

Women's Safety Services SA Incorporated

ABN 58 693 202 217

Annual Report - 30 June 2020

Women's Safety Services SA Incorporated
Board Members' report
30 June 2020

The board present their report, together with the financial statements, on the Incorporated Association for the year ended 30 June 2020.

Board Members

The following persons were Board Members of the Incorporated Association during the whole of the financial year and up to the date of this report, unless otherwise stated:

Maurine Pyke QC
Vicki Jacobs
Maria Hagias
Helen Radoslovich
Sharon Walker-Roberts
Jacky Dakin
Louise Pascale (resigned 9 December 2019)
Marta Lohyn
Sarah Wendt
Sophie Diamandi (resigned 9 December 2019)
Lea Stevens
Alex Rathbone (resigned 26 August 2019).

Objectives

The objectives of the Incorporated Association are:

1. To provide safe options and services for women and their children affected by domestic and family violence.
2. To use knowledge, evidence and innovation to enhance services to women and their children.
3. To engage and retain quality staff.
4. To develop partnerships that contribute towards the elimination of domestic and family violence.
5. To improve the capacity of the community and community services sector to respond to domestic and family violence.
6. To ensure organisational governance complies with relevant legal and contractual obligations.

Principal activities


During the financial year the principal continuing activities of the Incorporated Association were providing an integrated response to women and children experiencing domestic and family violence, through the provision of specialised, accessible and flexible models of service delivery in South Australia.


During the year:

- (i) No officer of the Incorporated Association;
- (ii) No firm in which an officer was a member;
- (iii) No body corporate in which an officer has a substantial interest

has received or become entitled to receive a benefit as a result of a contract between the officer, firm or body corporate and the Association and no officer has received either directly or indirectly from the Association any payment or other benefit of a pecuniary value, other than salaries and wages paid to officer who are employees of the Association.

On behalf of the Board Members


Maurine Pyke QC
Chairperson


Vicki Jacobs
Treasurer

28 September 2020
Adelaide

Women's Safety Services SA Incorporated
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30 June 2020

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General information

The financial statements cover Women's Safety Services SA Incorporated as an individual entity. The financial statements are presented in Australian dollars, which is Women's Safety Services SA Incorporated's functional and presentation currency.

Women's Safety Services SA Incorporated is a not-for-profit Incorporated Association, incorporated and domiciled in Australia. Its registered office and principal place of business are:

Registered office

Hilton Central
Building 4
32-56 Sir Donald Bradman Drive
Mile End, SA 5031

Principal place of business

Hilton Central
Building 4
32-56 Sir Donald Bradman Drive
Mile End, SA 5031

A description of the nature of the Incorporated Association's operations and its principal activities are included in the officers' report, which is not part of the financial statements.

The financial statements were authorised for issue on 28 September 2020.

Women's Safety Services SA Incorporated
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2020

	Note	2020 \$	2019 \$
Revenue	3	15,325,587	14,538,561
Expenses			
Client expenses		(438,236)	(377,617)
Donation expenses		(32,425)	(43,669)
Program expenses		(300,092)	(720,286)
Salaries & on-costs		(11,029,015)	(9,909,873)
Financial services		(2,059,861)	(1,881,372)
General expenses		(666,262)	(575,033)
Computer & office expenses		(300,685)	(240,177)
Depreciation expenses		(98,759)	(153,232)
Travel & vehicle expenses		(98,422)	(112,918)
Training expenses		(16,524)	(11,441)
Property expenses		(364,720)	(362,858)
(Deficit)/surplus for the year		(79,414)	150,085
Other Comprehensive Income			
Other comprehensive income for the year		-	-
Total comprehensive income for the year		<u>(79,414)</u>	<u>150,085</u>

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

Women's Safety Services SA Incorporated
Statement of Financial Position
As at 30 June 2020

