

# Annual Report

# 22

*"An inclusive community  
launch pad providing health and  
support services for women"*



*Hedland Well Women's Centre provides a free service that offers support for women in all aspects of their lives, in particular aims to improve women's health and wellbeing. In Hedland and surrounding areas, HWWC is often referred to as a 'Home Away from Home'*



HEDLAND

well women's

CENTRE



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## CHAIRPERSON REPORT

### CHANTEL CULLEN CHAIRPERSON

I would like to acknowledge the Traditional Owners of the land on which we meet and their elders past, present and emerging.

This financial year has been another one of challenge and change but also success and innovation.

I would like to acknowledge the hard work of all the Hedland Well Womens Centre staff through out the year and the support of our Life Members.

To the Board members who have invested in this Centre and generously given of their time and skills, thank you. To deputy chairperson; Abby Carter, Treasurer; Jacinta Behrand, Secretary; Amanda Sweet and general members Janine Cox, Claire Sobolewski, and Breoni Sorenson, this organisation would not exist without your continued support and the skills you offer and the contributions you make are appreciated.

Thank you to Board Members who have retired during the year, Penny Forshaw who held the Treasurers role and Narelle Hines. In January we farewelled CEO Johanna Ward who relocated to the city and we welcomed Robyn Zadow to the roll of interim CEO while we undertook a successful recruitment process which has delivered us Kianna Barker to start in August 2023.

Robyn worked tirelessly to provide support and consistency to our staff as well as stewardship and clarity around the Centre's social model of health within our 5 pillars. The Board are very grateful for her time and expertise and wish her well in her future endeavours in Geraldton.

During 2022 the Hedland Well Women's Centre undertook a significant body of work to have an independent evaluation of the service completed. We worked with many stakeholders across clients, government and industry to deliver us a significant document with which to leverage our ideas into the future. Keogh Bay People have now finalised this work and it has been used to align our strategic goals with the future opportunities identified.

This year as a Board we have made significant progress in advancing the governance structures of the Board, we have a number of members who are AICD Graduates, and we continually look to upskill and diversify the skillset available on the Board. As a group we are midway through the renewal of our strategic plan and look forward to Kianna Barker joining us in the role of CEO in August 2023 to rollout this plan.

This year we are grateful to have continued our funding contract with the Women & Newborn Health Service via the North Metro Health Service and we are thrilled to have negotiated a new 2-year Partnership with BHP who have been a principal sponsor for many years.

With our short-term funding secured, we will roll out the strategic plan alongside several feasibility studies to increase our capacity to sustain operations and build capacity for the future. As a Board we have innovative and robust goals to enhance the legacy of the Hedland Well Women's Centre while securing its future to continue delivering high quality services to support the Hedland Community.



## CEO REPORT

**ROBYN ZADOW**  
**CHIEF EXECUTIVE OFFICER**

It was with great pleasure I returned to the Hedland community in February to provide interim CEO duties. The Hedland Well Women's Centre has been part of my life for over 16 years since I was a new mum at the Mum & Bubs group which continues today. Over the years, I have had the opportunity to work with a number of inspiring and thoughtful leaders, particularly Janet Brown and Rebekah Worthington whom I admire greatly, and it is by walking on the shoulders of giants that I took on this role.

This year Chantel Cullen has provided leadership and support in her role as Chairperson to oversee the Board and its obligations as well as undertaking a significant recruitment process for a new CEO whilst also navigating new funding partnerships. It is because of volunteers like Chantel and the rest of her Board Members that HWWC can continue its significant legacy and continued commitment to our community. We are so lucky to have such skilled, passionate, and dedicated people leading our organisation and their contribution can simply not be overstated.

The team of staff here at HWWC are second to none, they have successfully navigated the challenges presented by the ongoing pandemic and the changes to how we deliver services. We have seen over the last several years the agility to pivot our service delivery to ensure our clients and community continue to see a range of innovative programs responsive to community needs. It is for this reason we have found ourselves finalist in four categories of the Pilbara for Purpose Community Awards. A recognition of the work each of our staff do daily.

It is because of the people who work in social service and their belief in the legacy and values of Hedland Well Women's Centre that we are able to do the work we do, without the skills, experience and commitment of our staff we are unable to deliver our vision.

The future holds many challenges but also opportunity, it is with a vision of innovation and a willingness to align both community needs and funding priorities that we will continue to provide such advanced place-based opportunities within our service that we will continue to see growth and high client satisfaction.

The Centre remains in a strong position to welcome Kianna Barker to the role of CEO in August 2023 and bring her skills and experience to roll out the Board's strategic initiatives and work with the team to continue the growth and potential of HWWC into the future.

*"The Centre remains  
in a strong position"*



## TREASURER'S REPORT

### JACINTA BEHREND TREASURER

Cash Balance Opening: 1,699,368  
Cash Balance Closing: 1,761,199  
Movement: 61,831

Pursuant to the Associations Incorporation Act 2015 the financial reports for FY23 have been audited and found to have no misstatements or exceptions.

#### *Financial Highlights*

The Hedland Well Women's Centre generates its income predominantly through funding partnerships. For financial year 2023, our funding contract with the Women & Newborn Health Service via the North Metro Health Service has been renewed and a new 2-year partnership with BHP has been negotiated. BHP has been a primary funding partner for several years and this new partnership further strengthens this long-standing relationship. Through these partnerships, we can fund programs that positively impact the health and well-being of our community.

*"Through these partnerships, we can fund programs that positively impact the health and well-being of our community"*

In 2022 our annual fundraiser, the Pink Pilbara Breakfast, raised over \$90,000 for the Centre's Cancer Support Services. Thank you to our funders, sponsors and donors for making the event so successful. The money raised funded specialist programs including a cancer rehabilitation physiotherapist, cancer support services, and to hold 10 cancer support events over the following year.

In FY23 the Hedland Well Women's Centre engaged Keogh Bay to conduct an independent evaluation. This was an important investment and will help to shape future initiatives.

#### *Recognition of Contributions*

I would like to acknowledge the contributions of Penelope Foreshaw as our former Treasurer for this period. Thank you to our Chairperson, Chantel Cullen, and fellow Board Members for building relationships with our funding partners ensuring we can meet our financial commitments to the community. Hedland Accounting and Finance have worked closely with our interim CEO, Robyn Zadow, to update and implement our budget putting the centre in a strong financial position.



