

2022-2023 Annual Report

Improving women's lives through
best practice health promotion

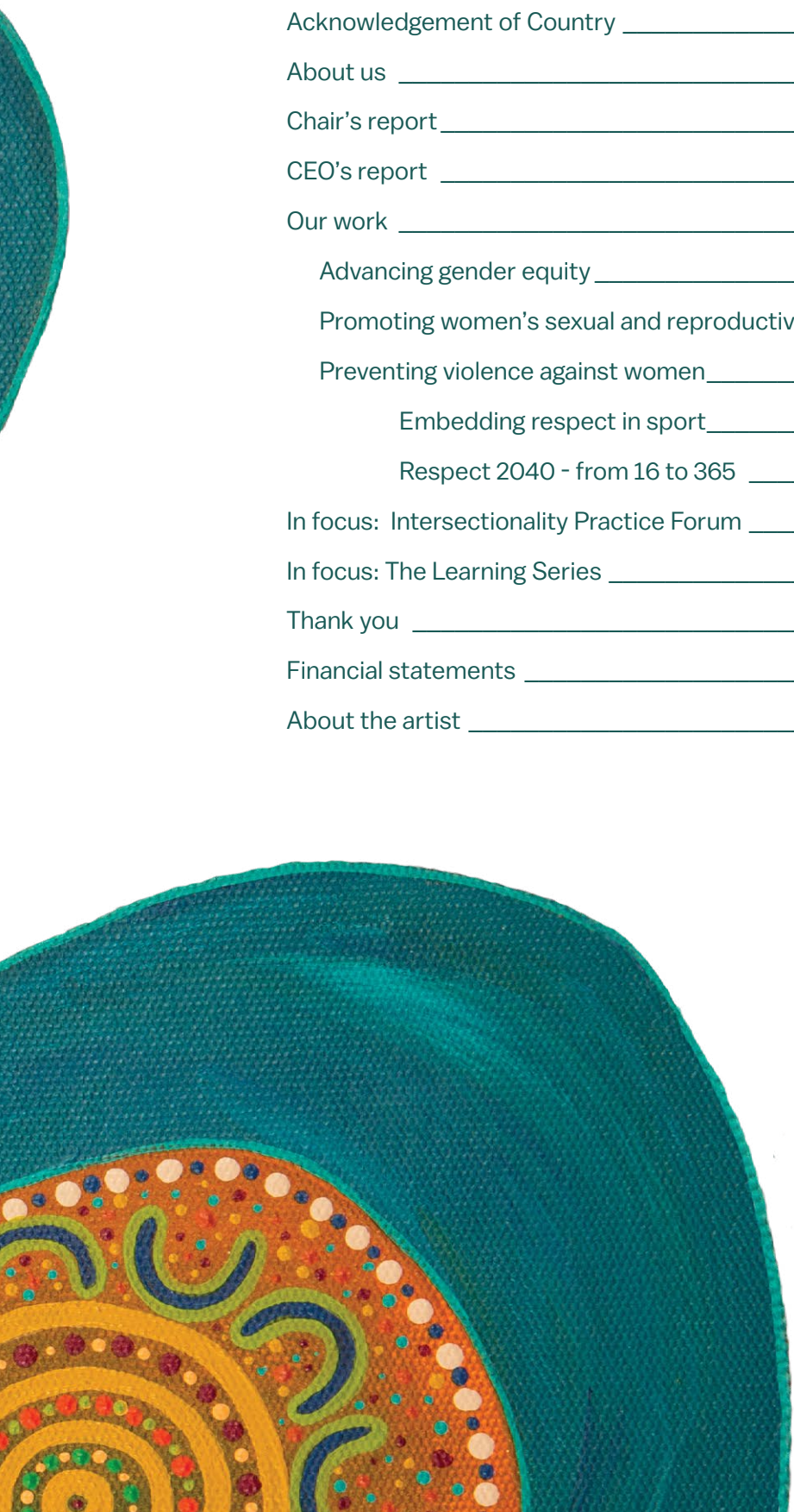


**WOMEN'S HEALTH
& WELLBEING**
Barwon South West



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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 respect First Nations peoples and their enduring connection to country – to the land, air, waterways, oceans, animals, and plants – and recognise the wisdom and culture that has seen them thrive for thousands of years.

We recognise that sovereignty was never ceded, and, with humility and courage, wholeheartedly commit heads, hearts and hands to a path of healing, restitution and justice, embracing the wisdom of those who can guide us. We will fulfil our responsibility with honesty and integrity, we will challenge injustice, and - in all of this - we will hold ourselves accountable.

Artwork titled ‘Opportunity for change’ by Sherry Johnstone

“This piece represents Women’s Health and Wellbeing Barwon Southwest on their journey working towards gender equality. Like the First Peoples are the custodians of the land, Women’s Health and Wellbeing are the custodians of the gender equality movement for this moment in time.”





About us

Women’s Health and Wellbeing Barwon South West Inc (WHWBSW) is an independent, not-for-profit, feminist organisation committed to gender equality and great practice health promotion. In short, we strive to improve women’s lives.

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 lead change by shifting public discussion, translating evidence into action, and pushing for policy changes in businesses, organisations, and all levels of government.

Our 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 Queenscliff, City of Greater Geelong, Colac Otway Shire, Corangamite Shire, Glenelg Shire, Moyne Shire, Southern Grampians Shire, Surf Coast Shire and Warrnambool City Council.