	Note	2020 \$	2019 \$
Assets			
Current Assets			
Cash and cash equivalents	4	4,404,244	3,614,571
Trade and other receivables	5	108,524	725,221
Other	6	55,466	43,533
Total current assets		<u>4,568,234</u>	<u>4,383,325</u>
Non-Current Assets			
Property, plant and equipment	7	652,023	723,409
Right-of-use assets		346,732	-
Total non-current assets		<u>998,755</u>	<u>723,409</u>
Total Assets		<u>5,566,989</u>	<u>5,106,734</u>
Liabilities			
Current Liabilities			
Trade and other payables	8	1,004,245	891,455
Employee benefits	9	1,277,575	1,193,893
Grants and income received in advance	11	873,276	846,006
Lease liabilities		169,802	-
Total current liabilities		<u>3,324,898</u>	<u>2,931,354</u>
Non-Current Liabilities			
Employee benefits	9	239,914	270,719
Other	10	68,315	68,315
Lease liabilities		176,930	-
Total non-current liabilities		<u>485,159</u>	<u>339,034</u>
Total Liabilities		<u>3,810,057</u>	<u>3,270,388</u>
Net Assets		<u>1,756,932</u>	<u>1,836,346</u>
Equity			
Asset revaluation reserve		347,562	347,562
Retained surpluses	12	1,409,370	1,488,784
Total Equity		<u>1,756,932</u>	<u>1,836,346</u>

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

Women's Safety Services SA Incorporated
Statement of Changes in Equity
For the year ended 30 June 2020

	Asset Revaluation reserve \$	Retained surpluses \$	Total equity \$
Balance at 1 July 2018	67,365	937,691	1,005,056
Surplus for the year	-	150,085	150,085
Equity from merger	280,197	401,008	681,205
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	347,562	1,488,784	1,836,346
Balance at 30 June 2019	347,562	1,488,784	1,836,346

	Asset Revaluation reserve \$	Retained surpluses \$	Total equity \$
Balance at 1 July 2019	347,562	1,488,784	1,836,346
Deficit for the year	-	(79,414)	(79,414)
Equity from merger	-	-	-
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	347,562	1,409,370	1,756,932
Balance at 30 June 2020	347,562	1,409,370	1,756,932

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

Women's Safety Services SA Incorporated
Statement of Cash Flows
For the year ended 30 June 2020

	Note	2020 \$	2019 \$
Cash Flows from Operating Activities			
Receipts from customers (inclusive of GST)		3,089,950	2,702,341
Payments to suppliers and employees (inclusive of GST)		<u>(15,152,508)</u>	<u>(13,580,057)</u>
		(12,062,558)	(10,877,716)
Interest received		46,476	64,337
Grants received		<u>12,833,128</u>	<u>11,810,412</u>
Net cash from operating activities	13	<u>817,046</u>	<u>997,033</u>
Cash Flows from Investing Activities			
Payments for property, plant and equipment		(27,373)	(87,664)
Income from merger		<u>-</u>	<u>79,294</u>
Net cash used in investing activities		<u>(27,373)</u>	<u>(8,370)</u>
Net increase in cash and cash equivalents		789,673	988,663
Cash and cash equivalents at the beginning of the financial year		<u>3,614,571</u>	<u>2,625,908</u>
Cash and cash equivalents at the end of the financial year	4	<u><u>4,404,244</u></u>	<u><u>3,614,571</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.

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.

The adoption of these Accounting Standards and Interpretations did not have any significant impact on the financial performance or position of the Incorporated Association.

The following Accounting Standards and Interpretations are most relevant to the Incorporated Association:

AASB 16 Leases

The Incorporated Association has adopted AASB 16 from 1 July 2019. The standard replaces AASB 117 'Leases' and for lessees eliminates the classifications of operating leases and finance leases. Except for short-term leases and leases of low-value assets, right-of-use assets and corresponding lease liabilities are recognised in the statement of financial position. Straight-line operating lease expense recognition is replaced with a depreciation charge for the right-of-use assets (included in operating costs) and an interest expense on the recognised lease liabilities (included in finance costs). In the earlier periods of the lease, the expenses associated with the lease under AASB 16 will be higher when compared to lease expenses under AASB 117. However, EBITDA (Earnings Before Interest, Tax, Depreciation and Amortisation) results improve as the operating expense is now replaced by interest expense and depreciation in profit or loss. For classification within the statement of cash flows, the interest portion is disclosed in operating activities and the principal portion of the lease payments are separately disclosed in financing activities. For lessor accounting, the standard does not substantially change how a lessor accounts for leases.