# ORGANISATION OVERVIEW



The Hedland Well Women’s Centre’s (HWWC) Mission is to provide a comprehensive health and support launchpad connecting women to services that meet their evolving needs. Improve the health and wellbeing of women by providing accessible and inclusive services with a key focus on health promotion activities. Our legacy of connecting women strengthens the social fabric of our community.

Incorporated in 1991, the Hedland Well Women’s Centre is a community based, not for profit organisation funded by the Women and Newborn Health Centre, a part of the WA Government Health Department. HWWC is also supported under a BHP Community Partnership. The Centre operates on a social model of health providing a wide range of services for the women of Hedland and their families.

*Current services cover our five pillars of health which include:*





Organisation Overview cont.

## Our Vision

*"An inclusive community launch pad providing health and support services for women"*

Our objectives are to deliver health promotion activities and programs that increase awareness of and improve the ability for women to have control over physical and mental diseases that impact their health and to deliver health promotion and other services within the framework of the Social Model of Health based on five goals; Address the broader determinants of health, reduce social inequities, empower individuals and communities, act to enable access to health care and involve intersectoral collaboration.



## Social Model of Health

A conceptual framework within which improvements in health and well-being are achieved by directing effort towards addressing the social, economic and environmental determinants of health.

The model is based on the understanding that in order for health gains to occur, social, economic and environmental determinants must be addressed.

# SERVICE OVERVIEW

## CLINICAL SERVICES

In May, we welcomed Monika Taplin to the role of Clinical Manager, this has been an important and long-awaited role which will oversee the implementation of best practice across our clinical services along with a raft of policy improvements and support services for our Clinical Staff.

## NURSING SERVICES

Nurses Jess and Taren saw increasing numbers in all areas including screening and health checks this year. The provision of afterhours appointments on a weekly basis has been successful in providing access for additional clients. It is pleasing to see referrals from local GPs and the Hedland Health Campus to increase collaboration across services.

Thanks to Dr Claite for her support to the end of December 2022 and Dr Kudzhia Chirashayne from Sonic Health Plus for taking over from Dr Claite and currently, Dr Linda Dinshaw from Port Hedland Medical Centre for taking over from Sonic Health Plus's service closure.

## SEXUAL HEALTH QUARTERS (SHQ)

SHQ continues to be a leading part of our nursing services. Nurse Jess, who is on Maternity leave has completed her SHQ training and her practical component assessed and confirmed by Nurse Taren.



## NINTIRRI CENTRE - TOM PRICE

Our MOU with Nintirri Centre continued this year with the service continuing to grow with our Nurse visiting the town quarterly to provide Womens Health Services, particularly Cervical Screening. This year, our support has extended to the inclusion of presentations on self-collect Cervical Screening Test's, input into a mum's group similar to Mums & Bubs at HWWC and a Menopause presentation. There is also potential for visits to communities close to Tom Price in partnership with Nintirri's existing service provision.

## PELVIC HEALTH PHYSIO

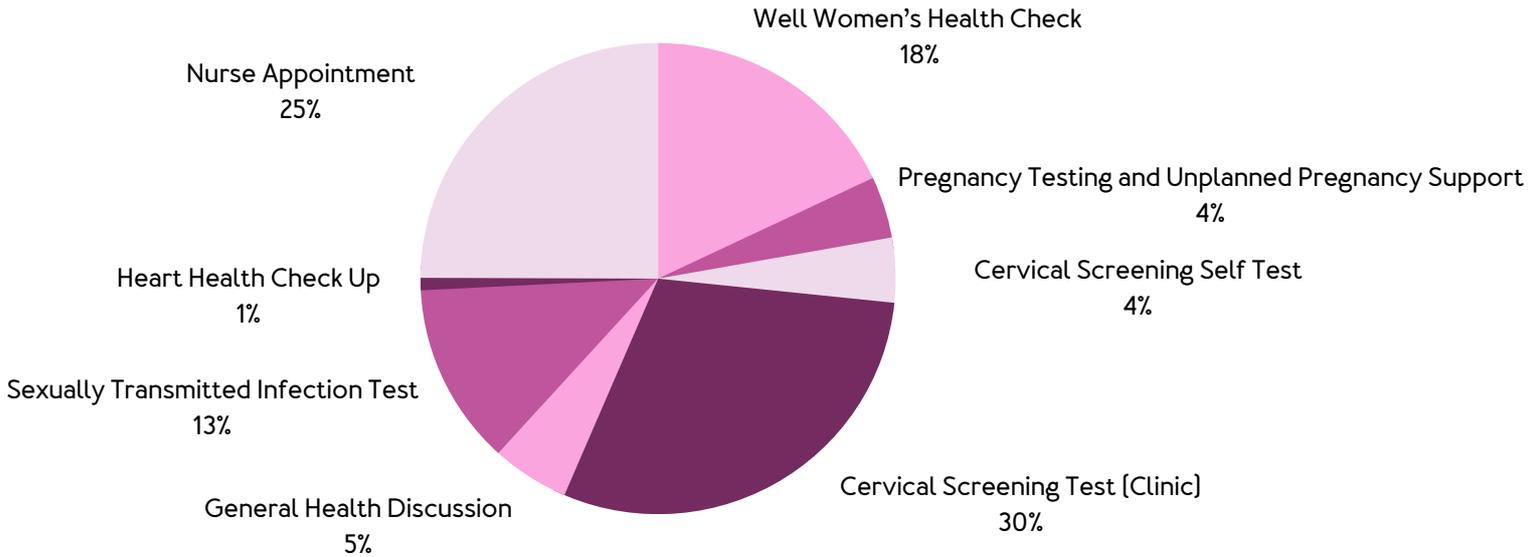
Physio services for pelvic health have been delivered in partnership with WA Country Health Service until May 2023. This ceased due to WACHS staff availability and will be explored further in the future.

HWWC have a current agreement in place with Pilbara Therapy Services for a physiotherapist to attend the Centre on a monthly basis to support clients with physiotherapy needs and impacted by cancer which includes home visits as appropriate to reduce transport barriers and this has resulted in an increase in engagement with minimal cancellations and did not attends.

