



# 2016 Annual Report



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# About Us



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## OUR VISION

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

## OUR MISSION

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

## OUR GOALS

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

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

## OUR VALUES

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

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

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

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

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## Board of Directors



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*In order from left to right, top to bottom:  
Eugene Choi (Chairman), Graham Duff  
(Deputy Chairman), Louise Brosnan,  
Marybeth Bartholemew, Audrey Abrams,  
Ximena Ovalle, Anne Zahra, Agnes Barnard,  
Maria Vega Flores*

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

Eugene is a director at Macquarie Group Limited and holds a Bachelor of Laws and Bachelor of Economics (social sciences) from the University of Sydney. Eugene has 15 years legal experience and was a tax partner in a national law firm. His involvement with Reledev started with his participation in a service project in 1993 at the Biddyadanga aboriginal community near Broome, Western Australia. Eugene was appointed chairman at Reledev's Annual General Meeting in November 2010.

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

Graham is currently the head of Business Partnering 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 BROSAN**

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 a policy advisor for the New South Wales Government. She has previously practiced as a lawyer at a corporate law firm, before working in the New South Wales Public Service drafting legislation. Audrey has also spent some time working on inter-country adoption policy in the Australian Public Service. She holds a combined Bachelor of Arts and Law degree from the University of Sydney.

### **XIMENA OVALLE**

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

### **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, organises volunteers and raises donations from New Zealand sources.

### **AGNES BARNARD**

Agnes Barnard has over 20 years experience in international strategy and marketing. As director for Oliver & Doam, she specialises in strategy, analysis and trade development for peak industry bodies and government agencies. She is also a volunteer in mentoring migrants and running migrant workshops for job search assistance.

### **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.

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## **Directors' report**

The directors present their report together with the summarized Financial Report of Reledev Australia Limited (“the company”) for the year ended 30<sup>th</sup> June 2016 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 2015 - 16 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 four ongoing development projects in the Philippines, Paraguay, Peru and Nicaragua. The projects benefited 1518 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 2015 – 16 Reledev partnered with Creston College, Nairana Study Centre and Tangara School for Girls to implement three of these projects.





# Our Work





## Case study: Philippines—Christine’s story

Christine comes from Loay, Bohol Island, 99.7 km from Cebu City or a 3-hour boat ride via Tubigon port. She has 3 siblings and is the only girl. Christine grew up helping her mother sell fish at the local market after school so that she could earn money to help with the family’s needs. The income from selling fish was not enough to send all of them to school so Christine did not think of studying after graduating from high school.

Christine heard about the Banilad Centre for Professional Development (BCPD) from a neighbor. She applied for the scholarship it offered and took the entrance exam even though it meant that she would have to live far away from her family and hometown if successful. She was accepted into BCPD for the Hotel and Restaurant Services program and discovered that she had a talent for culinary skills.

For Christine’s first year of On-the-Job Training (OJT) she was assigned to Laguna Garden Café, an industry partner that gives a significant allowance to the trainees so that they are able to support themselves. With this allowance Christine was also able to help her mother financially. During her OJT at the Laguna Garden Café, Christine showed herself to be a very hard worker and so, in her second year of OJT, she was assigned to Shangri-la’s Mactan Island Resort and Spa. As a reward for her hard work and good attitude, Christine was hired by the resort soon after finishing her BCPD course. She also received a bronze medal for her good grades at BCPD.

Because of BCPD and her On-the-Job Training experiences, Christine developed her communication skills and became confident in dealing with people. She was very thankful to BCPD for providing her the knowledge and skills she needed to be competitive in the service industry. Christine’s mother is very proud of her daughters’ achievements. Her employment in Shangri-La has greatly helped her family financially.



