

RAFIKI MWEMA INCORPORATED ABN 676 400 637 30

OFFICE LOCATION

RIVERWALK ARCADÉ 1/144 RIVER STREET BALLINA NSW 2478

AUDITOR

KATE CAMERON
ROCHDALE ACCOUNTING
ALSTONVILLE NSW 2477

WEBSITE

WWW.RAFIKIMWEMA.COM





TABLE OF CONTENTS

PAGE 6: WHO ARE WE

PAGE 9: RAFIKI MWEMA VISION & MISSION STATEMENT

PAGE 10: A NOTE FROM SARAH / CO-FOUNDER & CEO

PAGE 12: A NOTE FROM ANNE-MARIE / CO-FOUNDER

PAGE 16: QUEENS' CASTLE OPENING

PAGE 22: RAFIKI WAY - OUR NEW ROAD

PAGE 24: NEW OFFICE SPACE

PAGE 26: A "SECRET SAFE TO TELL" BOOK CAMPAIGN

PAGE 28: DAN HUGHES VISITS RAFIKI

PAGE 31: VIDEO LINK INSTALLED

PAGE 33: THE RAFIKI MWEMA BOARD MEMBERS

PAGE 35: A HAPPY RETURN HOME - AN OUTREACH SUCCESS

PAGE 37: GO LIVE YOUR DREAMS - A GRADUATE SUCCESS

PAGE 39: AUDIT FOR 2016/2017



WHO ARE WE?

Anne Marie started Play Kenya nearly 10 years ago when she visited Kenya for the summer and saw first-hand the sadness and neglect experienced by children in orphanages and institutions. She was overwhelmed by the impact of corruption within organisations and realised, after sinking loads of money into one home, that the children didn't benefit at all. The managers got richer and the kids more neglected!

She sat with her friend Debbie Pearce on their last few days of their first trip, and talked about what they could do that wouldn't be taken away from the children and Play Kenya was born. They developed an Attachment Play Programme to build connections for traumatised children who were living in institutions.

In the early days Play Kenya worked in orphanages, children's remand centres, schools, and communities to train the staff to play therapeutically with the children. This helped the children to have a connection or attachment with one key person in their lives. The impact of this programme was brilliant and many children began to feel more secure, better able to learn and have confidence to explore the world more.

It wasn't long before Anne-Marie noted there were some girls so deeply traumatised being housed in orphanages for their care and protection yet they were being left in these institutions, often for years, isolated from their families with no hope of receiving the support and care they so desperately needed.

In 2011, a generous trust donated money to enable Play Kenya to set up a therapeutic home for sexually abused girls under the age of 12 in Nakuru, Kenya, called Rafiki Mwema (Swahili for loyal friend). Sadly within one week of opening, the house was full and has been ever since.

A year after Rafiki Mwema opened the girls were all doing really well and responding to their therapy. The house (and Anne-Marie's dream) was becoming successful in every way, except one. They had run out of money and sadly it looked like they would need to close their doors unless they could find enough funding to keep going.

Enter a guardian angel in the unlikely form of Sarah Rosborg - this tattooed metal head literally saved their souls and gave a future to all the girls and boys Rafiki Mwema have supported over the last 6 years.

Anne-Marie had met Sarah several years previously in Kenya and they had kept in touch ever since. Sarah had, until this point, resisted coming on board due to many other commitments, some with other charities. However, all that changed after she organised an online auction to raise funds to keep Rafiki Mwema open.

Sarah raised enough funds to keep the home open for 3 more months but her heart was already stolen and she was unable to walk away from the children. She decided to commit to establishing 'Rafiki Mwema' as a charity within Australia to enable her to help fund the Rafiki Mwema girls home in Nakuru. With the support of her friends and colleagues, Sarah formed a board and was successful in registering the charity within Australia.

There have been many successes since starting Rafiki Mwema in Australia and too many to list here, but as of writing they now have 3 therapeutic houses that are home to 50 children as well as 80 children who have left their care and returned to a safe family member in their community, still under the watchful eye of Rafiki Mwema's Outreach Team.

Anne-Marie and Sarah believe they have found their calling. Working together to change the lives of these children in Kenya with the love, respect and empathy they deserve.





RAFIKI MWEMA VISION

It is Rafiki Mwema's vision that through the repair of the physical and psychological damage inflicted on them, we can support our children to become emotionally connected, caring and empowered young people and adolescents and support our future men to break the cycle of abuse by becoming safe, loving, kind partners, fathers and uncles, who respect our empowered young women.

RAFIKI MWEMA MISSION

Rafiki Mwema are committed to understanding and repairing the intense trauma our children have experienced.

Through Dyadic Developmental Psychotherapy (DDP), a therapeutic parenting model, we help our children make sense of their past. We train and develop our Kenyan staff to ensure our children receive the very best therapeutic care and support and educate the local communities, schools and government officials to understand the impact of childhood abuse

We provide support and information of this specialised therapeutic model to service providers globally.

#RAFIKIMWEMA #IWILLNOTSTAYSILENT

A NOTE FROM SARAH CO-FOUNDER & CEO

I think back to 2007 when I first met Anne Marie in Kenya. I knew she was special but I never imagined that we would be working together, in the same town we met, 10 years later.

