trip was a resounding reminder to us all to be grateful for everything we have been blessed with, it really taught us all how to live poverty in our lives back home.

Jordan lay (Nairana Study Centre)

From Australia to Vietnam: a summer spent building

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, 2017 to January 17th, 2018, a group of 27 young men made their way to Vietnam where they went to Ho Chi Minh City, K'long (a village about 300 kilometres north-east of Ho Chi Minh City) and Dalat. There the volunteers spent time building two toilet blocks (both in the local community and the school) and two houses. The volunteers were able to complete the toilet blocks and, although the houses were not completed, significant progress was made and the local tradesmen were able to complete the houses in the two weeks that followed the workcamp.





Left: mingling with locals



Right: a hard earned break from building

Below: Nairana Vietnam workcamp volunteers 2018



Bohol: educating the community

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.

From the 26th January to the 11th of February 2018, Creston College undertook a service project to Barangay Villalimpia, Loay, Bohol. Nine volunteers participated in the project and their work included: the development of education material for use in grade 3 and 4 classrooms (this was done alongside local high school students who volunteered to assist in developing the material with the aim being that they continue the work after Australian volunteers leave), a beachfront cleanup consisting of the removal/disposal of rubbish from the beach and the main streets of Villalimpia (local children helped with this cleanup), which taught the local community to recognise the importance of appropriate waste disposal, teaching grade 3 students English (particularly those who require more assistance), construction of toilets and showers for five local families and the implementation of a nutritional feeding program/dental care education for preschoolers (who were measured at the beginning and end of the program). A nutrition education program was also given to mothers.

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





Left: volunteers at Villalimpia school.

Right: January 2018 service project volunteers.



Left: volunteers constructing toilets

Case study: Rithika Pandya

In early 2018 I volunteered with a group of young women for a service project in Bohol, Philippines, through Creston College.

Living in New Zealand we are extremely blessed to have relaxed and comfortable lifestyles and sometimes we get so stuck in our own individual lives, that we forget not everyone has access to the luxuries that we take for granted. However; with privilege comes responsibility to share and make others' lives easier. I decided to volunteer to get out of my comfort zone, to see and experience someone else's everyday life and to give back to the community. I wanted to use my hands & skills and to share resources in order to make a positive difference for communities that live in poverty. While I found the experience adventurous, I was not prepared for what I saw: the hardships of families with basic necessities. Despite this, I experienced so much joy, hospitality and love from the people I met.

The main focus of the project was to build five toilet/shower blocks in the village of Villalimpia for five large families. Other projects we undertook included beach clean-ups, helping out with reading programs, preparing educational materials, nutrition education programs for parents and students of Villalimpia Elementary School, as well as a feeding program and painting the outside of a church.

What I enjoyed the most from the project was the collaboration with the local community. All the work undertaken was done with the community; there were always school children and/or their families and other locals from the village contributing to whatever task was undertaken. As well as all the hard work we were also able to eat delicious food, go swimming and visit the beautiful local churches and tourist hotspots of Bohol.

I am so grateful for my volunteering experience; it is one of the highlights of my life! Through my volunteering experience I have gained so much more than I could have ever imagined. As well as the interaction with locals, making new friendships and having a wide range of memorable experiences, I have learnt life lessons that cannot be taught from a book. As a result of my volunteering experience I have had a change in heart and have become a more open minded, grateful and understanding person.



Left: Rithika helps build showers/toilets for local families

Balete, Batangas: continuous development

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 – 20th 2017, sixteen volunteers made their way to Balete where they participated in a service project. Volunteers carried out the following activities: visited a nursing home and orphanage in the local community, visited the public hospital in Cebu city, worked with the cancer warriors foundation to provide support to fifty local children suffering from cancer, provided first aid training to the students of Balete Family Farm School, taught children Australian art and culture, assisted in the refurbishment of the Cesar Ovona Elementary School by painting the exterior of the school and its basketball court. Volunteers also visited disadvantaged families in the nearby area, taking them food and relief items. The project was highly successful and the volunteers worked hard to achieve its outcomes.





