

# Rotary

Rotary District 9810 Charitable Services



## ROTARY DISTRICT 9810 CHARITABLE SERVICES

ABN 93 355 920 863

### ANNUAL REPORT

FOR THE PERIOD FROM  
1 JULY 2019 TO 30 JUNE 2020



Foodbank



Men's Shed



Inclusive Housing



Wellbeing



Drought Relief

## **Our mission**

Our mission is to provide relief from poverty, sickness, suffering and helplessness of those who are located in the territory of operation of Rotary International District 9810 Incorporated and throughout the State of Victoria. Rotary District 9810 is a subdivision of Rotary International, a body organised and subsisting in the State of Illinois in the United States of America.

## **Our vision**

Our vision is for Rotary D9810 Charitable Services (RCS) to become a major provider of public benevolent services and significantly reduce the incidence of poverty, sickness, suffering and helplessness in our chosen territory.

## **Our history**

Rotary District 9810 Charitable Services was constituted by declaration of trust as a charitable trust on 5 May 2016.

The Trustee is Rotary International District 9810 Project Funds Ltd, a public company limited by guarantee established by Rotary International District 9810 Incorporated as its sole member.

The trust was registered as a charity with the Australian Charities and Not-for-Profits Commission on 30 May 2016.

The trust was endorsed by the Commissioner of Taxation of the Commonwealth of Australia as a public benevolent institution within the meaning of relevant taxation laws on 30 May 2016.

The trust commenced operation as a trust from the day of its constitution; as a registered charity from the date of its registration; and as a public benevolent institution on 30 May 2017 by virtue of the commencement of the following projects:

1. Helping Hand Food Bank - [RC Croydon & Montrose] [poverty]
2. Montrose & District Men's Shed - [RC Croydon & Montrose] [social isolation]
3. Manningham Inclusive Community Housing - [RC Manningham] [less-able adults]
4. Maroondah - City of Wellbeing - [RC Croydon & Montrose] [mental health].

The following project commenced in September 2019:

5. The Rotary Clubs of Australia Drought Relief Project [D9800 – D9810 Joint Venture]

The trust operates predominantly in the State of Victoria.

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## **SECTION 1 AN OVERVIEW**

### **About Us**

We exist within the world-wide Rotary International family and adopt its values in our operations as a public benevolent institution.

Our approach is to deliver direct services in projects sourced by Rotary Clubs located principally in Rotary International's District 9810.

As an institution, we operate in a variety of avenues of benevolent service and aspire to operate in a wide variety of those avenues.

Because of that variety, our operations are organised as projects in which we partner with other specialist community organisations.

We and our partners separately contribute volunteers for service delivery. Our volunteers are provided to us by participating Rotary clubs.

As an added differentiation of our role in the Rotary world, we maintain endorsement as a deductible gift recipient (DGR) for gift tax deductibility purposes.

We operate as a public fund and in doing so invite the public to donate.

Our DGR status is designed to expand the sources of funding usually available for Rotary projects to include philanthropic organisations and corporate donors.

The four original projects listed in Our History commenced on 30 May 2016 have continued to operate in the period covered by this report; and a further project commenced in late 2019.

## Our People

### Rotary District 9810 Charitable Services

#### Board members

Name	Position	Dates acted
David Tolstrup JP	Chairperson	1 July 2019— 30 June 2020
Neville Windebank	Secretary	1 July 2019— 30 June 2020
Don Kinnear	Treasurer	1 July 2019— 30 June 2020
Carol Lawton	Director	1 July 2019— 30 June 2020
Susan Smith	Director	1 July 2019— 30 June 2020
Felicity Smith OAM JP	Director	1 July 2019— 30 June 2020
David Alexander	Director	1 July 2019— 30 June 2020
Malcolm Chiverton	Director	1 July 2019— 30 June 2020



David Tolstrup JP  
Chairperson



Don Kinnear  
Treasurer



Neville Windebank  
Secretary



David Alexander  
Director



Carol Lawton  
Director



Felicity Smith  
OAM JP Director



Malcolm Chiverton  
Director



Susan Smith  
Director

#### Ex-officio Members



Shia Smart  
Governor 2019-2020



Alma Reynolds  
Governor 2020-2021

## Employees

Nil

## Volunteers

Name	Position	Dates acted
Shia Smart	District Governor 2019-2020	1 July 2019 – 30 June 2020
Alma Reynolds	Governor Elect 2020-2021	1 July 2019 – 30 June 2020
Lindsay L. Morgan	Honorary Legal Adviser	1 July 2017 – 30 September 2019
<b>Montrose &amp; District Men's Shed</b>		
Carol Lawton	RC Croydon & Montrose	1 July 2019 – 30 June 2020
Max Lamb	RC Croydon & Montrose (Hon. Member)	1 July 2019 – 30 June 2020
<b>Helping Hand</b>		
Stephen Bode	RC Croydon & Montrose	1 July 20198 – 30 June 2020
Jean Stuart	RC Croydon & Montrose	1 July 2019 – 30 June 2020
<b>Community of Wellbeing</b>		
Joy Varughese	RC Croydon & Montrose	1 July 2019 – 30 June 2020
Edwina Ricci	Heathmont Secondary College	1 July 2019 – 30 June 2020
<b>Manningham Inclusive Community Housing</b>		
Soula Ganiatsas	RC Manningham	1 July 2019 – 30 June 2020
Felicity Smith OAM JP	RC Oakleigh; Clayton, Huntingdale	1 July 2019 – 30 June 2020

## SECTION 3 OUR PROJECTS

### Helping Hand Joint Venture

#### Croydon Uniting Church Inc. – Rotary Charitable Services

The Croydon Uniting Church – Rotary Charitable Services 'Helping Hand' Joint Venture continues to operate the Food Bank from facilities located at 5 Mount View Street Croydon, supplying food and vouchers to over 980 people registered to receive support services, within the Croydon community and beyond. The Food Bank is operated by a paid part-time manager who coordinates the activities of volunteers, organises the acquisition of food supplies and maintains records of goods and services supplied to eligible beneficiaries.