Left: Christine Lomarda

# Overseas ANCP funded projects

## PHILIPPINES

**Project:** Providing access to economic means of development for women experiencing social exclusion and capacity building of the local NGO

**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 2015-16: \$60,000

Direct beneficiaries: 763

During the 2015 – 16 period:

- 137 students obtained qualifications in Hotel and Restaurant Services (HRS) I and II. 119 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.
- 218 women (including Yolanda survivors) from remote areas attended short courses in: basic cooking (including meat processing and preparation of native delicacies), baking and food and beverage services. The aim of the training was to help the women participating to develop products and establish micro-enterprises.
- 21 women with a disability were trained in short modular courses in bakery to assist them in establishing a livelihood.
- 57 teachers from remote areas attended courses to teach technical vocational classes to prepare for the implementation of the K-12 Philippine national educational reform.
- 50 staff members across FPTI schools as well as 28 industry partners were educated on FPTI's Child Protection Policy Code of Conduct (CPPCC).
- 250 alumni were assessed on competency gaps in their skills. 237 of these alumni were mentored to implement an improvement, enabling them to better or further their career. 50 case stories were also gathered for BCPD/FPTI records.



Left: women from remote areas and Yolanda survivors participate in livelihood training

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## PERÚ

**Project:** Business advice and support to women who need help in improving their informal businesses to gain a profit.

**Place:** Valle de Cañete, a rural area on the south west coast of Perú

**Local delivery partner:** Promotoras de Obras Sociales de Instrucción Popular (PROSIP) through Condoray Centre for the professional formation of women

**Project aim:** The project aims to provide specialized individual business and management advice services to women who are informal business owners.

**Total investment 2015 -16:** \$38,000

**Direct beneficiaries:** 33

**During the 2015 – 16 period:**

- 30 women were selected from 24 villages to have their micro-enterprises audited by an expert business analyst and receive business development advice.
- 26 of the above women received individual coaching sessions with a business developer on costs, finance, accounting and marketing. They also attended workshops specific to micro-enterprise management.
- Beneficiaries took part in an industry visit to “Hyper-Market Metro” where they received a tour from the Store Manager who explained marketing principles, sales and what makes a business successful.
- Three trainers received professional development in their area of expertise by way of a short course.



Above: Micro-entrepreneurs with their newfound business products and skills



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## PARAGUAY

Project: Women's Micro-Enterprise Program

Place: Barrio San Antonio, a poor urban area on the outskirts of Asunción, Paraguay

Local delivery partner: Asociación para la Promoción de la Mujer Artesana y Obrera (PROMU)

Project aim: Provide a means of income generation for women to earn a living and increase the personal well being of their families.

Total investment 2015-16: \$45,819

Direct beneficiaries: 600

During the 2015 – 16 period:

- 52 women and 4 men attended workshops on making high quality artisan handcrafted soaps, developing quality food products and learning to crochet various material items as well as giftware.
- 40 women received individual mentoring sessions on self-esteem, micro-enterprise organisation, product development, budgeting, costing and marketing.
- Women beneficiaries established a cooperative for the manufacture and sale of the best products. It has been highly successful in selling clothes and other products.
- 15 families attended sessions on the benefits of organic food and how to establish urban gardens, these families grew their own garden and as a result were able to save 10% on their food budget.
- The mobile medical clinic rendered assistance to 153 adults and 367 children. The medical care was provided to prevent sickness and promote health and hygiene.



Left: Sebastiana Jara holds tomatoes that were grown in her urban garden.

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## NICARAGUA

**Project:** Providing vocational training to prepare poor young women for employment in the hospitality and catering industry

**Place:** Diriamba, Carazo, Nicaragua

**Local delivery partner:** Asociación para la Cooperación Educativa Nicaragüense (ACOEN)

**Project aim:** Provide a means of income generation for women to earn a living and increase the personal well being of their families.

**Total investment 2015-16:** \$38,000

**Direct beneficiaries:** 122

**During the 2015 – 16 period:**

- 25 Women attended cooking or baking courses; the students received a nationally recognised technical diploma. All the women participated in a work experience program with 19 either becoming employed or establishing their own micro-enterprise.
- 24 women attended a sewing and dressmaking course. All the women either gained employment or started their own micro-enterprise.
- 25 women attended an entrepreneurship course, gaining a diploma. 17 of these students began their own micro-enterprise.
- 40 women participated in computer and English classes to improve their skills in this area.
- 8 teachers, trainers and staff attended short courses in leadership and service to improve teaching skills. 2 of these teachers and 1 volunteer participated in a hospitality congress in Costa Rica where there were also 120 members of hotels from across Central America and the Caribbean.



