

2017/2018 annual report



rafiki mwema
holding the hand of the future



RAFIKI MWEMA INCORPORATED
ABN 676 400 637 30

OFFICE LOCATION

RIVERWALK ARCADE
1/144 RIVER STREET
BALLINA NSW 2478

AUDITOR

KATE CAMERON
ROCHDALE ACCOUNTING
ALSTONVILLE NSW 2477

WEBSITE

RAFIKIMWEMA.COM

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We question how any man or woman could subject innocent children to the abuse we encounter on a daily basis?

We question the sanity of some people in the villages who blame the girls for what has happened to them?

We question why they would hide and protect paedophiles and risk more young children?

We question the way our girls were treated before the existence of Rafiki Mwema

We question how anyone who saw the impact of the heart and soul being ripped from our baby girls could fail to see the purity shine through?

We sit with the girls and answer their heartbreaking questions – will any man want me after I have been so bad? How will I tell my husband what happened to me? What will WE say when people ask why I have been away from my village? All these questions show that they feel responsible and ashamed about the crime that was committed – the shame they live on a moment-to-moment basis – the fear that they will take into their futures.

We question why they need to worry so much about what a man they have not met yet, will think of them?

We question just how much we can change for all the potential innocent little girls – but we never question that we can make huge changes. Can we eradicate sexual violence – no? Can we educate those around in the communities to be more accepting of the girls who have been subjected to this heinous crime –yes?

We continually question what we are doing and how to make it better – We never question why – it needs to be done and that we are the vehicle that can drive change forward.

We never question the love and commitment of everyone that supports Rafiki Mwema – from the staff, the board, the volunteers through to each and every sponsor and followers of these beautiful little girls



A Note From Sarah

It's clear to me that the work we are doing at Rafiki Mwema is more important than ever. As we successfully transition another child back into their loving community, we welcome 2 more children to Doyle Farm. It often feels like we are getting no where and this work will never end but then we see our children sleeping safely at night and we remember what the alternative is and we know that even though it seems we are not making progress as we take 2 steps forward and 3 steps back, we are still making change that will assist these children and their families for years to come. It's worth it. It's worth the late nights, the tears, the frustrations, the heart ache. **They are worth it.**

2 years into having our DGR status and the word is getting out there. We have met so many new people on our travels as we talk at events and continue to spread our message on social media. People are shocked at the awful stories we share about the crimes against the children who come into our care. Shocked and confused about how this can happen in Kenya? We remind them that this is certainly not just something that is happening in Kenya. It is something that happens around the entire world and most definitely in your town. We have just chosen to help the children in Nakuru, Kenya because that is where our lives have taken us but this is a serious issue that needs to be addressed worldwide. Only when people start to speak about this openly and stop brushing it under the rug will we be able to protect our children and assist them in speaking up about it as well. This is why we will never stay silent and we ask all of you to join with us in speaking up about child sexual abuse. If we stay quiet about it, how will they find the strength to speak up?

I was overwhelmed beyond words when our sponsored Rotary club (Mt Waring) presented me with the 'Paul Harris Fellow Award' after I attended one of their meetings one day. I was shocked and completely speechless but of course had no problem sharing my tears. There was nothing else I could do! It was an honour and it has pride of place in the Rafiki office.



"we are still making change that will assist these children and their families for years to come. It's worth it. It's worth the late nights, the tears, the frustrations, the heart ache."

We still pinch ourselves that Rafiki Mwema are lucky enough to own Doyle Farm. To be able to have these forever homes in place for the children of Rafiki and those yet to come brings us such stability and safety. I just can't imagine our life without this safety net. Noel and Kate Doyle will forever be our Rafiki Angels.

Talking about Angels, well more like a warrior, Constance Hall continues to support us and she has made it very clear that the Queens Castle fundraiser was just the beginning. Offering \$1 from every book she sold when she launched her debut book had people mocking her 'that this was not enough' (which of course is a ridiculous thing to say as we have seen over and over again that every single dollar matters) and not long after she launched the book and announced the support for us to build a Castle for our King's did she let us know that she had successfully sold 150,000 copies of 'Like a Queen' which meant that we could start building our King's Castle after she personally donated \$150,000 to us.