A note from our Chair Dr Laura Alston

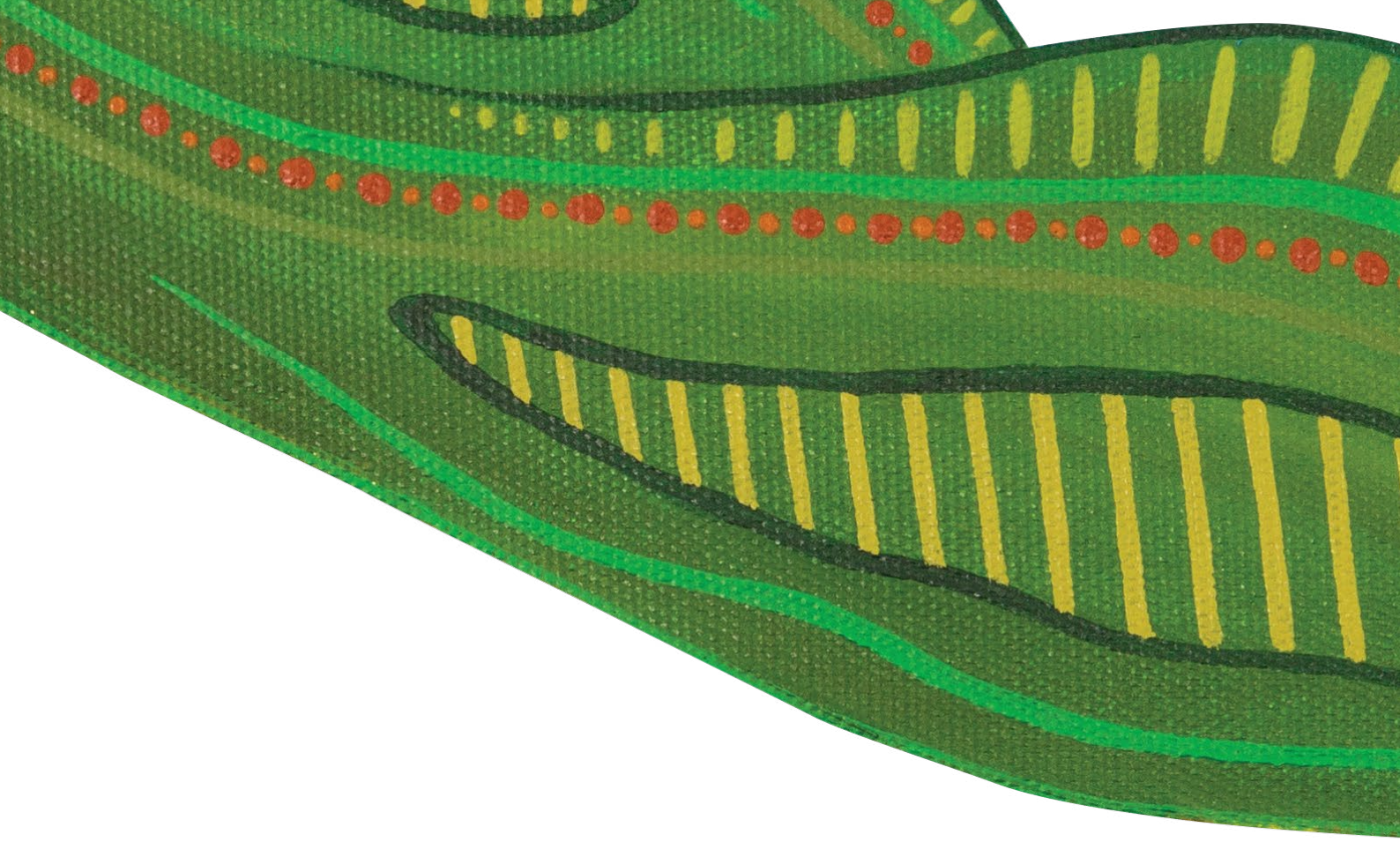
As another year rolls around, I reflect with a great sense of pride on the achievements of our organisation over the past 12 months, but also over the past 12 years. Women's Health and Wellbeing Barwon South West continues to achieve significant impact in translating evidence into action so we can work towards our vision that women and girls have access to all of life's opportunities. Holding the Chair position for the past two years has been an absolute privilege, and I am so proud of our Board and staff for continuing to move forward the often-challenging work of progressing action on intersectionality, gender equity and promoting women's health in our rural and regional communities. I would also like to acknowledge the support of our stakeholders and collaborators in enhancing the impact of our purpose, work, and vision.

I would like to extend a very big thank you to the staff of Women's Health and Wellbeing Barwon South-West for their tireless work, their never-ending enthusiasm for living to our values, and for their work that has a great impact on the lives of women and girls. I also extend immense gratitude to all our Board members, who have worked voluntarily and tirelessly as a team, as we hold the immense privilege of overseeing this impactful organisation.

On behalf of our Board, I would also like to extend, our sincere thanks to our outgoing Chief Executive Officer, Ms Emma Mahony. Emma has made significant contributions as the CEO of WHWBSW over the past four and a half years, never more so than during the challenging times of the pandemic when her dedication and focus were unwavering. Emma's passion for the work of WHWBSW and the women of our community and region is truly commendable. Under Emma's leadership, WHWBSW has achieved numerous significant milestones and become a trusted, respected voice for change for the better in our community and across the South West region. The Board expresses its sincere appreciation for Emma's tireless hard work and her passion for women's health promotion. The Board extends heartfelt thanks to her for her remarkable commitment and dedication and wishes her every success.

We also extend our grateful thanks and appreciation to Amanda Dunn who has provided immense support and important direction as our interim Chief Executive Officer in the middle of the year.

This year we say a sad farewell to one of our treasured Board members, Rhea Harper. We received confirmation of Rhea's intention to resign from the Board in May 2023. Rhea has made an outstanding contribution to the progress of our organisation, and we are so grateful for her passion, enthusiasm, contribution, and knowledge during her time as part of our team of Board members.



Our Board are a highly educated, skilled, and dedicated group of women, who are committed to continuous improvement and ensuring best practice throughout our oversight of this organisation. This year we implemented our new constitution, and this has enhanced how we govern and plan for the future of WHWBSW, as well as a constant review of our we conduct our Board meetings and collaborate as a team. We have also sought external expert advice on Board and organisational development, as we focus on living to our values, such as centering women through ensuring oversight that encourages the development of our staff as future leaders of both our organisation and our sector. As a Board, we are committed to ensuring best practice governance as we uphold our responsibility to ensure our organisation can have the best possible impacts for all women in our rural and regional communities for now, but also well into the future.

Over the next 12 months, we will continue to expand the breadth, impact, and reach of our important work has we come into the second year of our uplift in funding, that was provided to the Women's Health sector from the Department of Health.

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.

A handwritten signature in black ink, appearing to read 'L Alston'. The signature is fluid and cursive.

Dr Laura Alston
Chair



A note from our interim CEO

Let me begin by acknowledging the amazing team at WHWBSW, it is a pleasure and an honour to work alongside such talented individuals who consistently demonstrate their commitment to WHWBSW's programs and organisational purpose.

Their dedication and deep passion for our work continues to deliver change in the Barwon South West region. Over the past year, and with the additional funding received during this period, the team have developed and delivered a suite of training to our partners across the region and in doing so have not only contributed to workplace changes in those organisations but have deepened our engagement with them so that we can continue to work with them in the future.

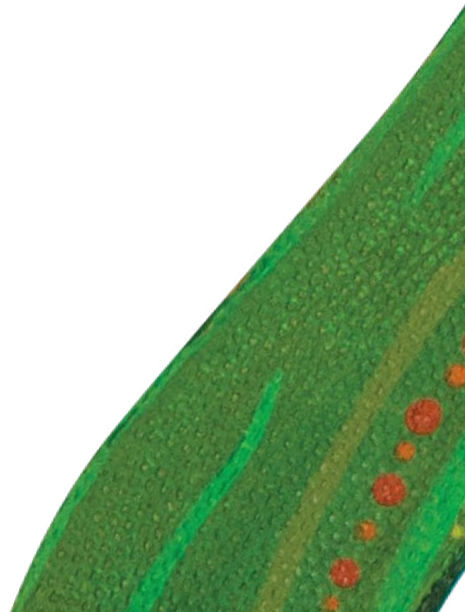
This has been enhanced through the network meetings we facilitate for both local government and healthcare providers, providing them with resources, support and an opportunity to connect.