Left: women in Nicaragua participate in the entrepreneurship course.

## Overseas Reledev funded projects

It has been two years since typhoon Yolanda struck the Philippines. Recovery following a natural disaster is a long process. So far over 21,000 survivors have “gradually” recovered, but there is a continued need for community-based capacity building programs that would increase the economic opportunities of families through skills training and pre-employment assistance.

On the 7th September 2015, Reledev participated in an event organised by AMP Limited and run by The Funding Network (TFN). Reledev was invited to “pitch” for a proposed livelihood program in the Philippines whereby women Yolanda survivors are provided with 4-week livelihood and micro-enterprise courses to help them re-establish their lives following the typhoon. \$18,900 was raised and the project is currently being carried out by Reledev’s local partner, the Foundation for Professional Training Incorporated (FPTI). Reledev signed a Memorandum of Understanding (MoU) with FPTI for this project. The money raised from this event will enable Reledev to train 200 women in these courses, thus equipping them to begin their own micro-enterprise and earn an income.



Above: Anne Zahra and Anna Hlavacek at the Reledev promotional table.



Above: Anne Zahra and Audrey Abrams answer questions posed by the audience.



Above: Graham Duff addresses the audience.



# Overseas and Australian service projects and work camps

## Case study: Denis Setiyo

I participated in a workcamp to Vietnam in January 2016, where I was able to assist poverty stricken communities along with thirty eight other students.

The two and a half week trip consisted of an initial three-day trip to a village in North of Vietnam, where we assisted in the restoration of the local church. Here we were divided into groups assigned to waste removal, demolition of old furniture, landscaping and painting.

Our group spent the next ten days in K'long, a small village near Da Lat in the south of Vietnam. These days were filled with hard labour in the construction of three toilets and three small houses. We were divided into groups and assigned to a project that consisted of digging trenches and pits for septic tanks, brick laying and rendering. Most of the projects were completed with only finishing touches to be done.

Overall the camp was quite challenging and also very rewarding. I initially heard about the camp through Nairana Study Centre in Pennant Hills and thought it would be a great experience to serve a developing community. The workcamp was a great experience and definitely something I would recommend to young people trying to find their place in the world or wanting to be of service to a community in need.



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## **Manpower: assisting communities in need**

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, more than 33 million people still live on less than \$2 per day. Around one in every ten Vietnamese lives in extreme poverty on less than \$1.25 a day. Most of these poor people have missed the economic opportunities of recent years. Many are poorly educated, rely on agriculture and live in remote locations with few services. They include ethnic minorities at disproportionate levels.

From December 28th 2015 to January 14th 2016, a group of 39 young men made their way to Vietnam where they spent time in Southern Vietnam, close to the Cambodian border, in a village called The Than My village and K'long, a village about 300 kilometres North-East of Ho Chi Minh City. In The Than My village various renovations were undertaken as well as the building of foundations and in K'long three toilet blocks were built as well as three small houses. The volunteers worked hard but found it an enlivening experience.

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

*"I was able to face the challenges of life in a developing country and felt like they positively affected my experience"*

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Above: Nairana Study Centre workcamp volunteers



Above: volunteers build a house in K'long



Above: volunteers lay house foundations





Above: Laying house foundations



Above: Digging and preparation for the laying of house foundations



Above: brick laying for a house in K'long

## Case study: Josh Teo

From December 28th 2015 to January 14th 2016 I had the privilege of attending a service project to Vietnam organised by Nairana Study Centre.

