

# Rotary

Rotary District 9810 Charitable Services



## ROTARY DISTRICT 9810 CHARITABLE SERVICES

ABN 93 355 920 863

### ANNUAL REPORT

FOR THE PERIOD FROM  
1 JULY 2022 TO 30 JUNE 2023



IMAGINE  
ROTARY



Helping Hand  
Foodbank

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 and Montrose] [social isolation]
3. Manningham Inclusive Community Housing - [RC Manningham] [less-able adults]
4. Maroondah - City of Wellbeing - [RC Croydon & Montrose] [mental health].

Further projects commenced as follows:

5. The Rotary Clubs of Australia Drought Relief Project [D9800 – D9810 Joint Venture] September 2019
6. Bushfire Therapy Relief March 2021

Over the last 6 years projects 2,3,4 and 6 have matured and are no longer projects operated by Rotary District 9810 Charitable Services.

The trust operates predominantly in the State of Victoria.

# CONTENTS

## Contents

- Our mission..... 2
- Our vision..... 2
- Our history..... 2
- SECTION 1 AN OVERVIEW..... 4**
- About Us ..... 4
- Our People..... 5
- Employees ..... 6
- Volunteers..... 6
- SECTION 2 OUR PROJECTS..... 7**
- Helping Hand Joint Venture..... 7
- D9800 – D9810 Charitable Services Drought Relief Joint Venture ..... 9
- SECTION 3 GOVERNANCE.....11**
- Structure and Management .....11
- Chairperson’s Report .....12
- Our Objectives and Activities.....13
- SECTION 4 OUR FINANCES .....14**
- Treasurer’s Report .....14
- Financial Statements.....15
- Financial Notes .....18
- Directors Declaration.....23
- Auditors Report .....24
- SECTION 5 OUR OTHER IMPORTANT INFORMATION.....27**
- Acknowledgments & Thank You.....27
- How You Can Help.....28
- LOOKING TO THE FUTURE.....31**

## **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.

One of the four original projects listed in Our History, the Helping Hand Foodbank Project commenced on 30 May 2016 continues today as well as the national Drought Relief Project in conjunction with D9800, operate in the period covered by this report.

## Our People

### Rotary District 9810 Charitable Services

#### Board members

Name	Position	Dates acted
David Tolstrup JP	Chairperson	1 July 2022— 30 June 2023
Neville Windebank	Secretary	1 July 2022— 30 June 2023
Neil White	Treasurer	1 July 2022— 30 June 2023
Don Kinnear	Assistant Treasurer	1 July 2022— 30 June 2023
Carol Lawton	Director	1 July 2022— 30 September 2022
Felicity Smith OAM JP	Director	1 July 2022— 30 June 2023
David Alexander	Director	1 July 2022— 30 June 2023
Malcolm Chiverton	Director	1 July 2022— 30 June 2023
Shia Smart	Director	1 July 2022 – 30 June 2023



David Tolstrup JP  
Chairperson



Neil White  
Treasurer



Don Kinnear  
Assistant Treasurer



Neville Windebank  
Secretary



David Alexander  
Director



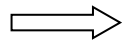
Carol Lawton  
Director -Sept 22



Felicity Smith  
OAM JP Director



Malcolm Chiverton  
Director



#### Ex-officio Members



Shia Smart  
Director



Ken Miller  
Governor 2022-2023



Ian Ballantine  
Governor-Elect 2022-  
2023

## Employees

Nil

## Volunteers

<b>Name</b>	<b>Position</b>	<b>Dates acted</b>
Ken Miller	Governor 2022-2023	1 July 2022 – 30 June 2023
Neville Windebank	Honorary Secretary / Legal Adviser	1 July 2022 – 30 June 2023
Neil White	Treasurer	1 July 2022 – 30 June 2023
Don Kinnear	Assistant Treasurer	1 July 2022 – 30 June 2023
<b>Helping Hand</b>		
Malcolm Chiverton	RC Box Hill Central	1 July 2022– 30 June 2023
Wendy Scott	RC Maroondah	1 July 2022– 30 June 2023
<b>Rotary Clubs of Australia Drought Relief Project</b>		
David Tolstrup	RC Box Hill Burwood	1 July 2022– 30 June 2023
David Alexander	RC Manningham	1 July 2022– 30 June 2023

## **SECTION 2 OUR PROJECTS**

### **Helping Hand Joint Venture**

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

The Croydon Uniting Church – Rotary Charitable Services 'Helping Hand' Joint Venture continued to serve between 65 to 75 clients each month from its Food Bank facilities located at 5 Mount View Street Croydon. There are 980 people who are registered to receive food, vouchers and other 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.

