



2021–2022 Annual Report

Improving women's lives
through best practice
health promotion



**WOMEN'S HEALTH
& WELLBEING**
Barwon South West



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We proudly acknowledge Aboriginal people as the First Peoples, Traditional Owners and custodians of the lands and waters on which our work occurs.

We acknowledge and respect the wisdom, living culture and unique role that Aboriginal people hold, and which has seen them thrive for thousands of years.

We acknowledge the Traditional Owners of the Barwon South West region of Victoria, with three recognised groups – the Wadawurrung, Gunditjmara, and Eastern Marr peoples – and the clans and language groups that reside within them. We stand with the Traditional Owners of this land and echo their call for change, as described in The Uluru Statement from the Heart:

“...to empower our people and take a *rightful place* in our own country. When we have power over our destiny our children will flourish. They will walk in two worlds and their culture will be a gift to their country..... Makarrata is the culmination of our agenda: *the coming together after a struggle*. It captures our aspirations for a fair and truthful relationship with the people of Australia”



Artwork titled 'Generational Journey'
by Sherry Johnstone

A note from our Chair Dr Laura Alston

“The pandemic has created new challenges and opportunities for our sector, and I am so proud of our Board and staff for continuing to move our work forward and progress action on intersectionality, gender equity and promoting women’s health in our communities.”



I would like to start with extending a very big thank you to all our Board members, Chief Executive Officer and staff for their hard work during 2022.

This year, the organisation has progressed successfully with our new way of working and has come through stronger than ever, after two unprecedented years of the COVID-19 pandemic, ready to harness the new opportunities arising across Women’s Health organisations in Victoria. The pandemic has created new challenges and opportunities for our sector, and I am so proud of our Board and staff for continuing to move our work forward and progressing action on intersectionality, gender equity and promoting women’s health in our communities.

This year, we say a sad farewell to two of our treasured Board members, Jess Fishburn (Deputy Chair) and Lynnere Gray (Treasurer). Jess has completed two terms on our Board, and we received confirmation of Lynnere’s intention to resign from the Board following the last AGM in 2021. Both women have made an outstanding contribution to the progress of Women’s Health and Wellbeing Barwon South West, and we are so grateful for their dedication and passion during their time on our Board. This year we also welcomed four new Board members who have

brought a wealth of experience, enthusiasm, and passion for our organisation, and our region. We welcomed Andrea De Silva, Jennifer Falco, Joanne McBain and Alison Kemp at the start of 2022.

Our Board are a highly skilled and dedicated group of women, who are committed to continuous improvement, and it has been my pleasure to hold the role of Chair the past 12 months. In this year we have made changes to the way we govern, including working towards the finalisation of our constitution review, which will enhance the way we govern for the future. We have also sought external expert advice on improving how we operate as a Board, along with defining key areas of focus, as part of our commitment to continuous improvement, learning and development. As a Board, we are committed to striving for excellence in leadership and governance, to ensure our organisation can have the best possible impacts in our communities.

Importantly, our team of Board members are guided and supported by our Chief Executive Officer, Emma Mahony. I would like to extend a very big congratulations to Emma and her team of staff who have navigated a difficult two years but have remained dedicated and focused on improving the health of the women of our great

region. Their endless enthusiasm and energy for this work, and for improving the health of our communities is truly outstanding.

Most exciting of all is that the new year will bring many amazing opportunities with the recent announcement of additional funding for the Women’s Health sector from the Department of Health (just over 1.6 million over two years for our organisation). This will provide new scope for the Victorian Women’s Health Program and Women’s Health Service’s Workforce Capacity Building Program which will provide new opportunities for the women of our region, as well as growing the breadth, impact and reach of our important work.

Thank you again to our team of Board members, leadership, staff and our membership for their hard work and support. We look forward to an exciting year ahead, full of new opportunities.

Dr Laura Alston
Chair



A note from our CEO Emma Mahony

COVID-19 lingers, the resounding call to end violence against women builds in volume and tempo, Victoria introduces Gender Equality legislation, fires and then floods illuminate the urgency of climate change action and then Russia declares war on Ukraine - what a truly amazing and alarming time to be alive.



Amid such challenge and fatigue, our work to progress improvements in women's lives has never been more important.

Turning to this year's stand out achievements I want to begin by recognising our team - we are few and we are mighty! May I congratulate each of you for continuing to build the organisation, our tools and resources at the same time as delivering high quality and evidence informed work.

This year we invested greatly in deepening our relationships, turning evidence into action and evaluation. We moved into the second year of our 2021 - 2024 Strategic Plan with great gains in establishing our learning series, building our profile and communication capacity, and delivering a breadth of new training.

It has been a great joy to grow and develop together, giving meaning and expression to our values of courage, integrity, accountability, respect and centering women. We have an extraordinary commitment to collaboration - it is at the heart of everything we do, both within and outside of the organisation. Our truly fierce commitment to driving positive change for women and girls ensures we turn evidence into action, and we evaluate for success and effectiveness.