Ten years ago I watched her train people with this 'therapeutic parenting style' not knowing what on earth it was - I had no real clue what she was talking about! I watched as her team did this 'Play Therapy' malarkey with a very small girl who had been raped by her father when she was just 9 months old. I watched what she did and what she spoke so passionately about WORK right before my very eyes.

Fast forward 8 years and we joined forces to make change in these deeply traumatised girls' lives. Anne Marie, the amazing, funny and highly educated therapist from the UK and me, a computer nerd with a need to help people and a dream to work with someone who has the same passion and beliefs I have. What are those beliefs? To give children back the childhood they deserve and try to break the cycle of sexual abuse.

Who would have thought that 2 years after starting Rafiki Mwema in Australia we would have come this far? From a small rental house with 19 girls to now having 3 houses with girls and boys and also a huge outreach program that keeps a watchful eye on our family members who have returned to a safe home.

The work that goes on behind the scenes of running a charity this size is huge. I need to thank the patience of my family and friends, our board members, volunteers and ambassadors who have been there for us since the idea of starting Rafiki Mwema Australia first began.



Social Media has been a huge success, helping us reach all corners of the world. Facebook was the tool we used to achieve our first set of sponsors when we had just started fundraising for the girls' house. The relationships that have come from Social Media have been life-changing. Through Facebook, one of our supporters, Jessica Galea, reached out to Constance Hall to take a look at the work we did. This was the moment that changed everything for us.

That one voice has had the wost awazing ripple effect over our entire charity that will continue long after Tam gone. Never think that you are not able to make massive change."

Constance responded immediately, saying she wanted to help in some way, but she wanted it to be more than just a 'shout out'. Well, she did just that. Constance and her support network not only raised a whopping \$200,000 for us but we went from 2,000 followers on Facebook to 30,000, our sponsorships tripled and the interest in our charity grew. We received offers of support for so many different areas of our charity and we reached more people than we could ever have imagined.

I often think of that day when Jess told me she had a response from Constance. Little did I know just how much that one message would change the lives of so many children. It reminds me again of my huge belief in one person being able to make a big difference. The voice of one woman, who would continue to spread the word about the work we do. That one voice has had the most amazing ripple effect over our entire charity that will continue long after I am gone. Never think that you are not able to make massive change happen.

I am grateful that I have been given the skills and knowledge to do this work. This work that never feels like work to me. It is done with pure love every day and I am honoured to be able to help these children. Little do they know, they help me every single day with their strength, courage and happiness. I have learned a lot about life since I have started this journey with Anne Marie. We have seen a lot of horror and many sad stories but so much beautiful love and acceptance come from this 'malarkey' I first saw in action 10 years ago.

Sarah

A NOTE FROM ANNE-MARIE CO-FOUNDER

What a busy and amazing year we have had.!

We have supported 50 children in our three therapeutic houses and continue to support 120 children who are now safely back home with their families. This is a huge achievement and has been possible because of our ongoing training with our staff and other professionals to understand and support children who have had complex and often violent early experiences. Through Rafiki Mwema's ongoing training programme our staff are able to therapeutically parent these beautiful but damaged children.

One of the highlights was the involvement of online blogger and now passionate ambassador of Rafiki Mwema, Constance Hall. She heard about the difficulties we were having with a lack of safe space and ran an online campaign that raised \$200,000! The money, enough to cover the new big girls house, offices and our house for intense support for our new girls has totally changed the lives of so many girls. We are eternally grateful to her.

We also had a visit from Dr. Dan Hughes, a clinical psychologist from the USA who pioneered the model of trauma and attachment and healing through relationships, that Rafiki Mwema builds itself on. He stayed with us for a week and was moved by seeing his model in practice. Our staff benefited from training from him and our children experienced the love he shared with them. I also had the pleasure of attending his training, along with Sarah, in Australia when he held a fundraising day on our behalf. He is a true friend to Rafiki Mwema



Some of the work that Sarah does on behalf of Rafiki Mwema is often unnoticed, but she is the most dynamic and dedicated person you could ever meet and I was delighted when her work was recognised by Rotary International, when she was granted the honourable Paul Harris Award for her charitable work. I am so proud of everything you do Sarah – you bring love into the heart of what we do.

But of course, my biggest acknowledgement and love goes to our children. I visited Kenya 5 times during this 2016/17 period and have seen so many changes and challenges with our family. We have many teenage boys and girls, who of course bring their own complexities – as most teenagers do. But when you see the love they have for each other, the relationships that have developed, the family that they have become, it is so humbling.

Our smaller children are simply blossoming when they are held in the love and acceptance that is scientifically proven to heal trauma that is stored in brains. We cannot take away their pasts, but we can prepare their brains to emotionally manage in the future. We hold their hands while healing them from the inside out.

- Anne-Marie Tipper

We have girls and boys attending schools outside of our houses, in colleges to become chefs, tailors, hairdressers as well as those aiming for university. These are the very children that society turned their backs on – they are the real winners in life and we will continue to support and develop these amazing young people to be the successes they deserve to be. They hold their destinies and are not defined by their pasts; we are the vehicle that helps them drive their dreams and heal their brains from the traumas that stopped them dreaming.

