

RELEDEV AUSTRALIA LIMITED

ANNUAL REPORT 2019



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Where we work



25
YEARS

1994

2019





ABOUT US



OUR VISION AND MISSION

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

Reledev motivates and enables individuals to secure a stable livelihood and contribute to their communities through education, thereby raising themselves, their families and their communities from poverty and discovering their dignity through work.

We inspire volunteer Australians, especially the youth to promote development, educating them in the dignity of the person, the value of work and the spirit of service.

OUR VALUES

Dignity of the Person. Every person has a value worthy of respect and development to its full human potential. Extreme poverty impedes flourishing of the human person.

Value of work. The worker is an agent for change. It is through preserving work that poverty can be alleviated. Beneficiaries, staff and volunteers conduct their work with professionalism.

Spirit of service. The working person is serving others. Working with a spirit of service contributes to personal growth and in turn, the betterment of society.

Board of Directors



AGNES BARNARD (Chair)

Agnes Barnard has over 20 years experience in international strategy and marketing. She is a Director for Oliver & Doam, Pty Ltd, a consultancy that specialises in strategy, public policy and international trade. As well as being on the Board she is also actively involved in DREAM (Developing, Rebuilding, Educating & Mentoring), a Reledev project that empowers young refugees in Australia. She also works in the aged care sector. Agnes was appointed Chair at Reledev's Annual General Meeting in November 2018



GRAHAM DUFF (Deputy Chair)

Graham is currently the Deputy Chief Financial Officer for AMP Life and was previously a senior manager in the Sydney audit practice of 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 BROSINAN

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 Association for Educational Projects Limited, which focuses on education and development.



EUGENE CHOI

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 the appointed Chairman between 2010 & 2018.



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.



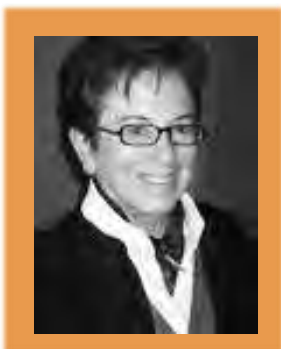
MARIA VEGA FLORES

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 2019 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 2018 - 19 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 701 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.

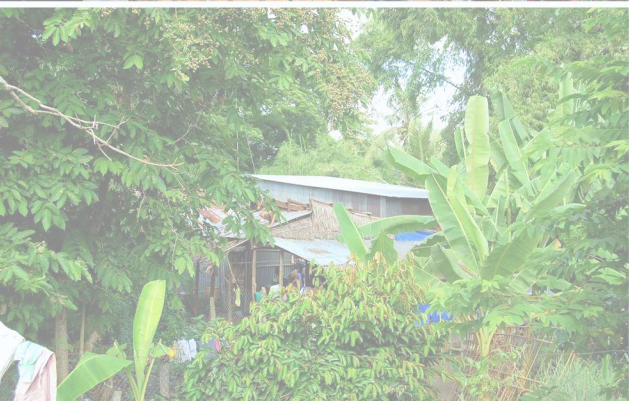
Youth development projects

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 2018 – 19 Reledev partnered with Creston College, Nairana Study Centre and Tangara School for Girls four of these projects.



OUR WORK



JESSICA: THE THREAD OF ENTREPRENEURSHIP

With a young child to raise and her husband recently becoming unemployed, life was challenging for Jessica, who lives in the rural community Apompuá in the municipality of Diriamba, Nicaragua.

Jessica had always dreamed of becoming a seamstress, however due to economic difficulties she was unable to pay for a course to learn sewing skills. This changed when she found out about the level I sewing and dressmaking course at Vega Baja Centre. She immediately enrolled in the course and completed level I, she then continued onto sewing & dressmaking level II.

Shortly after beginning the course, Jessica began to repair the clothing of neighbours and relatives in her neighbourhood. She now makes garments and sells them within her community. As a result of this, Jessica and her husband now have an income.

“I feel very happy to have enrolled in the program, because I have learnt to do something that I like which has allowed me to generate an income to support my family. This income helps my husband and I with our expenses and, as I learn, I know that I will be able to improve my work further and to increase my client base and income”.



