

**Academy of Root Development (Australia) Incorporated**  
**2022-2023 Annual Report**



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

ARD commenced working with communities in rural Bihar in 2005. Initially we were working 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 covering these areas. Since then, we have been working in the field of Reproductive and Child Health and Literacy Centres for illiterate adolescent girls.

### **Reproductive and Child Health**

The Reproductive and Child Health programme has now entered its ninth year of operation. The RCH program addresses family planning awareness, antenatal education and support, maternal and child well-being and nutrition. Right age of marriage and the spacing between births are a strong focus of our work.



An important part of the WEIV programme is gender equity and advocating for vasectomies for men, rather than the more invasive tubal ligation for women.



**Report from RCH staff member Reeta:**

Munni Kumari has three sisters and two brothers. Her parents are both illiterate farm-workers. She has just completed 17 years and her mother and father are planning her marriage, so she has left her studies. I told the parents they must wait for one more year.

Munni’s mother said “Sister, the boy will not wait”, but I told her that marrying at a young age is a legal crime. Even though all parents are ready, the disadvantages of marrying at a young age are that the girl's body is not properly prepared and she will risk getting many birthing problems. Now Munni Kumari will get married after one year and her parents understand the reasons and are happy.



## Literacy Centres

ARD(Australia)Inc is currently operating seven Literacy Centres for poor adolescent Dalit girls who otherwise would not be engaged in the education system. The girls are taught Hindi reading and writing, functional maths and basic English.



These are Dalit girls who would previously have received no formal education. Often their parents are illiterate and uneducated and do not value education for girls, who traditionally will marry young and move into their new husbands home to maintain the domestic needs of that family. Basic literacy and numeracy raises the girls self-esteem and gives them skills that enable them to be valued within their family and their future husband's family.

This year we have begun the process to transition girls into the government education system once they have completed three years at our Literacy Centres.

We have also enrolled a significant number of girls into the government Kasturba Gandhi residential school programme, where they are given full accommodation and board and where they are enrolled in the associated government school. We fund their entrance into the residential school, after which all expenses are covered by the Indian government.

WEIV is providing coaching with local tutors, free of charge, for girls transitioning into the government education system, primarily entering into year 8 and 9. They are taught science, social studies and more complex maths, subjects that we cannot cover in the basic Literacy Centre programme. These extra subject skills will enable them to integrate more successfully into the mainstream education system.



ARD/WEIV has a staff of fifteen (15) in the RCH programme and eight (8) teachers plus one (1) casual relief teacher in the Literacy Centre programme.



WEIV staff have been on paid leave for brief periods due to exceptionally hot days during the Indian summer. We are concerned to ensure that all staff are working in a safe environment and will continuously monitor all aspects of their employment conditions.

WEIV RCH staff have been working in the area since 2005. In this time they have established a close connection with the villagers and have become respected members of the community. As such they are able to advise families of the Reproductive and Child Health needs of girls as they grow into women and become mothers themselves. By engaging with the men and boys, WEIV is working to overcome conservative patriarchal norms within the community and enable the society to be more equitable and inclusive.

## Funding

ARD(Aust)Inc currently has fifty-six (56) members making monthly or occasional donations. ARD also receives funds through transactional giving facilitated by Buy1Give1, a fully accredited Charity registered in the United States.

ARD(Australia)Inc is currently sending more than AU\$4,000 each month to pay the staff and meet our administration expenses in support of the Women's Empowerment in Indian Villages programme. **100% of all donations go directly to India.** All work in Australia is done on a purely voluntary basis and any Australian administration expenses are met by local fundraising initiatives.

Please see the enclosed 2022-23 Financial Statement for a full breakdown of incoming and outgoing monies.

For more information, please visit our website [www.weiv-india.org](http://www.weiv-india.org)

With thanks to our donors and supporters.

Committee of Academy of Root Development (Australia) Incorporated  
August 2023



# Financial Statements

Academy of Root Development (Australia) Inc.

ABN 18 446 710 511

For the period 1 July 2022 to 30 June 2023

Prepared by Connect Accountants & Advisors Pty Ltd



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# Income and Expenditure Statement

Academy of Root Development (Australia) Inc.

For the year ended 30 June 2023

	2023	2022
<b>Gross Surplus</b>	-	-
<b>Other Income</b>		
Interest Income	163	11
Donations & Fundraising	80,678	55,993
<b>Total Other Income</b>	<b>80,841</b>	<b>56,004</b>
<b>Expenditure</b>		
Accountancy Fees	264	242
Administration Costs	872	140
Bank Charges	146	80
Overseas Projects	67,475	46,308
<b>Total Expenditure</b>	<b>68,756</b>	<b>46,770</b>
<b>Current Year Surplus/ (Deficit) Before Income Tax Adjustments</b>	<b>12,085</b>	<b>9,234</b>
<b>Current Year Surplus/(Deficit) Before Income Tax</b>	<b>12,085</b>	<b>9,234</b>
<b>Net Current Year Surplus After Income Tax</b>	<b>12,085</b>	<b>9,234</b>

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

# Assets and Liabilities Statement

Academy of Root Development (Australia) Inc.

As at 30 June 2023

	NOTES	30 JUN 2023	30 JUN 2022
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	2	49,170	37,085
<b>Total Current Assets</b>		<b>49,170</b>	<b>37,085</b>
<b>Total Assets</b>		<b>49,170</b>	<b>37,085</b>
<b>Net Assets</b>		<b>49,170</b>	<b>37,085</b>
<b>Member's Funds</b>			
Capital Reserve		49,170	37,085
<b>Total Member's Funds</b>		<b>49,170</b>	<b>37,085</b>

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

# Notes to the Financial Statements

## Academy of Root Development (Australia) Inc.

### For the year ended 30 June 2023

#### 1. Summary of Significant Accounting Policies

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act NSW. The committee has determined that the association is not a reporting entity.

