

Women's Information and Referral Exchange Inc
Officers' report
30 June 2021

Women's Information and Referral Exchange Inc

ABN 98 957 157 895

Financial Report - 30 June 2021

Women's Information and Referral Exchange Inc
Officers' report
30 June 2021

The officers present their report, together with the financial statements, on the incorporated association for the year ended 30 June 2021.

On behalf of the officers:



Beverley Kliger
Chair



Amarjit Saini
Treasurer

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30 June 2021

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General information

The financial statements cover Women's Information and Referral Exchange Inc as an individual entity. The financial statements are presented in Australian dollars, which is Women's Information and Referral Exchange Inc.'s functional and presentation currency.

Women's Information and Referral Exchange Inc is a not-for-profit incorporated association.

The financial statements were authorised for issue on 11 September 2021.

Women's Information and Referral Exchange Inc
Statement of profit or loss and other comprehensive income
For the year ended 30 June 2021

	Note	2021 \$	2020 \$
Revenue	3	2,951,041	2,336,031
Interest revenue calculated using the effective interest method		6,541	18,459
Expenses			
Employee benefits expense		(1,701,951)	(1,356,950)
Depreciation and amortisation expense		(154,740)	(152,435)
Other expenses		(660,456)	(645,438)
Finance costs		(3,553)	(8,291)
Surplus before income tax expense		436,882	191,376
Income tax expense		-	-
Surplus after income tax expense for the year attributable to the members of Women's Information and Referral Exchange Inc		436,882	191,376
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year attributable to the members of Women's Information and Referral Exchange Inc		<u>436,882</u>	<u>191,376</u>

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes

Women's Information and Referral Exchange Inc
Statement of financial position
As at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Current assets			
Cash and cash equivalents	4	1,812,926	1,786,054
Trade and other receivables	5	10,564	151,912
Other financial asset	6	339,278	321,878
Other current assets	7	29,603	36,060
Total current assets		<u>2,192,371</u>	<u>2,295,904</u>
Non-current assets			
Property, plant and equipment	8	78,330	95,138
Right-of-use assets	9	30,906	154,527
Other non-current assets	10	20,844	20,844
Total non-current assets		<u>130,080</u>	<u>270,509</u>
Total assets		<u>2,322,451</u>	<u>2,566,413</u>
Liabilities			
Current liabilities			
Trade and other payables	11	199,647	230,266
Lease liabilities	12	32,955	127,447
Employee benefit obligations	13	164,730	107,828
Contract liabilities	14	603,079	1,181,605
Total current liabilities		<u>1,000,411</u>	<u>1,647,146</u>
Non-current liabilities			
Lease liabilities	15	-	32,955
Employee benefit obligations	16	7,282	8,436
Total non-current liabilities		<u>7,282</u>	<u>41,391</u>
Total liabilities		<u>1,007,693</u>	<u>1,688,537</u>
Net assets		<u>1,314,758</u>	<u>877,876</u>
Equity			
Accumulated funds		<u>1,314,758</u>	<u>877,876</u>
Total equity		<u>1,314,758</u>	<u>877,876</u>

The above statement of financial position should be read in conjunction with the accompanying notes

Women's Information and Referral Exchange Inc
Statement of changes in equity
For the year ended 30 June 2021

	Accumulated funds \$	Total equity \$
Balance at 1 July 2019	686,500	686,500
Surplus after income tax expense for the year	191,376	191,376
Other comprehensive income for the year, net of tax	-	-
Total comprehensive income for the year	<u>191,376</u>	<u>191,376</u>
Balance at 30 June 2020	<u>877,876</u>	<u>877,876</u>
	Accumulated Funds \$	Total equity \$
Balance at 1 July 2020	877,876	877,876
Surplus after income tax expense for the year	436,882	436,882
Other comprehensive income for the year, net of tax	-	-
Total comprehensive income for the year	<u>436,882</u>	<u>436,882</u>
Balance at 30 June 2021	<u>1,314,758</u>	<u>1,314,758</u>