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 2018-19: \$65,890

Direct beneficiaries: 417

During the 2018 – 19 period:

- 103 students obtained qualifications in Hotel and Restaurant Services (HRS) II or more. All of these students also completed 320 industry experience hours of On-the-Job Training (OJT). This is undertaken at hotel and restaurant establishments in Cebu.
- BCPD worked with the Local Government Unit's (LGU) in Cebu, Bohol & Davao to train 203 women and men in 9 various short courses such as bread & pastry, housekeeping, livelihood training program on nutritious food, business skills development etc.
- 31 women and men with a disability were provided with training on nutritious foods. Participants received a certificate of training.
- 5 FPTI trainers underwent industry immersion at Costabella Tropical Beach Hotel and Maribago Bluewater Resort, where they were exposed to current industry systems and procedures in their field of expertise. 3 FPTI staff members came to Australia for an educational trip.
- FPTI continued working towards finalizing registration of NCIII qualifications in commercial cooking, food & beverage services and housekeeping. A Bread & Pastry Production NCII manual was also developed and distributed among 5 FPTI schools.
- A progress evaluation was undertaken to gauge how the project is developing.



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 2018-19: \$57,532.30

Direct beneficiaries: 112

During the 2018 – 19 period:

- 15 women completed a cooking course and 13 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.
- 26 women attended sewing and dressmaking course levels I & II. All of these women successfully make and sell garments.
- 40 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.
- 20 women from the cookery/housekeeping courses participated in computer and English classes. The women learnt basic English related to hospitality and customer support.
- 18 teachers, trainers and staff attended 3 short courses in professionalism and strengthening of teaching techniques.



BOLIVIA

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 2018 -19: \$57,532.30

Direct beneficiaries: 164

During the 2018 – 19 period:

- 164 young Indigenous women received specialised gastronomy training in Andean gourmet cuisine (completing 3 or more subjects). 10 new gourmet recipes integrating Andean grains were developed. These recipes were integrated into the catering menu of CEFIM's 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.
- 86 women received business skills. Topics such as; managing my own business, costing & budgets and administration techniques were covered.
- 89 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.
- 38 students participated in 120 hours of individual mentoring. As a result; their personal and professional skills were strengthened and they gained more confidence in the workplace.



STALLONE: DISABILITY IS NOT A HINDRANCE



Living with a disability has always been somewhat of a challenge for Stallone, who lives in Labangon, Cebu, Philippines. Stallone lives with a genetic condition called astasia-abasia, which results in a lack of motor coordination, thus causing him to stagger when walking.

BCPD, in partnership with the Area Vocational Rehabilitation Centre, conducted short courses in livelihood skills training in Labangon and so Stallone decided to participate after a friend mentioned the training to him. Stallone was able to undertake a year of training in bread and pastry production, he then sat his assessment to receive National Certificate II (NCII) for bread and pastry production and passed.

As a result of receiving the certificate, Stallone was able to receive full-time employment at a bakeshop near his home called John Jen's Bakeshop, a chain bakeshop that has several branches within the Cebu area. Stallone is very happy at his job and can now earn an income to provide for his wife and young son.

"I am grateful for the help and support given by the DSWD and my AVRC family. Also; I am grateful for the quality of training I received from BCPD. The trainers gave us their time, attention and support. Thank you for the BCPD donors and sponsors, especially from Australia. Without all the support, I would not be the man that I am today. I am the living proof that disability is not a hindrance to succeed in life!"



Alicia learnt about the social centre Vega Baja in Nicaragua after she became unemployed. She immediately signed up and took the sewing program on offer with great success. After only four months of learning and practice she began to create her own products: household items that she could sell in her own neighbourhood.

Alicia has currently increased the supply and production of items such as curtains, pillowcases, cushions and tablecloths which she now sells with great demand in the local market, helping to generate income for her household and family expenses.

"Thanks to the support they gave me in Vega Baja I am making a living from what I learned there."