In mid-March 2020, Covid-19 forced Food Bank operations to be suspended for a month, opening again with limited volunteers operating a reduced service in accordance with a Covid-Safe Plan.

Meanwhile, the Joint Venture Board continued to work on business planning to support Grant Applications and submitted 6 funding applications during the year

- Harcourts
- Minter Ellison – (receiving a grant of \$5,000 in March 2020 through the DGR facility)
- Uniting Church SHARE
- Feed Melbourne
- Citywide Mission
- Croydon Uniting Church – Lenten Offering

(other outcomes to be notified after 30 June 2020). A City of Maroondah \$5,000 grant (non-DGR) was also received as well as contributions from parishioners who did not require a tax receipt.

With additional funding, Helping Hand could increase the level of support for those in need plus assist more in the community who struggle to make ends meet.

Croydon Uniting Church - Helping Hand seeks to attract increased private donor contributions from within the Church and general community in the years ahead. It raises awareness of its services through a Brochure, Facebook links from the Croydon Uniting Church and the Rotary Club of Croydon & Montrose Facebook pages.

Helping Hand continues to liaise with Maroondah City Council as the central point for coordination of relief services within the City; to ensure it continues to play a valuable role in the relief of poverty and related impacts of anxiety and depression when individuals and families have no one else to turn to meet their day to day living needs.



Croydon Uniting Church Helping Hand – Rotary D9810 Charitable Services – Joint Venture Project  
– Providing food and essential supplies for individuals and families in need.

## **Montrose & District Men's Shed Joint Venture**

### **Montrose & District Men's Shed Inc. – Rotary Charitable Services**

Montrose & District Men's Shed (MDMS) continued to deliver services on 3 days per week to approximately 45 men in the local community in 2019/20 until it was forced to suspend operations due to Covid-19 in mid-March 2020. Given the age of members the MDMS Committee deemed it unsafe to resume operations as of 30 June 2020.

The Men's Shed continued to consult with the Shire of Yarra Ranges to identify opportunities to expand or relocate the current Men's Shed which is constrained by the lack of space to accommodate additional members and equipment. The cramped conditions raise concerns of personal safety, wellbeing and health of the members. It also restricts introduction of other activities (such as providing meeting and quiet areas for the members, discussion areas for speakers from the Men's Shed Organisation, Beyond Blue; and OH&S instruction to safeguard the health of members).

The Joint Venture Board inspected the unused Montrose Scout Group hall as a possible site for the construction of a multi-purpose community facility, before Covid-19 forced a suspension of meetings with the respective stakeholders.

The Committee continued to monitor the health and wellbeing of its registered members until Covid-19 forced the closure of the Shed in mid-March.

In 2019/20, members continued to engage in community service activities making a range of craft products for markets; - and equipment for schools and the community groups. Ergonomically designed raised timber garden beds constructed adjacent to the Shed allow men with physical disabilities to engage in vegetable growing.

The MDMS received private donations through Rotary Charitable Services and seeks to expand this area in 2020/21 once a plan and budget for the new or expanded Shed facility have been developed. Currently, the daily operations of the Shed are sustained from donations, gifts and sales of products at the Montrose Market crafted by members of the Men's Shed.



Montrose and District Men's Shed provides facilities and equipment for men to learn new skills in carpentry, furniture restoration, wood working and craft.  
MDMS - Providing a facility for men in the community to learn new skills and purposeful engagement in community projects.

## **MICH Joint Venture**

### **Manningham Inclusive Community Housing Inc (MICH) – Rotary Charitable Services**

The MICH Project assists people with an intellectual disability in the City of Manningham Victoria, to transition from the family home to live independently in a home of their own (with appropriate supports). This service was not previously available in the region. It is attractive to the community and philanthropic organisations because it meets the needs of individuals with varying levels of intellectual disability to integrate into community life.

MICH maintains a register of 48 families residing in the City of Manningham who have candidate children with an intellectual disability at different stages of readiness 'in the pipeline' to independent living. The register is managed by a 'Pipelines Coordinator', who maintains contact with the families and understands their changing circumstances.

The Directors of the MICH Joint Venture Board met quarterly throughout the year including virtual meetings under Covid-19 restrictions.

### **Project Implementation**

Four MICH clients who have transitioned from their family home into Tullamore accommodation in Doncaster in 2018 continue to demonstrate the effectiveness of the program. MICH continues to explore affordable housing accommodation options including Church of Christ, Chapel Hill and Stocklands at the Pines in East Doncaster.