# SERVICE STATISTICS

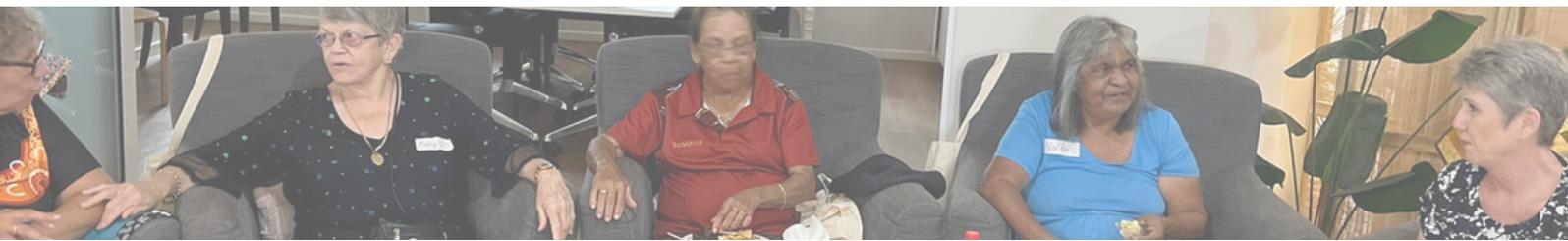
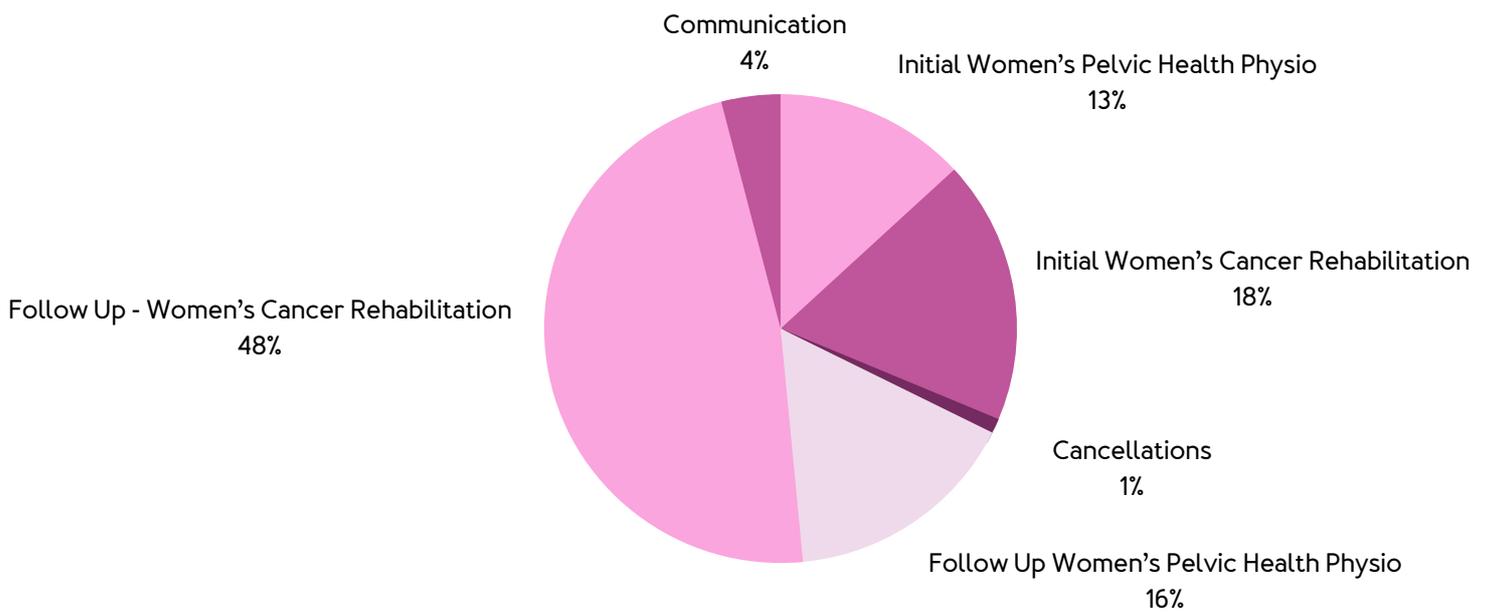
TOTAL NURSING APPOINTMENTS: 473

BREAKDOWN OF NURSING APPOINTMENTS 1/07/2022 TO 30/06/2023



TOTAL CANCER REHABILITATION PHYSIOTHERAPY APPOINTMENTS: 89

BREAKDOWN OF CANCER PHSYIO APPOINTMENTS 1/07/2022 TO 30/06/2023





"Wonderful, friendly helpful staff. very professional and was really great to have a laugh."

"My appointment provided answers to my questions and concerns about my health by providing medical advice in terms that I understood and provided guidance on what to do next for my health needs."

## HEDLAND WELL WOMEN'S CENTRE CLIENT FEEDBACK

"Great nurse, made me feel comfortable very professional."

"Being greeted and welcomed to a nice calm environment with privacy and respect knowing how stressed I was before I attended the appointment, when I finished the appointment, I felt so much at ease and a bit less stressed, thankyou."

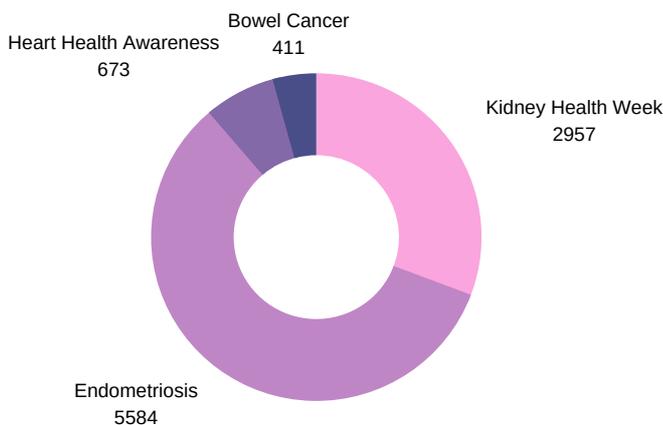
"I felt so relaxed and comfortable at the WWC speaking with the ladies and I hope more Aboriginal women like myself have the courage to attend these clinics. The nurse was absolutely wonderful, she spoke to me in a kind, caring and gentle manner. She offered me options as to what I would like the to do. I appreciate the service that is provided for women and I hope more women from the communities around Hedland would take this opportunity and use this service and push the shame factor aside when it comes to their health and well- being."