Alicia Moraga, 28 years old

DREAM Refugee Project



DREAM (Developing, Rebuilding, Educating and Mentoring)

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

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

In 2019, DREAM Project was able to reach 100 students across various schools in Western Sydney including Mary MacKillop College, Fairfield Intensive English Centre (IEC) and Patrician Brothers Fairfield.

The Dream project consists of the following initiatives:

DREAM Boys Program – mentoring high school students weekly at Patrician Brothers Fairfield on topics such as leadership, presentation skills, how to deal with setbacks and time management.

Skills for Life programs - finding work and building confidence workshops for high school students at Mary MacKillop College and Fairfield IEC weekly.

DREAM Girls Club - high school girls getting together once a month for fun, cultural development and character building.



Above: DREAM Girls Club activities



Left: male DREAM volunteer mentors



Right: volunteers attend DREAM leadership training workshop



Left: mentoring students of refugee background at Patrician Brothers High School



I personally really loved mentoring Refugee high school students. I had a lot of fun with the guys and I could remember the way I used to think back when I was at high school, but this time the other mentors and I could advise and guide the students about things we would had loved someone to tell us back in those days.

The feeling of seeing the students we were working with – growing up, gaining new skills and overcoming their insecurities is something I cannot describe with words. I can just say I would have loved to have something like the DREAM Project back when I was at high school.

Santiago Celis Zapata, 23 years old (DREAM volunteer)



VOLUNTEER PROGRAMS



Service projects & work camps

Vanuatu: rebuilding San Michel

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

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

From January 3rd – 19th 2019, a group of 38 young men made their way to Vanuatu where they refurbished a school; College Technique San Michel, located in Luganville on the Island of Espiritu Santo. The volunteers repainted eight classrooms, replaced ceilings in two of the classrooms and the dining hall, built a clothes drying room, renovated the administration office, repainted the entire school and refurbished the basketball court. The school was very grateful for the help as they do not have the funds to pay for materials or labor to refurbish the school.



Right: a volunteer paints the outside of College Technique San Michel



Left: refurbishing the school

Right: Nairana Vanuatu workcamp volunteers 2019



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 October 1st – 12th 2018, fifteen 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 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 Balete Family Farm School by concreting and painting the library of the school. 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.



Right: Tangara Philippines
volunteers 2018



Left: volunteers visit the elderly

Right: teaching first aid to school children



Bohol: nutrition education and more

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 24th January to the 8th of February 2019, Creston College undertook a service project to Barangay Vilialimpia, Loay, Bohol. Thirteen volunteers participated in the project and their work included: nutrition education in Vilialimpia and Toc-Dog elementary schools as well as the women's crisis centre, building public toilets for children at Vilialimpia Elementary School, the development of education material (flip charts) for use in classroom teaching for numeracy and literacy, distributing hygiene packs to the women's crisis centre, distribution of nutrition packs to families and children at Holy Trinity Angel's orphanage, assisting in a feeding program to poor children, undertaking two medical missions to improve the physical health of the children of Bohol (150 school children were screened for acute illnesses and monitoring their growth to check the effectiveness of a feeding program started in two schools: Toc-Dog & Vilialimpia elementary schools).

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.



Undoubtedly, the main objective of the trip was to foster a spirit of service in order to hear and respond to the genuine needs of the various communities we interacted with. I use the word 'community' in its truest sense, as these people were tangibly supportive of each other, and extended that abundant generosity to us visitors.

This sense of real community was facilitated by the small size of the villages, in which everyone knows each other; where no one is anonymous or lost in the crowd. You couldn't help but be affected by the smiles and daily greetings of all the villagers (and the children especially).