Left: teaching first aid to school children

Right: volunteers visit the elderly



Left: painting Balete school

Kenya: more than just a safari

Lowana Study Centre for girls entered into partnership with Reledev in 2016 and undertook their first service project under this partnership in 2017.

The proportion of Kenyans living on less than the international poverty line (US\$1.90 per day in 2011) has declined from 46.8% in 2005/06 to 36.1% in 2015/16 (Kenya economic update). Although this is a significant drop, poverty still remains high and most of Kenya's poor live in rural areas predominantly in the north-eastern parts of the country. While Kenyan's do enjoy improved access to sanitation, access to clean water remains low. Educational levels, while improving, still remain low; with just over 14% of adults aged over 25 having completed secondary school.

From the 28th June—11th July 2017, nine young professionals participated in a service project to Kenya where they assisted at the Limuru Mission School for primary school children. The school is located in Limuru, approximately a one hour drive outside of Nairobi, the capital of Kenya. The volunteers undertook various activities including: distribution of hygiene packs and educational materials (pencils, notebooks), teaching hygiene and English to the children, providing first aid training to all the school teachers, distribution of soccer balls and playing various sports with the school children, undertaking community home visits to families of the school, painting school corridors/classrooms and construction of pigeon holes and book shelves for the teachers, assisting in the preparation of meals in the school kitchen, construction/repair of school notice boards. The project participants successfully completed what they set out to achieve and many found the home visits a highlight of the project, stating that it was an opportunity to engage with the local community.





Above: sharing the universal language of music



Above: children at Limuru School receive hygiene and stationary packs



Above: July 2017 Kenya volunteers

Dubbo: working with indigenous children and the elderly

The 2017 – 2018 Dubbo service project took place from the 10th – 17th July 2017.

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 and focus on engagement by providing activities for young indigenous people such as: arts and crafts, games, music & dance and sport. As well as this volunteers also visit 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.

FULL FINANCIAL STATEMENTS

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

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 2018, 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 2018.

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:

27/11/2018

Sydney, Australia

Directors' Declaration

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 2018 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 M. Barthelemy

Date: 27th November 2018

Sydney, Australia

Auditor's Report

Scope

I have audited the financial report of Reledev Australia Limited for the year ended 30 June 2018 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 2018 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 2018.

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: 27/11/2018

Sydney, Australia

Financial report

Statement of comprehensive income

	Notes	Year ended 30 June 2018 \$	Year ended 30 June 2017 \$
Revenue from ordinary activities			
Donations and gifts			
- Monetary		289,382	280,165
- Non-monetary		-	-
Bequests and Legacies		-	-
Grants:			
- DFAT (ANCP)		150,000	150,000
- Other Australian			15,300
- Other overseas		14,700	-
Interest income		115	109
Other income	2	170,426	216,672
Revenue for international political or religious adherence promotion programs		-	-
Total revenue from ordinary activities		624,623	662,246
Expenses			
International aid and development programs expenditure			
- International programs			
• Funds to international programs		162,896	164,366
• Other project costs		272,821	348,169
- Community education expenses		-	-

	Notes	Year ended 30 June 2018 \$	Year ended 30 June 2017 \$
- Fundraising expenses			
• Public		13,575	9,686
• Government and multi-laterals		-	-
- Accountability and Administration expenses		21,798	6,599
- Non-monetary expenditure		152,924	203,115
Total international aid and development programs expenditure		624,014	731,935
International political or religious adherence promotion programs expenditure		-	-
Domestic project expenses		4,758	5,777
Domestic project expenses (non-monetary)		4,377	4,377
Total expenses		633,149	742,089
Net surplus/deficit for the period	4	(8,526)	(79,843)
Total comprehensive income		(8,526)	(79,843)