There are so many people that have joined our family around the world to support what we do, from Grandma and Grandpa Doyle, Constance Hall, Celeste Barber, Our volunteers and board members and anyone who has donated to us, shared a post, told a friend or attended an event. We are still here because of you, so never forget that doing one thing is better than doing no things. You have changed the life of someone you will never meet and there is no better thing in this world.

Sarah xx

Sarah Rosborg presented with ‘Paul Harris Fellow Award’ By Rotary

We couldn’t be any prouder of Sarah Rosborg who was presented with the ‘Paul Harris Fellow’ award by the Rotary club in May because of her passionate, energy and determination to support traumatised children in Kenya.

She donates much of her life to endlessly campaign and pushing awareness of the difficulties experienced by our children who have had to experience the most heinous of lives on the streets of Nakuru or have experienced sexual torture at the hands of men and women, who simply use and abuse these small children.

We are so proud of the recognition given to Sarah, who is one of the worlds unsung hero’s, and cannot think of a better award than being acknowledged for her commitment by the Rotary’s Educational and Humanitarian program.

I know I don’t need to add ‘Keep up the good work Sarah’ because Rafiki Mwema pumps through her veins and drives her heartbeat. Our children are lucky to have Sarah in their lives, and so are we.





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




Our Kenyan Team

So how come we have amazing staff? They are open and engaged in understanding their own stories and looking at areas that trigger their own complex feelings; they attend training; they have reflective sessions; they learn that this can't be a job but it can be a calling. Walking day in and day out with trauma is tough, very tough, and we often say that trauma sticks to the wall and it gets in our clothing, skin and soul if we are not careful.

So we need an antidote to trauma and that is connection. Connection to ourselves, our story and to others. An open mind to understand therapeutic parenting, to really GET that correction can't change our children but connection can. To be brave enough to use a Playful, Accepting, Curious and Empathic approach from your soul and not from a script.

Our staff are amazing but not all of them are the finished article. I believe it takes years to truly use, embrace and believe in our approach. I was reminded by one of the boys whose life has been injected with violence and pain where love and kindness should have been, that when you have experienced trauma your ability to learn is changed, so we need to find another way of teaching.

A photograph of two Black women standing in a field of tall grass. The woman on the left is wearing a black t-shirt with the word 'Queens' in white script and black pants. The woman on the right is wearing a green halter-neck top and blue jeans. They are both laughing and looking towards the right. The woman on the right has her arm around the shoulder of the woman on the left.

Where do I begin? We ask SO much of them, not because we are tough employers, at least I don't think we are, but we ask them to change their thinking so much. Not all our staff come from safe and gentle childhoods that may equip them to work along side abused girls and violated boys, who only have complex behaviour to get their needs met.

Many of their childhoods may mirror the very children they are working with. You may say that's an advantage as they will understand where the child is coming from, and maybe in some cases that might work. But very often, when we have shared negative experiences, the behaviours shown by the child releases a stored, often unconscious, reaction that is neither helpful nor therapeutic.



HIGHLIGHTS FOR 2017/2018

18 CHILDREN RETURNED HOME

68 CHILDREN AT DOYLE FARM

TOTAL RAISED \$630,730.00

Christmas Dinner Fit For A King



The Kings of Rafiki Mwema (that is the boys who live with us under our care) have asked for one thing this Christmas... to cook a meal for their brothers who are still in town and serve it to them on Christmas Day, giving them full bellies and hearts and letting them know that they too are important and cared for.

It is estimated that there are approximately 200 boys in town, which we estimate can be fed a balanced wholesome meal for as little as AUS \$4 each (as little as a single cup of coffee!)

For this small amount our Kings will be able to cook and serve their brothers beef stew, rice, chapatis, a full loaf of bread and a soda.





"It has been an amazing day, more than I ever expected!! I have never had a wonderful day like this one ever. I love you all who made this to happen. The street family appreciated and testified that that they have never had such fun and love before. I also appreciate all our boys who did a wonderful job in ensuring everything was very smooth playing a very big role. I am proud of Rafiki Mwema. Whenever the needy smile it's our pleasure as a family, despite the fact we cannot accommodate all at least we have made them feel loved and remembered. Thank you all and God bless you all."