They are the future of Rafiki Mwema and İ am so very proud of each child that has passed our way

Anne Warie

OUR LAST 12 MONTHS AT A GLANCE

- We are currently housing 50 children in our house at Rafiki Mwema with 120 children who have been placed back into their community with safe family members, who are checked on by our outreach team until they are 18 years of age.
- Built and completed the Queens Castle (our big girls' house) & Malkia Mtoto (meaning 'Little Queen') an interim house to host little girls before entering the main house, thanks to the fundraising efforts of Constance Hall and her followers who donated \$200,000 via GoFundMe.
- Successfully created a road direct to our farm to avoid distance and damage to our cars. Named 'Rafiki way' in honour of Celeste Barber and Constance Hall who joined forces to raise funds for the road.
- Anne Marie and Sarah travelled around Australia to deliver training on 'Understanding the impact of early trauma' This was received very well by sectors including teachers, carers, foster carers and parents.
- Sarah moved Rafiki Mwema into a Head Office located in Ballina with the team at Barefruit Marketing.
- Dan Hughes held a training event in Brisbane with all funds going back to Rafiki Mwema. This was very successful.
- Sarah was invited to speak at the Problogger event on the Gold Coast, on stage alongside Daniel and Justine Flynn from charity, Thank You.
 - 'Secret Safe to Tell' is published. a book written by Naomi Hunter, exploring the delicate subject of childhood abuse, encouraging children who have been abused to speak out and nuturing adult survivors to seek help.
- Video Link Installed in our local court house in Nakuru after lobbying the judge, raising enough funds and installing it ourselves. Now our children do not have to face their perpetrator in intimidating court situations.









We were a bit stuck – until Queen Constance brought you into our lives. Until we met an army of Kings and Queens who saw the need to build a safe permanent home for our older, longterm girls where living at home was simply not an option. You gave us what was needed to build a Castle of love and safety on our own farm.

What a time we had building it! We found a lovely local engineer to design and organise the project, Kimani. We pulled in all the local villagers to work on our castle – this meant that they were bringing in an income for their own families. They were putting food on the table at night – it became the Castle of Dreams for many mamas who couldn't find work in the rural village that is now our home. John Tipper, directed and cajoled from the UK and then for months in Kenya, he made sure people were on task and working well. He conducted an orchestra of love that built our castle. Thank you, John Tipper.

We arranged an opening day and invited all the local authorities and friends of Rafiki Mwema – and we prayed it would be finished in time. The weather worked against us – we had too much rain and the lorries couldn't get through. The road wasn't up to all the traffic that was needed (so we built our own of course!) Most folk worked hard but there were some workmen who didn't turn up and slowed things down – would we ever be finished in time!

Meanwhile, our very own Kings and Queens from the boys and the girls houses worked hard preparing their very own salute to this amazing building. They practised dances, poems, singing, ready to make the day their own. And then it happened. The 11th of November arrived, our very own remembrance day for all the innocent children whose lives changed paths because of the acts of evil from another human being.

The sun shone; the marquees, the sound system in place and our beautiful children arrived in their Kings and Queens' tshirts with their proud and hardworking carers. It was really happening!





Our big girls came and squealed, as only teenage girls can, at the wonder of their new home. It really is a palace! Our Kings looked in awe at the house that you built and wanted to know when they would get their own castle! Our baby girls walked round the corner and jumped, smiled and danced to have their new neighbours move in at last – we were back to being one family!

The day was simply stunning. It was filled with love, laughter and a real sense of family and happy memories – one of our boys told me it's the movie he plays in his head at night now to block out the horror of street life that used to dominate his dreams. How cool is that – you are dream makers as well as castle builders!

We walked on a cloud of love that you had created. We missed our friends that couldn't be with us, Constance, Chantelle, Rebel and Celeste to name a few – but embraced those who came. Nicole was there as a special Rafiki Mwema friend and to represent Grandma and Grandpa Doyle who bought us the farm, named Doyle Farm in their honour, where dreams really have come true.

We might be the luckiest people in the world to have breathed in the love and kindness that day. To be alongside our girls and boys, from 2 years old to 18 years old, knowing you have built them a future. A castle where hopes and dreams become a reality.

You are the true herses in our story. You made this happen and the love that radiates in the walls and floors at the eastle, started in your hearts."

Because of you, a group of beautiful young ladies hang out in a castle, proving that fairy tales really can come true. They receive love, kindness, therapy, food and respect. You did that. How cool are you!?







Thanks to the fundraising efforts of Celeste Barber and Constance Hall, we were able to put a road through our farm direct to our houses along with a secure gate, enhancing the safety of our girls at Rafiki Mwema.

Previously we had to drive around our land, through some very, very rough land, often it was almost impossible to get through in a vehicle. Often we are contacted late in the day to collect a baby girl who has been in court all day and has been assigned to Rafiki Mwema for care and protection, but driving that drive is dangerous and frightening, especially in the dark.

When we take our children to hospital when they are sick, we will be and feel much safer. We are so worried about going out at dark and fear a night trip to the hospital – there is so much poverty that a vehicle moving through those roads at night can be an attractive prospect.