Reflecting on this year I also want to acknowledge a striking collaboration with Charmaine Clarke and Sherry Johnstone on the Aboriginal Women's Voices Project. This project captured the experience of COVID-19 for Aboriginal and Torres Strait Islander women through art and yarning.

The Victorian Gender Equality Act continues to provide us with an incredible opportunity to partner with public sector organisations across Barwon South West. This work spans gender pay audits, gender impact assessments and the broader long term gender equality action plans. Beautifully this legislation has enshrined a commitment to evidence-informed activity that will lead to improvements in workplace flexibility, workforce participation and wage review, amongst others.

Considering the breadth of our achievement this year, may I acknowledge our talented team. Jenny Waterhouse and Bec Janes working together towards organisational excellence with a passion and determination that underpins our every success. Our Regional Facilitators Carly Dennis, Rochelle Winnen, Katie McKean, Angela Verspay and Sarah Wood who have 'made music' with their stunning collaboration and continually delivering exceptional advice, guidance and training with and for our regional

partners. I would like to add a special thank you to some Consultants that helped enrich our work this year, including Claire Varley for leading our Constitutional Review; Emily Reeves for our elevated and strategic communication; Lynne Gleeson for your guidance through the dance of data and consultation; and Marsha Uppill for guiding us as we develop foundations for our Reconciliation Action Plan.

Finally, a great shout out to our partners. In my time in this sector I have seen a stunning elevation in your understanding of, and commitment to, improving women's lives, in the places we live, love, work and play. I have witnessed an encouraging shift in the policies, plans, structures and norms that limit women's voice, health, income and opportunity. I have also seen a changing of hearts and minds - a momentum carrying us together toward a more just, fair and equal world. A future where women, girls and gender diverse people can thrive.

Onward.

Emma Mahony
CEO



Who we are

Women’s Health and Wellbeing Barwon South West is an independent, feminist organisation committed to gender equality and great practice health promotion.

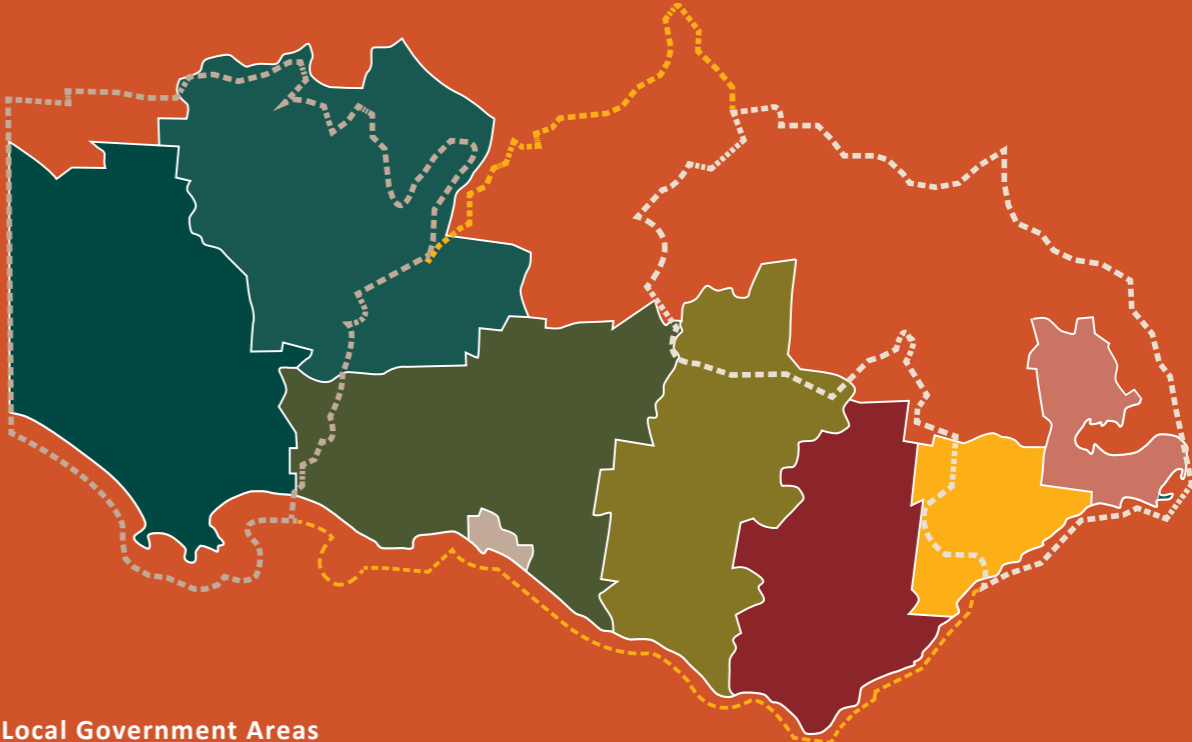
We strive towards an ambitious vision for change where women are healthy, safe and can access all of life’s opportunities. Our work is built on a foundation of evidence and a commitment to excellence, and we drive change by shifting public discussion, translating evidence into action, and pushing for policy changes in businesses, organisations, and all levels of government.

