

Special Purpose Financial Report

Womens Health Goulburn North East

ABN 75 815 140 163

For the year ended 30 June 2023

Prepared by Elliott Accounting

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Board's Report

Womens Health Goulburn North East For the year ended 30 June 2023

Board's Report

Your board members submit the financial report of Womens Health Goulburn North East for the financial year ended 30 June 2023.

Board Members

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

Board Member	Position	Start and Finish Dates	Experience	Qualification
Emma Butko	Treasurer (retired)	Joined September 2019, retired September 2022	Extensive experience in the finance industry, working at Lend Lease Corporation Sydney and Melbourne. Lend Lease Springboard Global Personal Development volunteer project in a Youth Centre in Mossman Cairns.	Bachelor of Commerce (Accounting & Commercial Law) - The University of Sydney Bachelor of Science (Pharmacology – Advanced) - The University of Sydney
Katherine Robertson	Chair (retired)	Joined September 2018, retired September 2022	Working as Workplace Mediator and Workplace Investigator	Bachelor of Arts Sociology/Behavioural studies, Graduate Diploma Family Dispute Resolution, Graduate Diploma Psychology. Honours Psychology (currently studying)
Tricia Hazeleger	Member (retired)	Joined September 2021, retired September 2022	Extensive experience in government and non-government agencies in rural and regional Victoria	Bachelor of Arts, Bachelor of Social Work, Masters in Applied Science
Jacqueline Eckert	Member	Joined September 2021, Deputy Chair from September 2021 to September 2022	Primary and Acute Health nursing and program management. Active involvement in strategic and service planning and delivery at Hume Medicare Local, DHHS, and Gateway Health Founding member and active participant in Border Women In Health Network.	Registered Nurse, Graduate Certificate in Nursing (General Practice) – University Sunshine Coast, Graduate Diploma Population Health – GPQLD, Flinders Model Chronic Disease Management – Flinders University, Nurse Immuniser – La Trobe University
Sara Noori	Member (retired)	Joined September 2020, retired September 2022	Extensive experience with United Nations, International Organization for Migration, Australian Red Cross, and Uniting in the community development, settlement of refugees, and support for asylum seekers. Established and currently leading the settlement network of the Greater Shepparton region. Taking opportunities to plug the gaps for the	Master of Human Rights Law from the University of Melbourne (MLS 2020-2021). Bachelor's in Business Administration (Honours) and Diploma in Community Development. Goulburn Murray Community Leadership participant of 2020 Cohort.

			vulnerable and marginalized consumers in the region. Member of the Regional Advisory Committee of the Victorian Multicultural Commission.	
Bek Nash-Webster	Deputy Chair from September 2022	Joined September 2021	Bek works as the Coordinator of the Grit and Resilience Program across the Rural City of Wangaratta.	Qualified social worker.
Trish Curtis	Chair from September 2022	Joined September 2021	Coordinator for the Upper Murray Regional Neighbourhood House Network, supporting the community development work of 16 neighbourhood houses.	Adult education and facilitation and is a member of the Hume Adult Community and Further Education Regional Council.
Michelle Fleming	Member	Joined September 2021	Michelle currently leads Eastern Health's community and primary care services and is a Board Director of Alexandra District Health.	Bachelor degrees in Arts and Science, a Graduate Diploma in Health Promotion, and a Masters in Health and Human Services Management.
Katherine Allsop	Treasurer (Acting) from September 2022	Joined September 2022	Katherine is a Special Counsel specialising in commercial litigation and commercial law. With experience in insurance and medical malpractice, Katherine brings a strong understanding of legal practice to WHGNE. She is also a volunteer with the Human Research Ethics Committee at Albury Wodonga Health and on the Board of the Women's Centre for Health and Well-being in Albury Wodonga.	Master of Laws - University of Sydney. Bachelor of Arts - University of New South Wales.
Karen Taylor	Secretary (Acting) from September 2022	Joined September 2022	Karen Taylor is a highly skilled CEO/senior manager with extensive experience in strategic planning, change management and business growth and development. Karen's most recent roles have been at the Executive director and CEO level within the VET sector at a state and national level.	Bachelor of Arts (Psychology and Politics) Graduate Diploma Health Science (Parent Educations and Counselling) Graduate Certificate in Couple Therapy Diploma Training and Assessment Graduate Company Directors Course AICD
Zoe Delamare	Member	Joined March 2023	Zoe was appointed to fill a casual position on the Board in March 2023. She is the senior communications advisor to Sydney's Lord Mayor, Clover Moore. She is the first board member to be elected from outside Victoria. While not local, she has extensive experience in policy and communications, and is a proud feminist -- attributes she feels will serve her well at WHGNE. Zoe is a domestic violence survivor, and is	BA (Broadcasting) from WAAPA in Perth Master of Policy and Politics from Macquarie University.