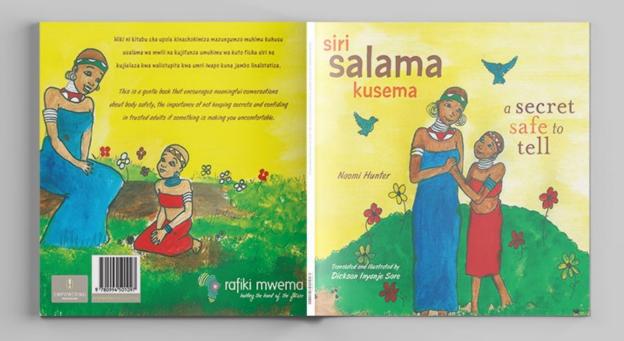
Our own road, which was always in our plans but not in our budget, will make so much difference to the safety of our precious cargo – our children.

The baby of the house is in nursery school already. You will always find her playing with little plastics and covered in Mud. Her favorite drink is milk and she loves eating fruits. like any other 3 year old, she plays all day and falls as she awakes, its back to fun and games."









A SECRET SAFE TO TELL RELEASED

Empowering Resources (Naomi Hunter) and Rafiki Mwema joined forces to raise funds to create a bilingual Swahili / English copy of A Secret Safe to Tell, by Naomi Hunter. We commissioned a Kenyan artist to recreate the images with an African theme providing a book that will nurture, educate and empower kids from Kenya and Tanzania.

We were successful in our Kickstarter campaign, raising enough funds to have the book published. We were able to take them to the children of Rafiki Mwema and surrounding areas and we have been able to give out many copies throughout Australia helping those who have requested copies.

We have this book for sale in our online store to ensure our children are financially benefiting from every book sold.





A Secret Safe to Tell, written by Naomi Hunter, has been a huge success since its release in 2014. It has been re-printed many times, has been translated into Complex Chinese in Taiwan and into Simplified Chinese in China.

It is positively impacting children and adults all over the world. It is encouraging children who have been abused to speak up and seek help and support. It is nurturing adult survivors to share their story, helping them to remove the feeling of guilt and shame. It is also encouraging adults to have meaningful conversations with kids under their care in classrooms and homes regarding body safety, not keeping secrets and the fact that they can speak up, even when an adult is telling them not to.

A Secret Safe to Tell was nominated for the 2015 Australian Book İndustry Award (ABİA) for Best Children's Book of the Year (small publisher category) as well as the 2015 Australian Speech Pathology Awards. İt has featured on radio programs in most major Australian cities as well as many newspapers, magazines and online publications. Kate Leaver wrote, in an article for online publication Mamamia, 'this book should be in every home and in every school'.







TRAUMA TRAINING IN OZ

We were so excited to finally be able to bring Anne Marie and her amazing skills to Australia to help even more children around the world. We had a great response to her training.

We held trainings at:

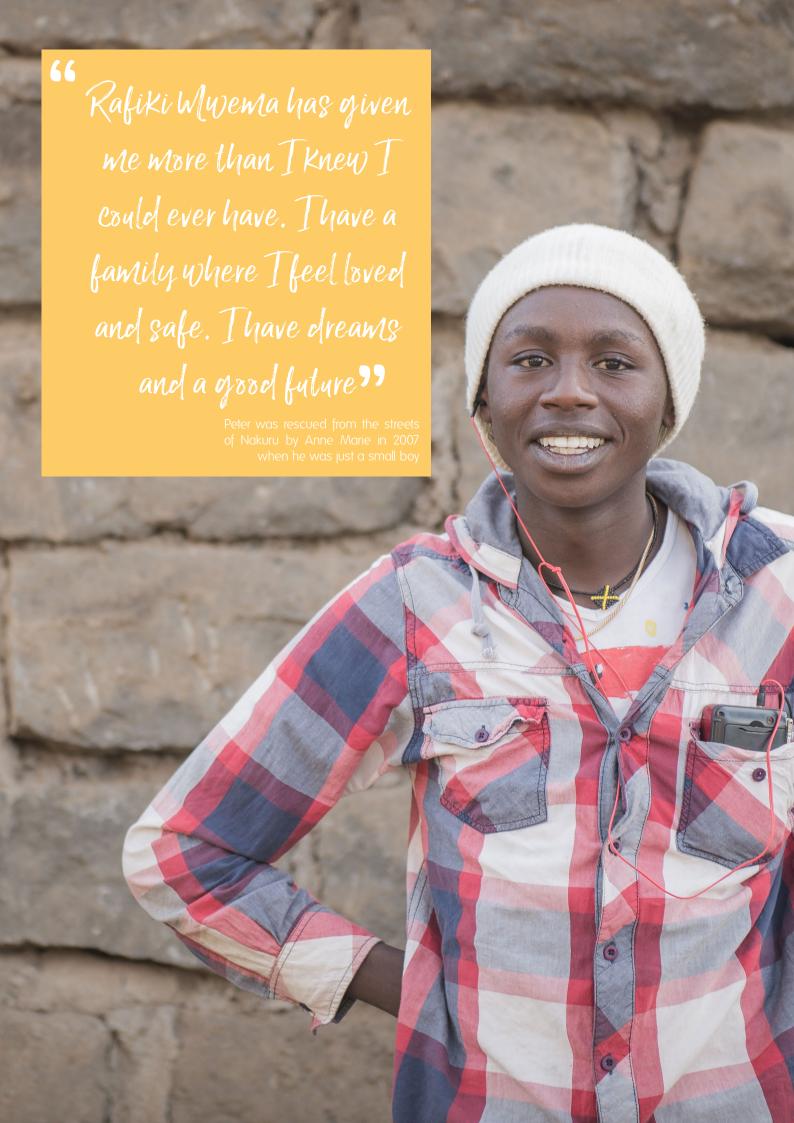
* Be Centre Foundation - PACE training day in Tweed Heads

