

Academy of Root Development (Australia) Incorporated
2019-2020 Annual Report



Women's Empowerment in Indian Villages (WEIV)
is a programme of ARD(Australia)Inc

Academy of Root Development (Australia) Inc 2020 Annual Report

ARD has been working with communities in rural Bihar since 2005, when we started a programme to support women and their families through Self Help Groups, Micro-finance and Income Generating Activities.

In 2013/14 the Indian government implemented a nation-wide rural support initiative, which meant we were unable to continue with our programme. We instructed our staff to enquire of the women in the villages what would be their next greatest need, to which they replied Reproductive and Child Health, Vocational Training and Literacy Centres for illiterate adolescent girls.

We then established a programme in Guraru Block, in Gaya District, Bihar, under the name of Women's Empowerment in Indian Villages (WEIV) to deliver two programs to support the women and their families:

Reproductive and Child Health

The Reproductive and Child Health programme has now entered its sixth year of operation. Our aim is to impart practical information and bring about attitudinal changes in health and well-being. The RCH program addresses contraceptive awareness, antenatal education and support, maternal and child well-being and nutrition. Gender discrimination awareness is a strong focus of our work and we are working with adolescent girls and boys to this end.

Literacy Centres

During the years 2015-17 ARD(Australia)Inc established eight Literacy Centres for poor adolescent girls who otherwise would not be engaged in the education system. The girls are taught Hindi reading and writing, functional mathematics and basic English.

We have a staff of thirteen (13) in the RCH programme and eight (8) teachers in the Literacy Centre programme.

Each month ARD(Aust)Inc sends around AU\$3,000 to pay the staff and meet the WEIV administration expenses in India. 100% of all donations go directly to India. All work in Australia is done on a purely voluntary basis and any local administration expenses are met by local fundraising initiatives.

For more information on our programmes, please visit our website www.weiv-india.org

The Time of Covid-19

The COVID-19 pandemic is having a huge impact on people world-wide.

We gave all WEIV staff paid leave dating from 14th March in line with the closing of schools in India. We saw the danger coming and realised the need to act swiftly. We will revise the situation progressively, however staff are on paid leave at least until the government of India revises its schools closure timeframe.

In India, people were locked down inside their own homes from 25th March through to the end of April. People were allowed out only to buy food and obtain medical supplies/support. The India-wide restrictions eased, but were reinstated during July.



Shoba Devi, teacher from Maha Literacy Centre with her youngest child wearing masks they have made at home. Shoba's eldest boy wears a mask to protect himself from COVID-19. WEIV Staff are greatly aware of the need to self-isolate and wash hands regularly. Hand washing is one of the health awareness strategies WEIV staff teach to programme participants. Staff are constantly posting to the WhatsApp group to spread awareness and support each other at this time.

Smart Phones

Commencing January 2020, all staff members were required to purchase smart phones with the assistance of a subsidy, plus a loan from ARD(Aust)Inc. This was in order for them to be able to do biometric attendance recording and free up some of the staff who were in the role of supervisors, travelling around checking on staff attendance, thereby enabling them to run additional Reproductive and Child Health groups.

The smart phones have given them access to the internet which is new for most of them. This is really valuable at this time and they are sharing health information with each other regularly, as well as checking in with each other.

We have created a Teachers' WhatsApp group and an RCH WhatsApp group and we are easily able to communicate with them now using Google Translate.

Staff member Renu Kumari explains how her family is dealing with the Covid-19 lockdown:

"Ever since the lockdown started I am spending my life working with my entire family while doing household work and taking care of social distance, and I am spending time in between looking at my mobile watching Ramayana and Mahabharata."

“My two children are also studying at home using the mobile. My husband is also living at home, watching Ramayana and Mahabharata from mobile and listening to news.”

“I also advise the people of the neighbourhood to maintain social distance so that everyone can lead a healthy and happy life. I also advise people in other villages to take care of social distance and cleanliness by talking to them on the phone.”

We are working to establish ways that staff can continue to build on their connection with the participants in the programme to support them in maintaining their health and the health of their families during this time. We are also working on ways to keep the teachers of the Literacy Centres in contact with their students via mobile phones, to enable them to continue the learning process during the lockdown period.