			currently navigating the complex family court system. Her lived experience adds to her professional experience as a communications expert and political staffer. She has three fabulous daughters who she's raising in Darkinjung Country on the NSW Central Coast.	
Chris McInnes	Member	Joined May 2023	Chris was appointed to fill a casual position on the Board in May 2023. She works at Primary Care Connect as the Executive Manager Family Violence in Shepparton and lives in the Mitchell shire. She is a feminist who is passionate about gender equity.	Masters Social Work (Human Service Management) Graduate Certificate (Men's Behaviour Change) Graduate Diploma Health Sciences (Community Mental Health)

Meetings of Board Members

During the financial year, a number of board meetings were held. Attendances by each board member during the year were as follows:

Board Members Name	Number Eligible to Attend	Number Attended
Emma Butko	3	2
Katherine Robertson	3	2
Tricia Hazeleger	3	3
Sara Noori	3	0
Bek Nash-Webster	10	9
Trish Curtis	10	10
Michelle Fleming	10	9
Jacqueline Eckert	10	7
Katherine Allsop	7	5
Karen Taylor	7	4
Zoe Delamare	4	2
Chris McInnes	2	2

Principal Activities

The principal activity of the agency is to promote the health outcomes of all women and to improve the delivery of health and community services for women in our local community.

Strategic Priorities

In order to pursue this goal the agency has the following strategic priorities:

1. Working with and for women to promote gender equality, health, wellbeing and safety
2. Gender Justice
3. Sexual and Reproductive Health Rights
4. Climate Justice

Going Concern

This financial report has been prepared on a going concern basis which contemplates continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business. The ability of the association to continue to operate as a going concern is dependent upon the ability of the association to generate sufficient cashflows from operations to meet its liabilities. The members of the association believe that the going concern assumption is appropriate.

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



Trish Curtis (Chair)

Date 07 / 09 / 2023



Katherine Allsop (Treasurer (Acting))

Date 07 / 09 / 2023

Statement of Profit & Loss

Womens Health Goulburn North East For the year ended 30 June 2023

	NOTES	2023	2022
Income			
Revenue	2	1,549,123	1,239,793
Other Income		6,766	2,459
Total Income		1,555,889	1,242,251
Gross Revenue			
		1,555,889	1,242,251
Expenditure			
General Expenses		372,884	269,052
Employment Expenses		1,154,976	803,486
Communications Expenses		31,578	26,652
Staffing Costs		35,804	13,753
Motor Vehicles		8,928	7,804
Total Expenditure		1,604,170	1,120,747
Current Year Surplus/ (Deficit)		(48,281)	121,505

The above Statement of Profit & Loss should be read in conjunction with the accompanying notes.

Statement of Financial Position

Womens Health Goulburn North East As at 30 June 2023

	NOTES	30 JUN 2023	30 JUN 2022
Assets			
Current Assets			
Cash and Cash Equivalents	3	1,528,750	1,113,607
Trade and Other Receivables	4	18,328	13,437
Accrued Interest on Term Deposits		785	53
Total Current Assets		1,547,863	1,127,097
Non-Current Assets			
Plant and Equipment and Vehicles	5	50,268	52,237
Total Non-Current Assets		50,268	52,237
Total Assets		1,598,131	1,179,334
Liabilities			
Current Liabilities			
Trade and Other Payables	6	32,251	45,622
GST Payable		1,942	16,299
PAYG Liabilities		20,052	15,882
Deferred Income	7	607,627	180,932
Employee Leave Entitlements	8	71,567	30,801
Employee Entitlements	9	54,712	32,000
Total Current Liabilities		788,151	321,535
Other Current Liabilities		-	-
Non-Current Liabilities			
Provision for LSL Non-Current	8	14,328	13,866
Total Non-Current Liabilities		14,328	13,866
Total Liabilities		802,479	335,401
Net Assets		795,652	843,933
Member's Funds			
Capital Reserve		795,652	843,933
Total Member's Funds		795,652	843,933

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Statement of Changes in Equity

Womens Health Goulburn North East For the year ended 30 June 2023

	2023	2022
Equity		
Opening Balance	843,933	722,429
Increases		
Profit for the Period	(48,281)	121,505
Total Increases	(48,281)	121,505
Total Equity	795,652	843,933

The above statement of changes in Equity should be read in conjunction with the accompanying notes.