# HEALTH PROMOTION

Laura oversaw the Health Promotion team until November when she went on maternity leave and Karen moved from Advocacy and Cancer support to the Health Promotion role. The team have provided a suite of educational campaigns throughout the year.

East Pilbara health data and frameworks such as the WA Health Promotion Strategic Framework were reviewed to determine our priority areas for 2023. Priorities were chosen with a strong focus on building relationships and collaborating, increasing Aboriginal and Torres Strait Islander access to health services and programs, and building on national campaigns, to improve health literacy knowledge, rates of screening and assist with management of disease in the community.

## DIGITAL CAMPAIGNS HAD THE FOLLOWING REACH;



## HEALTH PROMOTION EVENTS AND CAMPAIGNS

Monthly Health promotion events targeting specific health needs identified by local and national health data focusing specifically on chronic conditions and modifiable behaviours in the region. Conditions identified in the local region including Chronic Obstructive Pulmonary Disease, Asthma, Congestive Heart Failure, Diabetes complications, Rheumatic Heart Disease and Bronchiectasis. Most events aligned with national health promotion campaigns and were a mixture of face to face, media and digital campaigns to strengthen reach and have a wider impact.

Other priority areas include heart disease with high female mortality, mental health due to social isolation, cancer prevention through screening, education, and modifiable health behaviours and women specific diseases such as endometriosis.



# HEALTH PROMOTION

Campaigns were strengthened by delivering local and national disease prevention messages in collaboration with local health services in person via pop up sessions and activities delivered at local locations including pharmacy and shopping centres on:



*Breast Cancer Awareness*



*Sexual Health*



*Heart Disease*



*Smoking Cessation*



*Diabetes Awareness*



*Female Screenings*

This has resulted in increased engagement in nurse screenings and attendances of other HWWC services and programs.

Specific health promotion events targeted depression and anxiety, kidney disease, heart health, peri and postnatal wellbeing, cancer, bowel and sexually transmitted infections (STI) screening. Interactive activities supported engagement increasing participation and message retention.

In May local women were encouraged to participate in the local 'Park Run/Walk' as part of heart health week. Information and resources from the national program as well as information about our services were shared at the event which resulted in referrals to HWWC services. Women were encouraged to join the HWWC team for the event to increase confidence and connection. This group was supported to reconnect beyond the event, creating an opportunity for behaviour change, connection, and an opportunity to reduce isolation.

HWWC and Ashburton Aboriginal Corporation have connected to build a relationship that supports codesigned sessions. This began with their women's group to encourage and increase access to health services at the centre. We look forward to seeing where this partnership can grow with the guidance and support of local women.

Health Promotion delivered digital and in person preventative health programs in 2022/23. This included collaborations with a focus on screenings, education and modifiable health behaviours.



# HEALTH PROMOTION

## TRICKY TUCKER PILOT

Tricky Tucker is a collaboration between HWWC, Bloodwood Tree Association (BWT) and WA Country Health Service (WACHS) to increase knowledge around healthy eating habits and decrease nutrition related to obesity, kidney disease and diabetes to women who may be experiencing hardship within our community.

Using ingredients available in the BWT Minimart (low cost supermarket), with the support of WACHS Dietitians, women are given education about healthy eating and how to achieve this with locally available ingredients.

Strengths of this collaboration include the availability of transportation by BWT to assist participants to attend these sessions. The WACHS Dietitian was able to deliver healthy eating education using Food Sensations an evidenced based healthy eating program developed by Foodbank WA.

The program had 24 individual participants and 61 engagements. Of the 24 participants 22 identified as Aboriginal or Torres Strait Islander. 6 participants attended 3 or more sessions and 4 attended all 4 sessions. It is often hard to get participants to attend reoccurring sessions so an incentive of a cooking kit and BWT Minimart vouchers were offered for those attending most sessions.

Participants who would not normally attend the Centre engaged with HWWC staff enquiring how to access the nurse and counselling services. Appointments were made with these HWWC services which clients later attended. The program saw an increase in women who hadn't previously attended, attending other programs regularly after the initial Tricky Tucker series finished, including Cooking Up a Storm & Creative Connections. All 3 services have agreed to run another series later in the year following the 99% positive feedback from the series.

This partnership has allowed further opportunities including, HWWC will assist BWT to build-on the minimart service by working together to provide engaging health promotion and lifestyle support ideas and activities that are educational, and inclusive. This will support engaging more women and their families in holistic health and wellbeing services and education within our community.

### TRICKY TUCKER STATISTICS:

24

OF THE 24 PARTICIPANTS 22 IDENTIFIED AS ABORIGINAL OR TORRES STRAIT ISLANDER.



6

6 PARTICIPANTS ATTENDED 3 OR MORE SESSIONS.



61

61 OVERALL ENGAGEMENTS IN THE PROGRAM.





# HOME AWAY FROM HOME

Other programs which directly or indirectly promoted health messaging this year include Cancer support group, Community Morning Tea, Creative Connections, Mums with Bumps and Bubs. These programs promote connection and support messaging such as Mentally Healthy WA’s Act Belong Commit campaign to increase mental health and wellbeing of which the HWWC is a community partner.

## MUMS WITH BUMPS AND BUBS

Mums with Bumps and Bubs is a wonderful group of ladies who come together with their babies (sometimes their mothers or mothers-in-law attend too), to connect, form friendships and a support network. They enjoy lots of interaction and fellowship, as well as share stories of their challenges. Many of the mums catch up outside our group with other mums from this group. Quite often, the session will turn into an impromptu education session as a group. A couple of guest speakers have attended these sessions including a virtual question and answer session with a WACHS child health nurse specialist. This was greatly appreciated by the group.

This group provides a supportive environment for mothers to discuss aspirations, achievements, concerns and difficulties as well as providing an opportunity to connect with the nurse who facilitates the group, to schedule an appointment or discuss any concerns relating to the health of their child or themselves.

The mothers enjoy weighing and seeing their babies gain weight.

In the past 5 months our numbers have ranged between 4 mums & bubs to 19 mums & bubs. These numbers fluctuate due to the age of the baby – 6 months being the maximum age.



*"Mums with bumps and bubs is a wonderful group of ladies who come together with their babies to connect, form friendships and a support network."*

# HOME AWAY FROM HOME

## COMMUNITY MORNING TEA

On the first Wednesday of each month 10am-12pm HWWC hosts a community morning tea. This provides an opportunity for community members and service providers to come together and connect, promote a service or program, and find out about activities happening in the community. When people are new to town this is a great platform for creating connection and reducing social isolation. Some months will include educational presentations with topics that are relevant to women’s health this has included; breast cancer awareness, 16 days in WA, ovarian cancer, heart health, and local sporting and social groups.