I found out about this project through a local Christian youth group and immediately knew that I wanted to get on board. There were many aspects that were pivotal in me making this decision. Firstly, I am sold on exploring and discovering different cultures and ways of life. Secondly I knew that this project would enable me to do so while at the same time allowing me to learn more about myself in another environment that was outside my comfort zone.

Collectively our group worked in a few different regions of Vietnam where we did various types of community work from cleaning and painting, to the construction of toilet blocks and basic houses. Personally I was involved in building a small brick house that was for a family who had recently lost a father and husband. I found the project very enlightening and a great learning curve. As I am already inclined to physical work and building, I took great interest in the way that a diverse group of people with different skill sets and coming from various walks of life all came together to achieve a common goal.

For me, there were two major aspects that were equally important and these were: building a sense of solidarity with a less fortunate community and a journey of self-discovery that would only have been possible in a place that pushed me out of my comfort zone. The journey of self-discovery that I made revolved around a sense of new found gratitude for the things in my life that I often take for granted such as material things, but more importantly a heightened appreciation of the people close to me and how to cherish them and make time for them. Overall I have such fond memories of this work camp and it was certainly one of those things that fostered memories, friendships and learning opportunities which money simply can't buy!



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## **Balete: the village of smiles**

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.

25.8% of the Filipino population lives in 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 youth in particular face challenges in education on a daily basis.

From January 6th – 16th fifteen volunteers made their way to Balete where they participated in a service project. Volunteers carried out the following activities: taught first aid as well as computer based training in resume writing and Microsoft Publisher to girls from disadvantaged families who study at the Balete Family Farm School; repainted the exterior of the school building; visited disadvantaged families in the nearby area, taking them food and relief items; visited an orphanage and nursing home as well as the paediatric ward at the Philippines General Hospital and worked with the Cancer Warriors Foundation to provide support to children from the local area suffering from cancer. The volunteers found it an enriching experience.





Above: Tangara service project volunteers

Below: volunteers paint the outside of Balete Farm School



Above: The finished result





Above: Volunteers teach children first aid skills

Below: Teachers receiving first aid kits from volunteers



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

The 2015 – 2016 Dubbo service projects took place twice: from the 5th – 12th July 2015 and 17th – 24th January 2016.

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

Dubbo's indigenous population accounts for 10% of the local population. The aim of the Dubbo service project with young people is to provide productive activities and ways for children and 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.



Left: Dubbo service project volunteers with participants.

Right: a child participates in holiday activities.







# Our finances

## **FINANCIAL OVERVIEW**

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

## **FULL FINANCIAL STATEMENTS**

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



## **Auditor's Independence Declaration**

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

- (a) no contraventions of the auditor independence requirements under the Corporations Act 2001 in relation to the audit of Reledev Australia Limited for the year ended 30 June 2016, 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 2016.

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

29/10/2016

Sydney, Australia

## Directors' Declaration

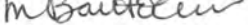
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In the opinion of the Directors:

- (a) the financial statements and notes set out on pages 9 to 21 are in accordance with the Corporations Act 2001, including:
  - (i) giving a true and fair view of the financial position of the Company as at 30 June 2016 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 29.10.16

Sydney, Australia

## Auditor's Report

### Scope

I have audited the financial report of Reledev Australia Limited for the year ended 30 June 2016 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 2016 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 2016.

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 29/10/2016

Sydney, Australia

## Financial Report

### Statement of comprehensive income

	Notes	Year ended 30 June 2016 \$	Year ended 30 June 2015 \$
<b>Revenue from ordinary activities</b>			
Donations and gifts			
- Monetary		219,529	98,476
- Non-monetary		-	324
Bequests and Legacies			
Grants:			
- DFAT (ANCP)		150,000	150,000
- Other Australian		17,010	-
- Other overseas		-	-
Interest income		126	475
Other income	2	78,516	74,323
Revenue for international political or religious adherence promotion programs			
		-	-
<b>Total revenue from ordinary activities</b>		<b>465,181</b>	<b>323,598</b>
<b>Expenses</b>			
International aid and development programs expenditure			
- International programs			
• Funds to international programs		163,719	184,519
• Other project costs		198,632	76,338
- Community education expenses			
		-	-