Statement of Cash Flows

Womens Health Goulburn North East For the year ended 30 June 2023

	2023	2022
Operating Activities		
Receipts from grants and customers	2,084,011	1,213,985
Payments to suppliers and employees	(1,657,621)	(1,151,426)
Interest received	6,035	968
Net Cash Flows from Operating Activities	432,425	63,526
Investing Activities		
Proceeds from sale of property, plant and equipment	-	3,908
Payment for property, plant and equipment	(17,282)	(15,562)
Net Cash Flows from Investing Activities	(17,282)	(11,654)
Net Cash Flows	415,143	51,872
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	1,113,607	1,061,735
Cash and cash equivalents at end of period	1,528,750	1,113,607

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

Notes to and forming part of the Financial Statements

Womens Health Goulburn North East For the year ended 30 June 2023

1. Summary of Significant Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of preparation

In the boards opinion, the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements.

These are special purpose financial statements that have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and the Associations Incorporation Reform Act 2012. The board have determined that the accounting policies adopted are appropriate to meet the needs of the members of the organisation.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') except for:

- AASB 15 Revenue from contracts with suppliers,
- AASB 1058 Income Streams of NFP entities
- AASB 16 Lease.

Excluding the forementioned exceptions the financial statements meet the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 107 'Statement of Cash Flows', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors', AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for-profit oriented entities.

The board considers that the users of the financial statements will obtain more appropriate and relevant information regarding the position of the entity by applying the accounting policies described in Note 1(a) Revenue Recognition and Other Income and Note 1(j) Leases.

(a) Revenue Recognition and Other Income

The incorporated association recognises revenue as follows:

Revenue from contracts with customers

Revenue is recognised at an amount that reflects the consideration to which the incorporated association is expected to be entitled in exchange for transferring goods or services to a customer.

Donations

Donations are recognised at the time the pledge is made.

Grants

Ongoing grant funding revenue is recognised in the statement of comprehensive income when Women's Health Goulburn North receives the funding.

For grants where there are conditions attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

Deferred Income

When grant revenue is received whereby the agency 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.

Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

All revenue is stated net of the amount of goods and services tax (GST).

(b) Income Tax

As the incorporated association is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

(c) Property, Plant and Equipment (PPE)

Plant and equipment are measured on a cost basis less depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually by the agency to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal. The expected net cash flows have not been discounted to their present values in determining recoverable amounts.

(d) Depreciation

The depreciable amount of fixed assets are depreciated on a reducing balance basis over the asset's useful life to the agency commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable asset are:

Class of Asset

Motor Vehicles	12.5%
Plant & Equipment	10% - 50%

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Each asset class's carrying amount is written down immediately to its recoverable amount if the class's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the profit or loss.

(e) Impairment of Assets

At the end of each reporting period, the committee reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs

to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the income and expenditure statement.

(f) Employee Provisions

Short-term employee benefits

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

Other long-term employee benefits

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

An employee benefit liability is classified as current liability if the Association does not have an unconditional right to defer settlement of the liability for at least twelve months. This includes annual leave and unconditional long service leave irrespective of when the liability is expected to be settled.

As all employees are subject to the Victorian Portable Long Service Leave Benefits scheme the provision has been reduced by amounts estimated to be recoverable from Portable Long Service Authority.

Statutory superannuation contributions are made by the agency to an employee's superannuation fund and are charged as expenses when incurred.

(g) Provisions

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that out flow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(h) Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(i) Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. 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. Collectability of debtors are reviewed on an ongoing basis. Debt known to be uncollectable are written off. A provision for doubtful debts is raised based on expected credit losses.

(j) Leases

Payment for Property and other leases are expensed on a monthly basis as incurred.

No Right of Use Asset or Lease Liabilities are recognised on the Balance Sheet. Womens Health Goulburn North East hold a licence agreement of the two premises 52 Carrier Street, Benalla & 86-90 Rowan Street, Wangaratta.

The lease of the premises at 52 Carrier Street, Benalla for a period of three (3) years ending 27th February 2025 for a licence fee \$3,188.98 (plus GST) per annum with the option to renew two (2) further terms of three (3) years.

