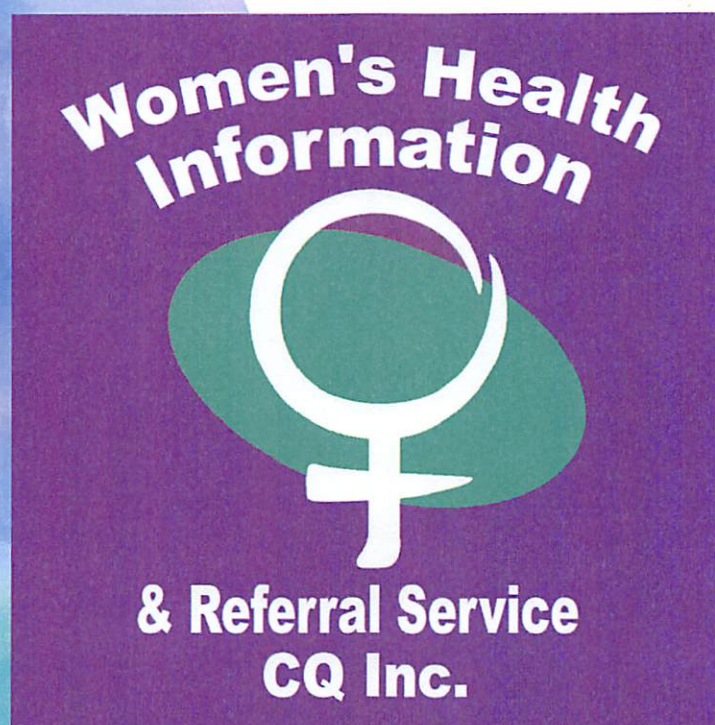


**Women's Health Information &  
Referral Service Central Queensland Inc.**



**Annual Report  
2022 - 2023**



**Women's Health Information and Referral Service Central Queensland Inc.**

**Location:** 225 Bolsover Street, Rockhampton

**Phone:** 4922 6585 or 1800 017 382

**Web:** [www.womenshealthrockhampton.com](http://www.womenshealthrockhampton.com)

**Mailing Address:** PO Box 472 Rockhampton QLD 4700

**Email:** [reception@whccq.org.au](mailto:reception@whccq.org.au)

# WHIRSCQ Annual Report 2022 - 2023

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## CHAIRPERSON'S REPORT

**Leah Munns**



**I wish to acknowledge and pay my respects to the traditional custodians of this land, The Darumbal People, and their Elders, past, present and emerging.**

I am grateful to have had the opportunity to be the Chairperson of the WHIRSCQ Board for the past two years, as well as being a Board member since 2017. I am delighted to be able to report on yet another great year of achievements to all WHIRSCQ members, staff, clients and the Board for the 2022-2023 year.

As the second year as Chairperson of the Board I have been thrilled to be working with a brilliant team of women. At this point, I would like to acknowledge and express my sincere appreciation to my fellow Board members who have volunteered their time, support and dedication to ensure the Board's governance responsibilities and strategic directions for the Centre were aligned with and met with the core values and Mission Statement of WHIRSCQ. Thank you to our new Treasurer, Sharon Field who was elected to the Board in 2022. A big thank you to Suzanne Olive, who remained on the Board as Secretary, to Annette Dudley, who was re-elected to the Board and we also welcomed a new Board member in Rochelle Jones. We said thank you and goodbye to Gloria Malone, Jodi Newton, and Roslyn Cosgrave who made the tough decision to resign due to work, life and other commitments. Without the willingness, passion and dedication of each of the new and leaving Board members, the Board's success would not have been possible.

Secretariat Ann Cryer continued her support to the Board throughout the year and we again would like to acknowledge your efforts.

The Centre Manager, Janis Littleboy continues to support and provide the Board with the relevant information on the Centre and its operations. Her passion and enthusiasm for the Centre are evident and the Board and I have felt reassured and thankful for the support, guidance and leadership Janis has provided the Centre staff.



## CHAIRPERSON'S REPORT

### Leah Munns

The 2023 annual Wellness Expo reverted to our previous delivery by welcoming the community in attending at the Rockhampton Leagues Club. To the CQ community, agencies and WHIRSCQ members, I offer my thanks and gratitude for your continued support of this important event.

We have been able to continue celebrating WHIRSCQ providing the Central Queensland Community with its services by holding further events at the centre, since the lifting of COVID-19 restrictions.

The areas which WHIRSCQ now encompass are Rockhampton, Yeppoon, Mt Morgan and Blackwater and Emerald. The staff's dedication to ensuring these services continue is something they can be proud of, and we applaud you in your effort and I look forward to seeing you achieve much more in the years to come.

