



2023-2024 Annual Report

Improving women's lives through
best practice health promotion



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



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Acknowledgement of Country

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.

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.

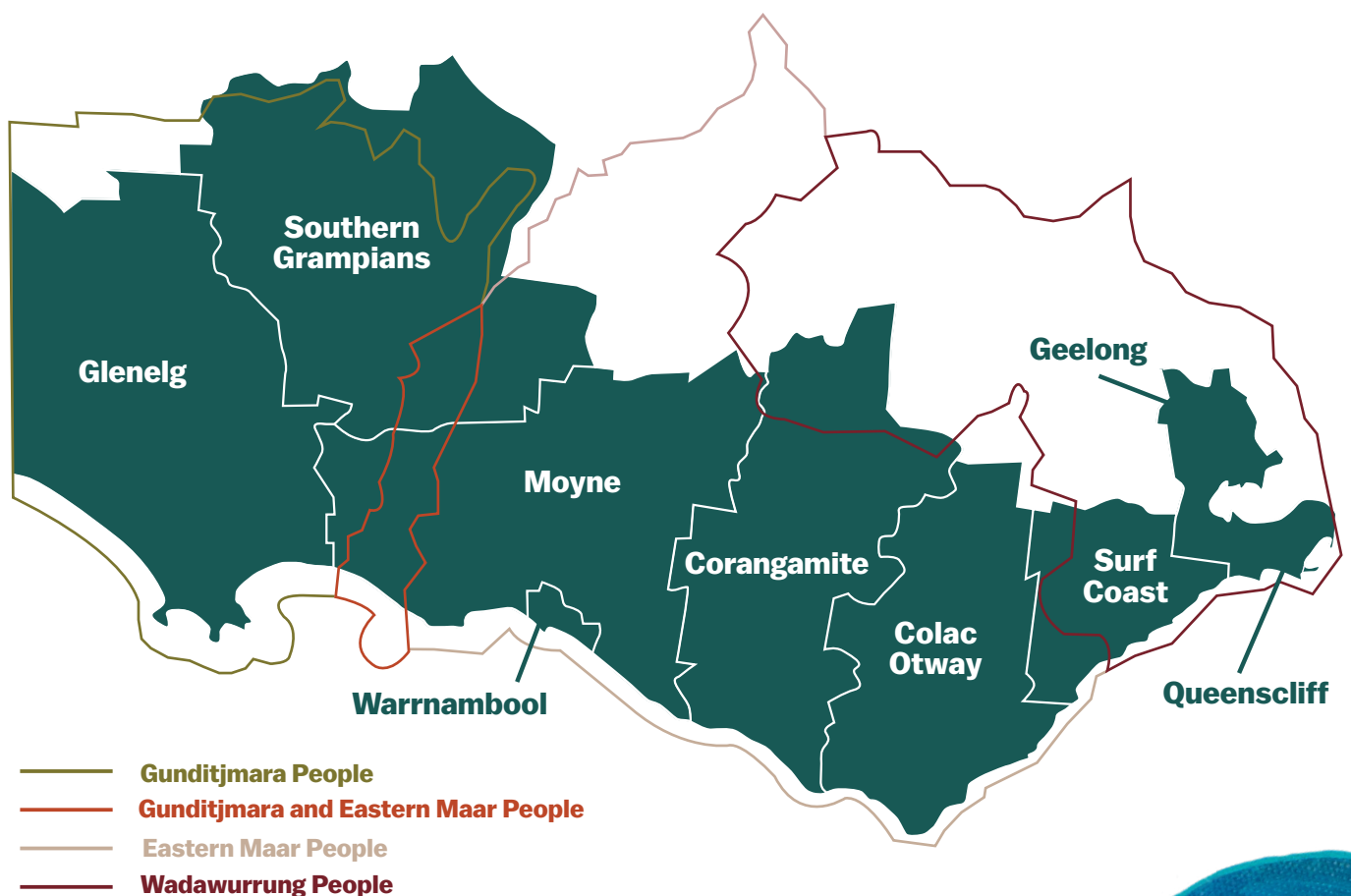
About us

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 Gunditjmara, Eastern Maar 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.