The lease of the premises at 86-90 Rowan Street, Wangaratta concludes at 31st December 2023.

(k) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the tax authority is included in other receivables or other payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

(l) Trade and Other Payables

Accounts payable and other payables represent 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.

Critical Accounting Estimates and Judgments

The board of management evaluates estimates and judgments incorporated into the financial statements based on historical knowledge and the best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the agency. The judgements, estimates and assumptions that have the most significant effect on the amount recognised in the financial statements include:

Note 2: Revenue Recognition - basis of recognition

Note 5: Property, plant and equipment - estimate of useful lives.

Note 7: Deferred revenue - revenue received treated as deferred

Note 8: Employee leave entitlements - benefit expected to be settled more than 12 months from reporting date are recognised and measured at the present value of the estimated future cash flows.

Economic Dependence

The agency is dependent on the Department of Health and Human Services (Victoria) for the majority of its revenue used to operate the business. At the date of this report the board of management has no reason to believe that the department will not continue to support the agency.

	2023	2022
2. Revenue		
Grants	1,519,430	1,204,809
Gifts/Donations	1,086	828
Fee for Service	28,607	34,156
Total Revenue	1,549,123	1,239,793

	2023	2022
3. Cash on Hand		
Bendigo - Credit Card	(3,824)	(1,511)
CBA Term Deposit - 50245963	130,932	129,767
Bendigo - Term Deposit 151525540	101,273	100,819
HUME - Term Deposit 111262784	102,318	101,365
Bendigo - Term Deposit 151525474	101,975	101,350
HUME - Term Deposit 111262783	102,085	100,818
CBA - Term Deposit 50245971	120,182	119,113
Bendigo - Statement Account	19,289	18,994
Bendigo - Trading Account	854,519	442,892
Total Cash on Hand	1,528,750	1,113,607
	2023	2022

4. Trade and Other Receivables		
Trade Receivables	18,328	1,650
Prepayments	-	11,787
Total Trade and Other Receivables	18,328	13,437
	2023	2022

5. Plant and Equipment, Motor Vehicles		
Plant and Equipment		
Plant and Equipment at Cost	57,724	40,443
Accumulated Depreciation of Plant and Equipment	(26,031)	(16,037)
Total Plant and Equipment	31,693	24,406
Motor Vehicles		
Motor Vehicles at Cost	74,052	74,052
Accumulated Depreciation of Motor Vehicles	(55,477)	(46,221)
Total Motor Vehicles	18,575	27,831
Total Plant and Equipment, Motor Vehicles	50,268	52,237
	2023	2022

6. Trade and Other Payables		
Trade Payables		
Accrued Expenses	16,850	5,084
Trade Creditors	15,401	40,538
Total Trade Payables	32,251	45,622
Total Trade and Other Payables	32,251	45,622

	2023	2022
7. Deferred Income		
Deferred Income Government Grants		
Bushfire Recovery	-	31,250
Health Promotion	348,445	34,000
Mental Health	201,000	30,000
Other Projects	58,182	85,682
Total Deferred Income Government Grants	607,627	180,932
Total Deferred Income	607,627	180,932
	2023	2022

8. Employee Leave Entitlements

Current Provisions		
Provision for Annual Leave	49,077	27,869
Provision for LSL Current	22,490	2,932
Total Current Provisions	71,567	30,801
Non-current Provisions		
Provision for LSL Non-Current	14,328	13,866
Total Non-current Provisions	14,328	13,866
Total Employee Leave Entitlements	85,895	44,667
	2023	2022

9. Employee Entitlements

Accrued Wages	43,999	22,940
Social Club	819	915
Superannuation Payable	9,894	8,145
Total Employee Entitlements	54,712	32,000

10. Related Parties

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.

Transactions with Related Parties

The association had no transactions with related parties.

11. Reconciliation of surplus after income tax to net cash from operating activities

	2023	2022
	\$	\$
Surplus after income tax expense for the year	(48,281)	121,505
Adjustments for:		
Gain on Sale of Assets		(649)
Depreciation and amortisation	19,250	21,236
Change in operating assets and liabilities:		
Decrease/(increase) in trade and other receivables	(5,623)	4,252
Increase/(Decrease) in trade and other payables	(23,556)	22,438
Increase/(Decrease) in contract liabilities	426,695	(49,857)
Increase in employee benefits	63,940	(55,399)
Net cash from operating activities	432,425	63,526

12. Commitments & Contingencies

The incorporated association had no contingent liabilities or commitments for expenditure as at 30 June 2023.