A special thanks also to Judy Farr and Chase Farr who provided a wonderful Welcome to Country for the WHIRSCQ Wellness Expo. It is special to hear the language of the Traditional Owners of our area, the Darumbal People.

Special thanks must also be extended to Michelle Landry, Federal MP for Capricornia, MP Barry O'Rourke, MP Brittany Lauga who have remained passionate supporters of WHIRSCQ.

My involvement with WHIRSCQ is a time I will always treasure as I leave the position of Chairperson and Board Member. I encourage members of WHIRSCQ to nominate as a Board member for the coming year.

Lastly, thank you to all the members of the community of Central Queensland and WHIRSCQ. It is the collective of women and community members; male and female that believe in our mission that keeps the Centre thriving. I remain a strong supporter of the Centre's missions and values.

Thank you all.

*Leah Munns*

## MANAGER'S REPORT

### Janis Littleboy



**I would like to acknowledge the traditional owners of the land on which we gather, the Darumbal people, and pay my respects to their Elders, past, present and emerging.**

**I respectfully acknowledge my Aboriginal Ancestors (Iman & Gunggari) elders, past and present.**

During 2022-23, the Women's Health Information and Referral Service Central Queensland Inc. (WHIRSCQ) was committed to giving our absolute best to our community of Central Queensland. We continue to report and highlight local trends to our funding body, the Department of Justice and Attorney-General (DJAG) through the service area of women's safety and violence prevention.

In June 2023 we successfully completed our Human Services Quality Framework (HSQF) audit. HSQF provide an integrated and systematic approach for a quality review that allows organisations such as ours to successfully achieve a culture and continuous improvement that is consistent with other community and human services.

WHIRSCQ specialise in working with clients towards their healing from trauma, domestic family, and sexual violence. Our aim is to continue to enhance the lives of women, men, and youth. We work to strengthen community awareness about gendered violence and the urgency for change. The impact of the cost of living has forced many low-income families experiencing financial hardship to seek help from many different services for food and accommodation. As such, we have supported vulnerable cohorts on related living costs through one-off funding.

Expanding our outreach services is vital to offer hope for the future for many families who are struggling in rural and remote townships. We offer counselling spaces in North Rockhampton, Yeppoon, Mt Morgan, Gracemere, Emerald, and Blackwater. The demands on our service are constantly high for both counselling and the use of our Dignity Hub for women who are homeless or at risk of homelessness. Many have experienced historical trauma throughout their lives.



## MANAGER'S REPORT Janis Littleboy

In addition, WHIRSCQ continues to promote prevention, capacity building, and awareness raising in the community on gender-based violence, and health and wellbeing issues through regular workshops, information sessions, and an annual expo, which have been very well attended. To enhance collaboration and networking with other services, as well as to reach out to wider segments of the community, WHIRSCQ has also participated in additional external events and expos.

Our work has also been guided by the Sexual Violence Prevention Framework, Domestic and Family Violence Prevention Strategy, and the Queensland Women's Strategy, which highlights four impact areas, i.e. safety, health and wellbeing, elevating First Nations women, women with diverse backgrounds and experiences, and empowerment and recognition.