– Erick, Manager at Rafiki



Into rehab but we see him as a shining success

I was asked today about how one of our older boys is doing and I had to pause for a moment.
Could I imagine walking a day in his shoes?
This young man has endured a life of torture pain and fear and just managed to come to us before he technically became an adult. He is engaging, funny, sensitive and beats a heart that is full of mistrust
He describes how he can be doing something really mind numbing when his head is suddenly full of the violence he has experienced and witnessed. He says that his mind fills with video's and he can't escape the feeling that he is back in that moment of extreme fear. He has Post Traumatic Stress Disorder – PTSD
There are times that this experience is so overwhelming he can't cope. He tries shutting down but that doesn't last
He kicks off but that doesn't help



So he returned to his medication of choice. The thing that kept him sane in his many years of living rough in town. The thing that numbed the dreams and flashbacks. That numbed his brain and he couldn't think.
After three drug free years he returned to the only thing that he knew gave him an instant calm. He went back to drugs
We tried so hard to help him – we work with his trauma but we know that process is long. We sent our staff to be even more skilled in dealing with drugs and alcohol. We loved him and cared for him. But he needed more.
So we found it for him. He is currently going into his third week of rehab. We have found a good (but expensive!) organisation that is helping him. But we needed also to make sure he was safe. So when he checked in so did his key worker. He was with him 24/7 for the first week until our warrior felt that he was ok – that he could cope on his own; that he was safe at night; no-one would hurt him and only then did we allow his key worker to leave him. We check on him daily
So when I was asked about this young man I paused. Some might see rehab as him being a failure. That his behaviours were not ok within our charity. That he should be condemned for his drug use.

We see him as a shining success who despite everything that he experienced is able to continue to trust that we are there for him. That what he needs is a programme of expertise that we can't offer at that level.

My answer was simple. He is strong, scared, brave and frightened. He's continuing to do what he needs to do in his life to access the demons that haunt him. He is fearless in his path and we are so very very proud of him.

His therapy continues – my hope is that he will find the relationship that will help fix the broken pieces of his childhood heart

His pathway is littered with glass ready to shred his feet and disable him but we are beside him to dress his wounds and give him the shoes that will protect him – always.