## COMPLIMENTARY SUPPORT SYSTEMS

There are a number of community groups that operate from the HWWC building. These include:

- Crochet Club Hedland
- Patchwork and Quilters Group
- Hedland Books and Bites Book Club
- Ngala online parenting workshops
- Pregnancy and Post-Partum education Workshops

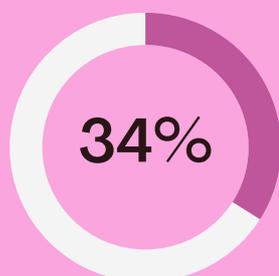


# MENTAL HEALTH SUPPORT

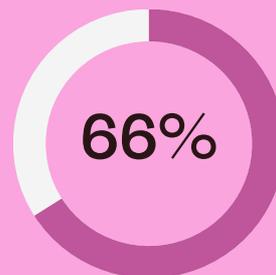
The Mental Health Support Services offered at HWWC includes psychology and counselling services. All appointments are available for women at no charge and offered on a one day per week basis, delivered on a face-to-face platform with psychology on Wednesdays and telehealth for counselling on Tuesdays.

Psychology and Counselling offered at HWWC ensures a confidential and emotionally safe platform to support clients in exploring their mental health distress, providing a range of therapeutic modalities ensuring evidence-based interventions and tailored to suit the needs of the individual. The mental health services provided by HWWC ensures appropriate support to women of Hedland who may experience a range of mental health issues such as isolation, limited community engagement, withdrawal from natural support networks including family and friends, difficulties in living in regional and remote locations along with managing change in environment, change in family/household dynamics and possibly experience mental health difficulties for the first time such as heightened stress, situational crises, anxiety and depression.

There is a high demand for mental health support services in the Pilbara region and HWWC is keen to maintain much needed ongoing support to females in the community to support their mental health which can have a cascading impact on the family system and have an impact on the wellbeing of the community on a broader scale.



A total of 204  
Counselling and  
Psychology  
appointments were  
conducted via  
telehealth.



394 appointments  
were held in person  
with our Psychologist  
at the Centre.



## LIFESTYLE AND WELLBEING

### INFORMATION, REFERRAL AND ADVOCACY SUPPORT SERVICES

The Advocacy Support Services provide a safe space for women in the community, to share their problems and gain emotional and social support. The Advocacy Support Service may often begin with a Cuppa & Chat, which is part of the Home Away from Home Pillar. A Cuppa & Chat is all about welcoming women experiencing isolation or other issues who need information & guidance to services and programs in the Centre and in the community, to expand their social circle and gain knowledge of the community. The Cuppa & Chat is also for women who just want some respite and to talk to someone over a cup of coffee.

Whilst this is not a crisis service, it serves to introduce women to the free nurse and counselling services offered within the HWWC, as well as to a range of programs conducted within the Centre to decrease social isolation. Based on the identified problems, clients are connected to external service providers. As the Centre is a space exclusive for women, it makes it a safe place for women to visit and feel protected.

### LIFE COACHING

Introduced this year was Life Coaching with Leila Edwards. Supported by the Social Model of Health pillar of 'empowerment of individuals and communities', Life coaching at HWWC is a free and accessible service to support and guide women to make a positive and meaningful change in their lives. Life Coaching assists clients to identify the areas of their life that they would like to see change, set inspiring goals and create an action plan to help move them from where they are to where they want to be. This service aims to address and improve healthy lifestyle behaviours, social isolation, self-awareness and decision-making abilities, providing a comprehensive health and support launchpad for women. Life Coaching provides a wraparound service via warm referrals to and from the HWWC's other services.

*"The Cuppa & Chat is also for women who just want some respite and to talk to someone over a cup of coffee."*

# CANCER SUPPORT SERVICES

*[Self-Funded]*

The Cancer Support Service is funded by money raised from the Pink Pilbara Breakfast. The Pink Pilbara Breakfast has been an annual fund-raising event to support cancer survivors. The money raised from the 2022 event, was a record amount of \$90,000 which was used to provide a cancer rehabilitation physiotherapist, cancer support services, and to hold 10 cancer support events in 2023. All funds raised are used for direct delivery of services.

HWWC provides support and advocacy to women and families affected by cancer and are tailored to suit an individual's needs. Our Advocacy Support employee can work with cancer survivors or carers in navigating the system and referring them to various cancer service providers, locally and statewide.

## *Services and programs to date include:*

- *Cancer support staff*
- *Referral and Advocacy*
- *Referral to Counselling Services*
- *Cancer Rehabilitation Physiotherapy Pilot*
- *Monthly Cancer Support Group lunch*
- *Yoga classes*

Gaps in regional services have been identified and advocacy is provided through collaboration with Solaris and other specialist providers. Lack of access to women's cancer and rehab physio was identified as one of the top needs for clients.

In 2022 a pilot program was established in partnership with Pilbara Therapy Services in Karratha to provide monthly specialist services in Port Hedland. This service, funded by the 2022 Pink Pilbara Breakfast through to December 2023 provides a visiting physiotherapist to the Centre for two days each month which provides expert care to cancer survivors and their carers.

The range of cancer support events held through 2022/2023 have led to the proposed establishment of a peer-led Cancer Support Group following the 2023 Pink Pilbara Breakfast.



# FINANCIAL AUDIT REPORT

Hedland Well Women's Centre Inc  
Board of Management's report  
For the year ended 30 June 2023



The Board of Management present their report, together with the financial statements, on the incorporated association for the year ended 30 June 2023.

## Board of Management

The following persons were part of the Board of Management of the incorporated association during the whole of the financial year and up to the date of this report, unless otherwise stated:

Chantel Cullen	Chairperson
Abby Carter	Vice Chairperson (Appointed at 19/10/2022 AGM)
Jacinta Behrend	Treasurer (Appointed 05/2023, Board Member appointed at 19/10/2022 AGM)
Amanda Sweet	Secretary
Claire Sobolewski	Board Member
Janine Cox	Board Member
Breoni Sorenson	Board Member (Appointed at 20/03/2023)
Tara Atkins	Board Member (Retired at 19/10/2022 AGM)
Sarah Bedell	Board Member (Retired at 19/10/2022 AGM)
Penny Forshaw	Treasurer (Resigned 24/04/2023)
Tricia Hebbard	Board Member (Retired at 19/10/2022 AGM)
Narelle Hines	Board Member (Resigned 19/06/2023)

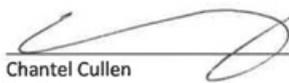
## Principal activities

During the financial year the principal continuing activities of the incorporated association consisted of:

- Providing a safe space for women and children to access a range of services.
- Educating women across a range of areas.
- Providing health and counselling specialists for women.