In Australia:

We have been hampered by the Covid-19 pandemic in that we are unable to hold fundraising activities to maintain our funding levels.

Donors have stated their support for our strategy of paying staff their full salaries whilst the lockdown is in place as a way of ensuring the families do not suffer excessive hardship. We continue to monitor the situation and will reintroduce face-to-face groups when the Government of India determines that it is safe to do so.

For more information, please visit our website www.weiv-india.org





ACADEMY OF ROOT DEVELOPMENT (AUSTRALIA) INCORPORATED

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

ACADEMY OF ROOT DEVELOPMENT (AUSTRALIA) INCORPORATED

ABN: 18 446 710 511

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FOR THE YEAR ENDED 30 JUNE 2020

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ACADEMY OF ROOT DEVELOPMENT (AUSTRALIA) INCORPORATED

ABN: 18 446 710 511

COMMITTEE'S REPORT FOR THE YEAR ENDED 30 JUNE 2020

Your committee members submit the financial report of Academy of Root Development (Australia) Incorporated for the financial year ended 30 June 2020.

Committee members

The names of the committee members throughout the year and at the date of this report are:

Graeme Batterbury
Wendy Sue Royston

Principal activities

The principal activity of the association during the financial year is:

Not-for-profit Charitable Organisation

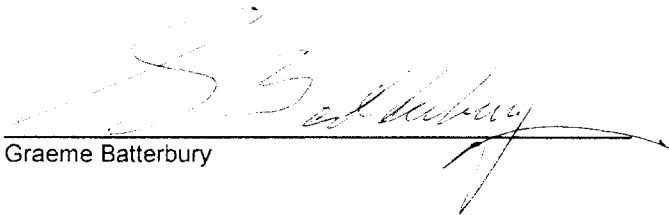
Significant changes

No significant change in the nature of these activities occurred during the year.

Operating result

The loss of the Association for the financial year after providing for income tax amounted to \$(7,458).

Signed in accordance with a resolution of the members of the committee:



Graeme Batterbury

Wendy Sue Royston

Dated 02.09.2020

ACADEMY OF ROOT DEVELOPMENT (AUSTRALIA) INCORPORATED

ABN: 18 446 710 511

INCOME STATEMENT

FOR THE YEAR ENDED 30 JUNE 2020

	2020 \$	2019 \$
INCOME		
Donations & Fundraising	29,924.76	37,654.62
Interest Received	54.87	174.84
Ipex	8,592.05	8,410.01
	38,571.68	46,239.47
EXPENSES		
Accountancy Fees	176.00	154.00
Administration Costs	474.90	194.00
Advertising/Postage/Stationery	394.15	233.34
Bank Charges	192.90	220.40
Insurance	-	251.00
Overseas Projects	44,634.42	41,281.87
Registration /Licences	-	71.95
Subscriptions	157.50	-
	46,029.87	42,406.56
NET PROFIT (LOSS)	(7,458.19)	3,832.91
Retained earnings at the beginning of the financial year	21,841.75	18,008.84
RETAINED EARNINGS AT THE END OF THE FINANCIAL YEAR	14,383.56	21,841.75

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached compilation report of Connect Accountants & Advisors.

ACADEMY OF ROOT DEVELOPMENT (AUSTRALIA) INCORPORATED

ABN: 18 446 710 511

BALANCE SHEET

FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020 \$	2019 \$
CURRENT ASSETS			
Cash and cash equivalents	2	14,383.56	21,841.75
TOTAL CURRENT ASSETS		<u>14,383.56</u>	<u>21,841.75</u>
TOTAL ASSETS		<u>14,383.56</u>	<u>21,841.75</u>
NET ASSETS		<u>14,383.56</u>	<u>21,841.75</u>
MEMBERS' FUNDS			
Retained Earnings		14,383.56	21,841.75
TOTAL MEMBERS' FUNDS		<u>14,383.56</u>	<u>21,841.75</u>

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached compilation report of Connect Accountants & Advisors.