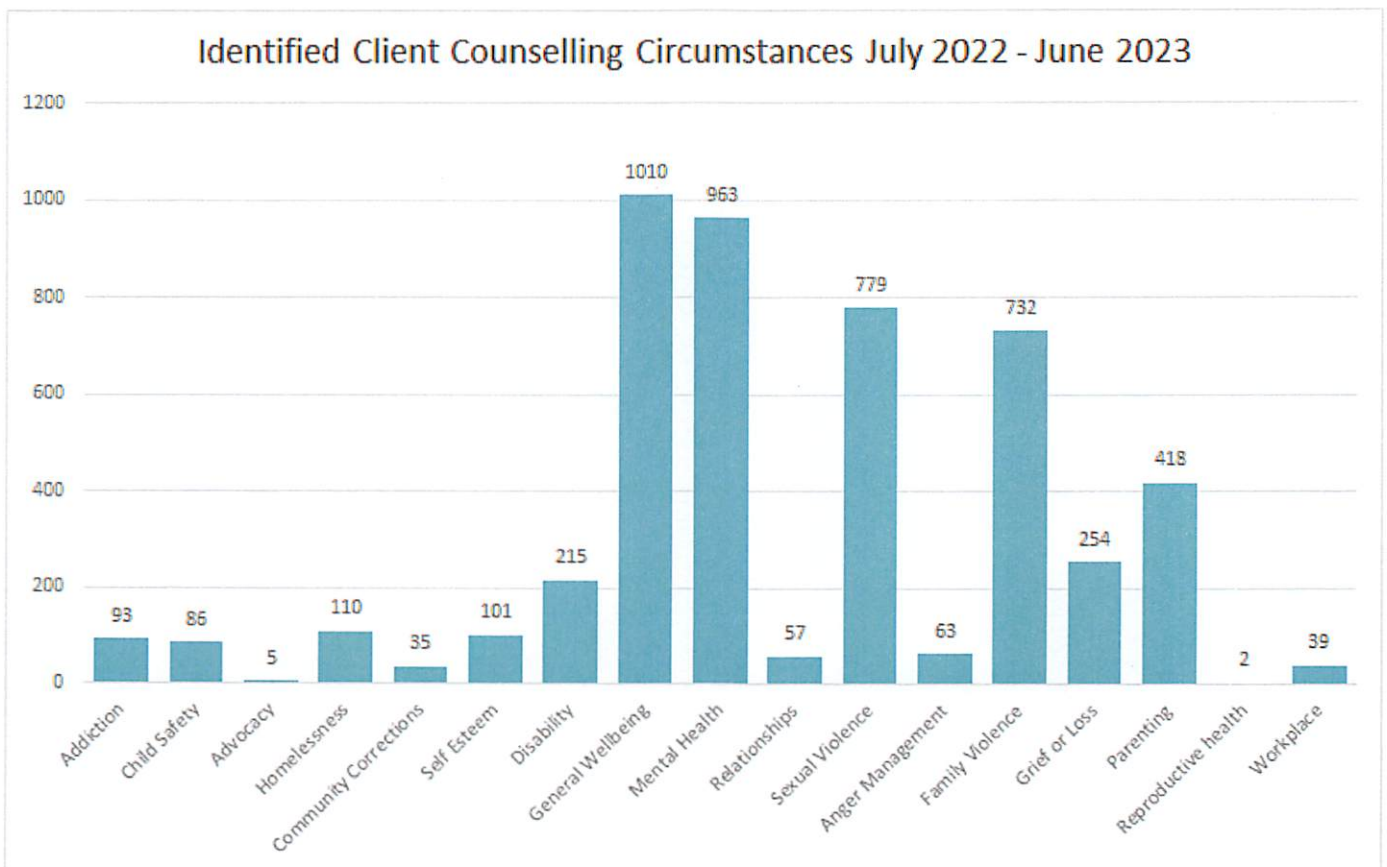
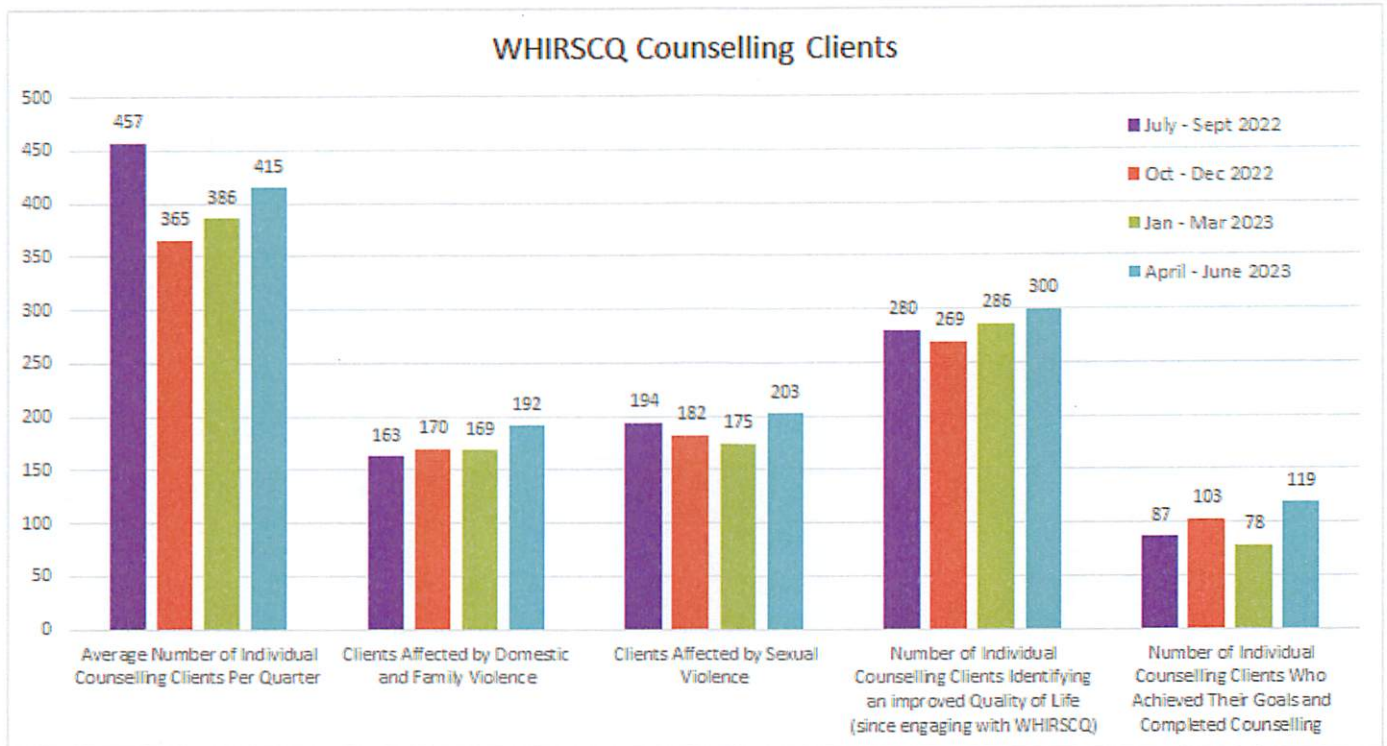
Our local Members of Parliament, Michelle Landry, Barry O'Rourke, Brittany Lauga, and Mayor Tony Williams, all have continued to acknowledge the demands for services throughout Central Queensland (CQ).