We walk alongside others as they make changes towards a fairer more equal society, equipping them with the expertise and resources needed to achieve their goals.

We are straight talkers, and we are brave. We assert ourselves confidently and unapologetically, knowing that occasionally we will ruffle feathers as we strive to make change for women. We stay ahead of the curve, corrupt stereotypes, and shape not only the dialogue on women’s health and gender equality in the future, but the way people think and act. It is by constructively engaging people’s thoughts and beliefs, using evidence and experience to lead the way, that we drive changes that truly impact women’s lives.

Our community and region

The Barwon South West region spans the lands of three Traditional Owner groups – the Gunditjmarra, Eastern Marr and Wadawurrung – and the clans that reside within them. The region includes nine local government areas: Borough of Queenscliffe, City of Greater Geelong, Colac Otway Shire, Corangamite Shire, Glenelg Shire, Moyne Shire, Southern Grampians Shire, Surf Coast Shire and Warrnambool City Council.



Local Government Areas

- Glenelg Shire
- Southern Grampians Shire
- Moyne Shire
- Warrnambool City
- Corangamite Shire
- Colac Otway Shire
- Surf Coast Shire
- City of Greater Geelong
- Borough of Queenscliffe

Traditional Owners

- Gunditjmarra People*
- Eastern Maar People
- Wadawurrung People

* Gunditjmarra and Eastern Marr Traditional Owner Groups overlap

Strategic Plan Overview

Our Purpose

We improve women's lives through best practice health promotion

Our Vision

Women are healthy, safe and can access all of life's opportunities

Strategic Priority 1

We turn evidence into action

Strategic Goals

We are recognised and sought after as the regional expert on best practice health promotion that focusses on women
We demonstrate the impact and value of our program activities

Strategic Priority 2

We work collaboratively to drive transformational change

Strategic Goals

We collaborate to increase the reach, scope and impact of our work
We drive investment in health promotion, women's health and our region to create change

Strategic Priority 3

We lead regional conversations

Strategic Goals

We are recognised as national, state and regional advocates
We progress improvements for women through implementing best practice health promotion
We progress change across policies, laws, financial systems and social norms that support women's health

Strategic Priority 4

We are an organisation of excellence and growth

Strategic Goals

We strive for excellence across all levels of our organisation
Our workplace and Board reflects the community we serve
We have a thriving workforce and Board membership

Our Values

We centre women in all of our work
We respect and welcome all people and value different perspectives
We hold ourselves accountable through leadership and advocacy
We act with integrity and honesty in everything we do
We pursue our vision and purpose with courage

Our way of working

We collaborate and equip others with the skills and tools to take evidence informed action
We address the social and economic determinants of health
We strive towards social, economic and political equality between women and men
We recognise that different groups of women experience unequal, unfair and intersecting layers of discrimination and disadvantage

Our priorities

We promote women's independence and decision-making
We challenge gender stereotypes and roles
We drive economic equality
We prevent violence against women before it occurs
We ensure respect for women, their bodies and relationships



Strategic Priority 1

We draw on extensive knowledge, data and insights to evidence what works, and we share this information with others so that they too can make change. We support partners by translating theory into practical and proven resources and tools they can use in their own organisations. We evaluate our shared work to drive continual improvement.

Gender Equality Act

On March 31, 2021, Victoria took a great step forward with the introduction of the Gender Equality Act, and we have engaged with all nine local governments, and many of the healthcare providers, in the Barwon South Region to support them to meet their obligations under the Act and take concrete steps towards gender equality in the workplace.

As leaders in gender equality, we have been perfectly positioned to develop specialised resources and to provide partners with comprehensive training in their obligations under the Act.

Through sector-specific network meetings, we have also provided local governments and health services with the opportunity to gather and to build capacity by sharing challenges, successes and learnings with the support of their peers. These passionate and determined network groups are committed to working together regionally, to advance gender equity alongside their obligations under the Act.

“Through local government network meetings I connected with peers also working on the GE Act. WHWBSW supports us with resources to better understand the requirements of the Act and being able to ask questions and have a clear line of communication has been invaluable. The outcome was a confidently undertaken consultation that engaged most of the organisation’s staff, and an authentic, meaningful Gender Equality Action Plan which will lead to real change – we are already starting to see this change.”

Local Government Network member

“WHWBSW was instrumental, particularly in the beginning in helping me understand the requirements of the Gender Equality Act and building my knowledge and understanding. I was able to write a Gender Equality Action Plan that was meaningful and authentic. We had true engagement with staff and stakeholders and have produced something that is going to have meaningful actions and I hope results.”

Gender Impact Assessment training participant



Learning Series

We are committed to continual learning and improvement and, through our Learning Series, are developing a comprehensive package of resources that meet the needs identified by our partners and go further to be instrumental in progressing understanding and action in a community where women are healthy, safe and able to access all of life's opportunities.