We have grown, and will continue to grow, the Respect 2040 partnership, supporting organisations to become leaders in gender equality and demonstrating the changes that occur when we make gender equality an organisational priority.

All our work is evidence-based and, in support of that, we have invested in evaluating our work, enabling us to gain a clear picture of the significant impact it is having across our region. All this work is supported, and made possible, by the team members who ensure that our organisation continues to achieve operational excellence.

Thank you to the team for your continued dedication to our work, and congratulations on all you have achieved this year.

Amanda Dunn
MBA, JP
Interim CEO





Our work

Advancing gender equity

Victoria's Gender Equality Act 2020 provides an unprecedented opportunity to work collaboratively with partners to drive transformational change in the Barwon South West region. The training sessions we deliver and the networks we facilitate for healthcare providers and Local Government Areas, equip partners to

- understand, collect and report on gender equality data through gender audits and Gender Impact Assessments
- implement evidence-based strategies to advance gender equality with an intersectional lens and
- evaluate and measure success.

We are an authoritative voice on valuing care

We are also shining a light on the gendered nature of caregiving and the immediate and long-term implications for women. Caregiving is, in general, both undervalued and largely carried by women and we are leading change in this critical area of inequality by

- planning a campaign to achieve fair pay for early educators
- engaging regional media to grow awareness of the importance of valuing care and
- supporting the development of a Baby Makes 3 working group in local government and health services.

Member for Wannon Dan Tehan says the federal government has it's childcare priorities wrong

By Clare Oulik
Updated May 10 2023 - 4:45pm, first published 4:30pm | 0 Comments |     



“It wasn’t a box ticking exercise... we’re actually thinking differently... I’m really positive that the change will continue.”

Partner organisation on
Gender Impact Assessment training



WOMEN'S HEALTH & WELLBEING

Barwon South West





**Advancing
gender equity
At a glance**

21

training sessions

delivered to support our partners

344

participants attended

our gender equality training sessions

7

network meetings

held to support defined entities

23

**local government and
health service partners**

have attended our network meetings

6

resources created

“Being part of Respect 2040 helps us connect with other organisations facing similar issues, understand how they are progressing their gender equity work, share resources and work together.”

Respect 2040 partner organisation



Promoting women's sexual and reproductive health & rights

We work collaboratively to ensure that women and girls living in the Barwon South West region have full access to sexual and reproductive health services, and that they experience bodily autonomy, agency and their full sexual and reproductive rights.

Sexual and reproductive health (SRH) reference group

The SRH sector is small and under-resourced and that's why we are proud to lead the SRH reference group. Comprised of 12 wonderfully dedicated regional partners, the group's purpose is to build networks and to unite to improve women's access to SRH services in the Barwon South West region.

Together we have

- developed a shared 12-month action plan
- made a submission to the Senate Inquiry into Universal Access to Reproductive Healthcare
- created a suite of fact sheets used by health professionals, teachers and the public
- increased 1800 My Options promotion.

Senate inquiry into the universal access to reproductive healthcare

WHWBSW contributed to two submissions to the 2022 Senate inquiry into the universal access to reproductive healthcare, including a joint submission with the Victorian Women's Health Services and an individual submission with a strong focus on the barriers to SRH service access for rural and regional women.

The Respect Effect

We were proud to collaborate with local schools to deliver The Respect Effect, a framework for delivering gender equality curriculum to year 9 students over a 10-week period. We saw

- an increase in participation from 2 schools and 40 students to 3 schools and 320 students
- the addition of a student-led advocacy project
- student voices playing a greater role in shaping the future of the program.

**Promoting women's
sexual and reproductive
health & rights**

At a glance

12

regional partners engaged

in a sexual and reproductive health
advisory group

2

meetings

of the sexual and reproductive health
advisory group held

320

students

undertook The Respect Effect curriculum

23

**local government and
health service partners**

have attended our network meetings

1

submission

to the Senate Inquiry into Universal
Access to Reproductive Healthcare

5

resources created

**Preventing violence
against women**

At a glance

12

formal partnerships

148

participants attended

our PVAW training sessions or forums

1

12-month action plan

adopted

3

signature projects

1

regional

16 days of activism campaign

2

regional


forums

2

embedding respect

in sport training sessions delivered





“Our executive team see you as a guiding light that we can walk along the same path with. They love that you’re embedded locally and that you understand the community we need to connect with.”

Partner organisation

Embedding respect in sport

Embedding respect in sport equips sporting and community clubs to address the gendered drivers of violence against women in the sporting environment through two signature projects

1. Leaders on and off the field: with a focus on club culture this project provides great insight into the sporting clubs' strengths and challenges.
2. Community sport: A level playing field: driving policy changes at league and association level.

We supported these projects by

- Delivering 'Equality and Respect in Sport' and 'Gender Impact Assessment' training to Board members and staff at South West Sport
- Delivering Gender Audit training to Grovedale Cricket Club
- Supporting our partner, South West Sports to understand the intersectional nature of gender equality and to take steps to improve gender equality and diversity and inclusion.



Respect 2040 - from 16 days of activism to 365 of action

Respect 2040 is a collective movement that unites businesses, groups, clubs, and organisations across the Barwon South West region towards a vision for a thriving, equal community.

This year we were proud to formalise the Respect 2040 G21 Partnership Advisory Group and create the first Respect 2040 G21 12-month action plan signalling increased commitment to working collaboratively to prevent violence against women in the region.

Inspired by the call from the Centre for Women's Global Leadership to make the shift from awareness to accountability, Respect 2040 members in the Great South Coast region used 16 Days of Activism to showcase the 365 days of amazing work undertaken to advance gender equality and to end violence against women.

In doing so, we made primary prevention work visible to our community and we presented a united front for change in the region.



From 16 days of activism to 365 days of action

10
partners

from across 4 sectors co-designed campaign messaging

3,065
people

were reached through the social media campaign

100%
of Respect 2040 partners

showcased their work

1
new organisation

joined Respect 2040 as a result of the campaign

In focus:

Intersectional Practice Forum

The Intersectional Practice Forum #1 was developed in consultation with Respect 2040 partners across the Barwon South West region and aligns with our focus on learning together. It defined intersectionality in the context of addressing the drivers of violence against women and was designed to develop a shared understanding across the region.

The forum was attended by 40 professionals from 16 organisations across Barwon South West and metropolitan Melbourne. We welcomed representatives from local governments, health services, sport, a water authority, community legal services, drug and alcohol services and the prevention of violence against women.

We shared examples, inspiration, support and resources to help shape regional capacity building initiatives that will ultimately strengthen practice. Participants left feeling significantly more confident in their ability to apply intersectional practice to their work.