The Food Bank continued to operate post Covid lockdowns that occurred from March 2020 to December 2022.

### **Helping Hand Overview**

#### **Our Purpose**

Originating as a project of Croydon Uniting Church, Helping Hand has served the Croydon community for 35 years, providing food and groceries, supermarket vouchers, chemist, petrol vouchers and myki cards to the disadvantaged in our community. It now operates as an Unincorporated Joint Venture between Croydon Uniting Church and Rotary District 9810 Charitable Services.

#### **Our Supporters**

Helping Hand received donations and grants from the following organisations in 2023.

- Maroondah Council Magistrates Court
- Foothills Foundation Inc.
- Local Churches and Community - Montrose Uniting Church
- Rotary District 9810 Charitable Services

#### **Our Numbers**

Helping Hand's supporter base has enabled it to continue servicing the community in its 35th year and particularly to cope with the significant increase in demand. The six-monthly figures for 2023 demonstrate this increase. Statistics show an extrapolation of the first 6 months for the full year will lead to an increase of 10-20% higher demand for services. For example, Christmas food packs; – 2021 = 54 packs; 2022 = 94 packs and a projection of well over 120 packs for 2023.

This demonstrates the significant impact of the rising cost of living and the increasing demand for Helping Hand services which has increased exponentially with a 40+% increase in families and a 20+% increase in Christmas food packs.

#### **Our Projects**

Helping Hand trialled several new projects in 2022-23 to assist and support families and these will be offered as standard packs in 2024: – Back to School Packs; Mother's Day Packs and Father's Day Packs, with a return to more Fruit and Vegetables days to meet increasing demand.

With an increase in demand for food, the prices for goods have increased substantially. Helping Hand acknowledges and appreciates that it is not the only volunteer group facing this challenge; and the implications that this has on the food supply and the philanthropic community.

Helping Hand greatly values and appreciates the support provided by its donors and suppliers, and with the increasing demand, the need for greater levels of financial support.

**Helping Hand three main objectives are:**

1. To provide a good range of nutritious food and groceries for clients, selected by them for their specific needs, and to contribute to the wellbeing of clients, their esteem and dignity whilst maintaining privacy.
2. To provide and maintain quality and supported supervision of the many volunteers who assist to deliver the program.
3. To enhance the financial security of the program and increase the service Helping Hand can offer.

The Helping Hand Unincorporated Joint Venture submitted the following funding applications during the year:

- Maroondah Council
- Hendrie Financial Group
- Foothills
- Share Uniting Church / Montrose Uniting
- Bendigo Bank
- Magistrates Court
- Minter Ellison

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 Maroondah 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.

**Helping Hand (Food Pantry)**



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



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

### **The Rotary Clubs of Australia Drought Relief Project**

#### **Community Need**

The Drought Relief Project has been established to deliver \$600,000 in financial assistance to Australian farming families suffering hardship from seven years of drought, through Gift Cards provided from the Bendigo Bank Community Enterprise Foundation and the Rotary Clubs of Australia Drought Relief Fund.

To comply with the Purpose of Rotary Charitable Services 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 and the first round of Gift Cards were issued to 7 Australian Rotary Districts in late January – March 2021 and expired 12 months later in January to March 2022.

#### **Stage 2 Gift Card Program - August / October 2022**

A 'Breakage Report' issued by Card4All (Southport Queensland) indicated unspent funds from Stage 1 of \$233,480.55. These funds were used to produce Stage 2 Gift Cards. Two Rotary Districts (D9570 – PDG Rod Medew and D9510 PDG Bob Cooper) each received Gift Cards.

D9570 were allocated gift cards to the value of \$119,000 and have spent \$84,178 to 30 June 2023. The balance of outstanding gift cards (\$34,000) expires on 12 August 2023.

D9510 were allocated gift cards to the value of \$114,250 and have spent \$62,941.26 to 30 June 2023. The balance of outstanding gift cards (\$34,000) expires on 5 October 2023.

It is estimated that \$40,000 will remain unspent in Gift Cards as of 5<sup>th</sup> October 2023.

#### **Gift Cards**

Participating Rotary Districts distributed 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.

#### **Stage 2 Participating Districts / Towns**

Stage 2 comprised two districts - D9510 South Australia and D6570 North Queensland; - which are still experiencing drought related impacts in the community while much of rural Australia experienced La Nina, causing severe flooding and record-breaking rainfall throughout 2022.