Training and resources have been provided to health services, education providers, local government associations and the private sector across South West Victoria. Topics have included gender equality audits, gender impact assessments, gender equity actions plans, active bystander and sexual harassment training.

“The structure of the training session worked well with videos, questions and answers, and real-life examples.”

Gender Impact Assessment training participant



33

organisations have embedded the Gender Equality Act

15

training sessions delivered to partner organisations

94

participants have attended gender equality training with our organisation

17

local government and health service providers have attended WHWBSW-led network meetings

5

local governments receiving one-on-one support



Strategic Priority 2

We partner with and support leaders and decision-makers to drive lasting and transformational change in the Barwon South West region. Our partnerships are built on respect and a shared determination to create a region where women will thrive.

Sexual and reproductive health and rights

In a critical step forward for women's health, we have convened the Barwon South West region's first advisory group focused on improving women's sexual health and rights. The group sees representatives from across the sector, including nurses, educators, doctors, service providers and referral services, uniting to create lasting change.

This powerful group of women has risen to the challenge of creating the regions first sexual and reproductive health strategy.

Respect Effect

The *Respect Effect* curriculum, which incorporates formal learning, youth-led advocacy and workplace change, has now been piloted in three secondary schools in the region. The program promotes respectful relationships grounded in gender equality aligned to a whole-of-school approach. It also equips both students and staff with the knowledge and strategies they need to challenge the inequalities they may face in their lives so that they can be part of creating a better, fairer community.

Women are under-represented in organised sport and gender bias often prevents them from enjoying the full benefits sports bring. But this is set to change in our region after our partner, South West Sports, was successful in securing funding for a two-year "Community Sport: An equal playing field" project which will result in the *Prevention of violence through sport guidelines* being implemented not only within South West Sports but in sporting settings across South West Victoria.

"We're really excited. Its great to see this momentum happening and to build voice around SRH."

SRH workshop participant



11

regional partners engaged in a Sexual and Reproductive Health Advisory Group

22

engagements with SRH providers

16

services providers engaged

Strategic Priority 3

We lead conversations about issues impacting women's lives. We encourage open, respectful conversations that focus on encouraging understanding, shifting thinking and creating change. We advise and influence decision-makers to drive meaningful policy improvements.

Investment in a better future

The Women's Health Service Council, an alliance of women's health services committed to driving change in Victoria, achieved great success with its 2022 state budget submission "*Recovery and Resilience: Recognition, Representation and Gender Equal Investment after COVID-19*" and associated advocacy campaign.

An additional \$19.4 million has been secured for the sector over the next two years. This decision sends a clear message about the importance of investing in women's health and wellbeing and will enable women's health services to expand health promotion and prevention of violence programs across the state.

Women's Voices

COVID-19 significantly impacted, and continues to impact, women's lives. Women were disproportionately affected by employment loss, and they often carried the increased caregiving load arising from lockdowns. The pandemic has also compounded existing mental health inequalities between women and men.

The Women's Health Sector were successful in securing funding to support women's mental health, wellbeing, and social connectedness in response to COVID-19. This investment enabled us to develop the Women's Voices Community Engagement Framework, ensuring that women's voices, in all their wonderful diversity, inform planning, policy, advocacy, and funding decisions.

This funding also supported the Aboriginal Women's Voices project, a culturally safe community consultation developed and led by Aboriginal women. The project enabled women to explore and discuss the impacts of COVID 19 through yarning and art.

The insights gleaned from this project have enriched our understanding of how other forms of inequality and discrimination – racism and economic inequality in particular – compound the mental health impacts of COVID-19, they will shape our work in the future and have better equipped us to advocate for all women – ensuring that the voices of Aboriginal women are heard by those responsible for social support services and mental health system reform.

4

Women's Voices workshops held

41

women participated in Women's Voices workshops

Strategic Priority 4

We're creating a thriving workplace, investing in our people and growing from strong foundations.

We continue to focus on growth in our professional development, in line with our values and aspirations. Our 2022 Cultural Safety Plan saw the entire team working with Marsha Uppill towards a Reconciliation Action Plan. With Marsha's guidance we are ensuring that cultural respect sits at the core of all that we do and say.

Some staff also participated in Partnership Brokers Training and built on their knowledge, insight and expertise in managing the partnering process from the earliest 'scoping' stage to the final 'moving on' phase of a partnership.

We strive for excellence at all levels of governance and operations.

We are committed to continual improvement and have taken great strides forward towards excellence in all facets of the organisation. In the past 12 months we have

- Deepened our Board recruitment and, in doing so, expanded the Board's skillset. We also started a Governance Development plan for the Board.
- Successfully completed a review of our Constitution ensuring that it is fit-for-purpose and reflects our priorities now and into the future. A review of our membership is to follow.
- Reviewed and updated existing Board and operational policies to ensure they align with the current strategic plan and meet all compliance requirements.
- Evolved our IT strategy and operations to cater for our growth from four to ten staff.
- Participated in the Quality Framework Community of Practice and strengthened connections with our sister organisations.
- Improved our financial framework and management through more detailed monthly financial reports, budgets and forecasting.
- Introduced a new project management platform that has streamlined operations as well as a new Board Management platform that has made Board communications, reporting, and information sharing more efficient.
- Continued to meet all COVID-19 safety requirements, including an office refurbishment.