Our mission is to provide a comprehensive health and support launchpad connecting women to services that meet their evolving needs, as well as improve the health and wellbeing of women by providing accessible and inclusive services with a key focus on health promotion activities. Our legacy of connecting women strengthens the social fabric of our community.

On behalf of the Board of Management



Chantel Cullen  
Chairperson

23 October 2023



Jacinta Behrend  
Treasurer

**DIRECTORS:**

**ROBERT CAMPBELL** RCA, CA  
**VIRAL PATEL** RCA, CA  
**ALASTAIR ABBOTT** RCA, CA  
**CHASSEY DAVIDS** RCA, CA

**ASSOCIATE DIRECTOR:**

**SANTO CASILLI** FCPA PFIIA

**AUSTRALIAN  
AUDIT** 

**AUDITOR'S INDEPENDENCE DECLARATION**

To the Board of Management of Hedland Well Women's Centre Inc

In accordance with the requirements of section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* and section 80 of the *Associations Incorporation Act 2015 (WA)*, in relation to our audit of the financial report of Hedland Well Women's Centre Inc for the year ended 30 June 2023, to the best of my knowledge and belief, there have been:

- a) No contraventions of the auditor independence requirements of section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- b) No contraventions of the auditor independence requirements of the *Associations Incorporation Act 2015 (WA)* in relation to the audit; and
- c) No contraventions of any applicable code of professional conduct in relation to the audit

**Australian Audit**

**Chassey Cedric Davids, CA AMIIA BCom**  
Registered Company Auditor number 490152  
**Director**  
**Australian Audit**  
Perth, Western Australia

**Dated:** 23<sup>rd</sup> October 2023

**Hedland Well Women's Centre Inc**  
**Contents**  
**For the year ended 30 June 2023**



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### General information

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

Hedland Well Women's Centre Inc is a not-for-profit incorporated association, incorporated and domiciled in Australia. Its registered office and principal place of business is:

2b Leake St  
 South Hedland  
 WA, 6722

A description of the nature of the incorporated association's operations and its principal activities are included in the Board of Management's report, which is not part of the financial statements.

The financial statements were authorised for issue on 23 October 2023.

**Hedland Well Women's Centre Inc**  
**Statement of profit or loss and other comprehensive income**  
**For the year ended 30 June 2023**



	Note	2023 \$	2022 \$
<b>Revenue</b>			
Grant Income		1,025,003	1,010,649
Other Income		54,435	12,075
<b>Total revenue</b>		<u>1,079,438</u>	<u>1,022,724</u>
<b>Expenses</b>			
Administration expense		(177,037)	(176,892)
Sub-contractors expense		(209,155)	(36,548)
Employee benefits expense		(717,193)	(670,185)
Staff expenses		(70,644)	(57,503)
Depreciation and amortisation expense		(36,973)	(33,387)
Rent expense		(1,655)	(182)
Consulting Fees expense		(87,918)	(44,672)
Board expenses		(30,826)	(2,258)
Centre equipment expenses		(74,787)	(14,011)
Other expenses		(2,182)	(3,705)
Finance costs		-	(50)
<b>Total expenses</b>		<u>(1,408,370)</u>	<u>(1,039,393)</u>
<b>Deficit for the year</b>	12	(328,932)	(16,669)
Other comprehensive income for the year		-	-
<b>Total comprehensive income for the year</b>		<u>(328,932)</u>	<u>(16,669)</u>

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

Hedland Well Women's Centre Inc  
Statement of financial position  
As at 30 June 2023



	Note	2023 \$	2022 \$
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	3	1,761,199	1,699,368
Trade and other receivables	4	73,540	-
Other	5	25,497	265
<b>Total current assets</b>		<u>1,860,236</u>	<u>1,699,633</u>
<b>Non-current assets</b>			
Property, plant and equipment	6	101,519	106,041
<b>Total non-current assets</b>		<u>101,519</u>	<u>106,041</u>
<b>Total assets</b>		<u>1,961,755</u>	<u>1,805,674</u>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	7	132,452	7,906
Contract liabilities	8	698,474	343,455
Employee benefits	9	25,353	18,418
Other	10	4,053	5,209
<b>Total current liabilities</b>		<u>860,332</u>	<u>374,988</u>
<b>Non-current liabilities</b>			
Employee benefits	9	3,207	3,538
<b>Total non-current liabilities</b>		<u>3,207</u>	<u>3,538</u>
<b>Total liabilities</b>		<u>863,539</u>	<u>378,526</u>
<b>Net assets</b>		<u>1,098,216</u>	<u>1,427,148</u>
<b>Equity</b>			
Reserves	11	71,946	71,946
Retained surpluses	12	1,026,270	1,355,202
<b>Total equity</b>		<u>1,098,216</u>	<u>1,427,148</u>

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

Hedland Well Women's Centre Inc  
Statement of changes in equity  
For the year ended 30 June 2023



	Reserves \$	Retained profits \$	Total equity \$
Balance at 1 July 2021	-	1,443,817	1,443,817
Deficit for the year	-	(16,669)	(16,669)
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	-	(16,669)	(16,669)
Balance at 30 June 2022	-	<u>1,427,148</u>	<u>1,427,148</u>
	Reserves \$	Retained profits \$	Total equity \$
Balance at 1 July 2022	-	1,427,148	1,427,148
Deficit for the year	-	(328,932)	(328,932)
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	-	(328,932)	(328,932)
Balance at 30 June 2023	-	<u>1,098,216</u>	<u>1,098,216</u>

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

Hedland Well Women's Centre Inc  
Statement of cash flows  
For the year ended 30 June 2023