D9510 (South Australia) and D6570 (Northern Queensland) communities which received Gift Cards include:

**South Australia D9510**

Burra  
Jamestown  
Orroroo  
Crystal Brook  
Wilmington  
Spalding  
Gladstone  
Wirrabara  
Eudunda  
Morgan

**North Queensland D9570**

Bundaberg  
Gin Gin  
Biggenden  
Rosedale  
Eidsvold  
Monto  
Gayndah  
Mundubbera

**Project History - Multi District Project**

The Rotary Clubs of Australia Drought Relief Project was 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 began in October 2019. The Bendigo Bank Community Enterprise Foundation (BBCEF) provided 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.

**Unincorporated Joint Venture**

An Unincorporated Joint Venture was established between D9800 and D9810 to oversee the distribution of funds. It comprises:

David Tolstrup D9810  
David Alexander D9810  
Philip Archer D9800  
Grant Hocking D9800

**The Rotary Clubs of Australia Drought Relief Project  
– Helping our rural communities.**



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 3      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 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 operated two joint venture projects during 2022-23.

Rotary Charitable Services continued to operate throughout 2022-23 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 operated successfully during the 2022-23 year.

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

David Tolstrup JP  
Governor 2015-16]  
Chairperson 2022-23  
Rotary District 9810 Charitable Services

## **Our Objectives and Activities**

Rotary District 9810 Charitable Services fulfilled its objectives for 2022-2023, operating two 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 2022-2023.

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 2022-23 financial year.

2022-2023 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 continued to implement Stage 2 of The Rotary Clubs of Australia Drought Relief Project in northern Queensland and in South Australia still suffering from the impacts of long term drought.

---

## SECTION 4 OUR FINANCES

### Treasurer's Report



Neil White  
Treasurer  
Rotary D9810 Charitable Services



Don Kinnear  
Assistant Treasurer  
Rotary D9810 Charitable Services

The current projects continued to apply the financial administration procedures adopted by RCS and established in 2017 to meet the requirements of the Trust Deed. During 2022-23, RCS continued to implement the Helping Hand Food Relief Project and the Rotary Clubs of Australia Drought Relief project.

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

#### Neil White

Neil White  
Treasurer 2022-2023  
PO Box 8372  
Armadale  
Victoria 3143

---

## Financial Statements

# Rotary District 9810 Charitable Services Trust

## Financial Statements

For the Year Ended 30 June 2023  
ABN: 93 355 920 863

### Contents

#### For the Year Ended 30 June 2023

	Page
<b>Financial Statements</b>	
Statement of Profit or Loss and Other Comprehensive Income	1
Statement of Financial Position	2
Statement of Changes in Equity	3
Statement of Cash Flows	4
Notes to the Financial Statements	5
Directors' Declaration	10
Independent Audit Report	11



✉ [ryan.dummett@ashfords.com.au](mailto:ryan.dummett@ashfords.com.au)

☎ (03) 8513 8599 📠 0408 570 821

*If you experience any issues contacting me directly, please contact our receptionist on (03) 9551 2822 during normal business hours.*

[www.ashfords.com.au](http://www.ashfords.com.au)

Level 3, 148 Logie Boulevard (corner of Greens Rd.),

Dandenong South, Vic. 3175

### Rotary District 9810 Charitable Services Trust 30 June 2023

### Income Statement

#### For the Year Ended 30 June 2023

	2023	2022
	\$	\$
Donations received	12,531	10,307
Bank charges	(31)	(31)
Project expenditure	(12,500)	(10,276)
<b>Surplus/(deficit) before tax</b>	-	-
Income tax expense	-	-
<b>Surplus/(deficit) for the financial year</b>	-	-

The accompanying notes form part of these financial statements.