Evaluation in Focus

Our new way of working focuses on robust monitoring and evaluation to ensure we can demonstrate the impact and value of our work. To acknowledge the complex nature of this work and the challenge of achieving lasting change, we focus on capacity building to work effectively and collectively towards adopting evidence-based and gender transformative practice.

This year, we developed a capacity-building evaluation framework for our integrated health promotion plan. We have just undertaken our first evaluation testing the capacity-building model. This report provides a rich insight into the past 12 months by looking at our relationships, knowledge translation through capacity-building activities, monitoring and evaluation by demonstrating the impact of regional work, and our leadership for leading structural change through collective and regional work.

A key component of our evaluation report is the inclusion of case studies to demonstrate the value of our relationship-building and partnership engagement. Relationships are at the heart of everything we do and can be challenging to capture. This year we administered our first partnership survey, which measures the social capital of our relationships, for example, the level of trust we are fostering with our partners. All respondents reported a high trust relationship with WHWBSW and agreed that the organisation lives to its values.

Over the next year, we will continue improving our evaluation processes, with a focus on strengthening our qualitative evaluation.



Vision

Women are healthy, safe and can access all of life's opportunities

Purpose

We improve women's lives through best practice health promotion

Strategies: Relationship

- Building strong, mutually beneficial relationships and collaboration with:
- Individual change makers (local leaders, decision makers, employees or partner organisations)
 - Organisations
 - Networks
 - Systems

Strategies: Knowledge translation

- Supporting the embedding of new capacities within partners ensuring they are able to translate evidence into practice through:
- Knowledge translation (knowledge generation, translation and mobilisation)
 - Peer exchange (Communities of Practice)
 - Mentoring
 - Training and consultancy

Strategies: Monitoring and evaluation

- Fostering an evaluative culture through:
- Co-design and leading comprehensive and shared monitoring and evaluation plans
 - Investing in a monitoring and evaluation learning focus with partners

Strategies: Leadership

- Enabling partners to alter the environments in which they operate through advocacy and research
- Co-designing and leading regional plans and strategies in line with our priority areas
- Brokering partnerships to deepen impact

Outputs: 4 years

Effective partnerships and collaborations

Information sharing forums
Knowledge translation
Access to resources
Advocacy

Comprehensive and coordinated monitoring and evaluation systems exist and are used by WHWBSW and our partners

Informing and influencing decision makers

Outcomes: 10 years

Improved performance of individuals, organisations, networks and systems

Partnerships leverage combined resources for greater reach and to amplify impact and results

Increased resources, capacity and action across our priority areas

Measurable improvements in our priority areas

Improved practices, structures and policies in the communities served by WHWBSW and our partners

Impact: 20 years

Women and girls in BSW are able to realise their full potential as economic, social and political actors, free from discrimination

There will be a shift in dominant social norms that support the gendered drivers of violence against work

Women and girls in BSW realise bodily autonomy, agency and enjoyment of sexual and reproductive health rights

Thank you

WHWBSW recognise the support of our funders, notably the Victorian State Government Department of Health, Department of Families, Fairness and Housing and the Office for Women.

We would like to acknowledge our many partners and allies and the extraordinary work you each undertake.

- Glenelg Shire Council
- Corangamite Shire
- Moyne Shire
- City of Greater Geelong
- Colac Otway Shire
- Surf Coast Shire
- Borough of Queenscliffe
- Sexual Assault and Family Violence
- Barwon Health
- Colac Area Health
- Bellarine Community Health
- Warrnambool City Council
- Wannon Water
- G21
- South West Primary Care Partnership
- South Grampians and Glenelg Primary Care Partnership
- South West Healthcare
- Emma House
- South West Centre Against Sexual Assault
- Barwon Coast
- Barwon Health - Local Public Health Unit
- South West Tafe
- Casterton Memorial Hospital
- Beaufort Skipton Health Service
- Heywood Rural Health
- Hesse Rural Health
- Timboon and District Health Service



Financial Statements

Women's Health and Wellbeing Barwon South West Inc.
Financial Statements for the year ended 30 June 2022

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Comprehensive Income Statement for the year ended 30 June 2022

	Note	2022 \$	2021 \$
INCOME			
Operating Grants	2	1,035,646	866,076
Interest		1,260	3,018
Other Income		22,109	22,876
TOTAL INCOME		1,059,015	891,970
EXPENDITURE			
Employee expenses	3	540,366	434,541
Operating expenses	4	332,250	154,233
Depreciation & Amortisation expenses	5	5,779	55,344
TOTAL EXPENDITURE		930,407	644,119
NET OPERATING SURPLUS/(DEFICIT)		128,608	247,851
COMPREHENSIVE RESULT		128,608	247,851