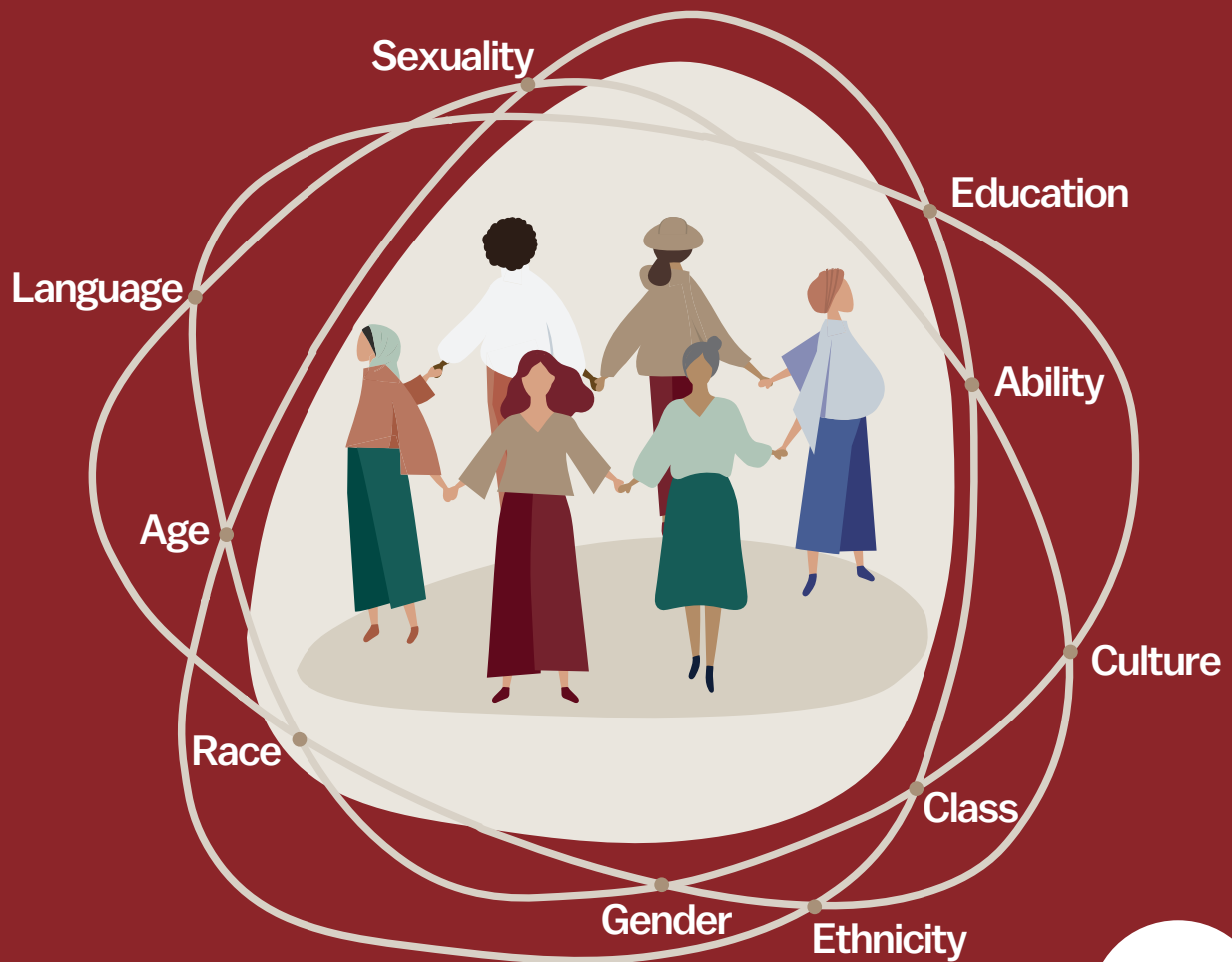
The forum identified capacity building needs, information gaps, and new short-, medium- and long-term opportunities for furthering intersectional practice in our region.

Guest presentations and key themes were captured on video and are available through WHWBSW's Learning Series. These videos are an invaluable resource for partners to continue progressing and sharing this work.

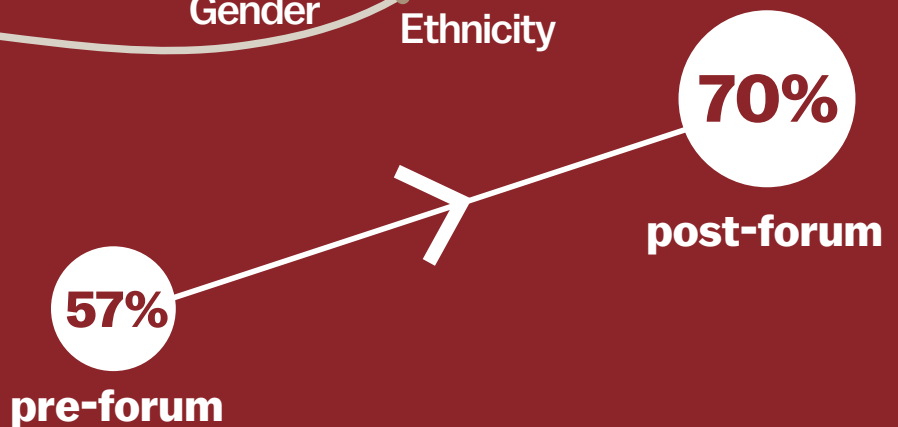
“It was a great workshop, a good use of time, and I came away with a greater level of understanding. The guest speakers were great.”

Participant from Bellarine Community Health





Participants' knowledge of intersectionality increased from



The number of participants who felt confident applying intersectional practice to work increased from



In focus:

The Learning Series

This year we were thrilled to substantially develop the Learning Series, an initiative that cements our role as leaders in best practice health promotion.

The Learning Series involves the development and delivery of a coordinated set of learning materials that enable partner organisations to move beyond recognising, understanding, and valuing gender equality to becoming leaders in transformational change. It forms an important part of the collaborative work undertaken with partner organisations.

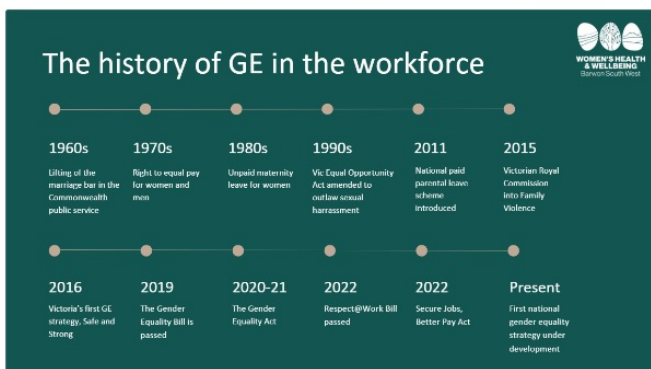
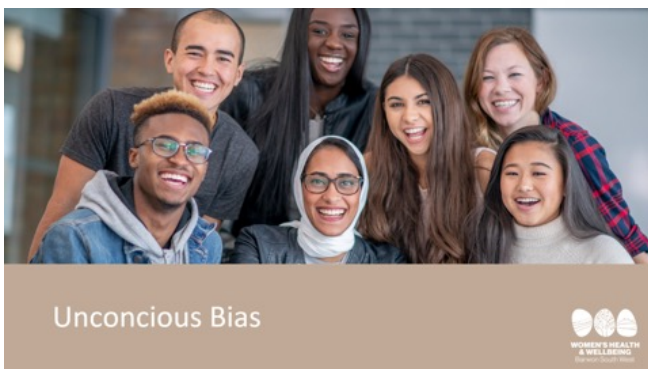
Through the Learning Series we are able to integrate all our health promotion activities and to take the great strides towards our strategic priority of turning evidence into action.