* Understanding the Impact of Early Trauma - Perth, Bunbury, Lennox Head and Manly

DR DAN HUGHES HOLDS A TRAINING DAY TO RAISE FUNDS FOR RAFIKI MWEMA

We were also lucky enough to have Dr Dan Hughes hold a training to help raise funds for Rafiki Mwema. We had 220 people come along and they loved this life changing training on 'Why PACE Heals'





VIDEO LINK INSTALLED

This may be one of the most mind-blowing moments of our project. The day the video link went live really can't tell the story of the eight years prior. Eight years of planning, talking, being told how ridiculous our plan was; Anne-Marie being turned away from meetings because she was a 'silly woman' and yet the exact same words spoken by her husband John Tipper, greeted as if the male communities had come together to help the 'useless females!' But none of that matters because we are supporting the most vulnerable witnesses to give evidence safely.

This story started 8 years prior to this in an orphanage in Nakuru when Anne-Marie was asked to support two young boys, just eight years old, who had been kidnapped by a street man, imprisoned and repeatedly raped. The one time one of the boys escaped, they were returned by a family member. They were in deep trauma and in immense physical pain. Anne-Marie spent several weeks preparing them to be able to tell their truth in court.

'Sitting in the packed court room, watching 'cases' being heard before theirs, with a small boy shaking by my side. We had to report to the court for 9am and we sat for 3 hours before the court was cleared and we were shown into a smaller room off the main court. The judge and the prosecutors came in and acknowledged the two boys with a nod of their heads. The boys shook with fear and the boy I will call Abe leaned closer to me. His heartbeat shook the courtroom, his fear bouncing off the walls. The fear in his eyes, in his body, in his whole sense of being was sickening to be beside. If I felt that, what did he feel?

Anne-Warie describes this in her own words.

66

After several minutes we were told to wait outside the court and I could not believe they brought the very 'thing' that had raped and abused these boys to stand next to us. The smell of his rancid body flooded my nostrils and Abe shut down. A mask of 'nothing' covered his face and he became like a statue. I feared he would be able to say nothing when we arrived in the courtroom. This evil man starred at him; straight into his small beautiful face and laughed. At that point Abe shook and looked like he may vomit. I couldn't believe this was allowed to happen right in front of the armed guards, but no-one noticed and no-one cared.

Once in the courtroom, things were even worse. The rapist was allowed to challenge, question, shout and get right into the face of theses baby boys. He called them liars and said that they had accepted chips from him so why were they complaining now. The verbal abuse struck the heart of the boys and made me feel I couldn't breathe in, for fear of inhaling his evilness.

The boys were amazing and this rapist is now housed in the Nakuru mens prison for a minimum of 25 years.

I made a promise that no child should ever have to go through that again. No wonder children froze in fear and didn't give evidence while their rapists walked free. Their fear must have been immeasurable. This didn't mean that they were coached in any way, they were simply listened to and helped to lessen the shame of what had happened to them. This was a very short piece of work for such an immense trauma, but so much more than most children have. Most abused children have no support at all, and often arrive in court ill prepared for the trauma ahead.

Nothing could prepare Anne-Marie for what she experienced that day. Nothing. The sexual abuse was unbearable for these little boys, but this experience made it so much worse.

It took Anne-Marie and her team eight long, frustrating years but we now have a brilliant system. A soundproofed room, with recording video equipment, which means vulnerable witnesses are protected from this damaging and sickening process.

Anne-Marie has fulfilled the promise she made that day and has made a pledge that one day Play Kenya intend eventually to install video links into all courtrooms in Kenya.

This is the FİRST of it's kind in the whole of KENYA! We are so so proud and excited to be pathfinders and look forward to getting more and more systems to support more and more beautiful children and families.

This would not have happened without the persistence of John Tipper. Every time Anne-Marie was turned away, she turned to John to go back and say what she had been trying to say, but no-one would listen. This teamwork, along with Sarah Rosborg who, as well as raising the needed funds, was as outraged and driven as anyone, is what makes Rafiki Mwema so strong.























RAFIKI MWEMA BOARD MEMBERS

Sarah Rosborg - Public Officer / CEO Anne Marie Tipper - President John Tipper - Vice-president Jimmy Mucheru - Board member Jandy McCandless - Chairperson Claire Harding - Trustee Nicole Meredith - Treasurer Victoria Dyte - Deputy chairperson Chantelle Ellem - Board member Rebel Wylie - Board member



A HAPPY RETURN HOME

Every day good things happen in our three therapeutic houses. Every day a small change happens taking one of our Kings or Queens striding on towards an ultimate goal and somedays are just AMAZİNG!!!

Two years ago a small frightened little girl arrived in our house. She was five years old and had been sexually tortured by her step mother. She had injuries you dare not even imagine. She was broken into a million pieces, physically and emotionally.

No-one could understand her speech; it was like she spoke her own language. She broke our hearts as she became an island of anger and fear.

She fought the other girls like a wild animal and cried enormous gulping tears that cut like glass into her beautiful face. She had no swile. She had no voice. She had no one.