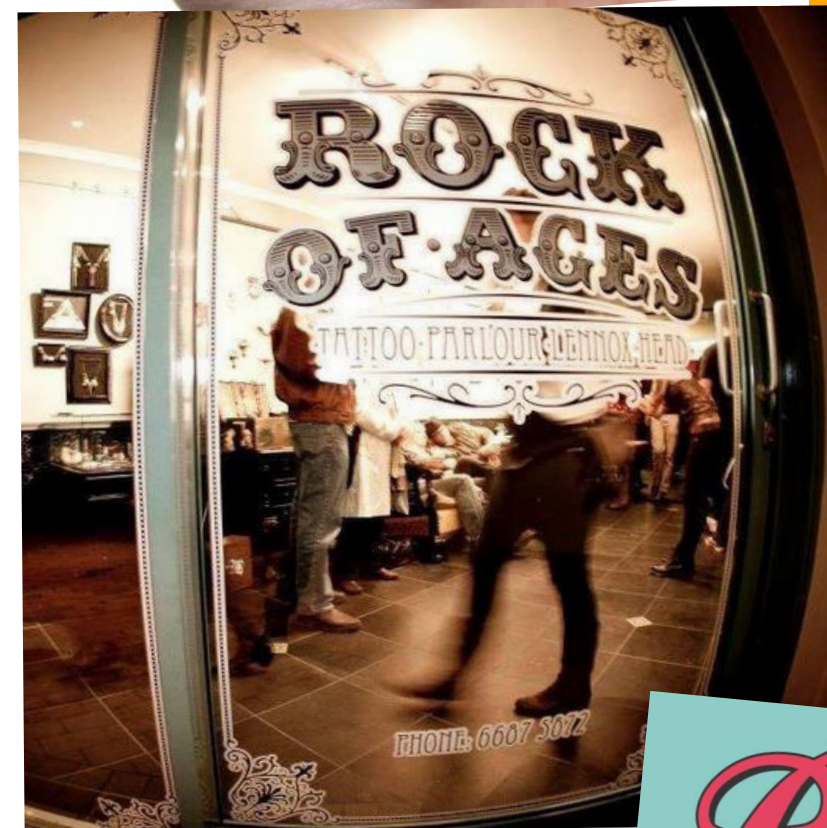
#KenyaHelpUs Campaign

It had been 4 years since we ran our very first auction to keep our doors open.. Since then, we have helped over 150 children. We now have 66 live in family members and many children who have returned home that we still continue to support. Of course, a family of this size comes with a lot of costs. While we had been blessed with our own farm as well as 2 new buildings for our children to live in but like most families in this world, the running costs continued to rise. We have many wonderful sponsors it was still not covering our costs of approx \$20,000 AUD per month. We held this auction in the hope to raise funds to help with these monthly costs until we can secure some more monthly sponsors/corporate sponsors.

The auction was held on Monday October 9th through to October 15th.

We had a wonderful response from our supporters for this auction. Whether it was from a business who donated a prize, those of you who shared the auction or those who bid.

Even though we didn't reach our goal we were still thrilled with the outcome and our total funds raised for #KenyaHelpUs Number 2 came to a total of \$13,161.00



some of
our loyal
supporters of
our auctions



Building the King's Castle

We took the below screen shot from the facebook page of our very special warrior of Rafiki, Constance Hall. After raising over \$200,000 when she put out a call to her followers and tripling the followers on our social media platform, she has made it clear to us that she is not just here for a short time. She is dedicated to supporting our Rafiki Family now and into the future and we could not be more over the moon.



Constance Hall

16 June 2016 · 🌐

Remember that time we built a home for sexually abused baby Queens in Kenya?

And we showed the world that we won't be fucked with coz Queens are the shit?

And my whole life was changed by the outpour of support that was shown to our baby Kenyan Queens..

Well Rafiki has boys too.. Sexually abused, beaten, abandoned little boys. That they care for and love no matter how difficult these hurt little kings behave. Rafiki is there.

So I have decided that \$1 of every book I sell is going to the Kings. To our Kings, who might not have parents but they have Rafiki and now they have us. And we will build them a home too. 🙌

It is a beautiful world. Thanks for always inspiring me to do more for it. 🙌

Ps I open pre sales tomorrow!!! Please please please come to my page and order your copy!!! 🙏❤️🙌



‘She the Change’ Event

Sarah was asked to be a guest speaker for the lovely ladies at ‘She The Change’

The ladies at She the Change were so kind & giving from the moment they reached out to us. Sarah’s nerves were high as always.. but she managed to get through her presentation and hold the attention of everyone in the room. The gathering of ladies at the event were all so friendly and welcoming. The food and staff at Avoca Surf House were second to none.

The gorgeous team at She The Change surprised Sarah with a bag of gifts after the presentation! Such a surprise with the most thoughtful gifts you have ever seen.

Not only a wonderful night but they raised a whopping \$1,300 for us and we were able to collect \$770 on the night through sales and one off donations as well as a few people who signed up to sponsor some of our children.

The photos we will share were taken by the talented photographer Brookë Goldsbro)
Thank you to SHE THE CHANGE – What an extraordinary group of women you are!
Thank you to Celeste Barber who cam along to support and talk on behalf of Rafiki. You have never seen someone be so inspiring and cheeky at the same time.

Thank you to everyone I met and who shared their kind words with me. Thank you to everyone who supported and offered to support in the future.. You heard me say it.. **we cannot do it without YOU.**



The Rafiki Gala Dinner

proudly supported by Sleepy's Kotara

Three wonderful ladies attended the above mentioned 'She the Change' event and really listened to what Sarah said about Rafiki.. they listened and took note of her dislike for the sentence 'You're such an inspiration' (without a follow up action) They told her that on that night she had inspired them.. then they followed that up! Sarah inspired them to make a change and they meant it AND they took action.

They organised The Rafiki Gala Dinner proudly supported by Sleepy's Kotara dinner for us in Newcastle with all funds to come to Rafiki Mwema. They put in such a huge amount of work to get this (Sold out) event happening and arranged the most incredible auction and raffle prizes. Thank you Kasey, Mandy & Amy (pictured on the right) for your passion, your drive, your hard work, your networking skills and your generosity for arranging the most fabulous night.