Jo McBain
Board Chair



Jodie Hill
CEO

A note from our Chair and CEO

We are compelled to start this report by acknowledging the devastating number of women across Australia who have lost their lives to gendered violence committed by male perpetrators. This violence is intolerable and a powerful motivation to drive forward in our quest for a Barwon South West where women, girls and gender diverse people are safe and healthy.

Having both been appointed to our roles in October/November 2023 it has been a busy and fulfilling time as Board Chair and CEO. We've enjoyed getting to know each other, our teams and working collaboratively with a steady focus on good governance and sound operations. We appreciate the experience and skillsets each other brings and we have had the pleasure of learning from the wisdom, knowledge and experience of the team, Board, and our partners and peers. In our community we have witnessed an amazing willingness for collaboration, a propensity for generosity and an indomitable ambition for positive change. We have worked with people from different settings who came together with a common goal, courageously facing the discomfort of challenging issues to make a difference.

The past year saw some change within the membership of the Board and growth within our team. We farewelled Dr Laura Alston who joined the board in 2019 and served as Board Chair for a two-year term. Laura made a significant contribution to the organisation over that period, and we thank her for her dedication and contribution and wish her well with her future endeavours. We welcomed Alice Bennett and Stephanie Gunn as new Board members and Georgia Howie as a new independent Committee member. We recognise and appreciate the fresh perspective and skills they bring.

Reflecting on the year that was, we must recognise and thank the incredible team. We congratulate you all for your individual and collective dedication to our shared mission. The passion, tenacity and enthusiasm of this team - often facing challenging circumstances in the pursuit of very lofty goals - is more than admirable, it's inspiring. Every one of you contribute your own unique combination of style, experience and character and, as a group, this team is truly much more than the sum of its parts. We are so proud to work with this talented and hard-working group of women.



Among the key achievements of this year, we have developed and delivered bespoke and comprehensive capacity building packages to promote gender equity and develop best practice policy and process within organisations. We supported partners to meet the obligations of the Gender Equality Act; facilitated dynamic communities of practice across health, local government, and sexual and reproductive health; and worked in settings-based partnerships to make impactful change across our regional footprint.

Collaborative partnerships are central to our work, so it was a satisfying accomplishment to establish and facilitate the inaugural Respect 2040 Executive Governance Group. This builds on the strength of existing partnerships and establishes a whole-of-region alliance committed to tangible action to prevent violence against women.

It was also very exciting to collaborate with Deakin University to deliver an innovative research project and valuable new evidence about access to sexual and reproductive health services in our region.

Our success and impact rely on us being trusted as leaders and effective collaborators. In the past year we have significantly elevated our profile through a series of constructive engagements with local MPs; multiple opportunities to speak with leaders and community groups across Barwon South West; the establishment of a monthly column published in newspapers in our region; and securing significant media coverage including of the launch of Respect 2040 and being sought after for comment by local media.

In the context of a very challenging state budget, we successfully advocated for continued funding. We met parliamentarians and councillors and participated in events, including a showcase at the Victorian State Parliament, to share evaluation of our work, provide evidence and effectively communicate the value of what we do to decision makers and influencers.

We thank our many and valued partners for their genuine engagement and contribution to making the Barwon South West a safer and more equitable region.

Our community, our region, is primed for positive transformation. We are seeing the incremental but steady shift in policy and practice, and the uplift in interest and engagement that can really drive change. There is a lot of work yet to do, but we are moving with determination towards a Barwon South West that is more just and more equitable and where women and girls can be safe, healthy and thrive.

Jo McBain
Board Chair

Jodie Hill
CEO

Our work

Collective Impact

The 12 Victorian women's health services have been a driving force, progressing and shaping Victorian women's health and equality for four decades. Today, these services, funded through the Victorian State Governments' Women's Health Program, operate under the title of the Victorian Women's Health Services Network (WHSN). This enables us to work as a collaborative network with a common goal of improving the lives of women and girls within our communities.