The Children's Department had no details of any other family members apart from those who had inflicted these horrific injuries to her. That family had silenced her voice through fear. She could tell us nothing about who she was. We had her name. Just her name

We did all we knew to do. We waited with loving patience for her to know she would not be hurt for that minute, for that hour, for that day. We let her take her own path of recovery with her key worker doing everything to let her know she would not be harmed. When she hit, bit and screamed we kept her safe. She learnt to let that one person be beside her, touch her and one day hold her.

We learnt sign language with her and we waited with love. And one day, with the uncertainty of a new born fawn, she spoke. Her words were badly formed and we didn't always understand her.





She became frustrated. We never did. Through connection and love she found enough voice to tell us about her family.

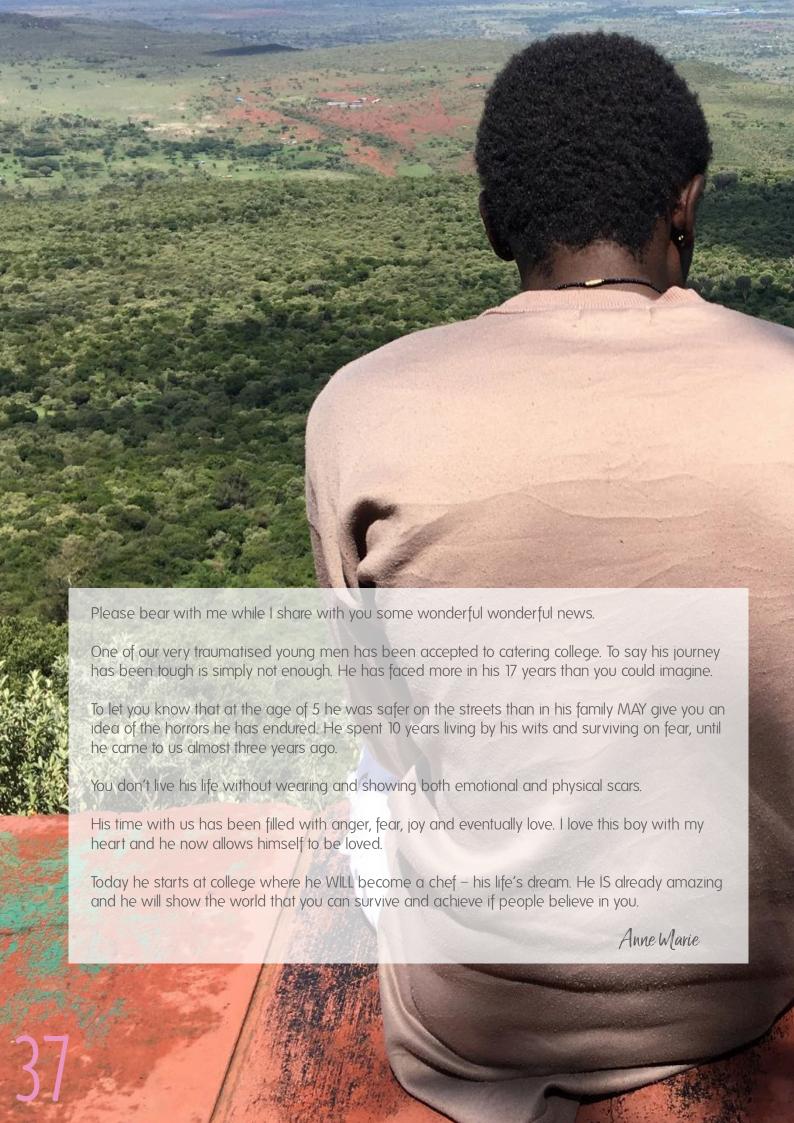
She had a Grandmother and Aunties who would be looking for her. She needed to go home but didn't know where home was. She was just a baby, trapped in a house she didn't want, but knew she needed.

Our beautiful, amazing outreach team took her story and hunted the country for her family. Of course they found them. They found a family grieving the death of a child they had loved. They couldn't believe that she was alive and safe with us. Her return to home slowly began. Our little baby girl had her family. They lived far away and the stepdown program felt long for her.

Our outreach team laughed with joy when things went well, and cried tears of sadness at the set-backs they faced. But through love and connection they returned our baby, who had been given to us for a time in her life, to the family who loved her.

We are so proud to have held your hand baby girl on the path to your sunshine. You are forever 'family' and we will visit you always – but we have a feeling that you are safe in your own families arms. I don't think they will be letting you go.

You are the reason we are









Financial Statements

Rafiki Mwema Incorporated ABN 67640063730 For the year ended 30 June 2017

Prepared by Rochdale Accounting & Business Advisory

Rafiki Mwema Incorporated

Financial Statements

For The Year Ended 30 June 2017



Financial Statements

Rafiki Mwema Incorporated ABN 67640063730 For the year ended 30 June 2017

Prepared by Rochdale Accounting & Business Advisory



Contents

- 3 Compilation Report
- 4 Committee's Report
- 5 Profit and Loss Statement
- 7 Balance Sheet
- 8 Notes to the Financial Statements
- 10 Auditor's Report



Page 3 of 13

Compilation Report

Rafiki Mwema Incorporated For the year ended 30 June 2017

Compilation report to Rafiki Mwema Incorporated

We have compiled the accompanying special purpose financial statements of Rafiki Mwema Incorporated, which comprise the balance sheet as at 30 June 2017, the income 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

The Committee of Rafiki Mwema 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 financial statements were prepared.