A huge thank you to Simon Curwood Jewellers who donated a \$7,000 pair of diamond earrings to raffle off and not only did we raise \$5,000 from that raffle ALONE but the legend who won it Ryan Houston - PRDnationwide Newcastle and Lake Macquarie (who was also the auctioneer for the evening!) came straight up to claim his prize only to give it straight back to them and instantly auctioned it off for another 5,000!! It was so exciting to witness it all and the thank you to the amazing couple Nat & Dan for purchasing them!

There were so many other wonderful prizes. Thanks to the generosity of SleepMaker, Crown Posture Bedding Tennis Australia, The Football Framing Guy & Nagisa Japanese Cuisine & Sake Bar.

Special mention to Kasey & Ben from Sleepy's The Mattress Experts Kotara who along with being part of the organizers for the event, they also gave us a \$10,000 donation as a big surprise at the end of the evening. Emotions were HIGH!
DRUM ROLL for the final figure raised.. \$42,940 AUD!!

“The only home where I found happiness.”

It is an understatement to say that *Archie's life has been transformed. From a dreadful start to his childhood, he now spends his days playing with toys, riding bikes, and laughing with his friends.

Archie is outwardly friendly and social, and always has a warm welcome for visitors. This year he had the chance to visit his parents at their home. He was very positive about the visit and considers it a highlight of his year.



“The rape belongs to my rapist”

Their faces around the table, filled with excitement and expectancy. They waited and listened and responded. They asked questions that were direct and brutal. They looked straight into your soul or they kept their eyes cast down to the table. Either way, you felt the full weight of their shame and anger.

Talking to our teenage girls about sex and being safe is not like talking to other girls. They know more than you would ever want them to know about the deceit and trickery that happens on a moment to moment basis in their society. Their stories are unbelievably frightening and true. Their abuse had been humiliating, destroying and often long term. They had been made to feel that they were to blame for the horrific crimes committed against them. They were threatened into silence; laughed at; mocked and thrown away from a society that judged them for being raped.

And yet, sitting in the curtain of their trust, their bravery, their souls, these amazing beautiful young ladies talk about the very things they have been programmed to forget. They call on their immense bravery to talk about their abuse and more importantly, the impact that has had on their fragile souls. They ask the questions that burn their souls.

Will a man ever want me now? How do I hide the fact that I have been raped? Will my husbands family need to be told? Can I ever be a virgin again?

We talk about the strength of being a female and how they feel that that strength is owned by the men that chose them; the shame of what has happened to them; the fact that they know they are not to blame but society does blame and judge them, so surely they are at fault?