Together we:

- Launched the Small Change, Big Impact: Women's Health Services Network Collective Impact Report.
- Launched the Return on Equity - Health and economic dividends from investing in Women's Health Services report.
- Hosted a showcase at Parliament House, Victoria.
- Advocated to secure funding for the sector, having meetings with seven MP's in our region.
- Collaborated with Gender Equity Victoria to develop a comprehensive Gender Analysis of the Victorian State Budget 2024-25

At a glance

Collective Impact

77

MPs signed a pledge

in support of women's health and wellbeing

1

collaboration

with Gender Equity Victoria to develop a comprehensive Gender Analysis of the Victorian State Budget 2024-25

3

joint submissions



In focus:

Queens Hall Showcase

In February 2024, the Victorian Women's Health Sector gathered at Queens Hall, Parliament House, to showcase and celebrate the work of the sector.

The event, aimed at engaging and informing parliamentarians, provided insights into the issues and challenges facing women across Victoria and the efforts of the WHSN to promote health and wellbeing.

Representatives from across the state gathered to discuss achievements, provide keynote presentations, and facilitate question and answer sessions, to demonstrate the vital importance of primary prevention and health promotion work in creating, supporting and sustaining thriving communities.

Together, we demonstrated the importance of the sector's work in achieving a healthier, safer and more equal Victoria.



Our voice

Every aspect of our work is strengthened when we are known and trusted as experts in the sector. In the past year we have significantly elevated the profile, not only of the organisation but of the change we want to see in our communities. We have created messages that reach a wide audience, and that people have understood and acted on.

This included direct engagement with MPs, organisations and leadership groups within the region as well as amplifying our messages through local media. We have established a monthly column which is published by an ever-increasing number of newspapers across the Barwon South West and we are now routinely sought after by local media for comment on issues related to women's health, gendered violence, and gender equality.

At a glance

Our voice

11

media outlets

across the region covered the Respect 2040 launch

5

columns published

in local newspapers

8

additional media appearances

7

groups invited

CEO Jodie Hill to speak at events

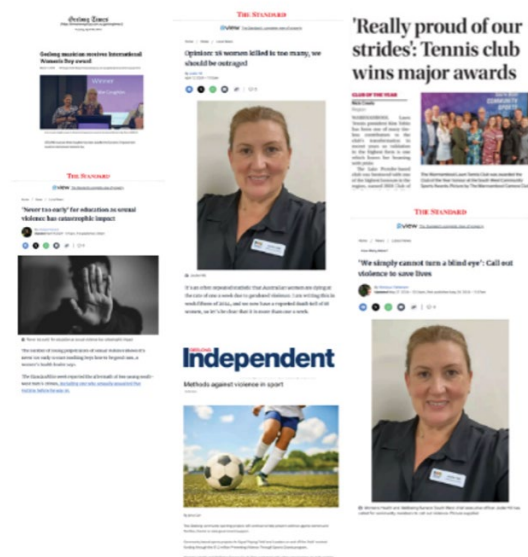
In focus: Our monthly column

Each month CEO Jodie Hill writes a column on a topic related to women's health, gender equality and the prevention of violence against women. We have secured publication for this monthly column in The Warrnambool Standard as well as periodically in other publications across the region. The column, which began in February has covered:

- International Women's Day
- The prevalence of violence against women
- Women in local government
- Women's health
- Gender equality in the Olympics

Feedback from stakeholders tells us that these columns are not only read by a diverse audience, but that the messages are clear and thought-provoking.

These columns are also published on our website as the WHWBSW blog.



Advancing gender equity

Our goal for advancing gender equity is that women and girls in the Barwon South West region are able to realise their full potential as economic, social and political actors, free from discrimination. Our action plan is informed by three mutually reinforcing levels of work:

- Societal: Engaging women as agents of change and collective advocacy to address societal, political, and economic factors such as public policy, laws and resource allocation.
- Organisational: Ensuring women have equal access to power and resources in workplaces and public life.
- Community: Improving attitudes and placing greater value on paid and unpaid care.

We work with stakeholders in multiple settings including:

- Workplaces covered by the Gender Equality Act including hospitals and health services, local governments, TAFE, water boards and road authorities.
- Single mothers, older women and women in other disadvantaged and marginalised groups including Aboriginal and Torres Strait Islander women, women with a disability and LGBTQIA+ community members.