	Notes	Year ended 30 June 2016 \$	Year ended 30 June 2015 \$
- Fundraising expenses			
• Public		12,120	8,534
• Government and multi-laterals		-	-
- Accountability and Administration expenses		4,417	1,241
- Non-monetary expenditure		43,945	42,741
Total international aid and development programs expenditure		422,833	313,373
International political or religious adherence promotion programs expenditure		-	-
Domestic project expenses		1,821	10,525
Domestic project expenses (non-monetary)		22,451	23,047
<b>Total expenses</b>		<b>447,105</b>	<b>346,945</b>
<b>Net surplus/deficit for the period</b>	4	<b>18,076</b>	<b>(23,347)</b>
<b>Total comprehensive income</b>		<b>18,076</b>	<b>(23,347)</b>

## Statement of financial position

	Notes	30 June 2016 \$	30 June 2015 \$
<b>Assets</b>			
<i>Current Assets</i>			
Cash and cash equivalents		184,966	164,402
Other current assets		77	160
Receivables		-	-
<b>Total current assets</b>		<b>185,043</b>	<b>164,472</b>
<i>Non-current assets</i>			
Property, plant and equipment	3	2,363	129
Other		-	-
<b>Total non-current assets</b>		<b>2,363</b>	<b>129</b>
<b>Total assets</b>		<b>187,406</b>	<b>164,691</b>
<b>Liabilities</b>			
<i>Current liabilities</i>			
Trade and other payables		6,278	1,639
Provisions		-	-
<b>Total current liabilities</b>		<b>6,278</b>	<b>1,639</b>
<i>Non-current liabilities</i>			
Payables		-	-
Provisions		91	91
Other		-	-
<b>Total non-current liabilities</b>		<b>91</b>	<b>91</b>
<b>Total liabilities</b>		<b>6,369</b>	<b>1,730</b>
<b>Net assets</b>		<b>181,037</b>	<b>162,961</b>
<b>Equity</b>			
Accumulated surplus		181,037	162,961
<b>Total equity</b>		<b>181,037</b>	<b>162,961</b>

## Statement of changes in equity

	Notes	Retained Earnings \$	Reserves \$	Other \$	Total \$
<b>Balance as at 30 June 2014</b>		<b>186,308</b>	-	-	<b>186,308</b>
<i>For the year ended 30 June 2015:</i>					
Excess of expenses over revenue		(23,347)	-	-	(23,347)
Total income/expense recognised		(23,347)	-	-	(23,347)
<b>Balance as at 30 June 2015</b>		<b>162,961</b>			<b>162,961</b>
<i>For the year ended 30 June 2016:</i>					
Excess of revenue over expenses		18,076			18,076
Total income/expense recognised		18,076			18,076
<b>Balance as at 30 June 2016</b>		<b>181,037</b>			<b>181,037</b>

## Statement of cash flows

	Notes	Year ended 30 June 2016 \$	Year ended 30 June 2015 \$
<b>Cash flows from operating activities</b>			
Cash receipts in the course of operations		386,539	248,476
Cash payments in the course of operations		(363,511)	(271,706)
Interest received		126	475
<b>Net cash provided by/(used in) operating activities</b>	4	<b>23,154</b>	<b>(22,755)</b>
<b>Cash flows from investing activities</b>			
Payment for purchases of plant and equipment		(2,590)	-
<b>Net cash used in investing activities</b>		<b>(2,590)</b>	-
<b>Cash flows from financing activities</b>			
Proceeds from borrowings		-	-
Repayment of borrowings		-	-
<b>Net cash received from financing activities</b>		-	-
<b>Net increase/(decrease) in cash</b>		<b>20,564</b>	<b>(22,755)</b>
Cash at the beginning of the period		164,402	187,157
<b>Cash at the end of the period</b>		<b>184,966</b>	<b>164,402</b>



## Notes to the financial statements

### 1. Summary of significant accounting policies

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

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

The financial report was authorized for issue by the directors on 29th October 2016.