	Note	2023 \$	2022 \$
<b>Cash flows from operating activities</b>			
Receipts from customers (inclusive of GST)		1,323,872	349,335
Payments to suppliers (inclusive of GST)		<u>(1,263,916)</u>	<u>(1,078,920)</u>
Interest received		59,956 <u>7,982</u>	(729,585) <u>173</u>
Net cash from/(used in) operating activities	16	<u>67,938</u>	<u>(729,412)</u>
<b>Cash flows from investing activities</b>			
Payments for property, plant and equipment		(37,925)	-
Proceeds from disposal of property, plant and equipment		<u>31,818</u>	<u>-</u>
Net cash used in investing activities		<u>(6,107)</u>	<u>-</u>
Net cash from financing activities		<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents		61,831	(729,412)
Cash and cash equivalents at the beginning of the financial year		<u>1,699,368</u>	<u>2,428,780</u>
Cash and cash equivalents at the end of the financial year	3	<u><u>1,761,199</u></u>	<u><u>1,699,368</u></u>

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

Hedland Well Women's Centre Inc  
Notes to the financial statements  
For the year ended 30 June 2023



### Note 1. Significant accounting policies

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

#### New or amended Accounting Standards and Interpretations adopted

The incorporated association has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

#### Basis of preparation

In the Board of Management's 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 Western Australian legislation the Associations Incorporation Act 2015, the Charitable Collections Act 1946 and associated regulations. The Board of Management have determined that the accounting policies adopted are appropriate to meet the needs of the members of Hedland Well Women's Centre Inc.

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') and 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.

#### *Historical cost convention*

The financial statements have been prepared under the historical cost convention.

#### *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:

#### *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. For each contract with a customer, the incorporated association: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Hedland Well Women's Centre Inc  
Notes to the financial statements  
For the year ended 30 June 2023



**Note 1. Significant accounting policies (continued)**

Variable consideration within the transaction price, if any, reflects concessions provided to the customer such as discounts, rebates and refunds, any potential bonuses receivable from the customer and any other contingent events. Such estimates are determined using either the 'expected value' or 'most likely amount' method. The measurement of variable consideration is subject to a constraining principle whereby revenue will only be recognised to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur. The measurement constraint continues until the uncertainty associated with the variable consideration is subsequently resolved. Amounts received that are subject to the constraining principle are recognised as a refund liability.

*Sale of goods*

Revenue from the sale of goods is recognised at the point in time when the customer obtains control of the goods, which is generally at the time of delivery.

*Rendering of services*

Revenue from a contract to provide services is recognised over time as the services are rendered based on either a fixed price or an hourly rate.

*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.

**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.

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.

**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.

Hedland Well Women's Centre Inc  
Notes to the financial statements  
For the year ended 30 June 2023



**Note 1. Significant accounting policies (continued)**

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.

**New Accounting Standards and Interpretations not yet mandatory or early adopted**

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the incorporated association for the annual reporting period ended 30 June 2023. The incorporated association has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

**Note 2. Critical accounting judgements, estimates and assumptions**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

*Fair value measurement hierarchy*

The incorporated association is required to classify all assets and liabilities, measured at fair value, using a three level hierarchy, based on the lowest level of input that is significant to the entire fair value measurement, being: Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date; Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly; and Level 3: Unobservable inputs for the asset or liability. Considerable judgement is required to determine what is significant to fair value and therefore which category the asset or liability is placed in can be subjective.

The fair value of assets and liabilities classified as level 3 is determined by the use of valuation models. These include discounted cash flow analysis or the use of observable inputs that require significant adjustments based on unobservable inputs.

*Estimation of useful lives of assets*

The incorporated association determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

*Employee benefits provision*

As discussed in note 1, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

Hedland Well Women's Centre Inc  
Notes to the financial statements  
For the year ended 30 June 2023



**Note 3. Cash and cash equivalents**

	2023	2022
	\$	\$
<i>Current assets</i>		
Cash on hand	50	-
Cash at bank	<u>1,761,149</u>	<u>1,699,368</u>
	<u><u>1,761,199</u></u>	<u><u>1,699,368</u></u>

*Accounting policy for 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.

**Note 4. Trade and other receivables**

	2023	2022
	\$	\$
<i>Current assets</i>		
Trade receivables	38,200	-
Other receivables	<u>35,340</u>	<u>-</u>
	<u><u>73,540</u></u>	<u><u>-</u></u>

*Accounting policy for 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.

**Note 5. Other**

	2023	2022
	\$	\$
<i>Current assets</i>		
Accrued revenue	-	265
Prepayments	22,777	-
Security deposits	<u>2,720</u>	<u>-</u>
	<u><u>25,497</u></u>	<u><u>265</u></u>

Hedland Well Women's Centre Inc  
Notes to the financial statements  
For the year ended 30 June 2023



**Note 6. Property, plant and equipment**

	2023 \$	2022 \$
<i>Non-current assets</i>		
Leasehold improvements - at cost	240,701	202,776
Less: Accumulated depreciation	<u>(139,182)</u>	<u>(107,097)</u>
	101,519	95,679
Fixtures and fittings - at cost	31,330	31,330
Less: Accumulated depreciation	<u>(31,330)</u>	<u>(31,330)</u>
	-	-
Motor vehicles - at cost	30,780	66,643
Less: Accumulated depreciation	<u>(30,780)</u>	<u>(56,281)</u>
	-	10,362
Office equipment - at cost	47,239	47,239
Less: Accumulated depreciation	<u>(47,239)</u>	<u>(47,239)</u>
	-	-
	<u>101,519</u>	<u>106,041</u>

*Accounting policy for 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:

Buildings	40 years
Leasehold improvements	3-10 years
Plant and equipment	3-7 years

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

Leasehold improvements are depreciated over the unexpired period of the lease or the estimated useful life of the assets, whichever is shorter.

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.

Hedland Well Women's Centre Inc  
Notes to the financial statements  
For the year ended 30 June 2023



**Note 7. Trade and other payables**

	2023	2022
	\$	\$
<i>Current liabilities</i>		
Trade payables	12,207	4,164
BAS payable	117,102	(2,029)
Other payables	3,143	5,771
	<u>132,452</u>	<u>7,906</u>

*Accounting policy for 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.

**Note 8. Contract liabilities**

	2023	2022
	\$	\$
<i>Current liabilities</i>		
Contract liabilities	<u>698,474</u>	<u>343,455</u>

*Accounting policy for contract liabilities*

Contract liabilities represent the incorporated association's obligation to transfer goods or services to a customer and are recognised when a customer pays consideration, or when the incorporated association recognises a receivable to reflect its unconditional right to consideration (whichever is earlier) before the incorporated association has transferred the goods or services to the customer.