Lucy Chee: Bachelor of Arts/Laws student (Creston Philippines Service Project January 2019)





Above: building toilets for children at Vilialimpia Elementary School



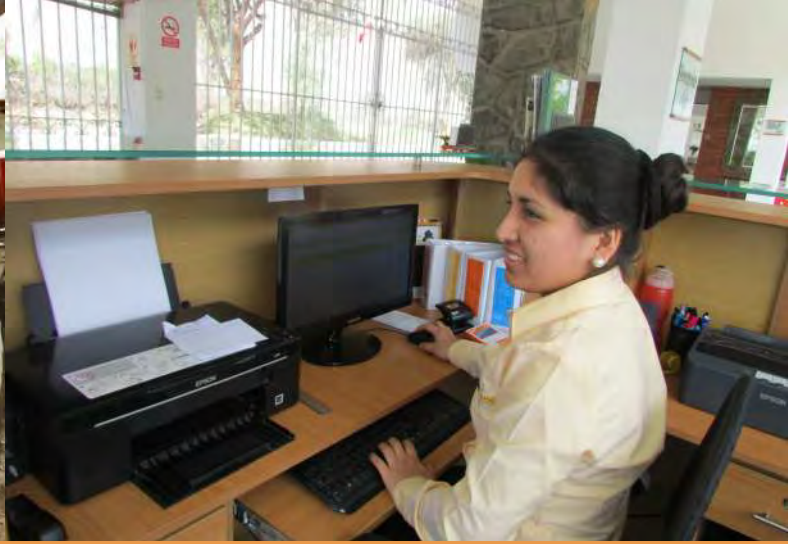
Left: Creston Philippines volunteers 2019

Right: a volunteer assists with health checks of school children



A look back over 25 years





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 2019, 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 2019.

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: 8 November 2019


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 2019 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: 8 November 2019

Sydney, Australia

Auditor's Report

Scope

I have audited the financial report of Reledev Australia Limited for the year ended 30 June 2019 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 2019 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 2019.

Anthony David Watson
Audit Registration number: 4532

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

Mobile 0411784902

Signature 

Date: 8 November 2019

Sydney, Australia

Financial report

Statement of comprehensive income

| | Notes | Year ended 30 June 2019 \$ | Year ended 30 June 2018 \$ |
|--|-------|----------------------------------|----------------------------------|
| Revenue from ordinary activities | | | |
| Donations and gifts | | | |
| - Monetary | | 241,117 | 289,382 |
| - Non-monetary | 2 | 140,042 | 170,426 |
| Bequests and Legacies | | - | - |
| Grants: | | | |
| - DFAT (ANCP) | | 150,000 | 150,000 |
| - Other Australian | | - | - |
| - Other overseas | | - | 14,700 |
| Interest income | | 319 | 115 |
| Other income | | - | - |
| Revenue for international political or religious adherence promotion programs | | - | - |
| Total revenue from ordinary activities | | 531,478 | 624,623 |
| Expenses | | | |
| International aid and development programs expenditure | | | |
| - International programs | | | |
| • Funds to international programs | | 162,896 | 162,896 |
| • Other project costs | | 209,131 | 272,821 |
| - Community education expenses | | - | - |
| - Fundraising expenses | | - | - |

| | Notes | Year ended 30 June 2019 \$ | Year ended 30 June 2018 \$ |
|---|-------|----------------------------------|----------------------------------|
| • Public | | 11,965 | 13,575 |
| • Government and multi-laterals | | - | - |
| - Accountability and Administration expenses | | 11,535 | 21,798 |
| - Non-monetary expenditure | | 110,414 | 152,924 |
| Total international aid and development programs expenditure | | 505,941 | 624,014 |
| International political or religious adherence promotion programs expenditure | | - | - |
| Domestic project expenses | | 3,274 | 4,758 |
| Domestic project expenses (non-monetary) | | 17,663 | 4,377 |
| Total expenses | | 526,878 | 633,149 |
| Net surplus/(deficit) for the period | | 4,600 | (8,526) |
| Total comprehensive income | | 4,600 | (8,526) |