AASB 1058 Income of Not-for-Profit Entities

The Incorporated Association has adopted AASB 1058 from 1 July 2019. The standard replaces AASB 1004 'Contributions' in respect to income recognition requirements for not-for-profit entities. The timing of income recognition under AASB 1058 is dependent upon whether the transaction gives rise to a liability or other performance obligation at the time of receipt. Income under the standard is recognised where: an asset is received in a transaction, such as by way of grant, bequest or donation; there has either been no consideration transferred, or the consideration paid is significantly less than the asset's fair value; and where the intention is to principally enable the entity to further its objectives. For transfers of financial assets to the entity which enable it to acquire or construct a recognisable non-financial asset, the entity must recognise a liability amounting to the excess of the fair value of the transfer received over any related amounts recognised. Related amounts recognised may relate to contributions by owners, AASB 15 revenue or contract liability recognised, lease liabilities in accordance with AASB 16, financial instruments in accordance with AASB 9, or provisions in accordance with AASB 137. The liability is brought to account as income over the period in which the entity satisfies its performance obligation. If the transaction does not enable the entity to acquire or construct a recognisable non-financial asset to be controlled by the entity, then any excess of the initial carrying amount of the recognised asset over the related amounts is recognised as income immediately. Where the fair value of volunteer services received can be measured, a private sector not-for-profit entity can elect to recognise the value of those services as an asset where asset recognition criteria are met or otherwise recognise the value as an expense.

Impact of adoption

AASB 16 and AASB 1058 were adopted using the modified retrospective approach and as such comparatives have not been restated. There was no impact on opening retained profits as at 1 July 2019.

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 the Associations Incorporation Act South Australia 1985 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.

Note 1. Significant accounting policies (continued)

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 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.

Variable consideration within the transaction price, if any, reflects concessions provided to the customer such as discounts, rebates and refunds, 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.

Sales revenue

Events and fundraising are recognised when received or receivable.

Donations

Donations are recognised at the time the pledge is made.

Grants

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

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.

Note 1. Significant accounting policies (continued)

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.

Deferred tax assets and liabilities are always 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

Other receivables are recognised at amortised cost, less any provision for impairment.

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 diminishing value basis to write off the net cost of each item of property, plant and equipment (excluding land) over their expected useful lives as follows:

Class of property, plant and equipment	Depreciation rate
Leasehold improvements	30%
Plant and equipment	30%
Computer & IT equipment	40% - 100%
Motor vehicles	22.5%

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.

Impairment of non-financial assets

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

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.

Provisions

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

Note 1. Significant accounting policies (continued)

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.

Defined contribution superannuation expense

Contributions to defined contribution superannuation plans are expensed in the period in which they are incurred.

Fair value measurement

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

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.

Comparative figures

When required by accounting standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

When the Incorporated Association has retrospectively applied an accounting policy, made a retrospective restatement or reclassified items in its financial statements, an additional statement of financial position as at the beginning of the earliest comparative period will be disclosed.

Economic dependency

The Incorporated Association receives significant funding from government grants. The extent to which the Incorporated Association will be able to continue the provisions of services at current levels is dependent on the contribution of appropriate levels of government funding, the achievement of operating surpluses and positive cash flows.

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.