The financial statements have been prepared on an accruals basis and are based on historic costs and do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

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

	2023	2022
<b>2. Cash on Hand</b>		
Cash at Bank - SCU Everyday	391	270
Cash at Bank - SCU Gift	36,286	24,796
Cash at Bank - SCU Savings	12,026	11,773
Petty Cash Imprest	466	246
<b>Total Cash on Hand</b>	<b>49,170</b>	<b>37,085</b>

These notes should be read in conjunction with the attached compilation report.

# Movements in Equity

Academy of Root Development (Australia) Inc.

For the year ended 30 June 2023

	2023	2022
<b>Equity</b>		
Opening Balance	37,085	27,851
<b>Increases</b>		
Profit for the Period	12,085	9,234
<b>Total Increases</b>	<b>12,085</b>	<b>9,234</b>
<b>Total Equity</b>	<b>49,170</b>	<b>37,085</b>

# Statement of Cash Flows - Direct Method

Academy of Root Development (Australia) Inc.

For the year ended 30 June 2023

	2023	2022
<b>Operating Activities</b>		
Interest received	163	11
Cash receipts from other operating activities	80,678	55,993
Cash payments from other operating activities	(68,756)	(46,770)
<b>Net Cash Flows from Operating Activities</b>	<b>12,085</b>	<b>9,234</b>
<b>Net Cash Flows</b>	<b>12,085</b>	<b>9,234</b>
<b>Cash and Cash Equivalents</b>		
Cash and cash equivalents at beginning of period	37,085	27,851
Net change in cash for period	12,085	9,234
Cash and cash equivalents at end of period	49,170	37,085

# Compilation Report

## Academy of Root Development (Australia) Inc. For the year ended 30 June 2023

Compilation report to ARD (Aust) Inc.

We have compiled the accompanying special purpose financial statements of ARD (Aust) Inc, which comprise the asset and liabilities statement as at 30 June 2023, income and expenditure statement, the statement of cash flows, 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 Note 1.

### The Responsibility of the Committee Member's

The committee of ARD (Aust) Inc 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 financial statements were prepared.

### Our Responsibility

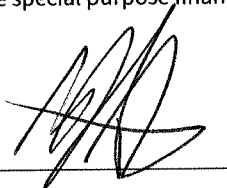
On the basis of information provided by the partners we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in Note 1 to the financial statements and APES 315 *Compilation of Financial Information*.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 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 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.



Andrew Stevens

**Connect Business Solutions**  
1 Wyangarie Street  
Kyogle NSW 2474

Dated: / /

# Committee's Report

## Academy of Root Development (Australia) Inc. For the year ended 30 June 2023

### Committee's Report

Your committee members submit the financial report of ARD (Aust) Inc for the financial year ended 30 June 2023.

### Committee Members

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

Committee Member	Position	Date Started	Experience	Qualification
Graeme Batterbury	President			
Wendy Royston	Treasurer			

### Principal Activities

Not-for-Profit Organisation - Academy of Root Development (Australia) Incorporated has been established in Australia to source donations and on-going funding to support the work of Academy of Root Development (ARD) in India. Academy of Root Development is a Non-Government Voluntary Organisation and Charitable Trust that has been actively engaged in social service to poor and marginal communities in Gaya District, Bihar, India

### Significant Changes

No significant changes during the year.

### Operating Result

The surplus after providing for income tax for the financial year amounted to, as per below: \$12,084.73

### Going Concern

This financial report has been prepared on a going concern basis which contemplates continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business. The ability of the association to continue to operate as a going concern is dependent upon the ability of the association to generate sufficient cashflows from operations to meet its liabilities. The members of the association believe that the going concern assumption is appropriate.

Signed in accordance with a resolution of the Members of the Committee on:

  
 (President)

Date 22/8/23

  
 (Treasurer)

Date 22/8/23



## Certificate By Members of the Committee

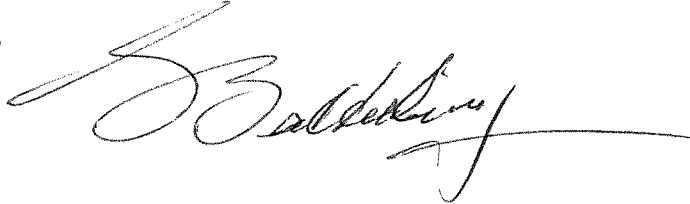
Academy of Root Development (Australia) Inc.

For the year ended 30 June 2023

I, Graeme Batterbury of 91 Robb Road Lillian Rock NSW 2480 certify that:

1. I attended the annual general meeting of the association held on [ *11/9/23* ].
2. The financial statements for the year ended 30 June 2023 were submitted to the members of the association at its annual general meeting.

Dated: *21/9/23*



# True and Fair Position

Academy of Root Development (Australia) Inc.

For the year ended 30 June 2023

## Annual Statements Give True and Fair View of Financial Position and Performance of the Association

We, Graeme Batterbury, and Wendy Sue Royston, being members of the committee of ARD (Aust) Inc, certify that -


The statements attached to this certificate give a true and fair view of the financial position and performance of ARD (Aust) Inc. during and at the end of the financial year of the association ending on 30 June 2023.

Signed: 

Dated: 22/6/23

Signed:

Dated: 22/6/23

A large, stylized handwritten signature in black ink, appearing to read 'Graeme Batterbury', with a long horizontal flourish extending to the right.