At a glance

Advancing gender equity

5

gender equality

trainings delivered

3

gender impact assessment

trainings delivered to the Department of Health

1

formal partner

agreement established

11

network meetings

held for local governments and health services

10

services visited

during a health service road trip

2

gender equity

training packages developed

In focus:

Wannon Water partnership

Wannon Water and WHWBSW embarked on a 'learning together' partnership in 2024. Wannon Water has demonstrated sustained commitment to advancing gender equality and this partnership explores how organisations and communities can work together to achieve gender equity.

It will build the knowledge, skills and ability of 260 Wannon Water employees through the delivery of gender equality, sexual harassment and active bystander training. We developed an extensive training package in consultation with Wannon Water, ensuring alignment with their gender equality action plan. We will also support with tailored advice for making progress on obligations under the Gender Equality Act.



Wannon Water Managing Director Andrew Jeffers and WHWBSW CEO Jodie Hill



Pathways to gender equality workshop



Promoting women's sexual and reproductive health & rights

Sexual and reproductive health (SRH) is a broad term that includes access to, and education about, reproductive system health; contraception; menstruation and fertility; sexual pleasure; consent; relationships; and physical and psychological safety during sex and intimacy.

Our work aims to improve access to education, health services and support to create an environment where women in our region can make their own decision on their sexual and reproductive health, free from coercion, discrimination and violence.

We can't do this work alone - collaborative relationships with organisations working at the front line of sexual and reproductive health are crucial to success. The focus of the year has been identifying existing and potential partner organisations who have the enthusiasm and capacity to work together to improve SRH outcomes. Extensive stakeholder engagement has nurtured existing relationships and created new ones, setting our organisation up to lead a community of practice with a commitment towards creating a regional SRH strategy.

We have continued to collaborate with our regions' providers, supporting the Youth Affairs Council Victoria and the Warrnambool Sexual and Reproductive Health Hub to disseminate information about accessing the Hub and available services through a communications plan.

We have partnered with Deakin Rural Health, undertaking a two-part research project to identify gaps, highlight inequities and inform strategic planning and advocacy efforts for rural and remote communities, faced with the challenge of accessing sexual and reproductive health services.

At a glance

Promoting women's sexual and reproductive health & rights

9

local government

profiles created and disseminated to local MPs

11

regional partners

committed to developing an SRH strategy

1

joint submission

to the Senate Inquiry into Issues related to menopause and perimenopause

1

presentation

to the Inquiry into Women's Pain forum

1

contribution

into the Western Victoria Primary Health Network needs assessment

In focus:

Mapping SRH access in the Barwon South West

Rural and regional women and girls face significant barriers accessing essential SRH services including distance from healthcare facilities; limited transport options; restricted operating hours; high cost of services; limited availability of SRH trained medical professionals; and difficulties achieving confidentiality. These challenges impact women's health and exacerbate gender-driven health disparities.