Coronavirus (COVID-19) pandemic

Judgement has been exercised in considering the impacts that the Coronavirus (COVID-19) pandemic has had, or may have, on the Incorporated Association based on known information. This consideration extends to the nature of the products and services offered, customers, supply chain, staffing and geographic regions in which the Incorporated Association operates. Other than as addressed in specific notes, there does not currently appear to be either any significant impact upon the financial statements or any significant uncertainties with respect to events or conditions which may impact the Incorporated Association unfavourably as at the reporting date or subsequently as a result of the Coronavirus (COVID-19) pandemic.

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.

Impairment of non-financial assets other than goodwill and other indefinite life intangible assets

The Incorporated Association assesses impairment of non-financial assets other than goodwill and other indefinite life intangible assets at each reporting date by evaluating conditions specific to the Incorporated Association and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs of disposal or value-in-use calculations, which incorporate a number of key estimates and assumptions.

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.

Note 3. Revenue

	2020 \$	2019 \$
<i>Sales revenue</i>		
Donations	139,996	108,683
Grants	12,805,858	11,905,887
	<u>12,945,854</u>	<u>12,014,570</u>
<i>Other revenue</i>		
Client recoveries	296,768	298,122
Interest	46,476	64,337
Profit on sales of non-current assets	-	17,793
Other revenue	2,036,489	2,143,739
	<u>2,379,733</u>	<u>2,523,991</u>
Revenue	<u>15,325,587</u>	<u>14,538,561</u>

Women's Safety Services SA Incorporated
Notes to the financial statements
30 June 2020

Note 3. Revenue continued

Disaggregation of revenue

The disaggregation of revenue from contracts with customers is as follows:

	2020 \$	2019 \$
<i>Geographical regions</i>		
South Australia	<u>15,325,587</u>	<u>14,538,561</u>

Note 4. Current Assets - cash and cash equivalents

	2020 \$	2019 \$
Cash on hand	1,591	3,350
Cash at bank	222,840	216,186
Cash on deposit	2,588,899	1,823,281
Term deposit	<u>1,590,914</u>	<u>1,571,754</u>
	<u>4,404,244</u>	<u>3,614,571</u>

Note 5. Current Assets - trade and other receivables

	2020 \$	2019 \$
Trade receivables	<u>108,524</u>	<u>725,221</u>
	<u>108,524</u>	<u>725,221</u>

Note 6. Current Assets - other

	2020 \$	2019 \$
Prepayments	53,023	41,090
Security deposits	<u>2,443</u>	<u>2,443</u>
	<u>55,466</u>	<u>43,533</u>

Women's Safety Services SA Incorporated
Notes to the financial statements
30 June 2020

Note 7. Non-Current Assets - property, plant and equipment

	2020	2019
	\$	\$
Land and Building – at cost	432,639	432,639
Building – at valuation	204,244	204,244
Less: Accumulated depreciation	<u>(170,466)</u>	<u>(166,836)</u>
	<u>466,417</u>	<u>470,047</u>
Leasehold improvements – at cost	403,618	386,045
Less: Accumulated depreciation	<u>(379,564)</u>	<u>(358,075)</u>
	<u>24,054</u>	<u>27,970</u>
Plant and equipment – at cost	1,477,260	1,477,260
Plant and equipment – at valuation	23,965	23,965
Less: Accumulated depreciation	<u>(1,414,818)</u>	<u>(1,375,158)</u>
	<u>86,407</u>	<u>126,067</u>
Motor vehicles – at cost	510,382	510,382
Less: Accumulated depreciation	<u>(435,237)</u>	<u>(411,057)</u>
	<u>75,145</u>	<u>99,325</u>
	<u><u>652,023</u></u>	<u><u>723,409</u></u>