The accompanying notes form part of these financial statements

Balance Sheet

for the year ended 30 June 2022

	Note	2022 \$	2021 \$
ASSETS			
Current Assets			
Cash and cash equivalents	6	7 09,445	589,335
Financial assets	7	124,853	124,542
Other assets	8	13,331	5,858
Total Current Assets		847,629	719,735
Non-Current Assets			
Property, plant and equipment	9	53,983	38,934
Right of use assets	10	209,235	262,548
Total Non-Current Assets		263,218	301,482
TOTAL ASSETS		1,110,847	1,021,217
LIABILITIES			
Current Liabilities			
Trade and other payables	11	70,274	65,292
Income in advance		83,932	83,900
Lease liabilities	12	28,451	37,988
Leave entitlements	13	33,768	27,186
Total Current Liabilities		216,425	214,366
NON-CURRENT LIABILITIES			
Lease liabilities	12	185,789	225,348
Leave entitlements	13	1,677	3,154
TOTAL NON-CURRENT LIABILITIES		187,466	228,502
TOTAL LIABILITIES		403,891	442,868
NET ASSETS		706,956	578,348
EQUITY			
Accumulated surplus		706,956	578,348
TOTAL EQUITY		706,956	578,348

The accompanying notes form part of these financial statements

Statement of Changes in Equity

for the year ended 30 June 2022

	Note	2022 \$	2021 \$
Total equity at the beginning of the financial year		578,348	330,497
Changes in accounting policies due to adoption of AASB 15		-	-
Restated balance at 30 June 2021		578,348	330,497
Comprehensive Result		128,608	247,851
Total equity at the end of the financial year		706,956	578,348

The accompanying notes form part of these financial statements

Cash Flow Statement

for the year ended 30 June 2022

	Note	2022 \$	2021 \$
Cash flow from operating activities			
Grant receipts		1,035,646	949,977
Interest received		1,260	4,094
Sundry Income		22,141	24,655
Payment to suppliers and employees		(860,756)	(640,831)
Net cash provided by / (used in) operating activities	14(b)	<u>198,291</u>	<u>337,895</u>
Cash flow from investing activities			
Purchase of Investments		(311)	(98,767)
Payments for Property, Plant and Equipment		(39,954)	-
Net cash provided by / (used in) investing activities		<u>(40,265)</u>	<u>(98,767)</u>
Cash flow from financing activities			
Payments of Lease Liabilities		(37,916)	-
Net cash provided by / (used in) financing activities		<u>(37,916)</u>	<u>-</u>
Net increase in cash held		120,110	436,662
Cash and cash equivalents held at beginning of year		589,335	152,673
Cash and cash equivalents held at end of year	14(a)	<u>709,445</u>	<u>589,335</u>

The accompanying notes form part of these financial statements

Notes to the Financial Statements

for the year ended 30 June 2022

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial report is a special purpose financial report prepared in order to satisfy the requirements of the Association Incorporation Reform Act 2012 and the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act) and the funding requirements of funding bodies. The Board of Management has determined that the Association is not a reporting entity.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

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

(a) Income Tax

The Association is exempt from income tax.

(b) Depreciation of Property, Plant & Equipment

Plant, Equipment and Motor Vehicles are included at cost less their accumulated depreciation and impairment losses.

The depreciable amount of all fixed assets is depreciated on a straight line basis over their useful lives commencing from the time the asset is held ready for use. The depreciation rates used were 10% -33%.

(c) Employee Benefits

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

Other long-term employee benefits

The liability for long service leave not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date. Consideration is given to expected future wage and salary levels, experience of employee departures and year's of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

Long Service Leave Portability

Employees entitled to the long service leave portability scheme will have their Long Service Leave entitlement held by the scheme from the 1 July 2019. If the employee is not entitled to the scheme, their benefit will be calculated per the short-term and other long-term employee benefits.

(d) Leases

At inception of a contract, the Association assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and corresponding lease liability are recognised by the Association where the Association is a lessee. However, all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

The lease liability relates to the rental of office premises and is initially measured at the present value of the lease payments that are not commencement date, paid at the discounted by using the rate implicit in the lease. If this rate cannot be readily determined, the Association uses an incremental borrowing rate.

Lease payments included in the measurement of the lease liability comprise of fixed lease payments.

The lease liability is presented as a separate line in the statement of financial position and is subsequently measured by increasing the carrying amount to reflect interest on the lease liability (using the effective interest method) and by reducing the carrying amount to reflect the lease payments made.

Notes to the Financial Statements

for the year ended 30 June 2022

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The right of use assets (use of office premises) comprise the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day. They are subsequently measured at cost less accumulated depreciation and impairment losses.

Right of use assets are depreciated over the shorter period of lease term and useful life of the right of use asset. The depreciation starts at the commencement date of the lease.

The right of use assets are presented as a separate line in the statement of financial position.