ACADEMY OF ROOT DEVELOPMENT (AUSTRALIA) INCORPORATED

ABN: 18 446 710 511

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

The financial statements cover Academy of Root Development (Australia) Incorporated as an individual entity. Academy of Root Development (Australia) Incorporated is a not-for-profit association incorporated in New South Wales under the Associations Incorporation Act 2009 ('the Act').

The principal activity of the association for the year ended 30 June 2020 is:

Not-for-profit Charitable Organisation

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of preparation

In the opinion of the Committee of Management, the association is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the Act.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, and the disclosure requirements of AASB 101 Presentation of Financial Statements, AASB 107 Statement of Cash Flows, AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors and AASB 1054 Australian Additional Disclosures.

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

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of this financial report.

ACADEMY OF ROOT DEVELOPMENT (AUSTRALIA) INCORPORATED

ABN: 18 446 710 511

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020 \$	2019 \$
2 CASH AND CASH EQUIVALENTS			
Petty Cash Imprest		176.26	26.16
Cash at Bank - SCU Gift Account		3,375.43	3,167.17
Cash at Bank - SCU Access Plus Account		10,826.44	18,220.47
Cash at Bank - Redi Access		5.43	427.95
		14,383.56	21,841.75
3 RETAINED EARNINGS			
Retained earnings at the beginning of the financial year		21,841.75	18,008.84
Net Profit (Loss)		(7,458.19)	3,832.91
		14,383.56	21,841.75

4 EVENTS OCCURRING AFTER THE REPORTING DATE

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

5 STATUTORY INFORMATION

The registered office and principal place of business of the association is:

Academy of Root Development (Australia) Incorporated

ACADEMY OF ROOT DEVELOPMENT (AUSTRALIA) INCORPORATED

ABN: 18 446 710 511

COMPILATION REPORT

We have compiled the accompanying special purpose financial statements of Academy of Root Development (Australia) Incorporated which comprise the balance sheet as at 30 June 2020, and the income statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in the notes to the accounts.

The responsibility of the members of the committee

The members of the committee of Academy of Root Development (Australia) Incorporated are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our responsibility

On the basis of information provided by the members of the committee, we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in the notes to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in the notes to the financial statements. We have complied with the relevant ethical requirements of APES 110 Code of Ethics for Professional Accountants.

Assurance disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the members of the committee who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Firm Connect Accountants & Advisors

Address 7 Carrington Street
Lismore NSW 2480

Date

25.08.2020

Signed



Andrew Stevens

ACADEMY OF ROOT DEVELOPMENT (AUSTRALIA) INCORPORATED

ABN: 18 446 710 511

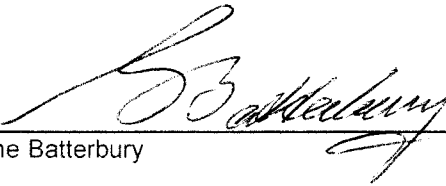
STATEMENT BY MEMBERS OF COMMITTEE

The committee has determined that the association 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.


In the opinion of the committee the financial report:

1. Presents fairly the financial position of Academy of Root Development (Australia) Incorporated as at 30 June 2020 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Academy of Root Development (Australia) Incorporated will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the committee and is signed for and on behalf of the committee by:



Graeme Batterbury



Wendy Sue Royston

Dated 02-09-2020

ACADEMY OF ROOT DEVELOPMENT (AUSTRALIA) INCORPORATED

ABN: 18 446 710 511

CERTIFICATE BY MEMBERS OF COMMITTEE

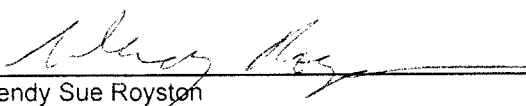
Annual statements give true and fair view of the financial position of incorporated association.

We, being the members of the Committee of the Academy of Root Development (Australia) Incorporated, certify that -

The statements attached to this certificate give a true and fair view of the financial performance and position of Academy of Root Development (Australia) Incorporated during and at the end of the financial year of the association ending on 30 June 2020.



Graeme Batterbury



Wendy Sue Royston

Dated 02-09-2020