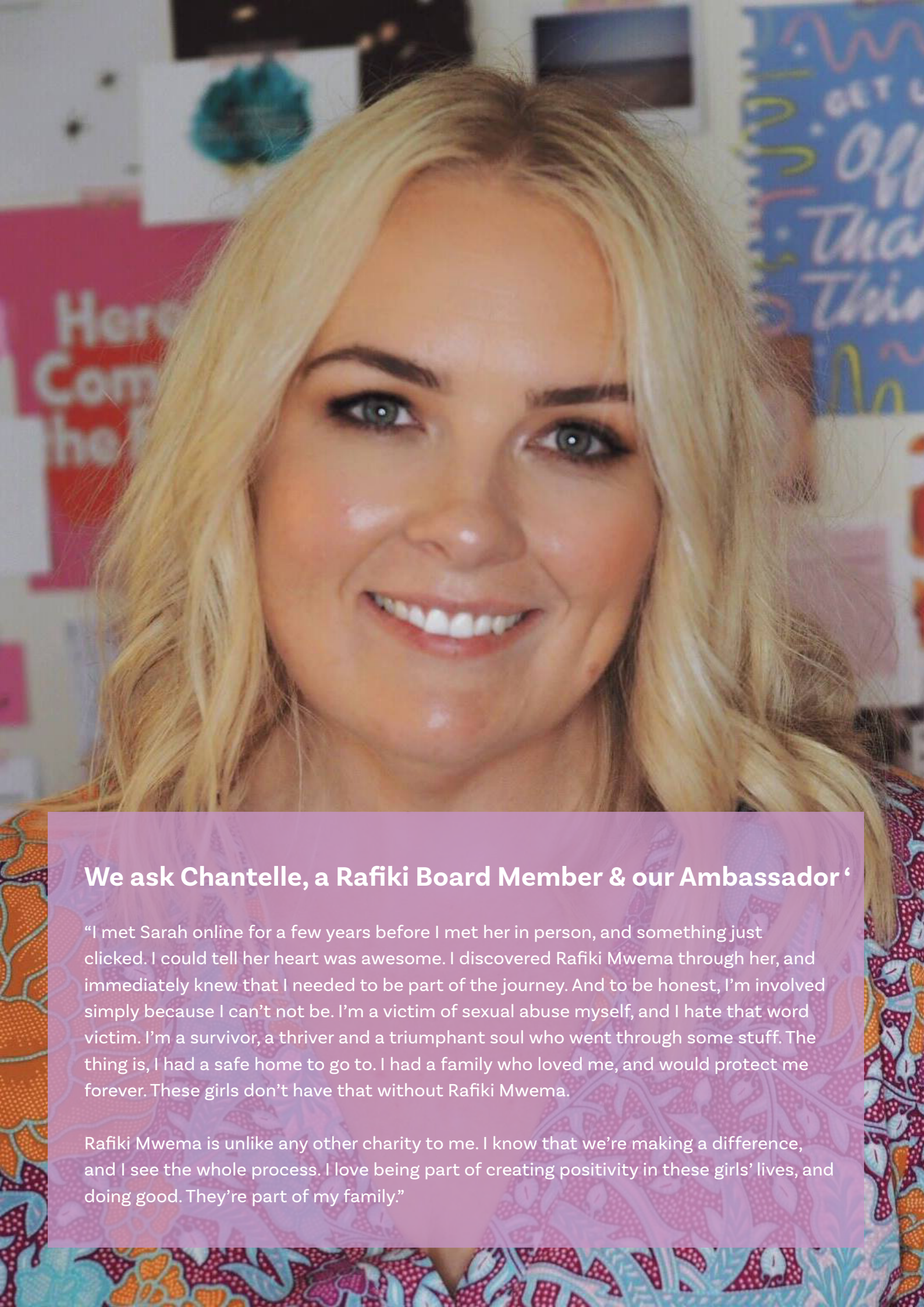
There are tears and laughter. They bore into your eyes and soul to find a crumb or rejection or blame that you may be holding on to. They challenge you in a complex way, both honestly and by tricking you. They can't quite believe that you love them just the way they are, the same as us all, perfectly imperfect; that their abuse doesn't define them. They struggle that you see their humour, their fun, their inner beauty and that you don't see the stain on their bodies that they so want to obliterate.

They listen in disbelief that the most important person in their future is not their husband but themselves. The simple fact that they feel they have to impress their future husband and his family confirms the unloved and stony road they are still walking towards self acceptance and love for self.

The complexities of raising strong Queens means we have to raise strong Kings to. Without the boys being empowered to love a strong woman, the beatings of women gets worse as the men fight to control them even more.

Then one of our quiet strong warrior queens speaks up. She waits until she has the full attention of her Rafiki family and clearly states;

“I am a virgin. I didn't give myself willingly. I didn't have a choice. No-one asked my permission to rape me. Therefore I chose to be a virgin until I want to have sex, if I ever do. Until then, in my heart I know I am innocent and I don't have to prove that innocence to anyone. It is mine and only mine to give. The rape belongs to my rapist



We ask Chantelle, a Rafiki Board Member & our Ambassador ‘

“I met Sarah online for a few years before I met her in person, and something just clicked. I could tell her heart was awesome. I discovered Rafiki Mwema through her, and immediately knew that I needed to be part of the journey. And to be honest, I’m involved simply because I can’t not be. I’m a victim of sexual abuse myself, and I hate that word victim. I’m a survivor, a thriver and a triumphant soul who went through some stuff. The thing is, I had a safe home to go to. I had a family who loved me, and would protect me forever. These girls don’t have that without Rafiki Mwema.