Thank you to our Board of Directors, Chairperson – Leah Munns, Treasurer - Sharon Field, Secretary - Suzanne Olive, and Committee members Annette Dudley and Rochelle Jones who voluntarily commit their time to ensure WHIRSCQ continues to remain strong and available for our CQ Community.

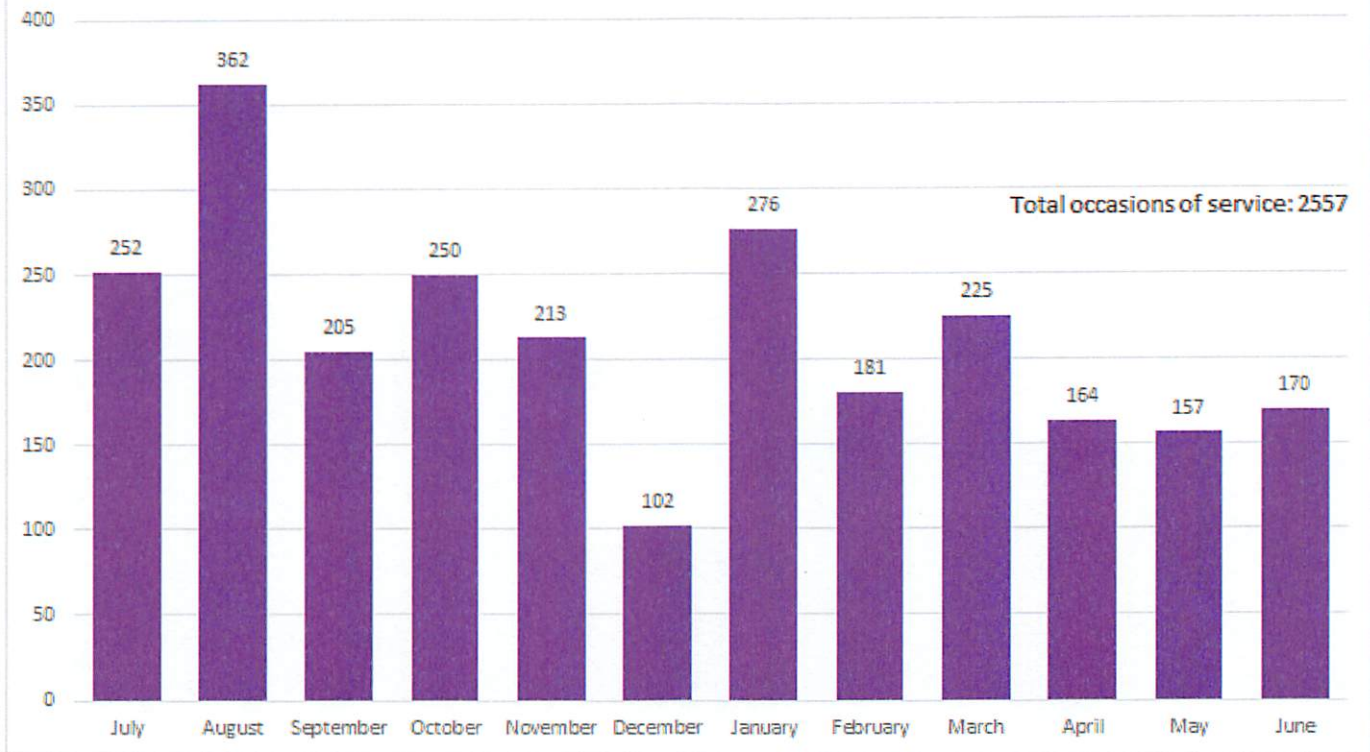
Our incredible WHIRSCQ staff is a dedicated team and is ready to assist the community with everything we can possibly offer. Thank you, Alicia Harris, Shirin Kanan, Amy Charlesworth, Chantelle Smitheim, Robyn Bailey, Greer Burgess, Stacy Evans, Debra Pearson, Raelene Ivers, Wendy Dolan, Michelle Close, Suezanne Theaker, Dianne Roche, Melissa Cook, Ammie Andrews, Ann Cryer, Lauren Skrzypczynski, Valerie Noffke, Dianne Priestly, Dulani Demuni.