13. Subsequent Events

No other matter or circumstance has arisen since 30 June 2023 that has significantly affected, or may significantly affect the incorporated association's operations, the results of those operations, or the incorporated association's state of affairs in future financial years.

Board Officers Declaration

Womens Health Goulburn North East For the year ended 30 June 2023

The attached financial statements give a true and fair view of the financial position and performance of Womens Health Goulburn North East during and at the end of the financial year of the association ending on 30 June 2023.

In the boards opinion:

- the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012, the Associations Incorporation Reform Act 2012 and associated regulations;
- the attached financial statements and notes comply with the Accounting Standards as described in note 1 to the financial statements;
- the attached financial statements and notes give a true and fair view of the incorporated association's financial position as at 30 June 2023 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the incorporated association will be able to pay its debts as and when they become due and payable.

On behalf of the board

Signed:



Trish Curtis (Chair)

Dated: 07 / 09 / 2023

Signed:



Katherine Allsop (Treasurer (Acting))

Dated: 07 / 09 / 2023

Womens Health Goulburn North East

Independent Auditor's Report to the Members of Womens Health Goulburn North East

Opinion

We have audited the special purpose financial report of Womens Health Goulburn North East (the Association), which comprises the statement of financial position as at 30 June 2023, the statement of profit and loss, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by the board officers.

In our opinion, the accompanying financial report of the Association has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* including:

- (a) giving a true and fair view of the Association's financial position as at 30 June 2023 and of its financial performance and cash flows for the year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1 and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2022*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including independence standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Womens Health Goulburn North East to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and *Associations Incorporation Reform Act 2012*. 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 the board for the Financial Report

The board is responsible for the preparation and fair presentation of the financial report and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the needs of the members in accordance with the financial reporting requirements of the applicable legislation and for such internal control as the board determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the board is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the board either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the 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 the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the board'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 Association'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 Association 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 the board 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 the audit.

Crowe

CROWE ALBURY

A handwritten signature in black ink, appearing to read "Danielle Mackenzie".

DANNIELLE MACKENZIE

Partner

Dated at Albury this 7th day of September 2023

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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Appendix A: Profit and Loss Statement

Womens Health Goulburn North East For the year ended 30 June 2023

	2023	2022
Revenue		
Grants	1,519,430	1,204,809
Gifts/Donations	1,086	828
Fee for Service	28,607	34,156
Total Revenue	1,549,123	1,239,793
Other Income		
Clearing Account	-	-
Interest	6,766	969
Sale of Assets	-	1,490
Total Other Income	6,766	2,459
Total Income	1,555,889	1,242,251
Expenses		
Administration Support	2,043	1,988
Advertising & Promotion	5,617	5,071
Annual Leave	21,208	(9,422)
Audit/Legal	10,500	4,878
Bank Charges	470	332
Board Expenses	3,530	2,594
Consultants	30,199	42,430
Depreciation	19,250	21,236
Financial Support	34,884	34,731
General Insurance	6,922	1,522
Gift Donation Expenditure	-	135
Internet Costs	1,292	2,444
IT infrastructure support	6,900	8,239
Long Service Leave	20,020	(53,946)
Loss on Disposal of Assets	-	1,760
Motor Vehicle	8,928	7,804
Occupancy Expense	34,216	42,500
OH&S	-	143
Other Program Expenses	211,826	99,126
Phone Costs	5,815	5,854
PLSA Payments	15,417	10,527
Postage costs	680	808
Printing costs	856	1,180
Probity checks	46	1,012
Recruitment	2,156	1,206
Salaries & Wages	979,320	778,276
Software Subscriptions	17,570	10,114
Staff Amenities	2,000	1,556

	2023	2022
Staff Development	28,471	7,076
Stakeholder Meeting Expenses	5,296	2,439
Stationery	1,867	955
Subscriptions/Membership	4,643	5,368
Sundry	85	-
Superannuation	109,315	72,270
Supervision	-	700
Travel and Accommodation	3,132	2,060
Workcover	9,696	5,781
Total Expenses	1,604,170	1,120,747
Profit/(Loss) before Taxation	(48,281)	121,505
Net Profit After Tax	(48,281)	121,505
Net Profit After Distributions/Dividends Paid	(48,281)	121,505