### **Funding**

Rotary Charitable Services will pursue a grant from the delayed Manningham Community Fund (which requires an application by a DGR-1 entity) to support the Manningham Transition Homeshare (MTH). The facility, situated in Bulleen, allows two young people at a time to spend between 3 and 6 months living away from home in a share-house. The house is run by a skilled support worker who acts as housemate/mentor and who builds the living and housemate skills of the 'residents' to prepare them for the move into their own home. Although MTH is a separate entity, MICH provided a donation for set-up costs. There is a formal deed of understanding between MTH and MICH which maintains oversight of the operations of the homeshare through involvement with an operational committee.

In 2019/20 RCS also received funds from private donors (tax deductible) to support the Homeshare initiative. MICH Inc. received an Australian Government Department of Social Services (DSS) Grant through the Information Linkages and Capacity building (ILC) program; a DSS Volunteer Grant to train people in self advocacy; a Manningham City Council grant to train people in necessary skills and emotional capabilities for independent living; and Job Keeper support during the Covid-19 Pandemic to continue to employ a Transition Facilitator and Mentor who works with many families to discuss their plans for their family member moving out into a home of their own.

### **Rotary Involvement**

The Rotary Club of Manningham continued to support the project in 2029-20 with administrative support. This includes a Rotarian Director appointed to the MICH JV board supported by two Rotarian advisers. The MICH Joint Venture project is publicised on the

new MICH Website <https://mich.org.au> and progress reported to members of Rotary Manningham at a virtual meeting of the Club in May 2020.



Manningham Inclusive Community Housing – Rotary D9810 Charitable Services – Joint Venture Project – 4 young people with an intellectual disability continue to enjoy independent living at the Doncaster Tullamore Estate since transitioning in October 2018.

## **Maroondah City of Wellbeing Joint Venture**

### **Croydon Chamber of Commerce & Industry Inc. – Rotary Charitable Services**

Covid-19 had a major impact on the 2020 school year causing as suspension of activities by the Joint Venture until secondary school senior students return to the classroom. It is expected that an increased percentage of students and teachers will have suffered adverse wellbeing / mental health over the home-schooling period and the need for this initiative will be greater in the years ahead.

Initiatives introduced by the City of Maroondah in 2018 have changed the operating environment of the Joint Venture project. It established the Communities of Wellbeing Inc (COW) extending the scope of the Wellbeing Project beyond the boundaries of the City of Maroondah to all communities in the municipality. The Croydon and Ringwood Chambers of Commerce and Industry have begun the process to form a consolidated Maroondah Business Group, with both Chambers agreeing to continue as individual entities for the foreseeable future.

Subsequently, the JV Board decided to continue as Maroondah City of Wellbeing and collaborate on smaller, localised initiatives targeting relief of depression, anxiety and stress of vulnerable adolescents and young adults, including those no longer eligible for out of home care (after they turn 17 years old), disengaged students; and those who come to school hungry, adversely impacting on their mental wellbeing and their ability to learn.

Key wellbeing projects identified in 2018/19 that were suspended in 2019/20 include:

#### *Let's Eat – "Breakfast Club"*

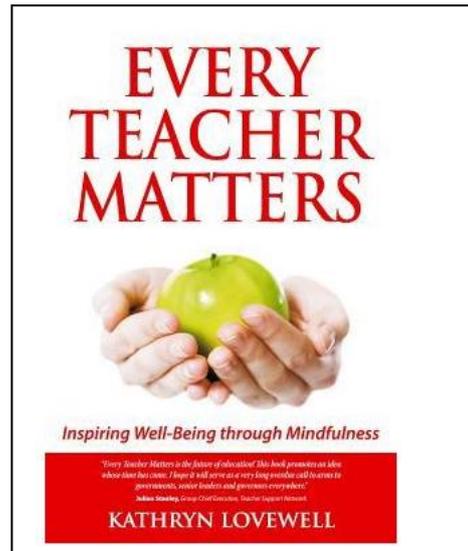
Extends the Heathmont College pilot breakfast club initiative, to operate on more days and into more schools in the City of Maroondah. The breakfast club provides an opportunity for vulnerable students to mix with other members of the school community in a positive, supportive environment. This approach indirectly addresses student mental health needs as well as for some, an opportunity to receive their first meal for the day. Teachers reported that the pilot led to significant improvements in student wellbeing, in particular their concentration and ability to complete set tasks which leads to higher achievement and retention in school. The Joint Venture seeks support from local businesses to donate food and funding to cover the costs of a breakfast program coordinator working across multiple schools in the City of Maroondah.



Breakfast Club facilitates delivery of school wellbeing initiatives to vulnerable students and others who may experience periods of depression, isolation, or loneliness.

*Relieving Teacher Stress and Anxiety – “Every Teacher Matters”*

This project highlights the importance of Self-Compassion in a teacher’s daily practice to relieve the impacts of anxiety, stress and depression. Each year a large number of teachers take sick leave due to the stress experienced in their work. Often teachers feel undervalued and underappreciated and this can cause long- term effects, in the worst cases episodes of depression. Science has proven that the skills of Mindfulness and Self-Compassion can significantly reduce the impacts as well as assist to build resilience against the ill effects of stress and anxiety on teacher wellbeing.