*Janis Littleboy*

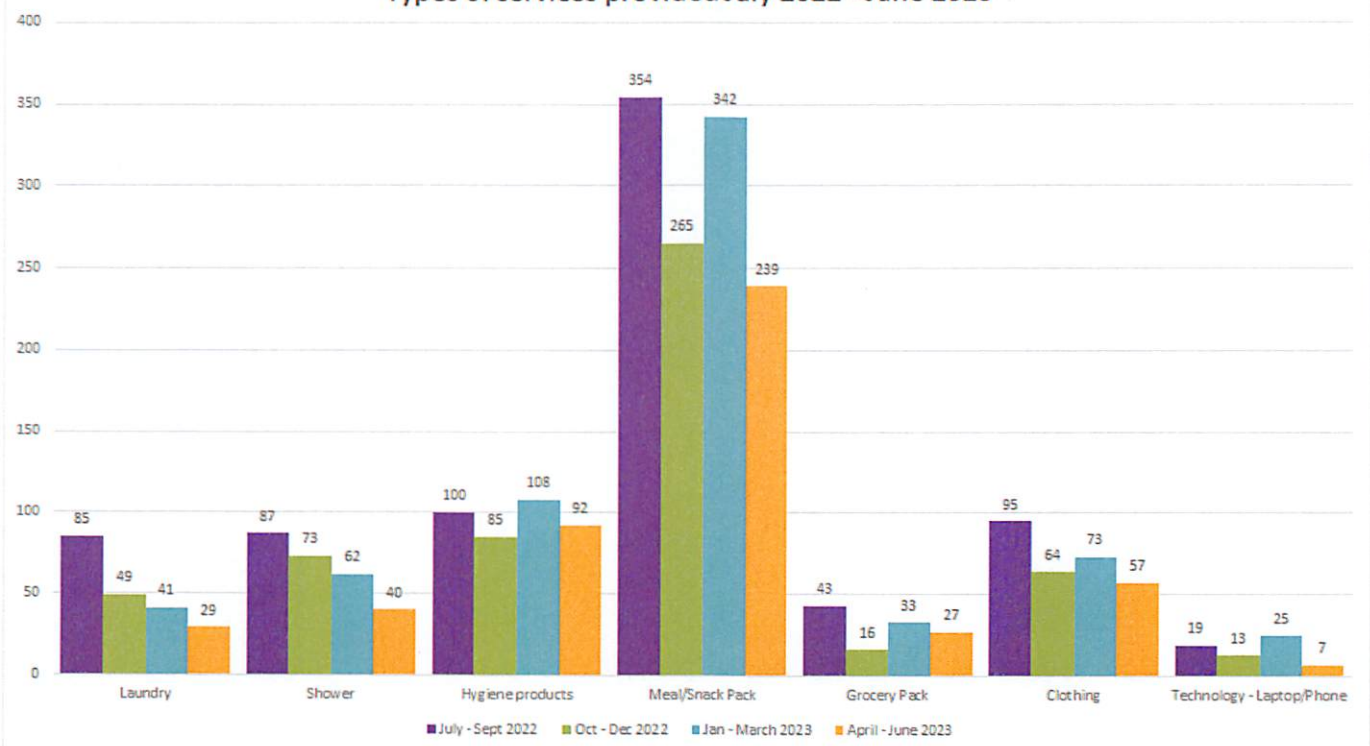
# STATISTICS



### Homeless and At-Risk of Homelessness - Dignity Hub Occasions of Service July 2022 - June 2023



### Homelessness & At-Risk of Homelessness - Dignity Hub Types of services provided July 2022 - June 2023





## BUSINESS TEAM LEADER Shirin Kanan-Dharmalingam



The period under review, 2022-2023, was yet another eventful year for the Business team. The diverse roles within the Business team, as listed below, continued to serve as the backbone supporting the service delivery, ensuring the highest standards of efficiency and effectiveness according to contractual obligations from the Department of Justice and Attorney-General (DJAG) and requirements of the Human Services Quality Framework (HSQF).

- Business Team Leader (Shirin Kanan)
- Communications Officer (Chantelle Smitheim)
- Finance Officer (Ann Cryer)
- HR Admin Officer (Dulani Demuni)
- HSQF WHS Officer (Ammie Andrews)
- Reception Administration Officers (Dianne Priestly, Lauren Skrzypczynski, Valerie Noffke)

Work continued to be performed with such a level of service and dedication.