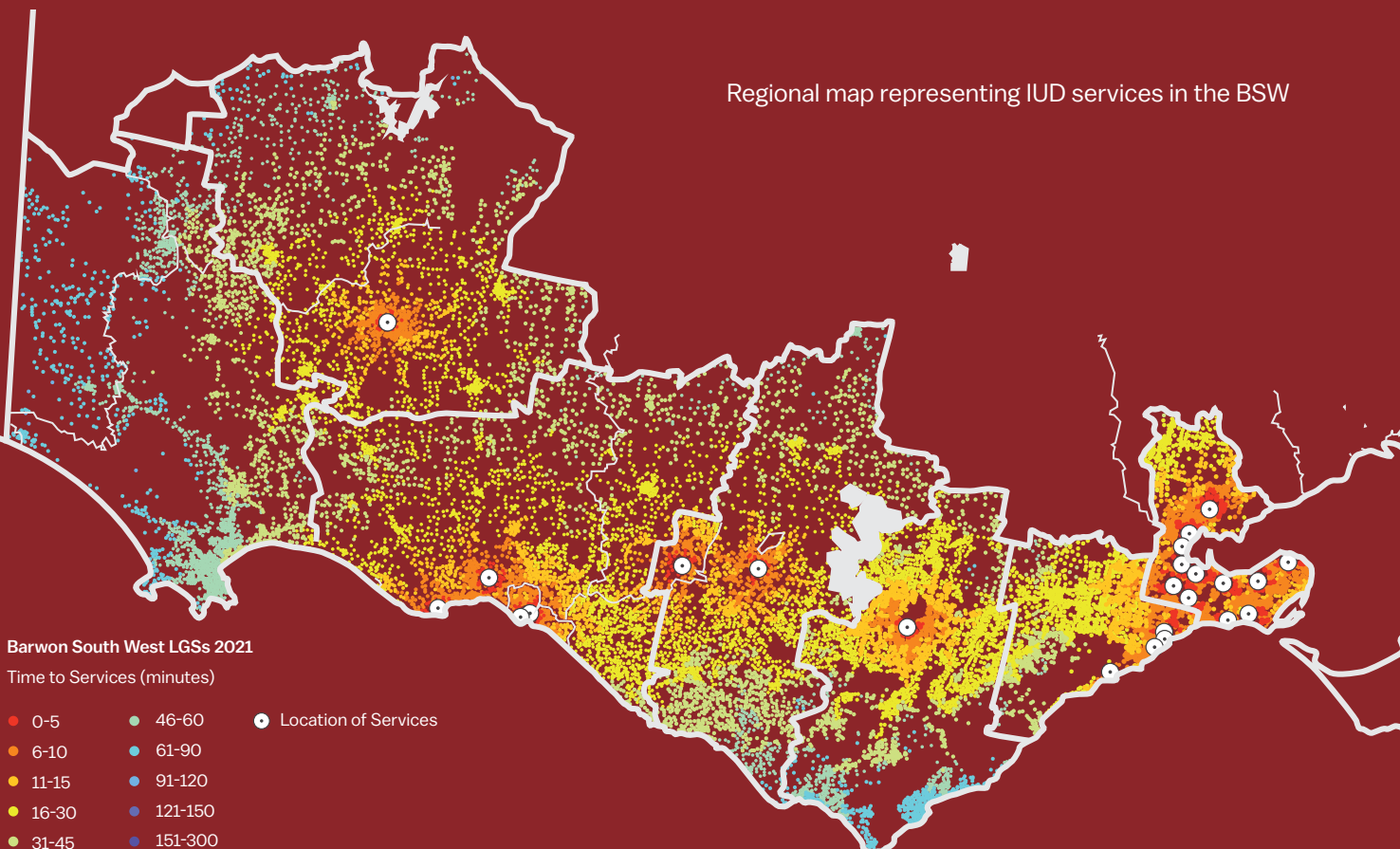
To better understand the complexity of SRH access in a rural and regional setting, in partnership with Deakin Rural Health we undertook a systematic review of evidence, identifying the barriers and facilitators to accessing women's SRH services in regional, rural and remote healthcare settings.

In addition, a map that uses geocoding to examine geographical access to SRH services in the region is being developed.

The results of the review, the mapping exercise, and the anecdotal evidence provided by local SRH professionals will provide the data needed to establish clarity on access to these essential services and will build the basis for a regional strategy to improve women's SRH across the lifespan.



Regional map representing IUD services in the BSW



Preventing violence against women

Building on the work done in the Great South Coast and G21 regions, this year we established the foundations of a truly regionwide primary prevention partnership. This involved:

- Growing the partnership: a merger and partnership restructure to grow Respect 2040's long-term reach, impact and sustainability.
- Developing resources: that support the new partnership to embed long-term changes by deepening partner understanding of, and participation in, primary prevention.
- Preserving the core of Respect 2040: maintaining public profile and existing partner engagement by providing opportunities to participate and contribute.

The enduring commitment of Respect 2040 partners to learn and work together has made this significant step possible.