*Strong Minds – “Mentoring Vulnerable Kids”*



Images by Barbara / Getty Images  
Mentors provide support, encouragement and guidance to make a real difference in the lives of the young people in the program

The Strong Minds Mentoring Program creates trusting relationships by matching trained volunteer mentors with ‘at risk’ youth, many who face issues such as helplessness, depression and homelessness. The program builds resilience in young people as they have an adult (mentor) to run their decisions by, experience new things and generally be their ‘go to’ person.. At risk youth are students who have struggled with transitioning to secondary college, those disengaged at school (lack of friends and poor academic outcomes) and who do not have a significant adult relationship in their lives.

## **D9800 – D9810 Charitable Services Drought Relief Joint Venture**

### **The Rotary Clubs of Australia 2019/20 Drought Relief Project**

#### **Community need**

The purpose of the project is to deliver financial assistance to Australian farming families suffering hardship from 7 years of drought. Specifically, to comply with the Purpose of the Trust, funds raised must be used for the direct relief of such social isolation, sickness, suffering, distress, misfortune, disability, destitution, or helplessness as arouses compassion in the community; and in providing aid or services to individuals or families impacted by drought. The project commenced in September 2019.

#### **Multi District Project**

The Rotary Clubs of Australia Drought Relief Project is initiated by drought impacted Rotary Districts, to provide relief from hardship experienced by farming families and businesses in drought affected communities across Australia. A fundraising appeal supported by Channel 9 and Great Northern Brewing commenced in October 2019 and is ongoing. The Bendigo Bank Community Enterprise Foundation (BBCEF) provides the infrastructure to collect and receipt donations from the public. The project is managed by Rotary Districts 9800 and 9810 Drought Relief Joint Venture [ABN 55 784 557 864], as a project of Rotary District 9810 Charitable Services.

#### **Gift Cards**

Participating Rotary Districts distribute Gift Cards through their Rotary Clubs to an Independent 3rd Party Financial Counselling Organisation, which is responsible for identifying beneficiaries in drought affected communities; – and handing out the cards. Cardholders remain anonymous. Rotary Clubs activate EFTPOS terminals at selected businesses in drought affected towns to stimulate local economies. Participating businesses will display Rotary Flyers to indicate their acceptance of the Drought Relief Program Gift Card. Gift Cards will remain valid for 12 months.

As of 30 June 2020, participating Districts were engaged in identify high priority farming communities and towns in preparation for the roll out of Gift Cards to 7 Rotary Districts.



The Rotary Clubs of Australia Drought Project will assist farming families impacted by drought and support family-owned businesses to survive the tough economic conditions in small rural towns.

## **SECTION 4      GOVERNANCE**

### **Structure and Management**

The trustee for Rotary District 9810 Charitable Services is registered with the Australian Charities and Not-for-profits Commission (ACNC).

The trust is a charitable trust administered by Rotary International District 9810 Project Funds Ltd under a trust deed. The affairs of the trustee are managed by the directors of the trustee.

A majority of the directors of the trustee are community leaders and qualify the trust to operate as a public fund for income tax purposes. The District Governor for the time being of Rotary International's District 9810 is ex officio a director.

Projects sourced by Rotary Clubs are submitted with an application for participation by the trustee on terms determined by the trustee. On an application being granted, the trustee constitutes a project management committee comprising a director of the trustee and a representative of the Club involved. The committee manages the trustee's interest in the project for the trustee and reports to the board of the trustee.

Projects are established jointly by the trustee and the partnering organisation under a memorandum of understanding.

An unincorporated joint venture committee comprising a representative of the trustee and a representative of the project partner is constituted by the trustee and the partner as an operating management committee for the project. It adopts a vision consistent with the trustee's mission and vision and reports separately to each project partner.

Day to day management of a project's operations may be contracted to the partnering organisation, which reports to the operating committee.

The directors have adopted internal controls in order to ensure continual compliance with statutory requirements applicable to a registered charity and a DGR and reviews compliance in both respects annually.

The accounts of the trust are audited, voluntarily while the trust remains a small reporting entity.

The directors of the trustee report to its member and ACNC annually. Its member, RD9810 Project Funds Limited Inc., tables the Annual Report at the annual general meeting of Rotary International District 9810 Incorporated.

## Chairperson's Report



David Tolstrup JP  
Governor 2015-2016  
Rotary District 9810

I am pleased to report that Rotary District 9810 Charitable Services successfully operates five joint venture projects as an institution and that the projects have continued to operate throughout 2019-20 to comply with its registration as a charity (subject to the operational limitations imposed by Covid-19 restrictions).

The projects continued to apply for grants and accepted private donations during the reporting period.

All projects are proceeding successfully to date.

A handwritten signature in blue ink, appearing to read 'David Tolstrup', written over a horizontal line.

David Tolstrup JP  
Governor 2015-16]  
Chairperson 2019-20  
Rotary District 9810 Charitable Services

## **Our Objectives and Activities**

Rotary District 9810 Charitable Services fulfilled its objectives for 2019-2020, operating five joint venture projects with community organisations currently providing various forms of relief in the community. These projects, intended to enhance and strengthen the impact of their service delivery, continued to be developed throughout 2019-2020.

RCS assisted project partners to apply for Grants and provided an opportunity for private tax-deductible donations to be received through the trust during the 2019-20 financial year.

2019-2020 is a year of continued consolidation with our joint venture project partners continuing to plan and develop their community service projects and becoming actively engaged in seeking donations from the community, business and philanthropic organisations.

RCS established a working relationship with the Bendigo Bank Community Enterprise Foundation to establish The Rotary Clubs of Australia Drought Relief Project, as well as exploring projects of mutual interest and benefit to both organisations.