Key highlights of achievements and main undertaking include:

**\* Completion of Skilling Queenslanders for Work (SQW) CHC32015 Certificate III in Community Services in partnership with CQUniversity** – WHIRSCQ completed the SQW project in March 2023 with commendable outcomes and submitted its final report to the Department of Small Business, Employment and Training (DESBT). 12 participants (out of the 17 who enrolled) have successfully completed the Qualification or gained Statements of Attainment. In terms of employment outcomes, 12 participants (71%) out of the 17 enrolled successfully gained employment upon completion of the course. WHIRSCQ facilitators and mentors played an essential role in imparting ready-for-work skills to the participants and supported them with coping and motivational strategies throughout the course.



## BUSINESS TEAM LEADER Shirin Kanan-Dharmalingam

\* **2023 Wellness Expo, 9th March 2023** – In conjunction with Queensland Women’s Week and International Women’s Day, WHIRSCQ organised the Wellness Expo showcasing support and services that promote and protect the rights, interests, and wellbeing of women and their families. Guest speakers empowered women to have a voice, be heard, and secure their future. Performances by local dance groups and free activities. This project received assistance from Rockhampton Regional Council’s Community Assistance Program. General feedback from participants indicated the Wellness Expo had a friendly, welcoming atmosphere with a great variety of stalls, it was informative, with opportunities to network and engage with the services and the community, and interesting activities.

\* **Domestic and Family Violence (DFV) Prevention Month Information Session** – In collaboration with other key services, WHIRSCQ successfully organised this event in conjunction with the QLD Domestic and Family Violence (DFV) Prevention Month in May 2023 with 41 participants. Brittany Lauga, Member of Keppel and Assistant Minister of Health and Regional Infrastructure highlighted the importance of DFV prevention and the role everyone can play in preventing DFV. Participant feedback indicated that through this information session, they had enhanced their knowledge and understanding of what domestic and family violence and coercive control are, had a better understanding of the common myths about domestic and family violence, and the role active bystanders can play in making a difference in the support of others.

\* **WHIRSCQ Promotional Stall** – In raising awareness about WHIRSCQ’s services, reaching out and connecting with all segments of the community, as well as networking with other services, WHIRSCQ set up a promotional stall at external events, such as Glenmore State High School Mental Health Week Expo – September 2023, Lives Lived Well Wellness at Kershaw – October 2023, Queensland Health Safety and Wellbeing Expo – October 2023, and Helem Yumba CQ Healing Centre Community Wellness Day – October 2023

\* **Dignity Hub** – Homeless or at risk of homelessness women, who have been assisted with meals, food, basic clothing, sanitary items, shower and laundry facilities, have indicated through a recent short survey that they feel welcome and supported when attending WHIRSCQ, staff are friendly, courteous and helpful, and their quality of life has improved since attending WHIRSCQ. Some women also commented that the Dignity Hub was helpful in providing assistance with food when funds had to be channeled to paying bills.



**BUSINESS TEAM LEADER**  
**Shirin Kanan-Dharmalingam**

\* **Aurizon Community Giving Fund** – WHIRSCQ was a successful recipient of the Aurizon Community Giving Fund for the Dignity Hub project. This funding has significantly boosted support for homeless or at-risk of homelessness women. In the 2022–2023 period, WHIRSCQ provided support on 2,545 occasions.

\* **Reception services** – Reception staff and other staff members within the Business team, in general, have provided a high standard of service in receiving clients and visitors, managing client bookings, and responding to enquiries.

\* **Connecting through social media** – In line with raising awareness in the community on gender-based violence, health, and wellbeing issues, WHIRSCQ has launched digital campaigns through its Facebook page in conjunction with State Government campaigns such as Queensland Women’s Week, Domestic and Family Violence Prevention Month, Mental Health Week, Sexual Violence Awareness Prevention Month, etc.

\* **Coordinating brokerage for client support** – Work has been underway to coordinate and support the utilisation of one-off brokerage funding towards client-related costs to support the safety needs and hardships faced by women. Ongoing procurement of items is also undertaken for the homeless and DFV packs, which have been helpful to individuals and families in need.

*Shirin Kanan*

## COUNSELLING TEAM LEADER Alicia Harris



Since our last AGM, we have had one change to our counselling team, welcoming Di back 3 days a week. Our counselling team are:

- Alicia, Amy, Greer, Robyn, Deb, Stacy, Wendy, Raelene, Michelle, Suezanne and Di.

WHIRSCQ are still in demand for our counselling service, we have had a waitlist all year, with waitlist numbers fluctuating from 25-55 individuals and wait time from 2-8 weeks. Our counsellors work with our clients on an individual level to ensure they are meeting their goals. We still provide our services face to face in Rockhampton, via phone or video link. Outreach is still an important part of our service delivery.