At a glance

Preventing violence against women

13

partners participated

in the 16 Days of Activism social media campaign

1

Respect 2040

Partnership restructure and regional merger implemented

11

members joined

the inaugural executive governance group

8

communication assets

developed in consultation with partners

6

capacity building

resources produced

3

gender equality

audits/needs assessments conducted with 5 sporting clubs

In focus:

Respect 2040 Partnership

The Respect 2040 strategic partnership entered an exciting phase with the establishment of an Executive Governance Group (EGG). This milestone marks the beginning of a truly regionwide partnership with greater capacity to advocate, authorise and lead transformational change.

It represents 12 months of research, planning and stakeholder engagement, culminating in a call for Expressions of Interest from courageous, progressive leaders with a demonstrated commitment to gender equality. 11 outstanding leaders were identified who, together, contribute multi-sector perspectives from across the Barwon South West.

The Respect 2040 EGG is comprised of Barwon Health BSW Public Health Unit, Borough of Queenscliffe, Brophy Family & Youth Services, City of Greater Geelong, Corangamite Shire Council, Sexual Assault & Family Violence Centre, South West Sport, South West TAFE, Wannon Water, Warrnambool East Primary School, Western Victoria PHN and WHWBSW.

The inaugural EGG meeting was held in person on 30 May and this group will provide governance and strategic direction to the partnership fostering the conditions for a thriving cross-sector partnership, 100% committed to ending violence against women, girls, and gender diverse people.



Executive Governance Group sign on event.

Thank you

WHWBSW recognises and appreciates 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 acknowledge and thank our many partners and allies for the extraordinary work you each undertake.

The way forward, is together.

- Agency International
- Barwon Coast Committee of Management
- Barwon Community Legal Service
- Barwon Health
- Barwon Water
- Barwon South West Public Health Unit
- Beaufort Skipton Health Service
- Bellarine Community Health
- Borough of Queenscliffe
- Brophy Family & Youth Services
- 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 and Community Health Service
- Emmanuel College
- GenWest
- Gippsland Women's Health
- 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
- Kardinia Park Stadium
- Kirrae health Service
- Leadership Great South Coast
- Leisure Networks
- Moyne Health Services
- Moyne Shire Council
- Multicultural Centre for Women's Health
- Portland District Health
- Dhauwurd- Wurrung Elderly & Community Health Service Inc.
- RMIT - Hamilton Campus
- Sexual Assault and Family Violence Centre
- Shifting Mindsets
- South West Healthcare
- Victorian Fisheries Authority
- South West Sport
- South West TAFE
- Southern Grampians Shire Council
- South West Healthcare Sexual and Reproductive Health Hub
- Spirit & Soul Creations
- 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
- Wholehearted Life
- Women with Disabilities Victoria
- Youth Affairs Council Victoria

Financial Statements

Comprehensive Income Statement

for the year ended 30 June 2024

	Note	2024 \$	2023 \$
INCOME			
Operating Grants	2	1,792,090	1,815,871
Interest		43,825	25,258
Fees for service		13,443	34,299
TOTAL INCOME		1,849,358	1,985,428
EXPENDITURE			
Employee expenses	3	1,047,463	996,115
Operating expenses	4	505,251	492,559
Depreciation & Amortisation expenses	5	72,456	70,508
TOTAL EXPENDITURE		1,625,170	1,653,365
NET OPERATING SURPLUS/(DEFICIT)		224,188	316,246
WHS State evaluation contributions		110,000	110,000
		(97,710)	(94,183)
COMPREHENSIVE RESULT		236,478	332,063

The accompanying notes form part of these financial statements

Balance Sheet

for the year ended 30 June 2024

	Note	2024 \$	2023 \$
ASSETS			
Current Assets			
Cash and cash equivalents	6	376,672	150,267
Financial assets	7	1,000,000	1,025,165
Other assets	8	13,075	65,490
Total Current Assets		1,389,747	1,240,922
Non-Current Assets			
Property, plant and equipment	9	20,106	49,769
Right of use assets	10	168,357	209,549
Total Non-Current Assets		188,463	259,318
TOTAL ASSETS		1,578,210	1,500,240
LIABILITIES			
Current Liabilities			
Trade and other payables	11	44,362	205,316
Income in advance		18,000	-
Lease liabilities	12	39,894	37,564
Leave entitlements	13	47,918	23,662
Total Current Liabilities		150,174	266,542
NON-CURRENT LIABILITIES			
Lease liabilities	12	151,354	193,833
Leave entitlements	13	1,185	846
TOTAL NON-CURRENT LIABILITIES		152,539	194,679
TOTAL LIABILITIES		302,713	461,221
NET ASSETS		1,275,497	1,039,019
EQUITY			
Accumulated surplus		1,275,497	1,039,019
TOTAL EQUITY		1,275,497	1,039,019