Our Responsibility

On the basis of information provided by the Committee 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.

Our procedures use accounting expertise to collect, classifyand summarise the financial information, which the Committee provided, incompiling the financial statements. For verification and validation procedures please refer to the accompanying auditors report enclosed in the financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the Committee of Rafiki Mwema Incorporated. Wedo not accept responsibility to any other person for the contents of thespecial purpose financial statements.

Rochdale Accounting & Business Advisory						
53 Main Street, Alstonville NSW 2477						
Troy Furness						
Director						
Dated this	day of	_ 20				

Financial Statements Rafiki Mwema Incorporated



Committee's Report

Rafiki Mwema Incorporated For the year ended 30 June 2017

Committee's Report

Your committee members submit the financial report of Rafiki Mwema Incorporated for the financial year ended 30 June 2017.

Committee Members

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

Committee Member	Position
Anne-Marie Tipper	Founder
John Tipper	Founder
Sarah Rosborg	Director
Jandy McCandless	Board Member & Admin Manager
Claire Harding	Board Member & Marketing
Victoria Dyte	Board Member & Website Developer
Rebel Wylie	Board Member & Ambassador
Chantelle Ellem	Board Member & Ambassador
Uncle Jimmy	Board Member

Operating Result

The surplus after providing for the financial year amounted to, as per below: \$4,707.27

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:	
Sarah Rosborg (Director)	
Dated this day of 20	

Financial Statements Rafiki Mwema Incorporated Page 4 of 13



Profit and Loss Statement

Rafiki Mwema Incorporated For the year ended 30 June 2017

	2017
Income	
Donations	
Project Donations	414,239
Sponsorship Donations	140,042
Total Donations	554,281
Operating Income	
Interest Income	6
Product Sales	69,349
Total Operating Income	69,355
Total Income	623,636
Cost of Goods Sold	
Products Cost	6,947
Total Cost of Goods Sold	6,947
Total Income	616,689
Expenses	
Operating Expenses	
Advertising	2,212
Bank Fees	1,820
Contractors	41,029
Discount Code	105
Freight & Courier	9,841
General Expenses	34
Misc Promotional Material	3,472
Office Expenses	2,506
Printing & Stationery	18,383
Project Costs	193
Rent	400
Shipping/Postage Expense	542
Subscriptions	5,280
Travel - National	3,461
Total Operating Expenses	89,276
	89,270
Project and Sponsorship Expenses Operating Expense - Rafiki Mwema - Kenya	482,793
PayPal Fees	3,147
Project Expenses	27,883
Rotary Charges	8,882
Total Project and Sponsorship Expenses	522,705
Total Expenses	611,981



	2017	
Profit/(Loss)	4,707	
Net Profit/(Loss) Attributable to Retained Earning/(Losses)	4,707	

Financial Statements Rafiki Mwema Incorporated Page 6 of 13



Balance Sheet

Rafiki Mwema Incorporated As at 30 June 2017

	NOTES	30 JUN 2017
Assets		
Current Assets		
Cash & Cash Equivalents		
Rafiki Car Saver		5
Rafiki Mwema Incorporated		9,505
Rafiki Mwema PayPal		4,530
Rotary		32,629
Smart Access		247
Total Cash & Cash Equivalents		46,915
Trade and Other Receivables		
Accounts Receivable		143
Total Trade and Other Receivables		143
Total Current Assets		47,058
Total Assets		47,058
Liabilities		
Current Liabilities		
Creditors and Other Payables		
Accounts Payable		(457)
Total Creditors and Other Payables		(457)
Total Current Liabilities		(457)
Total Liabilities		(457)
Net Assets		47,515
Equity		
Retained Earnings		
Current Year Earnings		4,707
Retained Earnings		42,807
Total Retained Earnings		47,515
Total Equity		47,515

Financial Statements Rafiki Mwema Incorporated Page 7 of 13



Notes to the Financial Statements

Rafiki Mwema Incorporated For the year ended 30 June 2017

1. Statement of Significant Accounting Policies

The directors have determined that the company is not a reporting entity and accordingly, this financial report is a special purpose report prepared for the sole purpose of distributing a financial report to members and must not be used for any other purpose. The directors have determined that the accounting policies adopted are appropriate to meet the needs of the members.

The financial report has been prepared on an accrual basis and under the historical cost convention, except for certain assets, which, as noted, have been written down to fair value as a result of impairment. Unless otherwise stated, the accounting policies adopted are consistent with those of the prior year.

The accounting policies that have been adopted in the preparation of the statements are as follows:

Income Tax

Rafiki Mwema Incorporated is exempt from income tax.

Property, Plant and Equipment

Property, plant and equipment is initially recorded at the cost of acquisition or fair value less, if applicable, any accumulated depreciation and impairment losses. Plant and equipment that has been contributed at no cost, or for nominal cost, is valued and recognised at the fair value of the asset at the date it is acquired. The plant and equipment is reviewed annually by directors to ensure that the carrying amount is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the utilisation of the assets and the subsequent disposal. The expected net cash flows have been discounted to their present values in estimating recoverable amounts.