Our outreach locations are:

- Emerald- Catholic Care Building (Mon- Thurs)
- Blackwater- Blackwater Community Centre operated by the Central Highlands Council (every second Friday)
- Yeppoon- The Community Centre ( Tuesday & Wednesday)
- Mt Morgan- Endeavour Community Centre (Thursday)
- North Rockhampton- Mandalay Medical Centre (Monday)
- Gracemere Family Practice (Wednesday & Thursday)

We have found that the cost of living crisis and the housing crisis has affected many of our clients. We continue to support clients to the best of our ability, and this has been made possible by the continued funding and enhancements from the Queensland Government Department of Justice and Attorney General. Our focus continues to enhance the lives of women and families within Central Queensland, with a priority on safety, and working to support women who have experienced gendered violence.

In February and March this year we were fortunate enough to participate in team training from Blue Knot and the Gold Coast Centre Against Sexual Violence.



## **COUNSELLING TEAM LEADER**

### **Alicia Harris**

Once again we have some feedback from client surveys, and I have outlined that below:

- 95.6% of client feel welcome and safe at the Centre
- 82.2% of clients feel that attending counselling has helped them identify and manage their negative thinking
- 82.2% of clients feel their understanding of self has improved
- 84.1% feel they can better manage life's challenges
- 62.2 % feel counselling has improved their quality of life
- 91.1 % reported an overall positive experience with WHIRSCQ

A small sample of the comments from our 2022/2023 feedback surveys:

- I believe my counsellor has saved my life. She has been a major part of my healing in grief and I could not be more impressed by her work ethics and knowledge. Always has sound advice and really listens. Thank you.
- WHIRSCQ has helped immensely, couldn't have asked for a better counsellor.
- Having this woman's health service has actually saved my life. I am so grateful and appreciate this service provided for the people of Rockhampton. My counsellor I've been seeing at this time in my life has been outstanding and helped me find ways to manage my depression & anxiety. Thank you so much.
- This is an amazing service that you provide. It was actually QPS that referred me to you guys, how grateful I am for this. The counselling provided to me has helped me through some very dark and extremely difficult times. Very appreciative of my counsellor.
- I have just started my dream job and I honestly wouldn't be where I am if not for the support I receive from the Women's Health Centre. Gaining full-time employment was a huge step and hopefully will lead to securing stable accommodation for me and my children. This has all been made possible by the support not just from my counsellor but from all the staff at the centre who have just been amazing every single time I've come in.
- I am extremely grateful for the calm and welcoming environment, and the continued support from my counsellor. Feeling safe to explore and develop not only skills but my own understanding of myself has been a key part of my continued wellbeing.

This feedback is from the April-June reporting period. We will be contacting clients to provide feedback again before the end of the year.

*Alicia Harris*



## Prevention, Capacity Building and Awareness Raising

WHIRSCQ's service delivery incorporates providing prevention, capacity building and awareness raising to individuals, government and non-government service providers who would benefit from greater awareness around gender-based violence, health and well-being and issues.

The workshops, groups and events that WHIRSCQ had organised or participated in from 1st July 2022 to 30th June 2023 include:

- Art and Craft – ongoing, every Monday and Thursday
- Queensland Country Women's Association Meeting (Gracemere Branch) – 7th July
- Understanding Anger - 22nd July
- NAIDOC March and Market Day - 26th April
- Emerald Women's Health Night - 8th September
- Women's Health Week - 6th - 13th September
- Women's Health and Wellbeing Information Session - 6th September
- Queensland Country Women's Association Meeting (Mount Morgan Branch) - 25th September
- Sexual Violence Awareness Month Digital Campaign – October
- Therapeutic and Creative Journalling - 28th October
- Reclaim the Night BBQ and Candle Light Ceremony – 29th October
- Emergency Services Day - 1st December
- 2023 Wellness Expo - 9th March
- Confidence Through Self Awareness - 28th April
- Golden Mount Festival - 29th April
- Domestic and Family Violence Prevention Month – May
- Homeless Connect - 18th May
- Rockhampton Regional Council Staff Wellness Forum - 25th May
- NAIDOC March and Market Day – 30th June

## Prevention, Capacity Building and Awareness Raising



Participants of the Skilling Queenslanders for Work (SQW) CHC32015 Certificate III in Community Services in partnership with CQUniversity



Domestic and Family Violence (DFV) Prevention Month Information Session - 30th May, 2023