We will continue to build on the foundations established in the past 12-months during which we have produced training packages on

- Gender equality 101
- Local Government Area Gender Impact Assessments
- Gender equality leadership
- Sporting club Gender Audits

We have also completed modules on

- Intersectionality
- Unconscious bias
- Active bystander
- The history of gender equality
- Equality versus equity
- Our ways of working



Thank you

WHWBSW recognise and appreciate 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 and thank our many partners and allies for the extraordinary work you each undertake.

The way forward, is together.

- Barwon Asset Solutions
- Barwon Coast Committee of Management
- Barwon Community Legal Service
- Barwon Health
- Barwon Water
- Beaufort Skipton Health Service
- Bellarine Community Health
- Borough of Queenscliff
- Brophy/ Headspace
- Casterton Memorial Hospital
- City of Greater Geelong
- Colac Area Health
- Colac Otway Shire Council
- Corangamite Shire Council
- Deakin University
- Department of Education and Training
- Dhauwurd- Wurrung Elderly & Community Health Service Inc.
- Emmanuel College
- Glenelg Shire Council
- Gordon TAFE
- Great Ocean Road Coast and Parks Authority
- Great Ocean Road Coast Committee
- Great Ocean Road Health
- Gunditjmara Aboriginal Cooperative
- Winda Mara Aboriginal Cooperative
- Hesse Rural Health
- Heywood Rural Health
- Kirrae health Service
- Leisure Networks
- Moyne Health Services
- Moyne Shire Council
- Portland District Health
- Dhauwurd- Wurrung Elderly & Community Health Service Inc
- RMIT - Hamilton Campus
- Sexual Assault and Family Violence Centre
- South West Healthcare
- Victorian Fisheries Authority
- South West Sport
- South West TAFE
- Southern Grampians Shire Council
- Surf Coast Shire Council
- Terang Mortlake Health Service
- Timboon & District Healthcare Service
- Wannon Water
- Warrnambool City Council
- Warrnambool East Primary School
- Wathaurong Aboriginal Cooperative
- Western District Health Service
- Western Victoria Primary Health Network

Financial Statements



Financial Statements

Women's Health and Wellbeing Barwon South West Inc.
Financial Statements for the year ended 30 June 2023

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Comprehensive Income Statement

for the year ended 30 June 2023

| | Note | 2023 \$ | 2022 \$ |
|--|------|------------------|------------------|
| INCOME | | | |
| Operating Grants | 2 | 1,815,871 | 1,035,646 |
| WHS State Evaluation Contributions | | 110,000 | - |
| Interest | | 25,258 | 1,260 |
| Other Income | | 34,299 | 22,109 |
| TOTAL INCOME | | 1,985,428 | 1,059,015 |
| EXPENDITURE | | | |
| Employee expenses | 3 | 996,115 | 540,366 |
| Operating expenses | 4 | 492,559 | 332,250 |
| Depreciation & Amortisation expenses | 5 | 70,508 | 5,779 |
| WHS State Evaluation Support | | 94,183 | - |
| TOTAL EXPENDITURE | | 1,653,365 | 930,407 |
| NET OPERATING SURPLUS/(DEFICIT) | | 332,063 | 128,608 |
| COMPREHENSIVE RESULT | | 332,063 | 128,608 |

The accompanying notes form part of these financial statements

Balance Sheet

for the year ended 30 June 2023

| | Note | 2023 \$ | 2022 \$ |
|--------------------------------------|------|-------------------------|-------------------------|
| ASSETS | | | |
| Current Assets | | | |
| Cash and cash equivalents | 6 | 150,267 | 7 09,445 |
| Financial assets | 7 | 1,025,165 | 124,853 |
| Other assets | 8 | 65,490 | 13,331 |
| Total Current Assets | | <u>1,240,922</u> | <u>847,629</u> |
| Non-Current Assets | | | |
| Property, plant and equipment | 9 | 49,769 | 53,983 |
| Right of use assets | 10 | 209,549 | 209,235 |
| Total Non-Current Assets | | <u>259,318</u> | <u>263,218</u> |
| TOTAL ASSETS | | <u><u>1,500,240</u></u> | <u><u>1,110,847</u></u> |
| LIABILITIES | | | |
| Current Liabilities | | | |
| Trade and other payables | 11 | 205,316 | 70,274 |
| Income in advance | | - | 83,932 |
| Lease liabilities | 12 | 37,564 | 28,451 |
| Leave entitlements | 13 | 23,662 | 33,768 |
| Total Current Liabilities | | <u>266,542</u> | <u>216,425</u> |
| NON-CURRENT LIABILITIES | | | |
| Lease liabilities | 12 | 193,833 | 185,789 |
| Leave entitlements | 13 | 846 | 1,677 |
| TOTAL NON-CURRENT LIABILITIES | | <u>194,679</u> | <u>187,466</u> |
| TOTAL LIABILITIES | | <u>461,221</u> | <u>403,891</u> |
| NET ASSETS | | <u><u>1,039,019</u></u> | <u><u>706,956</u></u> |
| EQUITY | | | |
| Accumulated surplus | | <u>1,039,019</u> | <u>706,956</u> |
| TOTAL EQUITY | | <u><u>1,039,019</u></u> | <u><u>706,956</u></u> |

The accompanying notes form part of these financial statements

Statement of Changes in Equity

for the year ended 30 June 2023

| | Cash Reserve \$ | Retained Earnings \$ | Total Equity \$ |
|-----------------------------|--------------------|-------------------------|--------------------|
| Balance 1 July 2021 | 285000 | 293,348 | 578,348 |
| Net result for the year | - | 128,608 | 128,608 |
| Balance 30 June 2022 | 285,000 | 421,956 | 706,956 |
| Capital reserves transfers | 130,000 | (130,000) | - |
| Net result for the year | | 332,063 | 332,063 |
| Balance 30 June 2023 | 415,000 | 624,019 | 1,039,019 |

The accompanying notes form part of these financial statements

Cash Flow Statement

for the year ended 30 June 2023

| | Note | 2023 \$ | 2022 \$ |
|--|-------|-----------------------|-----------------------|
| Cash flow from operating activities | | | |
| Grant receipts | | 1,873,712 | 1,035,646 |
| Interest received | | 25,258 | 1,260 |
| Sundry Income | | 34,299 | 22,141 |
| Payment to suppliers and employees | | (1,526,512) | (860,756) |
| Net cash provided by / (used in) operating activities | 14(b) | <u>406,757</u> | <u>198,291</u> |
| Cash flow from investing activities | | | |
| Purchase of Investments | | (900,312) | (311) |
| Payments for Property, Plant and Equipment | | (26,380) | (39,954) |
| Net cash provided by / (used in) investing activities | | <u>(926,692)</u> | <u>(40,265)</u> |
| Cash flow from financing activities | | | |
| Payments of Lease Liabilities | | (39,243) | (37,916) |
| Net cash provided by / (used in) financing activities | | <u>(39,243)</u> | <u>(37,916)</u> |
| Net increase in cash held | | (559,178) | 120,110 |
| Cash and cash equivalents held at beginning of year | | <u>709,445</u> | <u>589,335</u> |
| Cash and cash equivalents held at end of year | 14(a) | <u>150,267</u> | <u>709,445</u> |

The accompanying notes form part of these financial statements

Notes to the Financial Statements

for the year ended 30 June 2023

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.