Rafiki Mwema is unlike any other charity to me. I know that we’re making a difference, and I see the whole process. I love being part of creating positivity in these girls’ lives, and doing good. They’re part of my family.”

How you can help Rafiki

Donate

The quickest way you can help is by making a donation. We allocate the funds to wherever it’s needed most.

Volunteer

Help us by donating your expertise. We have multiple positions available and would love your help.

Awareness

Help by raising awareness about our work such as sharing social media posts or having flyers on your desk.

Remember Us

There are a number of different ways you can easily remember Rafiki Mwema in your will.

Online Store

Buy a gift that gives twice by purchasing from the great selection of items in our online store

The important work Rafiki Mwema does in Kenya is only made possible by our donors and volunteers.

There are plenty of ways you can help Rafiki Mwema, from purely spreading the word to setting up your own fundraiser, donate goods, sponsoring a

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#RafikiMwema

Find out more

www.rafikimwema.com

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Financial Statements

Rafiki Mwema Incorporated
ABN 67640063730
For the year ended 30 June 2018

Prepared by Rochdale Accounting & Business Advisory

Compilation Report

Rafiki Mwema Incorporated For the year ended 30 June 2018

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 2018, 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, classify and summarise the financial information, which the Committee provided, in compiling 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. We do not accept responsibility to any other person for the contents of the special purpose financial statements.

Rochdale Accounting & Business Advisory

63 Main Street, Alstonville NSW 2477

Troy Furness

Director

Dated this _____ day of _____ 20____

Committee's Report

Rafiki Mwema Incorporated For the year ended 30 June 2018

Committee's Report

Your committee members submit the financial report of Rafiki Mwema Incorporated for the financial year ended 30 June 2018.

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	Founder & CEO
Nicole Meredith	Treasurer
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
Jimmy Mucheru	Board Member

Operating Result

The surplus after providing for the financial year amounted to, as per below: \$17,138.

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 (CEO)

Dated this _____ day of _____ 20____

Profit and Loss Statement

Rafiki Mwema Incorporated For the year ended 30 June 2018

	2018	2017
Income		
Donations		
Corporate Sponsorship	104,800	-
Project Donations	317,600	414,239
Sponsorship Donations	176,945	140,042
Sponsorship Donations Rotary	31,386	-
Total Donations	630,730	554,281
Grant Income		
Grant Income	7,138	-
Total Grant Income	7,138	-
Operating Income		
Interest Income	-	6
Product Sales	46,026	69,349
Total Operating Income	46,026	69,355
Total Income	683,894	623,636
Cost of Goods Sold		
Products Cost	11,268	6,947
Total Cost of Goods Sold	11,268	6,947
Total Income	672,626	616,689
Expenses		
Operating Expenses		
Advertising	2,127	2,212
Audit Fees	3,000	-
Bank Fees	4,488	1,820
Consulting	21,936	-
Contractors	39,996	41,029
Discount Code	-	105
Freight & Courier	5,277	9,841
General Expenses	-	34
Grant Spend	7,138	-
Misc Promotional Material	1,678	3,472
Office Expenses	2,757	2,506
Printing & Stationery	2,224	18,383
Project Costs	-	193
Rent	4,800	400
Shipping/Postage Expense	1,073	542
Subscriptions	18,497	5,280
Telephone & Internet	933	-
Travel - International	12,453	-

	2018	2017
Travel - National	-	3,461
Total Operating Expenses	128,375	89,276
Project and Sponsorship Expenses		
Aus - Project Expenses	39,110	27,883
Funds Sent to Kenya - Operating	438,240	482,793
Kenya - Project Expense	4,395	-
PayPal Fees	3,033	3,147
Rotary Charges	2,336	8,882
Rotary Operating Expense -Rafiki Mwema - Kenya	40,000	-
Total Project and Sponsorship Expenses	527,113	522,705
Total Expenses	655,488	611,981
Profit/(Loss)	17,138	4,707
Net Profit/(Loss) Attributable to Retained Earning/(Losses)	17,138	4,707