Reconciliations

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

	Land and Buildings	Leasehold improvements \$	Plant and equipment \$	Motor vehicles \$	Total \$
Balance at 1 July 2018	-	32,523	29,901	124,642	187,066
Additions	474,038	-	145,959	108,785	728,782
Disposals	-	-	-	(39,207)	(39,207)
Depreciation expense	<u>(3,991)</u>	<u>(4,553)</u>	<u>(49,793)</u>	<u>(94,895)</u>	<u>(153,232)</u>
Balance at 30 June 2019	470,047	27,970	126,067	99,325	723,409
Additions	-	17,573	9,800	-	27,373
Disposals	-	-	-	-	-
Depreciation expense	<u>(3,630)</u>	<u>(21,489)</u>	<u>(49,460)</u>	<u>(24,180)</u>	<u>(98,759)</u>
Balance at 30 June 2020	<u>466,417</u>	<u>24,054</u>	<u>86,407</u>	<u>75,145</u>	<u>652,023</u>

Note 8. Current Liabilities - trade and other payables

	2020	2019
	\$	\$
Creditors & accruals	527,681	446,554
GST payable	201,735	224,799
Super payable	78,409	75,202
PAYG payable	<u>196,420</u>	<u>144,900</u>
	<u><u>1,004,245</u></u>	<u><u>891,455</u></u>

Women's Safety Services SA Incorporated
Notes to the financial statements
30 June 2020

Note 9. Current Liabilities - employee benefits

	2020 \$	2019 \$
Current		
Annual leave, special leave & RDOs	605,297	595,584
Long service leave	672,278	598,309
	<u>1,277,575</u>	<u>1,193,893</u>
Non-Current		
Long service leave	<u>239,914</u>	<u>270,719</u>

Note 10. Other

	2020 \$	2019 \$
Non-Current		
Provision for motor vehicle changeover	<u>68,315</u>	<u>68,315</u>

Note 11. Grants and income received in advance

	2020 \$	2019 \$
Crisis Response	36,300	55,527
Training Delivery Services – General	900	900
Fund Raising for Regional Projects	98,253	60,543
Interagency Support CPDV	22,895	-
Art of Change Program	-	1,200
EADVS Shed Project	-	1,561
The Wyatt Trust	15,254	556
Crisis Accommodation	139,064	-
Telstra Technology Incentive Fund	3,030	-
ACON Partnership Project	3,000	-
COVID-19 - Individual Support Safety Packages	448,845	-
Multicultural SA Grant	-	5,073
Medibank Health Solutions	-	640,000
GPS Technology Project	-	6,168
Centenary Grant	7,265	7,541
Sebastian Foundation	25,790	-
Healing and Wellbeing Programs	-	265
IWD Poster 2019	-	245
NADVS Love Bites	4,459	5,000
NDVS Children's Programs	3,600	3,779
Forum - NADVS	-	2,920
EADVS Frozen Meals Donation	9,380	4,715
Perfect World Charles Sturt	99	773
Voices for Change	-	(1,875)
SA Coalition of Women's DV Services	55,142	51,115
	<u>873,276</u>	<u>846,006</u>

Women's Safety Services SA Incorporated
Notes to the financial statements
30 June 2020

Note 12. Equity - retained surpluses

	2020	2019
	\$	\$
Retained surpluses at the beginning of the financial year	1,488,784	937,691
(Deficit)/Surplus for the year	(79,414)	150,085
Retained surpluses from merger	-	401,008
Other comprehensive income	-	-
	<u>1,409,370</u>	<u>1,488,784</u>
Retained surpluses at the end of the financial year		

Note 13. Reconciliation of surplus after income tax to net cash from operating activities

	2020	2019
	\$	\$
(Deficit)/surplus for the year	(79,414)	150,085
Adjustments for:		
Depreciation and amortisation	98,759	153,232
Change in operating assets and liabilities:		
Decrease/(increase) in trade and other receivables	616,697	82,738
Decrease/(increase) in prepayments	(11,933)	(9,890)
(Decrease)/increase in trade and other payables	112,790	480,682
(Decrease)/increase in employee benefits	52,877	235,661
(Decrease)/increase in other operating liabilities	27,270	(95,475)
	<u>817,046</u>	<u>997,033</u>
Net cash from operating activities		

Note 14. Contingent liabilities

The Incorporated Association had no contingent liabilities as at 30 June 2020 and 30 June 2019.