(e) Cash and cash equivalents

For the purposes of the Cash Flow statement, cash includes cash on hand, at banks and on deposit.

(f) Comparatives

Where necessary the presentation of the prior year figures has been adjusted to conform with the presentation of the current year figures.

(g) Revenue and Other Income

Operating Grants

When the Association receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

When both these conditions are satisfied, the Association:

- identifies each performance obligation relating to the grant
- recognises a contract liability for its obligations under the agreement
- recognises revenue as it satisfies its performance obligations.

Where the contract is not enforceable or does not have sufficiently specific performance obligations:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards;
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from contract with customer)
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

Interest Income

Interest income is recognised using the effective interest method.

(h) Accounts payable

Accounts payable represents the liability outstanding at the end of the reporting period for goods and services received by the Association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

Notes to the Financial Statements

for the year ended 30 June 2022

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Accounting Standards and Interpretations

As at 30 June 2022, new accounting standards and interpretations have been issued by AASB but are not yet effective. These standards become effective for the first financial statements for the reporting periods commencing after the stated operative dates as detailed in the table below. The association has not and does not intend to adopt these standards early.

Standard/Interpretation	Applicable for annual reporting periods beginning on	Impact on entity financial statements
AASB 17: Insurance Contracts	Reporting periods on or after 1 January 2023.	Adoption of this standard is not expected to have a material impact
AASB 2020-1: Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current	Reporting periods on or after 1 January 2022.	Adoption of this standard is not expected to have a material impact
AASB 2020-3: Amendments to Australian Accounting Standards – Annual Improvements 2018-2020 and Other Amendments	Reporting periods on or after 1 January 2022.	Adoption of this standard is not expected to have a material impact
AASB 2021-2: Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definitions of Accounting Estimates.	Reporting periods on or after 1 January 2023.	Adoption of this standard is not expected to have a material impact
AASB 2021-5: Amendments to Australian Accounting Standards – Deferred Tax related to Assets and Liabilities arising from a Single Transaction	Reporting periods on or after 1 January 2023.	Adoption of this standard is not expected to have a material impact
AASB 2021-6: Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards	Reporting periods on or after 1 January 2023.	Adoption of this standard is not expected to have a material impact
AASB 2021-7: Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections	Reporting periods on or after 1 January 2023.	Adoption of this standard is not expected to have a material impact

Notes to the Financial Statements

for the year ended 30 June 2022

	2022	2021
NOTE 2: OPERATING GRANTS	\$	\$
Department of Health	943,078	766,076
Department of Family, Fairness and Housing	90,068	100,000
Other Grants	2,500	-
	1,035,646	866,076
NOTE 3: EMPLOYEE EXPENSES		
Salaries & Wages	480,356	387,986
Superannuation	55,146	44,273
	4,864	2,282
	540,366	434,541
NOTE 4: OPERATING EXPENSES		
Audit & Legal Fees	1,440	1,450
Board & Strategic Governance	62,528	20,805
Information Technology Expenses	17,220	11,770
Motor Vehicle Expenses	7,697	6,084
Occupancy Expenses	10,451	7,702
Office & Administration Expenses	45,475	24,536
Loss on Asset Disposal	593	-
Movement in Net Present Value of Leases	474	-
Office Furniture	6,822	8,699
Program Delivery Expenses	129,668	55,299
Staff Expenses, Recruitment & Training	49,882	17,888
	332,250	154,233
NOTE 5: DEPRECIATION AND AMORTISATION		
Right-of-use assets	33,478	36,213
Furniture & Equipment	2,443	5,076
Motor Vehicles	13,227	13,227
Leasehold Improvements	8,643	828
	57,791	55,344
NOTE 6: CASH AND CASH EQUIVALENTS		
Operating Account	290,124	171,854
Debit Card Account	3,494	2,687
Investment Accounts	415,827	414,794
	709,445	589,335
NOTE 7: FINANCIAL ASSETS		
Term Deposits > 3 months	124,853	124,542
	124,853	124,542
NOTE 8: OTHER ASSETS		
Sundry Debtors	-	-
Accrued Interest	-	84
Prepayments	13,331	5,774
	13,331	5,858

Notes to the Financial Statements

for the year ended 30 June 2022

	2022	2021
NOTE 9: PROPERTY, PLANT & EQUIPMENT	\$	\$
Leasehold Improvements	54,386	21,709
Less: accumulated depreciation	(30,352)	(21,709)
	24,034	-
Motor Vehicles	66,136	66,136
Less: accumulated depreciation	(42,725)	(29,498)
	23,411	36,638
Equipment & Furniture	57,845	52,721
Less: accumulated depreciation	(51,307)	(50,425)
	6,538	2,296
	53,983	38,934
NOTE 10: RIGHT OF USE ASSETS		
Right of Use Assets - Office Premises	276,194	298,761
Less: accumulated depreciation	(66,959)	(36,213)
	209,235	262,548
NOTE 11: TRADE AND OTHER PAYABLES		
Trade Creditors	15,685	20,842
Accrued Expenses	32,692	25,431
GST & PAYG Payable	21,897	19,019
	70,274	65,292
NOTE 12 : LEASE LIABILITIES		
Current Liabilities	28,451	37,988
Lease Liabilities - Office Premises	28,451	37,988
Non Current Liabilities	185,789	225,348
Lease Liabilities - Office Premises	185,789	225,348
	214,240	263,336
NOTE 13 : LEAVE ENTITLEMENTS		
Current Liabilities		
Annual Leave	33,768	25,193
Long Service Leave	-	1,993
	33,768	27,186
Non Current Liabilities		
Long Service Leave	1,677	3,154
	1,677	3,154
	35,445	30,340