#### **(a) Statement of compliance**

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

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

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

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

#### **(b) Basis of preparation**

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

#### **(c) Revenue recognition**

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

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

Interest is recognised as it accrues.

#### **(d) Services provided by volunteers**

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

Volunteer time is measured using the following hourly rates:

- Legal counsel, information technology service, administration support, project coordinator and accountancy services measured at \$52.47 per hour (2015: \$50 per hour);
- The attendance of Directors at Board meetings measured at \$52.47 per hour (2015: \$50 per hour);
- Volunteers to activities in developing countries and activities in Australia measured at \$32.90 per hour (2015: \$31.69 per hour) for Team Leaders or Coordinators and at \$22.39 per hour (2015 \$21.42 per hour) for team members;

- Volunteers who organised and implemented fundraising initiatives/activities measured at \$46.15 per hour (2015: \$45 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 2016 \$	Year ended 30 June 2015 \$
<b>Volunteer Values in Income</b>		
Included in other Income		
- Development volunteer time	32,411	24,613
- Non development volunteer time	46,105	49,710
<b>Total Volunteer time valued in Income</b>	<b>78,516</b>	<b>74,323</b>
<b>Volunteer Values in Expenses</b>		
Included in other project costs		
-Development volunteer time	32,411	24,613
-Non development volunteer time	11,534	18,129
Included in domestic project expenses	22,451	23,047
Included in fundraising costs		
- Public	12,120	8,534
<b>Total Volunteer time value in Disbursements</b>	<b>78,516</b>	<b>74,323</b>

## 3. Property, plant and equipment

	30 June 2016 \$	30 June 2015 \$
<b>Furniture and fittings</b>		
At cost	2,817	2,817
Accumulated depreciation	(2,739)	(2,731)
	<b>78</b>	<b>86</b>
<b>Office equipment</b>		
At cost	16,489	13,899
Accumulated depreciation	(14,204)	(13,856)
	<b>2,285</b>	<b>43</b>

Reconciliation of movements in carrying values:

	Year ended 30 June 2016 \$	Year ended 30 June 2015 \$
<b>Furniture and fittings</b>		
Carrying amount at the beginning of the year	86	101
Additions		-
Depreciation	(8)	(15)
<b>Carrying amount at the end of the year</b>	<b>78</b>	<b>86</b>
<b>Office equipment</b>		
Carrying amount at the beginning of the year	43	154
Additions	2,590	-
Depreciation	(348)	(111)
<b>Carrying amount at the end of the year</b>	<b>2,285</b>	<b>43</b>

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

	Year ended 30 June 2016 \$	Year ended 30 June 2015 \$
Net surplus (deficit) for the year	18,076	(23,347)
Non-cash item – depreciation	356	125
(Increase)/decrease in receivables	83	
Increase/(decrease) in payables	4,639	396
Increase/(decrease) in provisions	-	71
<b>Net cash provided by/(used in) operating activities</b>	<b>23,154</b>	<b>(22,755)</b>



## 5. Table of cash movements for designated purposes

### Year ended 30 June 2016:

	Funds Available at beginning of period \$	Raised during period \$	Disbursed during period \$	Transferred (to)/from undesignated funds	Available end of period for future use \$
Philippines Project -		60,000	(60,000)	-	-
Nicaragua Project	-	38,000	(38,000)	-	-
Paraguay Project	-	45,819	(45,819)	-	-
Peru Project	-	38,000	(38,000)	-	-
Vietnam Project	9,279	82,888	(74,366)	(17,801)	-
Dubbo Project	-	6,493	(1,821)	(4,672)	-
Philippines Service Projects	2,344	30,059	(31,908)	(346)	149
Other projects and undesignated funds	152,779	85,406	(76,187)	22,819	184,817
	<b>164,402</b>	<b>386,665</b>	<b>(366,101)</b>	-	<b>184,966</b>