The accompanying notes form part of these financial statements

Statement of Changes in Equity

for the year ended 30 June 2024

	Cash Reserve \$	Retained Earnings \$	Total Equity \$
Balance 1 July 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
Net result for the year	-	236,478	236,478
Balance 30 June 2024	415,000	860,497	1,275,497

The accompanying notes form part of these financial statements

Cash Flow Statement

for the year ended 30 June 2024

	Note	2024 \$	2023 \$
Cash flow from operating activities			
Grant receipts		1,920,090	1,873,712
Interest received		43,825	25,258
Sundry Income		65,858	34,299
Payment to suppliers and employees		(1,787,460)	(1,526,512)
Net cash provided by / (used in) operating activities	14(a)	242,313	406,757
Cash flow from investing activities			
Purchase of Investments		25,165	(900,312)
Payments for Property, Plant and Equipment		(3,180)	(26,380)
Net cash provided by / (used in) investing activities		21,985	(926,692)
Cash flow from financing activities			
Payments of Lease Liabilities		(37,893)	(39,243)
Net cash provided by / (used in) financing activities		(37,893)	(39,243)
Net increase in cash held		226,405	(559,178)
Cash and cash equivalents held at beginning of year		150,267	709,445
Cash and cash equivalents held at end of year	6	376,672	150,267

The accompanying notes form part of these financial statements

Notes to the Financial Statements

for the year ended 30 June 2024

NOTE 1: STATEMENT OF MATERIAL 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 22 August 2024 by the members of the committee.

(a) 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.

(b) 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 associations 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.

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.

Notes to the Financial Statements

for the year ended 30 June 2024

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

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 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).

(c) 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.

(d) Cash and cash equivalents

Cash and cash equivalents includes cash in bank, deposits held at call with financial institutions, and other short term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash.

(e) 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.

Notes to the Financial Statements

for the year ended 30 June 2024

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

Interest Income

Interest income is recognised using the effective interest method.

Deferred Income

When grant revenue is received whereby the association incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction, and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

(f) 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 is a Participant Employer of the Portable Long Service Leave Scheme (PLSLS). As a Participant Employer, the association 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.

(g) 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.

(h) Key judgements

Provision for impairment of Receivables

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

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.

Notes to the Financial Statements

for the year ended 30 June 2024

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

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 likeliness 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.

(i) Accounting Standards and Interpretations

As at 30 June 2024, new accounting standards and interpretations have been issued by AASB but are not yet effective.

The association has not and does not intend to adopt these standards early and there is no material impact expected.

Notes to the Financial Statements

for the year ended 30 June 2024

	2024 \$	2023 \$
NOTE 2: OPERATING GRANTS		
Department of Health & Human Services	1,491,090	1,435,939
Department of Family, Fairness and Housing	296,000	379,932
Other Grants	5,000	-
	1,792,090	1,815,871

NOTE 3: EMPLOYEE EXPENSES		
Salaries & Wages	928,198	888,110
Superannuation	105,461	98,478
Workcover	13,804	9,527
	1,047,463	996,115

NOTE 4: OPERATING EXPENSES		
Audit & Legal Fees	16,750	27,450
Board & Strategic Governance	33,324	42,898
Information Technology Expenses	19,572	46,314
Motor Vehicle Expenses	6,741	15,026
Occupancy Expenses	7,620	8,146
Office & Administration Expenses	38,889	42,652
Movement in Net Present Value of Leases	(677)	-
Office Furniture	2,545	9,072
Program Delivery Expenses	244,958	163,456
Staff Expenses, Recruitment & Training	135,529	125,925
	505,251	492,559