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## SECTION 5 OUR FINANCES

### Treasurer's Report



Don Kinnear  
Treasurer  
Rotary D9810 Charitable Services

The four joint venture projects established in May 2017 continued to apply the financial administration procedures adopted by RCS appropriate to meet the requirements of the Trust Deed, with the Bendigo and Adelaide Bank, our banking partner of choice. To 30 June, RCS had not received funds from the fifth project (Drought Relief) pending transfer of funds from the Bendigo Bank Community Enterprise Foundation (Tier 2 DGR).

All donations seeking tax deductions were passed through the Rotary District 9810 Charitable Services bank account.

A handwritten signature in black ink, appearing to read 'Don Kinnear', written over a horizontal line.

Don Kinnear  
Treasurer 2019-2020

## Financial Statements

ROTARY DISTRICT 9810 CHARITABLE SERVICES TRUST 93 355 920 863  
 INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2020

### Income Statement For the Year Ended 30 June 2020

	2020	2019
	\$	\$
Donations received	7,750	13,350
Bank charges	(1)	(3)
Project expenditure	(7,165)	(16,164)
Donations made	(584)	-
<b>Deficit before tax</b>	-	(2,817)
Income tax expense	-	-
<b>Accumulated surplus/(deficit) at the end of financial year</b>	-	(2,817)

The Trust has initially applied AASB 15 and AASB 1058 using the cumulative effect method and has not restated comparatives. The comparatives have been prepared using AASB 111, AASB 118, AASB 1004 and related interpretations.

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ROTARY DISTRICT 9810 CHARITABLE SERVICES TRUST 93 355 920 863  
BALANCE SHEET AS AT 30 JUNE 2020

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**Balance Sheet**  
**As At 30 June 2020**

	2020	2019
Note	\$	\$
<b>ASSETS</b>		
CURRENT ASSETS		
Cash and cash equivalents	4,879	4,295
TOTAL CURRENT ASSETS	<u>4,879</u>	<u>4,295</u>
TOTAL ASSETS	<u><u>4,879</u></u>	<u><u>4,295</u></u>
<b>LIABILITIES</b>		
CURRENT LIABILITIES		
Trade and other payables	3 4,779	4,195
TOTAL CURRENT LIABILITIES	<u>4,779</u>	<u>4,195</u>
TOTAL LIABILITIES	<u>4,779</u>	<u>4,195</u>
NET ASSETS	<u><u>100</u></u>	<u><u>100</u></u>
<b>EQUITY</b>		
Issued units	<u>100</u>	<u>100</u>
TOTAL EQUITY	<u><u>100</u></u>	<u><u>100</u></u>

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The Trust has initially applied AASB 15 and AASB 1058 using the cumulative effect method and has not restated comparatives. The comparatives have been prepared using AASB 111, AASB 118, AASB 1004 and related interpretations.

The accompanying notes form part of these financial statements

ROTARY DISTRICT 9810 CHARITABLE SERVICES TRUST 93 355 920 863  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2020

The financial statements cover Rotary District 9810 Charitable Services Trust and have been prepared in accordance with the Trust deed to meet the needs of stakeholders and to assist in the preparation of the tax return. Comparatives are consistent with prior years, unless otherwise stated.

### **1 Basis of Preparation**

The Trust is non-reporting since there are unlikely to be any users who would rely on the general purpose financial statements.

The special purpose financial statements have been prepared to meet the reporting requirements of the Australian Charities and Not-for-profits Commission Act 2012 and in accordance with the significant accounting policies described below and do not comply with any Australian Accounting Standards unless otherwise stated.

The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

### **2 Summary of Significant Accounting Policies**

#### **(a) Revenue and other income**

For comparative year Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the Trust and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

#### **Grant revenue**

Grant revenue is recognised in the income statement when the Trust obtains control of the grant, it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

When grant revenue is received whereby the Trust incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the balance sheet as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Rotary District 9810 Charitable Services Trust receives non-reciprocal contributions of assets from the government and other parties for zero or a nominal value. These assets are recognised at fair value on the date of acquisition in the balance sheet, with a corresponding amount of income recognised in the income statement.

#### **Donations**

Donations and bequests are recognised as revenue when received.

**Rotary District 9810 Charitable Services Trust**

ABN: 93 355 920 863

**Notes to the Financial Statements****For the Year Ended 30 June 2020****2 Summary of Significant Accounting Policies****(a) Revenue and other income****Rendering of services**

Revenue in relation to rendering of services is recognised depending on whether the outcome of the services can be estimated reliably. If the outcome can be estimated reliably then the stage of completion of the services is used to determine the appropriate level of revenue to be recognised in the period.

If the outcome cannot be reliably estimated, then revenue is recognised to the extent of expenses recognised that are recoverable.

**Revenue from contracts with customers**

For current year

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Trust expects to receive in exchange for those goods or services. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Generally, the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Trust have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

**(b) Income Tax**

The Trust is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

## Rotary District 9810 Charitable Services Trust

ABN: 93 355 920 863

# Notes to the Financial Statements

## For the Year Ended 30 June 2020

### 2 Summary of Significant Accounting Policies

#### (c) Goods and services tax (GST)

Revenue, expenses and assets 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).

Receivables and payable are stated inclusive of GST.