Statement of financial position

| | Notes | 30 June 2019 \$ | 30 June 2018 \$ |
|--------------------------------------|-------|-----------------------|-----------------------|
| Assets | | | |
| <i>Current Assets</i> | | | |
| Cash and cash equivalents | | 127,954 | 135,677 |
| Other current assets | | 2,945 | 1,378 |
| Receivables | | - | - |
| <i>Total current assets</i> | | <u>130,899</u> | <u>137,055</u> |
| <i>Non-current assets</i> | | | |
| Property, plant and equipment | 3 | 675 | 1,133 |
| Other | | - | - |
| <i>Total non-current assets</i> | | <u>675</u> | <u>1,133</u> |
| Total assets | | <u>131,574</u> | <u>138,188</u> |
| Liabilities | | | |
| <i>Current liabilities</i> | | | |
| Trade and other payables | | 32,127 | 45,429 |
| Provisions | | - | - |
| <i>Total current liabilities</i> | | <u>-</u> | <u>-</u> |
| <i>Non-current liabilities</i> | | | |
| Payables | | - | - |
| Provisions | | 2,179 | 91 |
| Other | | - | - |
| <i>Total non-current liabilities</i> | | <u>2,179</u> | <u>91</u> |
| Total liabilities | | <u>34,306</u> | <u>45,520</u> |
| Net assets | | <u>97,268</u> | <u>92,668</u> |
| Equity | | | |
| Accumulated surplus | | 97,268 | 92,668 |
| Total equity | | <u>97,268</u> | <u>92,668</u> |

Statement of changes in equity

| | Notes | Retained Earnings \$ | Reserves \$ | Other \$ | Total \$ |
|---|-------|-------------------------|----------------|-------------|----------------|
| Balance as at 30 June 2018 | | 92,668 | - | - | 101,194 |
| <i>For the year ended 30 June 2019:</i> | | | | | |
| Excess of revenue over expenses | | 4,600 | - | - | (8,526) |
| Total income/expense recognised | | 4,600 | - | - | (8,526) |
| Balance as at 30 June 2019 | | 97,268 | - | - | 92,668 |

Statement of cash flows

| | Notes | Year ended 30 June 2019 \$ | Year ended 30 June 2018 \$ |
|--|-------|----------------------------------|----------------------------------|
| Cash flows from operating activities | | | |
| Cash receipts in the course of operations | | 392,495 | 469,937 |
| Cash payments in the course of operations | | (400,537) | (440,933) |
| Interest received | | 319 | 115 |
| Net cash provided by/(used in) operating activities | 4 | (7,723) | 29,119 |
| 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 | | (7,723) | 28,877 |
| Cash at the beginning of the period | | 135,677 | 106,800 |
| Cash at the end of the period | | 127,954 | 135,677 |

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 2nd November, 2019.

(a) Statement of compliance

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

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

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

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

(b) Basis of preparation

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

(c) Revenue recognition

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

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

Interest is recognised as it accrues.

(d) Services provided by volunteers

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

Volunteer time is measured using the following hourly rates:

- Legal counsel, information technology service, administration support, project coordinator and accountancy services measured at \$63.25 per hour (2018: \$52.47 per hour);
- The attendance of Directors at Board meetings measured at \$63.25 per hour (2018: \$52.47 per hour);
- Volunteers to activities in developing countries and activities in Australia measured at \$34.58 per hour (2018: \$32.90 per hour) for Team Leaders/Coordinators and fund raising initiatives and at \$23.52 per hour (2018: \$22.39 per hour) for team members;

(e) Employee benefits

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

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

(f) Goods and services tax

Revenues and expenses are recognised net of the amount of Goods and Services Tax ("GST"), except where the amount of GST incurred is not recoverable from the Australian Taxation Office ("ATO"). In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense.

Receivables and payables are stated with the amount of GST included.

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

(g) Income tax

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

(h) Plant and equipment

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

Impairment

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

Depreciation

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

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

- Furniture and fixtures - 10 years
- Office equipment - 3 years

2. Volunteer time

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

| | Year ended 30 June 2019 \$ | Year ended 30 June 2018 \$ |
|--|----------------------------------|----------------------------------|
| Volunteer Values in Income | | |
| Included in donations and gifts: | | |
| - Development volunteer time | 21,386 | 45,480 |
| - Non-development volunteer time | 118,656 | 124,946 |
| Total Volunteer time valued in Income | 140,042 | 170,426 |

| | | |
|--|----------------|----------------|
| Volunteer Values in Expenses | | |
| Included in total expenses: | | |
| -Development volunteer time | 21,386 | 45,480 |
| -Non-development volunteer time | 89,028 | 107,444 |
| Included in domestic project expenses | 17,663 | 4,377 |
| Included in fundraising costs: | | |
| - Public | 11,965 | 13,125 |
| Total Volunteer time value in Disbursements | 140,042 | 170,426 |