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

Women's Information and Referral Exchange Inc
Statement of cash flows
For the year ended 30 June 2021

	Note	2021 \$	2020 \$
Cash flows from operating activities			
Receipts from grants		1,585,724	2,054,059
Interest received		7,762	19,391
Receipts from other sources		926,918	435,622
Interest and other finance costs paid		(3,553)	(8,291)
Payments to suppliers and employees (inclusive of GST)		<u>(2,330,822)</u>	<u>(2,011,955)</u>
Net cash from operating activities		<u>186,029</u>	<u>488,826</u>
Cash flows from investing activities			
Payments for property, plant and equipment	8	(14,310)	(26,574)
Payments in term deposits		<u>(17,400)</u>	<u>(321,878)</u>
Net cash used in investing activities		<u>(31,710)</u>	<u>(348,452)</u>
Cash flows from financing activities			
Repayment of lease liabilities		<u>(127,447)</u>	<u>(117,747)</u>
Net cash used in financing activities		<u>(127,447)</u>	<u>(117,747)</u>
Net increase in cash and cash equivalents		26,872	22,627
Cash and cash equivalents at the beginning of the financial year		<u>1,786,054</u>	<u>1,763,427</u>
Cash and cash equivalents at the end of the financial year	4	<u><u>1,812,926</u></u>	<u><u>1,786,054</u></u>

The above statement of cash flows should be read in conjunction with the accompanying notes

Note 1. 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

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements and Interpretations issued by the Australian Accounting Standards Board ('AASB'), the Australian Charities and Not-for-profits Commission Act 2012 and Victorian legislation the Associations Incorporation Reform Act 2012, the Fundraising Act 1998 and associated regulations, as appropriate for not-for profit oriented entities.

Historical cost convention

The financial statements have been prepared under the historical cost convention, except for, where applicable, the revaluation of financial assets and liabilities at fair value through profit or loss, financial assets at fair value through other comprehensive income, investment properties, certain classes of property, plant and equipment and derivative financial instruments.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the incorporated association's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in note 2.

Revenue recognition

The incorporated association recognises revenue as follows:

Training Income

Training income is recognised upon delivery of the training to the customer.

Grant income

Grants from the Government are recognised at their fair value where there is a reasonable assurance that the grant will be received and WIRE Inc will comply with all the attached conditions.

Government grants relating to specific projects are deferred and recognised in the statement of comprehensive income over the period necessary to match them with the costs they are intended to compensate.

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.

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. Donations to WIRE Inc. in excess of \$2 are eligible for a tax deduction.

Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

Women's Information and Referral Exchange Inc
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30 June 2021

A liability is classified as current when: it is either expected to be settled in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

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.

Trade and other receivables

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for expected credit losses. Trade receivables are generally due for settlement within 30 days.

The incorporated association has applied the simplified approach to measuring expected credit losses, which uses a lifetime expected loss allowance. To measure the expected credit losses, trade receivables have been grouped based on days overdue.

Other receivables are recognised at amortised cost, less any allowance for expected credit losses.

Property, plant and equipment

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment (excluding land) over their expected useful lives as follows:

Plant and equipment

3 to 10 years

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the incorporated association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

Right-of-use assets

A right-of-use asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and, except where included in the cost of inventories, an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset.

Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the incorporated association expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of-use assets are subject to impairment or adjusted for any re-measurement of lease liabilities.

The incorporated association has elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets. Lease payments on these assets are expensed to profit or loss as incurred.

Trade and other payables

These amounts represent liabilities for goods and services provided to the incorporated association prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Lease liabilities

WIRE leases its office premises and office equipment. Rental contracts are typically made for periods of 3-5 years but may have extension options. Contracts may contain both lease and non-lease components. WIRE allocates the consideration in the contract to lease and non-lease components based on their relative stand-alone prices.

Lease terms are negotiated on an individual basis and contain a range of different terms and conditions. The lease agreements do not impose any covenants other than the security interests in the leased assets that may be held by the lessor.