## Rotary District 9810 Charitable Services Trust 30 June 2023

**Balance Sheet**

As At 30 June 2023

	2023	2022
Note	\$	\$
<b>ASSETS</b>		
CURRENT ASSETS		
Cash and cash equivalents	4,241	4,273
Sundry debtor	100	100
TOTAL CURRENT ASSETS	<u>4,341</u>	<u>4,373</u>
TOTAL ASSETS	<u><u>4,341</u></u>	<u><u>4,373</u></u>
<b>LIABILITIES</b>		
CURRENT LIABILITIES		
Trade and other payables	3 4,241	4,273
TOTAL CURRENT LIABILITIES	<u>4,241</u>	<u>4,273</u>
TOTAL LIABILITIES	<u>4,241</u>	<u>4,273</u>
NET ASSETS	<u><u>100</u></u>	<u><u>100</u></u>
<b>EQUITY</b>		
Share capital	<u>100</u>	<u>100</u>
TOTAL EQUITY	<u><u>100</u></u>	<u><u>100</u></u>

## Rotary District 9810 Charitable Services Trust 30 June 2023

**Statement of Changes in Equity**

For the Year Ended 30 June 2023

2023

	Issued Units	Total
	\$	\$
Balance at 1 July 2022	<u>100</u>	<u>100</u>
Balance at 30 June 2023	<u><u>100</u></u>	<u><u>100</u></u>

2022

	Issued Units	Total
	\$	\$
Balance at 1 July 2021	<u>100</u>	<u>100</u>
Balance at 30 June 2022	<u><u>100</u></u>	<u><u>100</u></u>



## Rotary District 9810 Charitable Services Trust 30 June 2023

**Statement of Cash Flows**  
For the Year Ended 30 June 2023

	2023	2022
	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from customers	12,500	5,211
Payments to suppliers	(12,532)	(10,307)
Net cash provided by/(used in) operating activities	<u>(32)</u>	<u>(5,096)</u>
Net increase/(decrease) in cash and cash equivalents held	(32)	(5,096)
Cash and cash equivalents at beginning of year	4,373	9,469
Cash and cash equivalents at end of financial year	<u>4,341</u>	<u>4,373</u>

The accompanying notes form part of these financial statements.

## Financial Notes

Rotary District 9810 Charitable Services Trust 30 June 2023

### Notes to the Financial Statements

For the Year Ended 30 June 2023

The financial statements cover Rotary District 9810 Charitable Services Trust 30 June 2023 and have been prepared in accordance with the Trust deed to meet the needs of stakeholders.

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.

These special purpose financial statements comply with all the recognition and measurement requirements in Australian Accounting Standards.

#### 2 Summary of Significant Accounting Policies

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

###### Grant revenue

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue is recognised when control of each performance obligations is satisfied. The performance obligations are varied based on the agreement.

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract.

Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

Revenue recognition policy for contracts which are either not enforceable or do not have sufficiently specific performance obligations (AASB 1058).

Amounts arising from grants in the scope of AASB 1058 are recognised at the assets fair value when the asset is received. The Association considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

## Rotary District 9810 Charitable Services Trust 30 June 2023

**Notes to the Financial Statements**

For the Year Ended 30 June 2023

**2 Summary of Significant Accounting Policies****(a) Revenue and other income****Revenue from contracts with customers**

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.

**(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).

## Rotary District 9810 Charitable Services Trust 30 June 2023

**Notes to the Financial Statements**

For the Year Ended 30 June 2023

**2 Summary of Significant Accounting Policies****(d) Financial instruments****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 that 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.

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

When determining whether the credit risk of a financial asset has increased significantly 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.

## Rotary District 9810 Charitable Services Trust 30 June 2023

**Notes to the Financial Statements**

For the Year Ended 30 June 2023

**2 Summary of Significant Accounting Policies****(d) Financial instruments****Financial assets**

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 is 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.

*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 comprises 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.

## Rotary District 9810 Charitable Services Trust 30 June 2023

**Notes to the Financial Statements**

For the Year Ended 30 June 2023

**3 Trade and other payables**

	2023	2022
	\$	\$
CURRENT		
Donations payable	4,241	4,273
	<u>4,241</u>	<u>4,273</u>

**4 Contingencies**

In the opinion of the Directors, the Trust did not have any contingencies at 30 June 2023 (30 June 2022:None).

**5 Events Occurring After the Reporting Date**

The financial report was authorised for issue on 20 October 2023 by the board of directors.

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Trust, the results of those operations, or the state of affairs of the Trust in future financial years.