Statement of financial position

	Notes	30 June 2018 \$	30 June 2017 \$
Assets			
<i>Current Assets</i>			
Cash and cash equivalents		135,677	106,800
Other current assets		1,378	1,993
Receivables		-	-
Total current assets		137,055	108,793
<i>Non-current assets</i>			
Property, plant and equipment	3	1,133	1,498
Other		-	-
Total non-current assets		1,133	1,498
Total assets		138,188	110,291
Liabilities			
<i>Current liabilities</i>			
Trade and other payables		45,429	9,006
Provisions		-	-
Total current liabilities		45,429	9,006
<i>Non-current liabilities</i>			
Payables		-	-
Provisions		91	91
Other		-	-
Total non-current liabilities		91	91
Total liabilities		45,520	9,097
Net assets		92,668	101,194
Equity			
Accumulated surplus		92,668	101,194
Total equity		92,668	101,194

Statement of changes in equity

	Notes	Retained Earnings \$	Reserves \$	Other \$	Total \$
Balance as at 30 June 2016		181,037	-	-	181,037
<i>For the year ended 30 June 2016:</i>					
Excess of expenses over revenue		(79,843)	-	-	(79,843)
Total income/expense recognised		(79,843)	-	-	(79,843)
Balance as at 30 June 2017		101,194	-	-	101,194
<i>For the year ended 30 June 2017:</i>					
Excess of expenses over revenue		(8,526)	-	-	(8,526)
Total income/expense recognised		(8,526)	-	-	(8,526)
Balance as at 30 June 2018		92,668	-	-	92,668

Statement of cash flows

	Notes	Year ended 30 June 2018 \$	Year ended 30 June 2017 \$
Cash flows from operating activities			
Cash receipts in the course of operations		469,937	448,193
Cash payments in the course of operations		(440,933)	(526,468)
Interest received		115	109
Net cash provided by/(used in) operating activities	4	29,119	(78,166)
Cash flows from investing activities			
Payment for purchases of plant and equipment		(242)	-
Net cash used in investing activities		(242)	-
Cash flows from financing activities			
Proceeds from borrowings		-	-
Repayment of borrowings		-	-
Net cash received from financing activities		-	-
Net increase/(decrease) in cash		28,877	(78,166)
Cash at the beginning of the period		106,800	184,966
Cash at the end of the period		135,677	106,800

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 24th November, 2018.

(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 \$52.47 per hour (2017: \$52.47 per hour);
- The attendance of Directors at Board meetings measured at \$52.47 per hour (2017: \$52.47 per hour);
- Volunteers to activities in developing countries and activities in Australia measured at \$32.90 per hour (2017: \$32.90 per hour) for Team Leaders or Coordinators and at \$22.39 per hour (2017: \$22.39 per hour) for team members;

- Volunteers who organised and implemented fundraising initiatives/activities measured at \$46.15 per hour (2017: \$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 2018 \$	Year ended 30 June 2017 \$
Volunteer Values in Income		
Included in other income		
- Development volunteer time	45,480	61,720
- Non-development volunteer time	124,946	154,952
Total Volunteer time valued in Income	170,426	216,672
Volunteer Values in Expenses		
Included in other project costs		
-Development volunteer time	45,480	61,720
-Non-development volunteer time	107,444	141,395
Included in domestic project expenses	4,377	4,377
Included in fundraising costs		
- Public	13,125	9,180
Total Volunteer time value in Disbursements	170,426	216,672

3. Property, plant and equipment

	30 June 2018 \$	30 June 2017 \$
Furniture and fittings		
At cost	2,817	2,817
Accumulated depreciation	(2,783)	(2,765)
	34	52
Office equipment		
At cost	16,732	16,489
Accumulated depreciation	(15,633)	(15,043)
	1,099	1,446

Reconciliation of movements in carrying values:

	Year ended 30 June 2018 \$	Year ended 30 June 2017 \$
Furniture and fittings		
Carrying amount at the beginning of the year	52	78
Additions	-	-
Depreciation	(18)	(26)
Carrying amount at the end of the year	34	52
Office equipment		
Carrying amount at the beginning of the year	1,446	2,285
Additions	242	-
Depreciation	(589)	(839)
Carrying amount at the end of the year	1,099	1,446

4. Note to the Statement of Cash Flows

	Year ended 30 June 2018 \$	Year ended 30 June 2017 \$
Net surplus (deficit) for the year	(8,526)	(79,843)
Non-cash item – depreciation	607	865
(Increase)/decrease in receivables	615	(1,916)
Increase/(decrease) in payables	36,423	2,728
Increase/(decrease) in provisions	-	-
Net cash provided by/(used in) operating activities	29,119	(78,166)

5. Table of cash movements for designated purposes

Year ended 30 June 2018:

	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 -	-	59,411	(59,411)	-	-
Nicaragua Project	-	51,742	(51,742)	-	-
Bolivia Project	-	51,742	(51,742)	-	-
Vietnam - AidAsia	-	14,700	(12,670)	(2,030)	-
Dubbo Project -	-	3,329	(3,402)	73	-
Philippines Service Project Creston	-	15,449	(15,311)	(138)	-
Vietnam Project-Nairana	-	41,535	(38,712)	(2,823)	-
Philippines Service Project Tangara	-	31,178	(33,168)	1,990	-
Kenya Service Project-Lowana	-	45,978	(45,911)	(67)	-
Other projects and undesignated funds	106,800	154,873	(128,991)	2,995	135,677
	106,800	469,937	(441,060)	-	135,677

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
TOTAL	184,966	448,302	(526,468)	-	106,800

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 2018 \$16,146.04 (2017: \$34,857.59) 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 2018:

Eugene Chol
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 \$112,808 (2017: \$111,011) 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 2018, the Company had 1 full-time and 2 part-time employees (2017: 1 full-time & 2 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)".

Eligible Disbursements	Year ended 30 June 2018	Year ended 30 June 2017
1 International Programs	162,896	164,366
2 Program Support Costs	272,821	348,169
Community Education	-	-
3 Net eligible disbursements	435,717	512,535
DEDUCTIONS		
4 Disbursements that relate to funds received and interest earned from:		
DFAT (ANCP)	150,000	150,000
Bank interest	15	17
Other Australian/Overseas institutions	14,700	15,300
5 Disbursements that relate to:		
Welfare activities	120,341	96,006
	-	-
6 Total Deductions	285,056	(261,323)
7 TOTAL CASH RDE	150,661	251,120
8 Value of eligible gifts in kind	-	-
9 Value of eligible volunteer services	51,671	61,720
10 TOTAL NON-CASH RDE	51,671	61,720
11 TOTAL RDE (Cash RDE + Non-Cash RDE)	202,332	312,840

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

	Year ended 30 June 2018 \$	Year ended 30 June 2017 \$
Aggregate gross income from fundraising appeals	-	-
Total expenditure associated with fundraising appeals	-	-
Net surplus	<u>-</u>	<u>-</u>

There were no specific fundraising appeals undertaken by the Company in 2017 or 2018.

Cash expenditure during the financial year in relation to general fundraising amounted to \$450 (2017: \$506). Volunteer time in relation to fundraising activities of \$13,125 (2017: \$9,180) has been recognised in the income statement.

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

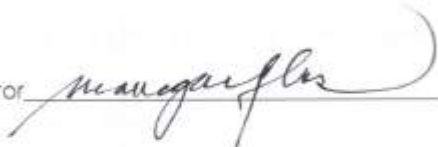
Reledev Australia Limited's authority to fundraise CFN17834 remains in force until 10 August 2020.

Directors' Declaration in relation to the Charitable Fundraising Act

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 M Baithelen

Date: 27th November 2018

Sydney, Australia

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.



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.



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 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



Reledev Australia Limited

www.reledev.org.au

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