**Note 9. Employee benefits**

	2023	2022
	\$	\$
<i>Current liabilities</i>		
Annual leave	<u>25,353</u>	<u>18,418</u>
<i>Non-current liabilities</i>		
Long service leave	<u>3,207</u>	<u>3,538</u>
	<u>28,560</u>	<u>21,956</u>

*Accounting policy for 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.

Hedland Well Women's Centre Inc  
Notes to the financial statements  
For the year ended 30 June 2023



**Note 9. Employee benefits (continued)**

*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.

**Note 10. Other**

	2023 \$	2022 \$
<i>Current liabilities</i>		
Accrued expenses	6,500	6,600
Other current liabilities	(2,447)	(1,391)
	<u>4,053</u>	<u>5,209</u>

**Note 11. Reserves**

	2023 \$	2022 \$
Other reserves	<u>71,946</u>	<u>71,946</u>

**Note 12. Retained surpluses**

	2023 \$	2022 \$
Retained surpluses at the beginning of the financial year	1,355,202	1,371,871
Deficit for the year	(328,932)	(16,669)
Retained surpluses at the end of the financial year	<u>1,026,270</u>	<u>1,355,202</u>

**Note 13. Remuneration of auditors**

During the financial year the following fees were paid or payable for services provided by Australian Audit, the auditor of the incorporated association:

	2023 \$	2022 \$
<i>Audit services - Australian Audit (2022: Not For Profit Accounting Specialists)</i>		
Audit of the financial statements	<u>5,000</u>	<u>5,350</u>
<i>Other services - Australian Audit (2022: Not For Profit Accounting Specialists)</i>		
Assistance in the preparation of the financial statements	<u>1,500</u>	<u>1,750</u>
	<u>6,500</u>	<u>7,100</u>

Hedland Well Women's Centre Inc  
Notes to the financial statements  
For the year ended 30 June 2023



#### Note 14. Related party transactions

##### *Transactions with related parties*

The following transactions occurred with related parties:

	2023	2022
	\$	\$
Payment for other expenses:		
Consulting fees paid to other related party	16,500	-

Carter & Co. were engaged to prepare a strategic plan for HWWC, during this process Abby joined the Board as Deputy Chairperson.

##### *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.

##### *Terms and conditions*

All transactions were made on normal commercial terms and conditions and at market rates.

#### Note 15. Events after the reporting period

No 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.

#### Note 16. Reconciliation of deficit to net cash from/(used in) operating activities

	2023	2022
	\$	\$
Deficit for the year	(328,932)	(16,669)
Adjustments for:		
Depreciation and amortisation	36,973	33,387
Net gain on sale of property, plant and equipment	(26,343)	-
Change in operating assets and liabilities:		
Decrease/(increase) in trade and other receivables	(77,315)	13,693
Increase in other operating assets	(22,512)	-
Increase/(decrease) in trade and other payables	122,117	(33,705)
Increase/(decrease) in contract liabilities	355,019	(686,910)
Increase in employee benefits	9,031	-
Decrease in other provisions	(100)	(39,208)
Net cash from/(used in) operating activities	<u>67,938</u>	<u>(729,412)</u>

Hedland Well Women's Centre Inc  
Board of Management's declaration  
For the year ended 30 June 2023



In the Board of Management's 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 and Western Australian legislation the Associations Incorporation Act 2015, the Charitable Collections Act 1946 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 of Management

Chantel Cullen  
Chairperson

23 October 2023

Jacinta Behrend  
Treasurer

**DIRECTORS:**

ROBERT CAMPBELL RCA, CA  
VIRAL PATEL RCA, CA  
ALASTAIR ABBOTT RCA, CA  
CHASSEY DAVIDS RCA, CA

**ASSOCIATE DIRECTOR:**

SANTO CASILLI FCPA PFHA

AUSTRALIAN  
AUDIT 

**INDEPENDENT AUDITOR'S REPORT**

To the members of Hedland Well Women's Centre Inc

**Report on the Audit of the Financial Report****Opinion**

We have audited the financial report of Hedland Well Women's Centre Inc (the entity), which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other 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 statement by the Board of Management.

In our opinion the accompanying financial report has been prepared in accordance with requirements of the *Associations Incorporation Act 2015 (WA)* and Division 60 of the *Australian Charities and Not-for-Profits Commission Act 2012 (ACNC Act)*, including:

- a) giving a true and fair view of the entity's financial position as at 30 June 2023, and of its financial performance and its cash flows for the year then ended; and
- b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 the *Australian Charities and Not-for-profits Commission Regulation 2013*.

**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 *Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act)* and 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. 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 the entity to meet the requirements of the *Associations*



*Incorporation Act 2015 (WA)* and the *ACNC Act*. 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 The Board of Management for the Financial Report**

Management 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 requirements of the *Associations Incorporation Act 2015 (WA)* and the *ACNC Act* and the needs of the members. The responsibility of management also includes such internal control as management 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, management is responsible for assessing the entity'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 entity or to cease operations, or has no realistic alternative but to do so.

The Board of Management is responsible for overseeing the entity'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 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 Australian Auditing Standards, we exercise professional judgment 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 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 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 Board of Management 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.

### Report on Other Legal and Regulatory Requirements

In our opinion, Hedland Well Women's Centre Inc has complied with 60-30(3)(b), (c) and (d) of the *ACNC Act* and 82(1)(b), (c) and (d) of the *Associations Incorporation Act 2015 (WA)*:

- a. by providing us with all information, explanation and assistance necessary for the conduct of the audit; and
- b. by keeping financial records sufficient to enable a financial report to be prepared and audited; and
- c. by keeping other records required by Part 3-2 of the *ACNC Act*, including those records required by Section 50-5 that correctly record its operations, so as to enable any recognised assessment activity to be carried out in relation to the entity; and
- d. by keeping other records required by Part 5 of the *Associations Incorporation Act 2015 (WA)*, including those records required by Section 66 that correctly record its operations, so as to enable true and fair financial statements to be prepared.

### Australian Audit

**Chassey Cedric Davids, CA AMIIA BCom**  
Registered Company Auditor number 490152  
**Director**  
**Australian Audit**  
Perth, Western Australia

**Dated:** 23<sup>rd</sup> October 2023