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

#### (d) Financial instruments

Financial instruments are recognised initially on the date that the Trust becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

#### Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

##### *Classification*

On initial recognition, the Trust classifies its financial assets into the following categories, those measured at:

- amortised cost

Financial assets are not reclassified subsequent to their initial recognition unless the Trust changes its business model for managing financial assets.

##### *Amortised cost*

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows are solely payments of principal and interest on the principal amount outstanding.

The Trust's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the balance sheet.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

**Rotary District 9810 Charitable Services Trust**

ABN: 93 355 920 863

**Notes to the Financial Statements****For the Year Ended 30 June 2020****2 Summary of Significant Accounting Policies****Financial assets**

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

*Impairment of financial assets*

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for the following assets:

- financial assets measured at amortised cost
- debt investments measured at FVOCI

When determining whether the credit risk of a financial assets has increased significant since initial recognition and when estimating ECL, the Trust considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Trust's historical experience and informed credit assessment and including forward looking information.

The Trust uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Trust uses the presumption that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Trust in full, without recourse to the Trust to actions such as realising security (if any is held); or
- the financial assets are more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the Trust in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

*Trade receivables*

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Trust has determined the probability of non-payment of the receivable and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Trust renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

## Rotary District 9810 Charitable Services Trust

ABN: 93 355 920 863

### Notes to the Financial Statements

#### For the Year Ended 30 June 2020

#### 2 Summary of Significant Accounting Policies

##### Financial assets

*Other financial assets measured at amortised cost*

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

##### Financial liabilities

The Trust measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Trust comprise trade payables, bank and other loans and lease liabilities.

##### (e) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

#### 3 Trade and other payables

	2020	2019
	\$	\$
CURRENT		
Donations payable	4,779	4195
	<u>4,779</u>	<u>4,195</u>

#### 4 Contingencies

In the opinion of the Directors, the Trust did not have any contingencies on 30 June 2020 (30 June 2019: None).

#### 5 Events Occurring After the Reporting Date

The director believes that rapid escalation of COVID-19 and stage 4 government restrictions may adversely affect the operations of the organisation. At this stage, specific details of the impact of the escalation and government restrictions have not yet been determined.

Except for the above, no other matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect the operations of the Trust, the results of those operations or the state of affairs of the Trust in future financial years.

## Auditor's Report



Ashfords Audit & Assurance Pty Ltd  
 ABN 52 138 965 241  
 Suite 5, 14 Garden Blvd, Dingley VIC 3172  
 PO Box 1462, Clayton South VIC 3169  
 (03) 9551 2822  
 info@ashfords.com.au

### Rotary District 9810 Charitable Services Trust

## Independent Audit Report to the members of Rotary District 9810 Charitable Services Trust

### Report on the Audit of the Financial Report

#### Opinion

We have audited the accompanying financial report, being a special purpose financial report of Rotary District 9810 Charitable Services Trust (the Trust), which comprises the balance sheet as at 30 June 2020, and the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the trustees' declaration.

In our opinion, the accompanying financial report of the Trust for the year ended 30 June 2020 is prepared, in all material respects, in accordance with Australian Accounting Standards to the extent as described in note 2 to the financial statements and Australian Charities and Not-for-profits Commission Act 2012.

#### Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Trust in accordance with the auditor independence requirements of the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 of the financial report, which describes the basis of accounting. The financial report is prepared to assist the Trust in fulfilling financial reporting responsibilities under ACNC Act. As a result, the financial report may not be suitable for another purpose. Our report is intended solely for the Trust and should not be distributed to or used by parties other than the Trust. Our opinion is not modified in respect of this matter.

#### Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Trust's financial reporting process.



Liability Limited by a scheme approved under Professional Standards Legislation

**Rotary District 9810 Charitable Services Trust****Independent Audit Report to the members of Rotary District 9810 Charitable Services Trust****Auditor's Responsibilities for the Audit of the Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

**Rotary District 9810 Charitable Services Trust****Independent Audit Report to the members of Rotary District 9810  
Charitable Services Trust**

We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the management with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Ashfords Audit and Assurance Pty Ltd  
Chartered Accountants



Ryan H Dummett  
Director

Dingley  
04 November 2020

## Responsible persons' declaration

**Rotary District 9810 Charitable Services Trust**  
 ABN: 83 355 920 863

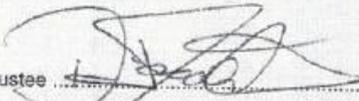
**Trustees' Declaration**

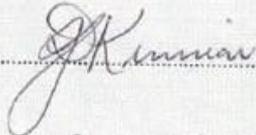
The Trustees declare that the Trust is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 2 to the financial statements.

The directors of the trustee company declare that:

1. The financial statements and notes, as set out on pages 1 to 7, present fairly the Trust's financial position as at 30 June 2020 and its performance for the year ended on that date in accordance with the accounting policies described in Note 2 to the financial statements;
2. In the Trustees' opinion, there are reasonable grounds to believe that the Trust will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Trustees.

Trustee  .....  
 DAVID C TOLSTRUP

Trustee  .....  
 J D KINNEAR.

Dated 21 October 2020

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David Tolstrup JP

**Chair / Director**

Rotary District 9810 Project Funds Ltd  
 as Trustee for Rotary District 9810 Charitable Services  
 Dated this 21st day of October 2020

Don Kinnear

**Treasurer**

Rotary District 9810 Project Funds Ltd  
 Dated this 21st day of October 2020

## **SECTION 6 OUR OTHER IMPORTANT INFORMATION**

### **Acknowledgments & Thank You**

Rotary District 9810 Charitable Services wishes to acknowledge the extensive contributions made by the following organisations and Rotary Clubs in continuing the four joint venture projects in 2019-20.