3. Property, plant and equipment

| | 30 June 2019 \$ | 30 June 2018 \$ |
|-------------------------------|--------------------|--------------------|
| Furniture and fittings | | |
| At cost | 2,817 | 2,817 |
| Accumulated depreciation | (2,794) | (2,783) |
| | 23 | 34 |
| Office equipment | | |
| At cost | 16,732 | 16,732 |
| Accumulated depreciation | (16,080) | (15,633) |
| | 652 | 1,099 |

Reconciliation of movements in carrying values:

| | Year ended 30 June 2019 \$ | Year ended 30 June 2018 \$ |
|---|----------------------------------|----------------------------------|
| Furniture and fittings | | |
| Carrying amount at the beginning of the year | 34 | 52 |
| Additions | - | - |
| Depreciation | (11) | (18) |
| Carrying amount at the end of the year | 23 | 34 |
| Office equipment | | |
| Carrying amount at the beginning of the year | 1,099 | 1,446 |
| Additions | - | 242 |
| Depreciation | (447) | (589) |
| Carrying amount at the end of the year | 651 | 1,099 |

4. Note to the Statement of Cash Flows

| | Year ended 30 June 2019 \$ | Year ended 30 June 2018 \$ |
|--|----------------------------------|----------------------------------|
| Net surplus (deficit) for the year | 4,600 | (8,526) |
| Non-cash item – depreciation | 458 | 607 |
| (Increase)/decrease in receivables | (1,567) | 615 |
| Increase/(decrease) in payables | (13,302) | 36,423 |
| Increase/(decrease) in provisions | 2,088 | - |
| Net cash provided by/(used in) operating activities | (7,723) | 29,119 |

5. Table of cash movements for designated purposes

Year ended 30 June 2019:

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

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) | - |
| Dubba 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 |
| TOTAL | 106,800 | 469,937 | (441,060) | - | 135,677 |

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 2019 \$11,882.16 (2018: \$16,146.04) 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 2019:

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

(b) Key management personnel

During this year the company paid:

A total of \$79,211 (2018: \$112,808) 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 2019, the Company had 2 part-time employees (2018: 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 2019 | Year ended 30 June 2018 |
|---|----------------------------|----------------------------|
| 1 International Programs | 162,896 | 162,896 |
| 2 Program Support Costs | 209,131 | 272,821 |
| Community Education | - | - |
| 3 Net eligible disbursements | 372,027 | 435,717 |
| DEDUCTIONS | | |
| 4 Disbursements that relate to funds received and interest earned from: | | |
| DFAT (ANCP) | 150,000 | 150,000 |
| Bank interest | 250 | 15 |
| Other Australian/Overseas institutions | - | 14,700 |
| 5 Disbursements that relate to: | | |
| Welfare activities | 116,706 | 120,341 |
| 6 Total Deductions | 266,956 | 285,056 |
| 7 TOTAL CASH RDE | 105,071 | 150,661 |
| 8 Value of eligible gifts in kind | - | - |
| 9 Value of eligible volunteer services | 21,386 | 51,671 |
| 10 TOTAL NON-CASH RDE | 21,386 | 51,671 |
| 11 TOTAL RDE (Cash RDE + Non-Cash RDE) | 126,457 | 202,332 |

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

| | Year ended 30 June 2019 | Year ended 30 June 2018 |
|---|----------------------------|----------------------------|
| | \$ | \$ |
| 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 2018 or 2019.

Cash expenditure during the financial year in relation to general fundraising amounted to \$0 (2018: \$450). Volunteer time in relation to fundraising activities of \$11,965 (2018: \$13,125) 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 Baathwema _____

Date: 8 November 2019

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.



Australian Government

Department of Foreign Affairs and Trade



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



ACFID
MEMBER

Reledev Australia Limited

www.reledev.org.au

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