The financial statements were authorised for issue on the 12 October 2023 by the members of the committee.

(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%.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the income statement. When revalued assets are sold, amounts included in the revaluation relating to that asset are transferred to retained earnings.

(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

Provision is made for employees' annual leave entitlements not expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to end-of-reporting period market yields on government bonds that have maturity dates approximating the terms of the obligations. Any remeasurements of other long-term employee benefit obligations due to changes in assumptions are recognised in profit or loss in the periods in which the changes occur. The association's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the association does not have an unconditional right to defer settlement for at least 12 months after the reporting date, in which case the obligations are presented as current provisions.

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 1st of July 2019. If the employee is entitled to a higher benefit of longer service leave or is not entitled to the scheme, their benefit will be calculated per the short-term or other long-term employee benefits.

A liability is recognised for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave when it is probable that settlement will be required and they are capable of being measured reliably.

Liabilities recognised in respect of employee benefits expected to be settled within 12 months, are measured at their nominal values using the remuneration rate expected to apply at the time of settlement.

Notes to the Financial Statements

for the year ended 30 June 2023

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

Liabilities recognised in respect of employee benefits which are not expected to be settled within 12 months are measured as the present value of the estimated future cash outflows to be made by the Association in respect of services provided by employees up to reporting date.

The Portable Long Service Leave Scheme (PLSLS) was established to, in general, administer and manage the Scheme assets and provide a construct to provide portability of long service leave across the Victorian community service, contract cleaning and security sectors. Whilst The Association Inc. is a Participant Employer under the PLSLS, the Scheme rules stipulate that employees' long service leave rests with the Participant Employer. A provision for long service leave is required to be recognised at the present value of the long service leave obligation. In accordance with accounting standards, the reimbursement asset is required to be recognised as a separate asset and the accounting policy for this has been summarised in Note 1(h).

(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.

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.

Notes to the Financial Statements

for the year ended 30 June 2023

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Receivables and Other Debtors

Account receivables and other debtors include amounts due from members as well as amounts receivable from customers for goods sold in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment.

Portable long service leave scheme receivable

The Association Inc. is a Participant Employer of the Portable Long Service Leave Scheme (PLSLS). As a Participant Employer, The Association Inc. contributes an quarterly levy to PLSLS. The quarterly levy amount is equivalent to 1.65% of the time worked and ordinary wages paid to their employees. Pursuant to Portable Long Service Leave Regulations 2020, the PLSLS has an obligation to Participant Employers to pay from the Scheme, benefits to them as a reimbursement for long service leave paid or payable to their employees. In accordance with the Scheme Rules, the Participant Employers remain legally responsible for long service leave obligations.

Notwithstanding, in accordance with Accounting Standards, given the existence of the Scheme and the rules of the Scheme, where the long service leave obligation will be reimbursed by the Scheme, a reimbursement asset shall be recognised when and only when the reimbursement is virtually certain. Accounting standards specifically require the reimbursement to be treated as a separate asset that shall not exceed the value of the provision.

(i) 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.

(j) Key judgements

Provision for impairment of Receivables

Management has completed an assessment of Receivables outstanding and conclude that no provision is to be recognised.

Notes to the Financial Statements

for the year ended 30 June 2023

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Employee Benefits

For the purposes of measurement, AASB 119: Employee Benefits defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service. As the association expects that all of its employees would use all of their annual leave entitlements earned during a reporting period before 12 months after the end of the reporting period, the association believes that obligations for annual leave entitlements satisfy the definition of short-term employee benefits and, therefore, can be measured at the (undiscounted) amounts expected to be paid to employees when the obligations are settled.

Employee benefit liabilities are classified as a non-current liability if the association has a conditional right to defer payment beyond 12 months. Long service leave entitlements (for staff who have not yet exceeded the minimum vesting period) fall into this category. The association applies significant judgment when measuring its employee benefit liabilities.

The Association applies judgement to determine when it expects its employee entitlements to be paid.

With reference to historical data, if the association does not expect entitlements to be paid within 12 months, the entitlement is measured at its present value, being the expected future payments to employees.

Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields on government bonds at the end of the reporting period.

Lease term and Option to Extend under AASB 16

The lease term is defined as the non-cancellable period of a lease together with bond periods covered by an option to extend the lease if the lessee is reasonably certain to exercise that option; and also periods covered by an option to terminate the lease if the lessee is reasonably certain not to exercise that option. The options that are reasonably going to be exercised is a key management judgement that the association will make. The association determines the likelihood to exercise the options on a lease-by-lease basis looking at various factors such as which assets are strategic and which are key to future strategy of the association.

Performance obligations under AASB 15

To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently specific by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature/type, cost/value, quantity and the period of transfer to the goods or services promised.

(k) 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 to 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 July 2026 | 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 2023. | Adoption of this standard is not expected to have a material impact |
| AASB 2022-5 Amendments to Australian | Reporting periods on or after 1 January 2024. | Adoption of this standard is not expected to have a material impact |