Notes to the Financial Statements

for the year ended 30 June 2022

	2022	2021
	\$	\$
NOTE 14 : CASH FLOW INFORMATION		
(a) Reconciliation of cash		
Cash at the end of the financial year as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:		
Cash and Cash Equivalents	709,445	589,335
	<u>709,445</u>	<u>589,335</u>
(b) Reconciliation of net cash provided by operating activities to net operating surplus/(deficit)		
Net Operating result for the year	128,608	247,851
Non cash flows in operating result;		
Depreciation	24,313	19,131
Amortisation of leases	33,478	36,213
(Profit)/loss on sale of assets	593	-
Movement in Net Present Value of Leases	474	-
Interest Expense	8,180	-
Total non-cash flows in operating result	<u>67,038</u>	<u>55,344</u>
Change in assets and liabilities		
(Decrease)/Increase in payables	4,981	(34,532)
(Decrease)/Increase in income in advance	32	-
(Decrease)/Increase in leave entitlements	5,105	14,778
Decrease/(Increase) in other assets	<u>(7,473)</u>	<u>54,454</u>
	2,645	34,700
Cash Flows from Operating Activities	<u>198,291</u>	<u>337,895</u>

Statement by the Board of Management

for the year ended 30 June 2022

The Board of Management have determined that the Association is not a reporting entity.

The Board of Management have determined that this special purpose financial report should be prepared in accordance with the accounting policies outlines in Note 1 to the financial statements.

1. In the opinion of the committee of management the financial report as set out on pages 3-11, satisfy the requirements of the Australian Corporations and Not-for-profits Commission Act 2012 and:
 - a. Comply with the Australian Accounting Standards applicable to the entity; and
 - b. Gives a true and fair review of the financial position of Women's Health and Wellbeing Barwon South West Inc, as at 30 June 2022 and its performance for the year ended on that date.
2. There are reasonable grounds to believe that Women's Health and Wellbeing Barwon South West Inc will be able to pay its debts as and when they fall due.

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



Board Member: Laura Alston



Board Member : Lynne Gray

INDEPENDENT AUDIT REPORT TO THE MEMBERS OF WOMEN'S HEALTH AND WELLBEING BARWON SOUTH WEST INC.

Opinion

We have audited the financial report, being a special report, of the Women's Health and Wellbeing Barwon South West Inc., which comprises the balance sheet as 30 June 2022, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statement, and the statement by members of the committee.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the Women's Health and Wellbeing Barwon South West Inc. as at 30 June 2022, and its financial performance for the year then ended in accordance with the financial reporting requirements of the *Associations Incorporation Reform Act 2012 (VIC)* and the *Australian Charities and Not-for-profits Commission Act 2012*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Women's Health and Wellbeing Barwon South West Inc. 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, and we have 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

Without modifying our opinion, we draw attention to note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purposes fulfilling the directors' financial reporting responsibilities under the *Associations Incorporation Reform Act 2012 (VIC)* and *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose.

Responsibilities of Management and Those Charged with Governance for the Financial Report

The board of management is responsible for the preparation of the financial report in accordance with the requirements of the *Associations Incorporation Reform Act 2012 (VIC)* and the *Australian Charities and Not-for-profits Commission Act 2012*, and for such internal control as the committee determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the board of management is responsible for assessing the Association'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 committee either intends to liquidate the Women's Health and Wellbeing Barwon South West Inc. or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Women's Health and Wellbeing Barwon South West Inc's financial reporting process.

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 Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.


As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

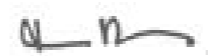
- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to 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 Women's Health and Wellbeing Barwon South West Inc's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.
- Conclude on the appropriateness of the committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Women's Health and Wellbeing Barwon South West Inc'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 Women's Health and Wellbeing Barwon South West Inc. 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 those charged with governance 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.

Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.


MCLAREN HUNT
AUDIT AND ASSURANCE


N.L. MCLEAN
PARTNER

Dated at Warrnambool, 26 September 2022



**WOMEN'S HEALTH
& WELLBEING**
Barwon South West



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& WELLBEING**
Barwon South West



@womenshealthbsw

www.womenshealthbsw.org.au

Our region spans the lands of three Traditional Owner groups – the Gunditjmara, Eastern Marr and Wadawurrung, and the clans and language groups which reside within them.