## Directors Declaration

Rotary District 9810 Charitable Services Trust 30 June 2023

### Directors' 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:

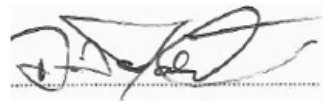
1. The financial statements and notes, as set out on pages 1 to 9, present fairly the Trust's financial position as at 30 June 2023 and its performance for the year ended on that date in accordance with the accounting policies described in Note 2 to the financial statements;
2. In the Trustees' opinion, 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



Trustee



Dated 20 October 2023

David Tolstrup JP  
Chair / Director  
Rotary District 9810 Project Funds Ltd  
as Trustee for Rotary District 9810 Charitable Services  
Dated this 20th day of October 2023

Neville Windebank  
Secretary  
Rotary District 9810 Project Funds Ltd  
Dated this 20th day of October 2023

## Auditors Report

Rotary District 9810 Charitable Services Trust 30 June 2023

### Independent Audit Report to the members of Rotary District 9810 Charitable Services Trust 30 June 2023

#### 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 30 June 2023 (the Trust), which comprises the statement of financial position as at 30 June 2023, and the statement of profit or loss and other comprehensive income for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report of the Trust for the year ended 30 June 2023 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.



Rotary District 9810 Charitable Services Trust 30 June 2023

## Independent Audit Report to the members of Rotary District 9810 Charitable Services Trust 30 June 2023

### 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 reporter, 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 30 June 2023

## Independent Audit Report to the members of Rotary District 9810 Charitable Services Trust 30 June 2023

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*

Ashfords Audit and Assurance Pty Ltd  
Chartered Accountants



Ryan H Dummett  
Director

Level 3, 148 Logis Boulevard, Dandenong South Vic 3175  
20 October 2023



 [ryan.dummett@ashfords.com.au](mailto:ryan.dummett@ashfords.com.au)

 (03) 8513 8599  [0408 570 821](tel:0408570821)

*If you experience any issues contacting me directly, please contact our receptionist on (03) 9551 2822 during normal business hours.*

[www.ashfords.com.au](http://www.ashfords.com.au)

Level 3, 148 Logis Boulevard (corner of Greens Rd.),

Dandenong South, Vic. 3175

PO Box 4525, Dandenong South, Vic. 3164

11

## **SECTION 5 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 joint venture projects in 2022-23.

#### **Partner Organisations**

Rotary International D9800  
Bendigo Bank Community Enterprise Foundation

#### **Rotary Clubs**

Wendy Scott - Rotary Club of Maroondah

#### **Donors**

Benefactors - Croydon Uniting Church

#### **Grants and funding**

MinterEllison – Helping Hand Joint Venture  
Uniting Church SHARE - Helping Hand Joint Venture  
Hendrie Financial Group - Helping Hand Joint Venture  
Foothills - Helping Hand Joint Venture

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

Bendigo Bank Community Enterprise Foundation

#### **Non Rotarian Volunteers**

Paul Chandler	Croydon UC Helping Hand Foodbank
Dianne Bull	Croydon UC Helping Hand Foodbank
Andrew Stewart	Croydon UC Helping Hand Foodbank

#### **Members**

No new members were advised between 1 July 2022 and 30 June 2023

## How You Can Help

Rotary D9810 Charitable Services can accept tax deductible donations from individuals, business and philanthropic organisations. 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 2022-23 - "Imagine Rotary".



## Some of our past and current projects:

### 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 900 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*



#### MAROODDAH 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).

**Tax Deductible DONATION**

**PUT YOUR MONEY TO WORK IN THE LOCAL COMMUNITY**

We operate as a public fund and in doing so invite the public to donate. All projects are endorsed as a deductible gift recipient (DGR) for gift tax deductibility purposes.



**EFT: BENDIGO BANK**  
ROTARY DISTRICT 9810  
CHARITABLE SERVICES  
BSB 633000 ACC 160491379

**OR CONTACT:**  
ROTARY DISTRICT 9810 CHARITABLE SERVICES  
PO Box 4144 Croydon Hills 3136  
Email: donkinnear9810@bigpond.com

Rotary International District 9810 Project Funds List as Endorsed for Rotary District 9810 Charitable Services (VIC) ABN 92 365 920 863

**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.

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

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

**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 8372  
Armadale  
Victoria 3143  
0418 378 647  
neil@nechelle.com.au

**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:

Neil White  
Treasurer 2022-2023  
Rotary D9810 Charitable Services  
PO Box 8372  
Armadale  
Victoria 3143  
0418 378 647  
neil@nechelle.com.au

**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 36.

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.

---

## **LOOKING TO THE FUTURE**

In 2023-24, 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, businesses and philanthropic organisations.

Rotary District 9810 Charitable Services seeks projects ideally in the range of \$25,000 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



# IMAGINE ROTARY

Secretary  
Rotary District 9810 Charitable Services  
Suite 4, 426 Burwood Highway Wantirna South  
3152  
(03) 9800 7500  
[neville@ballards.com.au](mailto:neville@ballards.com.au)