Balance Sheet

Rafiki Mwema Incorporated As at 30 June 2018

	NOTES	30 JUN 2018	30 JUN 2017
Assets			
Current Assets			
Cash & Cash Equivalents			
Rafiki Car Saver		9,511	5
Rafiki Mwema Incorporated		78,286	9,505
Rafiki Mwema PayPal		3,954	4,530
Rotary		14,338	32,629
Smart Access		5,592	247
Total Cash & Cash Equivalents		111,681	46,915
Trade and Other Receivables			
Accounts Receivable		(230)	143
Total Trade and Other Receivables		(230)	143
Total Current Assets		111,451	47,058
Total Assets		111,451	47,058
Liabilities			
Current Liabilities			
Creditors and Other Payables			
Accounts Payable		3,798	(457)
Total Creditors and Other Payables		3,798	(457)
Provisions			
Provision for Audit Fees		3,000	-
Total Provisions		3,000	-
Total Current Liabilities		6,798	(457)
Non-Current Liabilities			
Loans			
Loan - Doyles for Kings Castle		40,000	-
Total Loans		40,000	-
Total Non-Current Liabilities		40,000	-
Total Liabilities		46,798	(457)
Net Assets		64,653	47,515
Equity			
Retained Earnings			
Members' Funds at the Beginning of the Financial Year		47,515	42,807
Current Year Earnings		17,138	4,707
Total Retained Earnings		64,653	47,515
Total Equity		64,653	47,515

Notes to the Financial Statements

Rafiki Mwema Incorporated For the year ended 30 June 2018

1. Statement of Significant Accounting Policies

The financial statements of Rafiki Mwema Inc are special purpose financial statements prepared in compliance with Division 60 of the Australian Charities and Not-for profits Commission Regulation 2013 for a medium registered entity, and to satisfy the financial reporting requirements of Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act) and the Association Incorporation Act New South Wales and the following Australian Accounting Standards.

- AASB101, Presentation of Financial Statements
- AASB108, Accounting Policies, Changes in Accounting Estimates and Errors
- AASB1031, Materiality
- AASB1048, Interpretation of Standards
- AASB1054, Australian Additional Disclosures.

The committee of Responsible Persons has determined that the association is not a reporting entity.

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 significant accounting policies that have been used in the preparation of these financial statements are summarised below and are consistent with the previous period unless stated otherwise.

The financial statements have been prepared using the measurement bases specified by Australian Accounting Standards for each type of asset, liability, income and expense. The measurement bases are more fully described in the accounting policies below.

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 2018. 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.

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.

Auditor's Report

**Rafiki Mwema Incorporated
For the year ended 30 June 2018**

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 2018, 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.

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 Responsibility

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 in adequate, 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.

Opinion

We have audited the financial report of Rafiki Mwema Incorporated, which comprises the statement of financial position as at 30 June 2018 and the statement of comprehensive income for the year ended 30 June 2018, 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 2018 and of its financial performance for the year ended 30 June 2018; 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 form a 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.

Independence

In accordance with the requirements of section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012, as the auditor for the audit of Rafiki Mwema Inc. for the financial year ended 30 June 2018, I declare that, to the best of my knowledge and belief, there have been:

- No contraventions of the auditor independence requirements of the Australian Charities and Not-for-profits Commission Act 2012 in relation to the audit; and
- No contraventions of any applicable code of professional conduct in relation to the audit.

Rochdale Accounting & Business Advisory

63 Main Street, Alstonville NSW 2477

Kate Cameron

Director

Dated this _____ day of _____ 20_____

Responsible Persons' Declaration

Rafiki Mwema Incorporated For the year ended 30 June 2018

In the opinion of the Responsible Persons of Rafiki Mwema Inc:

- The financial statements and notes of Rafiki Mwema Inc. are in accordance with the Australian Charities and Not-for-profits Commission Act 2012, including:
 - Giving a true and fair view of its financial position of Rafiki Mwema Inc. as at 30 June 2018 and of its performance for the financial year ended on that date; and
 - Complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Australian Charities and Not-for-profits Commission Regulation 2013; and
- There are reasonable grounds to believe that Rafiki Mwema Inc. will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the Responsible Persons and in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profit Commission Regulation 2013.

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

Sarah Rosborg (CEO)

Dated this _____ day of _____ 20____