#### **Partner Organisations**

Croydon Uniting Church  
Croydon Chamber of Commerce and Industry Inc.  
Manningham Inclusive Community Housing  
Montrose and District Men's Shed  
Rotary International D9800

#### **Rotary Clubs**

Rotary Croydon & Montrose Inc.  
Rotary Manningham Inc.

#### **Donors**

Benefactors Rotary Manningham  
Benefactor Croydon Uniting Church  
Benefactors Montrose & District Men's Shed

#### **Grants and funding**

MinterEllison – Croydon Helping Hand Joint Venture

#### **Corporate & community partners**

Bendigo Bank Community Enterprise Foundation  
Manningham Inclusive Community Housing (MICH) partners - MIRVAC, Community Housing Limited (CHL), and the Victorian Property Fund.

#### **Non Rotarian Volunteers**

Reginald Wright	Montrose & District Men's Shed
Lee Kirkby	Montrose & District Men's Shed
David Collett	Croydon UC Helping Hand Foodbank
Dianne Bull	Croydon UC Helping Hand Foodbank
Gail Woods	Maroondah City of Wellbeing
Franco Scalzo	Manningham Inclusive Community Housing
Grant Purdy	Manningham Inclusive Community Housing

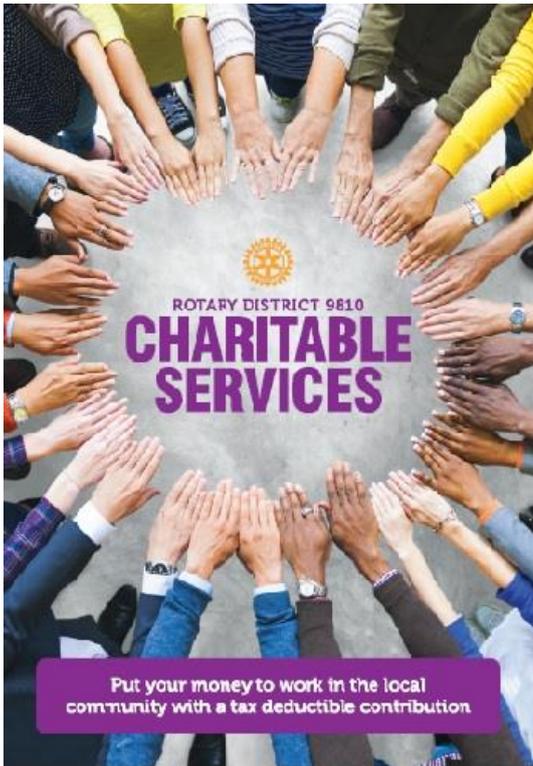
#### **Members**

No new members were advised between 1 July 2019 and 30 June 2020

## How You Can Help

Rotary D9810 Charitable Services can accept tax deductible donations from individuals, business and philanthropic organisations to apply to the four established joint venture projects. Now you have an opportunity to contribute to your local community to benefit those in difficult circumstances.

We all benefit from stronger and more resilient communities. Please support Rotary D9810 Charitable Services and our joint venture partners to help us to address the Rotary International theme in 2020-21 - “Rotary Opens Opportunities”.



## ROTARY DISTRICT 9810 CHARITABLE SERVICES



### HELPING HAND FOOD BANK

Helping support people in the community when hard times hit.

Joint Venture between Croydon Uniting Church Inc. and Rotary District 9810 Charitable Services

Croydon Uniting Church Helping Hand is a not for profit organisation that in conjunction with the Rotary Club of Croydon has been assisting those in need in the MaroonDAH Community for 19 years. In May 2017, the Helping Hand Joint Venture was established to facilitate tax deductible contributions and donations in kind. It aims to support those in crisis that cannot afford to purchase the simple necessities in life, providing food parcels, toiletries and a friendly environment of non judgemental support for those in need of assistance. Helping Hand has over 600 beneficiaries in the Croydon and surrounding areas and seeks to increase its support services by raising additional funds.



### MONTROSE & DISTRICT MEN'S SHED

Helping men to develop new skills, make new friends and have a positive outlook on life.

Joint Venture between Montrose and District Men's Shed Inc. and Rotary District 9810 Charitable Services

The Montrose Men's Shed is a community based, not for profit organisation initiated by the Rotary Club of Montrose and District that is accessible to all men and whose primary activity is the provision of a safe, friendly and active environment where men are able to work on meaningful projects at their own pace. In their own time and in the company of other men. Its major objectives are to advance the health and wellbeing of men and to encourage social interaction. In May 2017, the Joint Venture was established to facilitate tax deductible contributions and donations in kind to support the further expansion of the Shed and to purchase a range of equipment.

*A little support goes a long way*



### MAROONDAH CITY OF WELLBEING

Helping contribute to safer and healthier communities through improved wellbeing.