Note 15. Commitments

The Incorporated Association had no commitments for expenditure as at 30 June 2020 and 30 June 2019.

Note 16. Related party transactions

Board compensation

The members of the Board act in an honorary capacity and receive no compensation for their services.

Transactions with board related entities

There were no transactions during the year with entities related to the members of the Board. No amounts are payable to or receivable from members of the Board or entities related to members of the Board, at the reporting date.

Receivables from & payables to related parties

There were no receivables from or payables to related parties at the reporting date.

Loans to/from related parties

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

Note 17. Events after the reporting period

The impact of the Coronavirus (COVID-19) pandemic is ongoing and while it has been financially positive for the Incorporated Association up to 30 June 2020, it is not practicable to estimate the potential impact, positive or negative, after the reporting date. The situation is rapidly developing and is dependent on measures imposed by the Australian Government and other countries, such as maintaining social distancing requirements, quarantine, travel restrictions and any economic stimulus that may be provided.

No matter or circumstance has arisen since 30 June 2020 that has significantly affected, or may significantly affect:

- a) the Incorporated Association's operations;
- b) the results of those operations; or
- c) the Incorporated Association's state of affairs in future financial years.

Women's Safety Services SA Incorporated
Board members' declaration
30 June 2020

In the Board members' opinion:

- the attached financial statements and notes comply with the Accounting Standards – Reduced Disclosure Requirements, Australian Charities and Not-for-profits Commission Act 2012 and the Associations Incorporation Act South Australia 1985, 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 2020 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 members



Maurine Pyke QC
Chairperson



Vicki Jacobs
Treasurer

28 September 2020
Adelaide

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE
WOMEN'S SAFETY SERVICES SA INCORPORATED**

Opinion

We have audited the financial report, being a general purpose financial report, of the Women's Safety Services SA Inc. ('the Association'), which comprises the statement of financial position as at 30 June 2020, the statement of profit or loss and other comprehensive income, statement in changes in equity and statement of cash flows for the year then ended, a summary of significant accounting policies, other explanatory notes and the officers' declaration.

In our opinion, the accompanying financial report of the Women's Safety Services SA Inc. is in accordance with *Division 60 of the Australian Charities and Not-for-profits Commission Act 2012*, including:

- (a) giving a true and fair view of the Association's financial position as at 30 June 2020 and of its financial performance and cash flows for the year ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, and *Division 60 of the Australian Charities and Not-for-profits Commission Regulation 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 Association 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 for the purpose of fulfilling the Association's financial reporting responsibilities under 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.

Responsibility of the Responsible Entities for the Financial Report

The board members are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act and the needs of the members. The Association's responsibility also includes such internal control as the board determines is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE
WOMEN'S SAFETY SERVICES SA INCORPORATED (CONT.)**

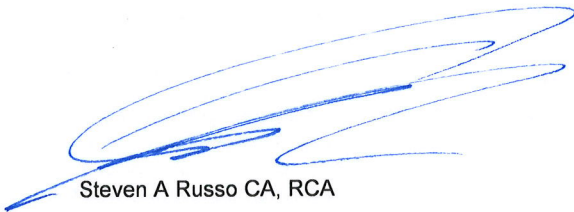
Auditor's Responsibilities for the Audit of the Financial Report (cont.)

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to 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 registered entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Association.
- Conclude on the appropriateness of the Association's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

PKF Adelaide



Steven A Russo CA, RCA

Partner

Lvl 9, 81 Flinders Street, Adelaide SA

Dated this 28th day of September 2020

Auditor's Independence Declaration

To the members of the Women's Safety Services SA Inc.:

As auditor for the audit of the Women's Safety Services SA Inc. for the year ended 30 June 2020, I declare that, to the best of my knowledge and belief, there have been:

- i) no contraventions of the independence requirements as set out in section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 in relation to the audit; and
- ii) no contraventions of any applicable code of professional conduct in relation to the audit.



Steven A Russo CA, RCA

Partner

28 September 2020

PKF Adelaide

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