Notes to the Financial Statements

for the year ended 30 June 2023

| | 2023 | 2022 |
|--|------------------|------------------|
| | \$ | \$ |
| NOTE 2: OPERATING GRANTS | | |
| Department of Health & Human Services | 1,435,939 | 943,078 |
| Department of Family, Fairness and Housing | 379,932 | 90,068 |
| Other Grants | - | 2,500 |
| | 1,035,646 | 1,035,646 |

| | | |
|----------------------------------|----------------|----------------|
| NOTE 3: EMPLOYEE EXPENSES | | |
| Salaries & Wages | 888,110 | 480,356 |
| Superannuation | 98,478 | 55,146 |
| Workcover | 9,527 | 4,864 |
| | 996,115 | 540,366 |

| | | |
|---|----------------|----------------|
| NOTE 4: OPERATING EXPENSES | | |
| Audit & Legal Fees | 27,450 | 1,440 |
| Board & Strategic Governance | 42,898 | 62,528 |
| Information Technology Expenses | 46,314 | 17,220 |
| Motor Vehicle Expenses | 15,026 | 7,697 |
| Occupancy Expenses | 8,146 | 10,451 |
| Office & Administration Expenses | 42,652 | 45,475 |
| Loss on Asset Disposal | - | 593 |
| Movement in Net Present Value of Leases | 11,620 | 474 |
| Office Furniture | 9,072 | 6,822 |
| Program Delivery Expenses | 163,456 | 129,668 |
| Staff Expenses, Recruitment & Training | 125,925 | 49,882 |
| | 492,559 | 332,250 |

| | | |
|--|---------------|---------------|
| NOTE 5: DEPRECIATION AND AMORTISATION | | |
| Right-of-use assets | 39,914 | 33,478 |
| Furniture & Equipment | 5,331 | 2,443 |
| Motor Vehicles | 13,227 | 13,227 |
| Leasehold Improvements | 12,036 | 8,643 |
| | 70,508 | 57,791 |

| | | |
|--|----------------|----------------|
| NOTE 6: CASH AND CASH EQUIVALENTS | | |
| Bendigo Bank Operating Account | 63,594 | 290,124 |
| Debit Card Account | 6,213 | 3,494 |
| Westpac Operations Account | 40,190 | - |
| Westpac Savings Account | 40,270 | - |
| Investment Accounts | - | 415,827 |
| | 150,267 | 709,445 |

| | | |
|---------------------------------|------------------|----------------|
| NOTE 7: FINANCIAL ASSETS | | |
| Term Deposits > 3 months | 1,025,165 | 124,853 |
| | 1,025,165 | 124,853 |

| | | |
|---|---------------|---------------|
| NOTE 8: OTHER ASSETS | | |
| Sundry Debtors | 18,936 | - |
| Accrued Interest | 13,264 | - |
| Portable Long Service Leave Reimbursement Asset | 745 | - |
| Prepayments | 32,545 | 13,331 |
| | 65,490 | 13,331 |

Notes to the Financial Statements

for the year ended 30 June 2023

| | 2023 \$ | 2022 \$ |
|--|----------------|----------------|
| NOTE 9: PROPERTY, PLANT & EQUIPMENT | | |
| Leasehold Improvements | 60,311 | 54,386 |
| Less: accumulated depreciation | (42,389) | (30,352) |
| | 17,922 | 24,034 |
| Motor Vehicles | 66,136 | 66,136 |
| Less: accumulated depreciation | (55,953) | (42,725) |
| | 10,183 | 23,411 |
| Equipment & Furniture | 78,302 | 57,845 |
| Less: accumulated depreciation | (56,638) | (51,307) |
| | 21,664 | 6,538 |
| | 49,769 | 53,983 |
| NOTE 10: RIGHT OF USE ASSETS | | |
| Right of Use Assets - Office Premises | 329,291 | 276,194 |
| Less: accumulated depreciation | (119,742) | (66,959) |
| | 209,549 | 209,235 |
| NOTE 11: TRADE AND OTHER PAYABLES | | |
| Trade Creditors | 51,307 | 15,685 |
| Accrued Expenses | 136,343 | 32,692 |
| GST & PAYG Payable | 17,666 | 21,897 |
| | 205,316 | 70,274 |
| NOTE 12 : LEASE LIABILITIES | | |
| Current Liabilities | 37,564 | 28,451 |
| Lease Liabilities - Office Premises | 37,564 | 28,451 |
| Non Current Liabilities | 193,833 | 185,789 |
| Lease Liabilities - Office Premises | 193,833 | 185,789 |
| | 231,397 | 214,240 |
| NOTE 13 : LEAVE ENTITLEMENTS | | |
| Current Liabilities | | |
| Annual Leave | 23,662 | 33,768 |
| Long Service Leave | - | - |
| | 23,662 | 33,768 |
| Non Current Liabilities | | |
| Long Service Leave | 846 | 1,677 |
| | 846 | 1,677 |
| | 24,508 | 35,445 |

Notes to the Financial Statements

for the year ended 30 June 2023

| | 2023 \$ | 2022 \$ |
|---|-----------------------|-----------------------|
| 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: | 150,267 | 709,445 |
| Cash and Cash Equivalents | <u>150,267</u> | <u>709,445</u> |
| (b) Reconciliation of net cash provided by operating activities to net operating surplus/(deficit) | | |
| Net Operating result for the year | 332,063 | 128,608 |
| Non cash flows in operating result; | | |
| Depreciation | 30,594 | 24,313 |
| Amortisation of leases | 39,914 | 33,478 |
| (Profit)/loss on sale of assets | - | 593 |
| Movement in Net Present Value of Leases | 11,620 | 474 |
| Interest Expense | 4,551 | 8,180 |
| Total non-cash flows in operating result | <u>86,679</u> | <u>67,038</u> |
| Change in assets and liabilities | | |
| (Decrease)/Increase in payables | 135,043 | 4,981 |
| (Decrease)/Increase in income in advance | (83,932) | 32 |
| (Decrease)/Increase in leave entitlements | (10,937) | 5,105 |
| Decrease/(Increase) in other assets | <u>(52,159)</u> | <u>(7,473)</u> |
| | (11,985) | 2,645 |
| Cash Flows from Operating Activities | <u>406,757</u> | <u>198,291</u> |

Note 15: Events after the Reporting Period

The association is not aware of any significant events since the end of the reporting period.

Note 16: Contingent Liabilities and Contingent Assets

The association is not aware of any contingent liabilities or assets as at 30 June 2023 (2022: nil).

Note 17: Related party transactions

There have been no related party transactions during the reporting period. (2022: nil).

Statement by the Board of Management

for the year ended 30 June 2023

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

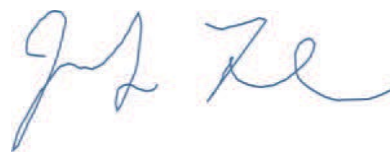
The Board of Management have determined that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

1. In the opinion of the committee of management the financial report as set out on pages 3 to 10, satisfy the requirements of the :
Australian Charities 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 view of the financial position of Women's Health & 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 & Wellbeing Barwon South West Inc. will be able to pay its debts as and when they fall due.

Signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profit Commission Regulations 2022.



Laura Alston



Jennifer Falco

Dated 12 October 2023

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

Opinion

We have audited the financial report, being a special purpose financial report of Women's Health and Wellbeing Barwon South West Inc., which comprises the balance sheet as at 30 June 2023, and the comprehensive income statement, the cash flow statement, statement of changes in equity for the year then ended, a summary of significant accounting policies, other explanatory notes and the statement by members of the board.

In our opinion, the accompanying financial report of Women's Health and Wellbeing Barwon South West Inc. is in accordance with the Division 60 of the *Australian Charities and Not-for-Profits Commission Act 2012*, and financial reporting requirements of the *Associations Incorporation Reform Act 2012 (VIC)* including:

- (a) giving a true and fair view of Women's Health and Wellbeing Barwon South West Inc.'s financial position as at 30 June 2023 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards and Division 60 the *Australian Charities and Not-for-profits Commission Regulation 2022*.