Joint Venture between Croydon Chamber of Commerce and Industry Inc. and Rotary District 9810 Charitable Services

The City of MaroonDAH has declared wellbeing as a major development priority as part of their vision strategy for the next 30 years, - a project supported by the Rotary Club of Croydon. One in five adults experience mental illness in any year in Australia and it is more likely to be closer to one in two young people. In May 2017, the Joint Venture was established to facilitate tax deductible contributions and donations in kind to support disadvantaged / disengaged youth in the community as well as disadvantaged adults subject to isolation and depression (high incidence demographic).



### MANNINGHAM INCLUSIVE COMMUNITY HOUSING

Helping young people with an intellectual disability to transition to a home of their own.

Joint Venture between Manningham Inclusive Community Housing Inc. and Industry and Rotary District 9810 Charitable Services

The predominant purpose of the Joint Venture, supported by the Rotary Club of Manningham is to alleviate the helplessness of young adult men and women with an intellectual disability by assisting them to transition to living in a 'home of their own'. The priority is young adult men and women living with ageing parents or parents no longer able to care for their adult children, who are currently residing with their families in the City of Manningham. The transition program will assist them to gain the necessary life skills to live independently in the community (with identified supports).

### **Become a member of a Rotary Club**

You can join a local Rotary Club to volunteer in your community on these and other projects, or ask our joint venture partners how you can volunteer directly through their organisation.

Rotary Croydon Montrose	0468 565 250
Rotary Manningham	0409 137 477

### **Volunteer your time to support a community organisation!**

The following community organisations are always in need of extra hands. If you can spare a few hours a week, please contact us:

Croydon Uniting Church Helping Hand	0416 036 489
Maroondah City of Wellbeing	0416 036 489
Manningham Inclusive Community Housing	0409 137 477
Montrose and District Men's Shed	0417 336 884

### **Make a donation**

All donations (including goods in-kind) requiring a deductible gift recipient (tax) receipt must be deposited into the Rotary District 9810 Charitable Services bank account.

Bendigo Bank.  
BSB - 633000  
Account # 160491379.  
OR

Complete the donor form and send to the Treasurer.  
Rotary D9810 Charitable Services  
PO Box 4144 Croydon Hills 3136  
0418 329 086  
donkinnear9810@bigpond.com

### **Leave a bequest**

Complete the donor form requesting Rotary D9810 Charitable Services to be the recipient of your donation, including the following details for payment:

Treasurer  
Rotary D9810 Charitable Services  
PO Box 4414 Croydon Hills 3136  
0418 329 086  
donkinnear9810@bigpond.com

### **Support an event or fundraising activity**

Members and volunteers will be advised when events are scheduled

**Become a corporate partner**

Refer to 'How You Can Help' on page 24.

Please contact our Rotary Clubs or Partners listed or:

The Secretary  
Rotary D9810 Charitable Services  
Suite 4, 426 Burwood Highway Wantirna South 3152  
(03) 9800 7500  
[neville@ballards.com.au](mailto:neville@ballards.com.au)

**Other ways you can help our cause.**

Help us to spread the word.

Through Rotary Clubs:

Rotary D9810 Charitable Services seeks opportunities to partner with more Rotary Clubs and their community partners. If you would like to discuss a project opportunity, please contact David Tolstrup – Chairperson on 0418 376 120.

Through Partner Organisations

Promote your association with Rotary D9810 Charitable Services in your digital and print media.

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## **LOOKING TO THE FUTURE**

In 2020-21, Rotary District 9810 Charitable Services will continue to promote the benefits afforded to Clubs from establishing projects with the trust to address major community issues; and the potential to attract tax deductible donations from the community, business and philanthropic organisations.

Rotary District 9810 Charitable Services seeks projects ideally in the range of requiring \$50,000 or more per annum although smaller projects may be considered upon negotiation with trust directors.

### **Appropriate Project Implementation**

The use of funds disbursed by Rotary District 9810 Charitable Services must comply with the following:

1. Be for the direct relief of such social isolation, sickness, suffering, distress, misfortune, disability, destitution or helplessness as arouses compassion in the community
2. Be used in providing aid or services
3. Have significant Rotarian involvement in service delivery in addition to any fund raising; and visible Rotary identification
4. Demonstrably benefit individuals in need of relief and not just promote social welfare in the community generally
5. Relate to activities for which Rotary District 9810 Charitable Services is insured.

### **Available funds can be used**

1. For the purchase of land and buildings if that is incidental or ancillary to providing project services. If expenditure depends upon the construction of a building, Rotary District 9810 Charitable Services will not release funds until appropriate contractual arrangements have been entered into.
2. For activities involving the construction of any structure that is incidental or ancillary to providing project services in which individuals live, work, or engage in any relevant activity (such as buildings, containers, and mobile homes) or structures that are incidental or ancillary to providing project services where individuals carry out any type of activity including manufacturing, processing, maintenance and/or storage.
3. Construction of infrastructure that is incidental or ancillary to providing project services such as service roads, toilet blocks, and water supplies and other similar structures.
4. For activities involving the renovation of structures, including the provision of new services or upgrade of utilities (i.e. electrical and plumbing), in which individuals live, work, or engage in any gainful activity such as (buildings, containers, and mobile homes) or structures where individuals carry out any type of activity including manufacturing, processing, maintenance, and/or storage.

# Rotary

Rotary District 9810 Charitable Services



Secretary  
Rotary D9810 Charitable Services  
Suite 4, 426 Burwood Highway Wantirna South 3152  
(03) 9800 7500  
[neville@ballards.com.au](mailto:neville@ballards.com.au)