NOTE 5: DEPRECIATION AND AMORTISATION		
Right-of-use assets	39,613	39,914
Furniture & Equipment	9,794	5,331
Motor Vehicles	10,183	13,227
Leasehold Improvements	12,866	12,036
	72,456	70,508

NOTE 6: CASH AND CASH EQUIVALENTS		
Bendigo Bank Operating Account	-	63,594
Debit Card Account	762	6,213
Westpac Operations Account	375,608	40,190
Westpac Savings Account	302	40,270
	150,267	150,267

NOTE 7: FINANCIAL ASSETS		
Term Deposits > 3 months	1,000,000	1,025,165
	1,000,000	1,025,165

NOTE 8: OTHER ASSETS		
Sundry Debtors	-	18,936
Accrued Interest	12,032	13,264
Portable Long Service Leave Reimbursement Asset	1,043	745
Prepayments	-	32,545
	13,075	65,490

Notes to the Financial Statements

for the year ended 30 June 2024

	2024 \$	2023 \$
NOTE 9: PROPERTY, PLANT & EQUIPMENT		
Leasehold Improvements	60,311	60,311
Less: accumulated depreciation	(55,255)	(42,389)
	5,056	17,922
Motor Vehicles	66,136	66,136
Less: accumulated depreciation	(66,136)	(55,953)
	-	10,183
Equipment & Furniture	81,482	78,302
Less: accumulated depreciation	(66,432)	(56,638)
	15,050	21,664
	20,106	49,769
NOTE 10: RIGHT OF USE ASSETS		
Right of Use Assets - Office Premises	326,811	329,291
Less: accumulated depreciation	(158,454)	(119,742)
	168,357	209,549
NOTE 11: TRADE AND OTHER PAYABLES		
Trade Creditors	15,719	51,307
Accrued Expenses & Employee Benefits	-	136,343
GST & PAYG Payable	28,643	17,666
	44,362	205,316
NOTE 12 : LEASE LIABILITIES		
Current Liabilities	39,894	37,564
Lease Liabilities - Office Premises	39,894	37,564
Non Current Liabilities	151,354	193,833
Lease Liabilities - Office Premises	151,354	193,833
	191,248	231,397
NOTE 13 : LEAVE ENTITLEMENTS		
Current Liabilities		
Annual Leave	47,918	23,662
Long Service Leave	-	-
	47,918	23,662
Non Current Liabilities		
Long Service Leave	1,185	846
	1,185	846
	49,103	24,508

Notes to the Financial Statements

for the year ended 30 June 2024

	2024 \$	2023 \$
NOTE 14 : CASH FLOW INFORMATION		
(a) Reconciliation of net cash provided by operating activities to net operating surplus/(deficit)		
Net Operating result for the year	236,478	332,063
Non cash flows in operating result;		
Depreciation	32,843	30,594
Amortisation of leases	39,613	39,914
Movement in Net Present Value of Leases	(677)	11,620
Interest Expense	-	4,551
Total non-cash flows in operating result	71,779	86,679
Change in assets and liabilities		
(Decrease)/Increase in payables	(160,954)	135,043
(Decrease)/Increase in income in advance	18,000	(83,932)
(Decrease)/Increase in leave entitlements	24,595	(10,937)
Decrease/(Increase) in other assets	52,415	(52,159)
	(65,944)	(11,985)
	242,313	406,757

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 2024 (2023: nil).

Note 17: Related party transactions

Key Management personal (KMP) are defined as people with authority and responsibility for planning, directing and controlling the activities of the entity, The entity has identified KMP as members of the board and the CEO.

As the board is appointed on a voluntary basis there is only one KMP who receives remuneration for their services. As there is only one KMP

who is remunerated the association has applied the exemption provided by the ACNC not to disclose KMP remuneration.

There have been no related party transactions during the reporting period. (2023: nil).

Statement by the Board of Management

for the year ended 30 June 2024

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 12, 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 2024 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.



Joanne McBain



Jennifer Falco

Dated: 22nd August 2024

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 2024, and the comprehensive income statement, the cash flow statement, statement of changes in equity for the year then ended, a summary of the material 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 2024 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; 28 August 2024

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**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 Maar and Wadawurrung, and the clans and language groups which reside within them.