Basis of 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

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report is prepared to assist Women's Health and Wellbeing Barwon South West Inc. in complying with the to meet the requirements of the Australian Charities and Not-for-Profits Commission Act 2012, and the Associations Incorporation Reform Act 2012 (VIC). As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation of the financial report in accordance with the requirements of the Australian Charities and Not-for-Profits Commission Act 2012 and Associations Incorporation Reform Act (Vic) 2012 and for such internal control as management 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, 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 management 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 management.
- Conclude on the appropriateness of management'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

MCLAREN HUNT
AUDIT AND ASSURANCE

Narelle McLean

NARELLE MCLEAN
PARTNER

Dated at Warrnambool; 13 October 2023



‘Opportunity for change’

This piece represents Women’s Health and Wellbeing Barwon Southwest on their journey working towards gender equality. Like the First Peoples are the custodians of the land, Women’s Health and Wellbeing are the custodians of the gender equality movement for this moment in time.

The hills represent the challenges that must be overcome to achieve successful outcomes.

The sun’s rays are Women’s Health and Wellbeing shining a light on this issue.

The stones in the top left represent steppingstones as they take a step at a time towards gender equality.

The river represents the long journey that will be endured, constantly changing directions, and representing that this is the right time, as time is like a river, you cannot touch the same water twice, because the flow that has passed will never pass again, so it is about relishing this time, moment, and opportunity for change.

The gathering place represents Women’s Health and Wellbeing working together as a community to advance gender equality.

The pattern on the underside of the river represents connections, as this journey will lead to many connections, hearing many stories along the way and being able to advocate for those women, giving them a voice.



Sherry Johnstone

Sherry is a proud Keerray Woorroong (Gunditjmara)/ Yorta Yorta woman and artist living in Warrnambool.

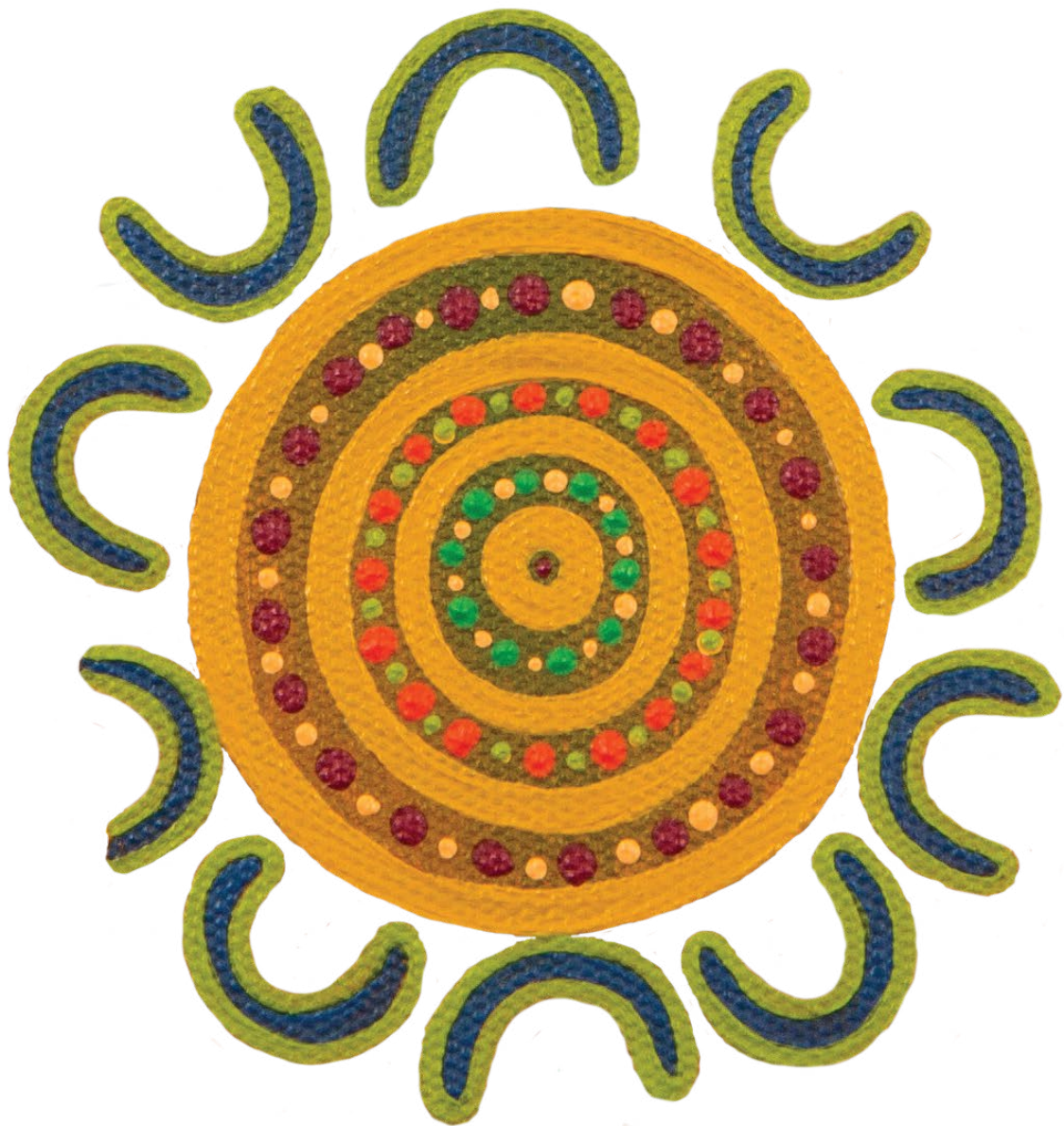
Through her interest in art, she completed a signwriting apprenticeship after finishing school, then has worked in her local Aboriginal community for the past 28 years, providing cultural education and support working for the Department of Education for 10 years and at Gunditjmara Aboriginal Co-operative for 8 years.

In 2019 Sherry became the first, First Nations Curator of Cultural Engagement at the Warrnambool Art Gallery for two years before resigning in late 2021 to become a full time Contemporary Aboriginal Artist running her own business called Spirit and Soul Creations.

In 2022 Sherry was commissioned to do the artwork for the First Peoples Assembly for Victoria which adorns the Treaty Negotiation Framework document that has been handed to the Government for advocacy of Treaty.

Sherry's art blends traditional knowledge and symbolism with the new. Infusing cultural connection, story and perspective in a contemporary style.

She is passionate about sharing her culture, guiding, and inspiring young artists to express their own stories and perspectives, as well as helping to create a greater cultural understanding and awareness throughout the wider community, building respectful relationships, moving forward towards a better future working together and healing together.





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VIC, 3280, Australia

womenshealthbsw.org.au



**WOMEN'S HEALTH
& 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.