### Year ended 30 June 2015:

	Funds Available at beginning of period \$	Raised during period \$	Disbursed during period \$	Transferred (to)/from undesignated funds	Available end of period for future use \$
Philippines Project	-	60,000	(60,000)	-	-
Nicaragua Project	-	38,000	(38,000)	-	-
Paraguay Project	-	45,819	(45,819)	-	-
Peru Project	-	38,000	(38,000)	-	-
Vietnam Project	9,740	-	(461)	-	9,279
Dubbo Project	-	7,293	(10,470)	3,177	-
Philippines Service Project	2,344	-	-	-	2,344
Chile Service Project	27,817	-	-	(27,817)	-
Other projects and undesignated funds	147,256	59,838	(78,955)	24,640	152,779
<b>TOTAL</b>	<b>187,157</b>	<b>248,950</b>	<b>271,705</b>	-	<b>164,402</b>

## **6. Trustee activities**

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

As at 30 June 2016 \$94,636 (2015: \$93,744) 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 2016:

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

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

During this year the company paid:

A total of \$72,082 (2015: \$49,980) towards the Manager, Acting Program Manager and Executive Assistant salaries.

No amounts were paid to directors of the Company.

## **8. Number of Employees**

At 30 June 2016, the Company had 3 part-time employees (2015: 3).

## **9. Subsequent Events**

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

## 10. Recognised Development Expenditure

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

<b>DISBURSEMENTS</b>	<b>Year ended 30 June 2016</b>	<b>Year ended 30 June 2015</b>
1 Total Disbursements	447,105	346,945
2 Value of Gifts in Kind/Volunteer Services		
Labour volunteer development	(32,412)	(24,613)
Labour volunteer non-development	(31,519)	(24,256)
Labour volunteer admin	(734)	(9,650)
Labour volunteer other	(1,731)	(7,270)
Labour volunteer fundraising	(12,120)	(8,534)
3 <b>Net total disbursements</b>	<b>368,589</b>	<b>272,622</b>
<b>DEDUCTIONS</b>		
4 Disbursements that relate to funds received and interest earned from:		
DFAT (ANCP)	150,000	150,000
Bank Interest	126	281
Other Australian Institutions	17,010	
5 Disbursements that relate to:		
Welfare activities	12,547	3,273
Channelled Funds/International Partners considered ineligible	-	-
Domestic Projects	1,821	10,525
Fundraising Costs		
Administration Costs	4,417	1,241
6 <b>Total Deductions</b>	<b>185,921</b>	<b>165,320</b>
7 <b>TOTAL CASH RDE</b>	<b>182,668</b>	<b>107,302</b>
8 Value of eligible gifts in kind	-	324
9 Value of eligible volunteer services	32,412	24,613
10 <b>TOTAL NON-CASH RDE</b>	<b>32,412</b>	<b>24,937</b>
11 <b>TOTAL RDE (Cash RDE + Non-Cash RDE)</b>	<b>215,080</b>	<b>132,239</b>
		20

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

	Year ended 30 June 2016 \$	Year ended 30 June 2015 \$
Aggregate gross income from fundraising appeals	-	-
Total expenditure associated with fundraising appeals	-	-
<b>Net surplus</b>	<b>-</b>	<b>-</b>

There were no specific fundraising appeals undertaken by the Company in 2015 or 2016.

Cash expenditure during the financial year in relation to general fundraising amounted to \$0 (2015: \$0). Volunteer time in relation to fundraising activities of \$12,120 (2015: \$8,534) 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 Bartle

Date 29.10.16

(October 2016)

Sydney, Australia

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## ACKNOWLEDGMENTS

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



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



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

*Complaints against Reledev can be addressed to [email@reledev.org.au](mailto:email@reledev.org.au) so that prompt action can be taken. Complaints against Reledev upon breach of the ACFID Code of Conduct can be addressed to the ACFID Code of Conduct Committee at [code@cfid.asn.au](mailto:code@cfid.asn.au)*



**Reledev Australia Limited**

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