Freehold land and buildings are measured at their fair value, based on periodic, but at least triennial, valuations by independent external valuers, less subsequent depreciation for buildings.

Increases in the carrying amount of land and buildings arising on revaluation are credited in equity to a revaluation surplus. Decreases against previous increases of the same asset are charged against fair value reserves in equity. All other decreases are charged to profit or loss.

Any accumulated depreciation at the date of revaluation is offset against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Trade and Other Receivables

Trade receivables and other receivables, including distributions receivable, are recognised at the nominal transaction value without taking into account the time value of money. If required a provision for doubtful debt has been created.

Trade and Other Payables

Trade and other payables represent the liabilities for goods and services received by the company that remain unpaid at 30 June 2017. Trade payables are recognised at their transaction price. They are subject to normal credit terms and do not bear interest.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held on call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

Financial Statements Rafiki Mwema Incorporated Page 8 of 13



Revenue Recognition

Revenue from the sale of goods is recognised upon the delivery of goods to customers.

Revenue from the rendering of services is recognised upon the delivery of the services to customers.

Revenue from commissions is recognised upon delivery of services to customers.

Revenue from interest is recognised using the effective interest rate method.

Revenue from dividends is recognised when the entity has a right to receive the dividend.

Events After Balance Date

There were no events occurring after balance date that made a material impact upon the content of this financial report.

Financial Statements Rafiki Mwema Incorporated Page 9 of 13



Auditor's Report

Rafiki Mwema Incorporated For the year ended 30 June 2017

Independent Auditors Report to the members of the Association

We have audited the accompanying financial report, being a special purpose financial report, of Rafiki Mwema Incorporated (the association), which comprises the committee's report, the assets and liabilities statement as at 30 June 2017, the income and expenditure statement for the year then ended, cash flow statement, notes comprising a summary of significant accounting policies and other explanatory information, and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association.

Committee's Responsibility for the Financial Report

The committee of Rafiki Mwema Incorporated is responsible for the preparation and fair presentation of the financial report, and has determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the Australian Charities and Not-for-profits Commission Act 2012 and is appropriate to meet the needs of the members. The committee's responsibility also includes such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We have conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation and fair presentation of the financial report, 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 association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

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

Independence

In conducting our audit, we have complied with the independence requirements of the Australian Charities and Not-for-profits Commission Act 2012. We confirm that the independence declaration required by the Corporations Act 2001, which has been given to the Committee of Rafiki Mwema Incorporated, would be in the same terms if given to the Committee as at the time of this auditor's report.

Financial Statements Rafiki Mwema Incorporated Page 10 of 13



Responsibility of the Responsible Entity for the Financial Report

Rafiki Mwema Incorporated are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act. The responsible entity's responsibility also includes such internal control as the responsible entities determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, Rafiki Mwema Incorporated are responsible for assessing the registered entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the responsible entity either intends to liquidate the registered entity or to cease operations, or have no realistic alternative but to do so.

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 the financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional skepticism 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 registered entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the responsible entities.
- Conclude on the appropriateness of the responsible entities 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 registered entity'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 or, 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 registered entity 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.

We communicate with responsible entities 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.

Financial Statements Rafiki Mwema Incorporated Page 12 of 13



Rochdale Accounti	ing & Business Advis	sory			
63 Main Street, Als	tonville NSW 2477				
Kate Cameron					
Director					
Dated this	day of		20		



Opinion

We have audited the financial report of Rafiki Mwema Incorporated, which comprises the statement of financial position as at 30 June 2017 and the statement of comprehensive income for the year ended 30 June 2017, and notes to the financial statements including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the Basis of Qualified Opinion section of our report, the accompanying financial report of Rafiki Mwema Incorporated is in accordance with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012, including:

(a) giving a true and fair view of the registered entity's financial position as at 30 June 2017 and of its financial performance for the year ended 30 June 2017; and

(b)complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

Basis for Qualified Opinion

Cash donations are a significant source of fundraising revenue for Rafiki Mwema Incorporated. Rafiki Mwema Incorporated has determined that it is impracticable to establish control over the collection of cash donations prior to entry into its financial records. Accordingly, as the evidence available to us regarding fundraising revenue from this source was limited, our audit procedures with respect to cash donations had to be restricted to the amounts recorded in the financial records. We therefore are unable to express an opinion on whether the recorded cash donations of Rafiki Mwema Incorporated are complete.

Due to the nature of Rafiki Mwema Incorporated's operations, cash transfers to Kenya forma significant source of operating expenditure for the entity. Rafiki Mwema Incorporated has determined that it is impracticable to establish appropriate controls over the transfer of funds to Kenya prior to entry into its financial records. Rafiki Mwema Incorporated is unable to provide any invoices or supporting documentation to substantiate that funds transferred to Kenya are being expended in accordance with the entities mission (this issue stems largely from technological differences between Australia and Kenya). Accordingly, as the evidence available to us regarding transfers to Kenya was limited, our audit procedures with respect to this source of expenditure had to be restricted to the amounts recorded in the financial records. We therefore are unable to express an opinion on whether the recorded Kenya operating expenses of Rafiki Mwema Incorporated are complete.

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 registered entity in accordance with 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 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the registered entity's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose.

Financial Statements Rafiki Mwema Incorporated Page 11 of 13