Assets and liabilities arising from a lease are initially measured on a present value basis. Lease liabilities include the net present value of fixed term lease payments. Lease payments to be made under reasonably certain extension options are also included in the measurement of the liability.

The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined the lessee's incremental borrowing rate is used, being the rate that the individual lessee would have to pay to borrow the funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security and conditions.

Lease payments are allocated between principal and finance cost. The finance cost is charged to the profit and loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

Payments associated with leases of short-term leases of equipment and all leases of low-value assets are recognised on a straight-line basis as an expense in profit or loss. Short-term leases are leases with a lease term of 12 months or less. Low-value assets comprise IT equipment and small items of office furniture.

Employee benefits

Short-term employee benefits

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

Other long-term employee benefits

The liability for 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.

Goods and Services Tax ('GST') and other similar taxes

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.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

Women's Information and Referral Exchange Inc
Notes to the financial statements
30 June 2021

Note 2. Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgments and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgments, estimates and assumptions on historical experience and on other various factors, including expectations of future events; management believes to be responsible under the circumstances. There are no critical accounting judgement, estimates and assumptions that are likely to affect the current or future financial years.

Note 3. Revenue

	2021	2020
	\$	\$
Grant Income	2,024,123	1,900,409
Training fees	77,288	134,950
Donation and appeal income	466,735	96,939
Membership fees	3,630	2,685
Rental & room hire fees	-	4,336
Government Subsidy	378,200	194,000
Other income	1,065	2,712
	<u>2,951,041</u>	<u>2,336,031</u>
Revenue	<u>2,951,041</u>	<u>2,336,031</u>

Note 4. Current assets - cash and cash equivalents

	2021	2020
	\$	\$
Cash on hand	11,543	10,855
Cash at bank	1,574,666	1,644,923
Short term deposits	226,717	130,276
	<u>1,812,926</u>	<u>1,786,054</u>

Note 5. Current assets - trade and other receivables

	2021	2020
	\$	\$
Trade receivables	-	102,127
Other receivables	10,000	48,000
Interest receivable	564	1,785
	<u>10,564</u>	<u>151,912</u>

Note 6. Current assets - other financial asset

	2021	2020
	\$	\$
Term deposit with over 3 months to maturity	<u>339,278</u>	<u>321,878</u>

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Notes to the financial statements
30 June 2020

Note 7. Current assets - other current assets

	2021 \$	2020 \$
Prepayments	29,603	36,060

Note 8. Non-current assets - property, plant and equipment

	2021 \$	2020 \$
Plant and equipment - at cost	241,591	227,281
Less: Accumulated depreciation	(163,261)	(132,143)
	<u>78,330</u>	<u>95,138</u>

Reconciliations

Reconciliations of the written down values at the beginning and end of the current financial year are set out below:

	Plant & Equipment \$	Total \$
Balance at 1 July 2020	95,138	95,138
Additions	14,310	14,310
Depreciation expense	(31,118)	(31,118)
Balance at 30 June 2021	<u>78,330</u>	<u>78,330</u>

Note 9. Non-current assets - right-of-use assets

	2021 \$	2020 \$
Land and buildings - right-of-use	274,230	274,230
Less: Accumulated depreciation	(243,760)	(121,880)
	<u>30,470</u>	<u>152,350</u>
Plant and equipment - right-of-use	3,919	3,919
Less: Accumulated depreciation	(3,483)	(1,742)
	<u>436</u>	<u>2,177</u>
	<u>30,906</u>	<u>154,527</u>

Women's Information and Referral Exchange Inc
Notes to the financial statements
30 June 2021

Note 9. Non-current assets - right-of-use assets (continued)

Reconciliations

Reconciliations of the written down values at the beginning and end of the current financial year are set out below:

	Land and buildings \$	Plant and Equipment \$	Total \$
Balance at 1 July 2020	152,350	2,177	154,527
Depreciation expense	<u>(121,880)</u>	<u>(1,741)</u>	<u>(123,621)</u>
Balance at 30 June 2021	<u>30,470</u>	<u>436</u>	<u>30,906</u>

Note 10. Non-current assets - other non-current assets

	2021 \$	2020 \$
Security deposits	<u>20,844</u>	<u>20,844</u>

Note 11. Current liabilities - trade and other payables

	2021 \$	2020 \$
Trade and other payables	179,855	189,886
GST payable	<u>19,792</u>	<u>40,380</u>
	<u>199,647</u>	<u>230,266</u>

Note 12. Current liabilities - lease liabilities

	2021 \$	2020 \$
Lease liability	<u>32,955</u>	<u>127,447</u>

Note 13. Current liabilities - employee benefit obligations

	2021 \$	2020 \$
Leave obligations	<u>164,730</u>	<u>107,828</u>

Note 14. Current liabilities - Contract Liabilities

	2021 \$	2020 \$
Contract liabilities	<u>603,079</u>	<u>1,181,605</u>

Women's Information and Referral Exchange Inc
Notes to the financial statements
30 June 2021

Note 15. Non-current liabilities - lease liabilities

	2021 \$	2020 \$
Lease liability	-	32,955

Note 16. Non-current liabilities - employee benefit obligations

	2021 \$	2020 \$
Employee benefits	7,282	8,436

Note 17. Commitments

	2021 \$	2020 \$
<i>Capital commitments</i> Committed at the reporting date but not recognised as liabilities, payable: Within one year	-	-

Note 18. Related party transactions

Transactions with related parties

There were no transactions with related parties during the current and previous financial year.

Receivable from and payable to related parties

There were no trade receivables from or trade payables to related parties at the current and previous reporting date.

Loans to/from related parties

There were no loans to or from related parties at the current and previous reporting date.

Note 19. Events after the reporting period

No matter or circumstance has arisen since 30 June 2021 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.

In the officers' opinion:

- the attached financial statements and notes comply with the Australian Accounting Standards - Reduced Disclosure Requirements, the Australian Charities and Not-for-profits Commission Act 2012 and Victorian legislation the Associations Incorporation Reform Act 2012, the Fundraising Act 1998 and associated regulations;
- the attached financial statements and notes give a true and fair view of the incorporated association's financial position as at 30 June 2021 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 officers



Beverley Kliger
Chair

11 September 2021



Amarjit Saini
Treasurer

11 September 2021



CHARTERED ACCOUNTANTS
AUSTRALIA + NEW ZEALAND

COMPLETE AUDIT

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INDEPENDENT AUDITOR'S REPORT

To the Members of Women's Information and Referral Exchange Inc

Opinion

We have audited the financial report of Women's Information and Referral Exchange Inc (the Entity), which comprises the statement of financial position as at 30 June 2021, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the officers' declaration.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the Entity as at 30 June 2021, and its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards, the Australian Charities and Not-for-profits Commission Act 2012 and Victorian legislation the Associations Incorporation Reform Act 2012.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Entity in accordance with the ethical requirements of the Accounting Professional & 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.

Information Other than the Financial Report and Auditor's Report Thereon

The committee is responsible for the other information. The other information comprises the information included in the Entity's annual report for the year ended 30 June 2021 but does not include the financial report and our auditor's report thereon. Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon. In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Committee for the Financial Report

The committee is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, and for such internal control as the committee determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

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

The committee is responsible for overseeing the Entity's financial reporting process.

Authorised Audit Company

Registered Company Auditor

Approved SMSF Auditor

Liability limited by a scheme approved under Professional Standards Legislation



CHARTERED ACCOUNTANTS
AUSTRALIA + NEW ZEALAND

COMPLETE AUDIT

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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 the 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 Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.
- Conclude on the appropriateness of committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are 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 Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the committee 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.

Signed by Danielle Ewart
For and on behalf of Complete Audit Pty Ltd

11 September 2021
Lilydale, Victoria