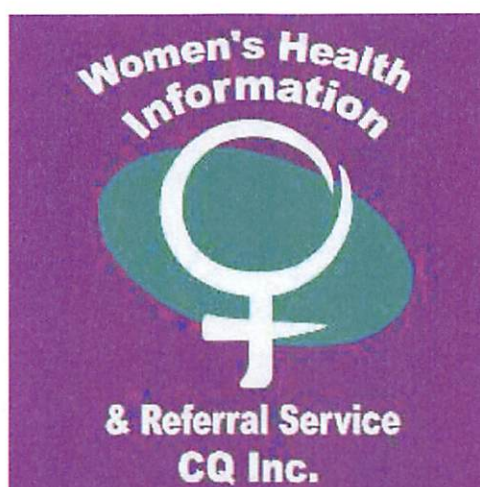


Receiving donations (from Bush Kids) - 4th April, 2023

## FINANCIAL REPORT

FOR YEAR ENDED 30 JUNE 2023

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## STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
<b>Income</b>			
Grants received	2	1,862,755.83	1,830,888.08
Donations		7,568.94	5,013.11
Membership fees		535.00	350.00
Sundry income		5,640.11	6,846.91
Fundraising and events		5,815.05	5,663.65
Interest received		385.43	310.54
<b>Total income</b>		<b>1,882,700.36</b>	<b>1,849,072.29</b>
<b>Expenditure</b>			
Administration and overhead	3(a)	155,998.20	220,562.07
Client support		55,826.71	76,976.73
Consultancy fees		11,213.00	10,525.00
Depreciation		23,422.96	35,111.00
Employee expenses	3(b)	1,445,241.29	1,324,344.14
Fundraising and events		6,179.81	12,319.21
Interest expense		1,693.79	2,965.76
Occupancy costs		56,882.09	61,297.51
<b>Total expenditure</b>		<b>1,756,457.85</b>	<b>1,744,101.42</b>
<b>Surplus/(deficit) for the year</b>		<b>126,242.51</b>	<b>104,970.87</b>

## STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

	Note	2023 \$	2022 \$
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	4	514,874.37	430,399.73
Trade and other receivables		27,362.00	4,870.00
<b>Total current assets</b>		<u>542,236.37</u>	<u>435,269.73</u>
<b>Non-current assets</b>			
Property, plant and equipment	5	598,426.84	589,726.15
<b>Total non-current assets</b>		<u>598,426.84</u>	<u>589,726.15</u>
<b>Total assets</b>		<u>1,140,663.21</u>	<u>1,024,995.88</u>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	6	111,546.64	134,659.04
Provisions - current	7	84,350.00	95,950.00
Unexpended grants	8	158,577.60	108,952.34
<b>Total current liabilities</b>		<u>354,474.24</u>	<u>339,561.38</u>
<b>Non-current liabilities</b>			
Provisions - non-current	7	68,894.00	58,228.00
Interest bearing liabilities	9	4,407.72	40,561.76
<b>Total non-current liabilities</b>		<u>73,301.72</u>	<u>98,789.76</u>
<b>Total liabilities</b>		<u>427,775.96</u>	<u>438,351.14</u>
<b>Net assets</b>		<u>712,887.25</u>	<u>586,644.74</u>
<b>Retained surpluses</b>			
Retained surpluses brought forward		586,644.74	481,673.87
Current year surplus/(deficit)		126,242.51	104,970.87
<b>Total retained surpluses</b>		<u>712,887.25</u>	<u>586,644.74</u>

The accompanying notes form part of these financial statements.

## STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2023

	Retained Earnings \$	Total \$
Balance at 1 July 2021	481,673.87	481,673.87
Surplus/(deficit) for the period	104,970.87	104,970.87
Balance at 30 June 2022	<u>586,644.74</u>	<u>586,644.74</u>
Balance at 1 July 2022	586,644.74	586,644.74
Surplus/(deficit) for the period	126,242.51	126,242.51
Balance at 30 June 2023	<u><u>712,887.25</u></u>	<u><u>712,887.25</u></u>

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2023

	2023 \$	2022 \$
<b>Cash flows from operating activities</b>		
Receipts from customers and grants	2,124,323.82	2,000,893.63
Payments to suppliers and employees	(1,971,956.92)	(1,922,730.81)
Interest received	385.43	310.54
<b>Net cash provided by operating activities</b>	<u>152,752.33</u>	<u>78,473.36</u>
<b>Cash flows from investing activities</b>		
Proceeds from the sale of property, plant and equipment	-	8,000.00
Payments for property, plant and equipment	(32,123.65)	(29,915.04)
<b>Net cash used in investing activities</b>	<u>(32,123.65)</u>	<u>(21,915.04)</u>
<b>Cash flows from financing activities</b>		
Loan funds received or drawn down	-	-
Loan repayments made	(36,154.04)	(34,242.23)
<b>Net cash used in financing activities</b>	<u>(36,154.04)</u>	<u>(34,242.23)</u>
<b>Net increase/(decrease) in cash held</b>	<u>84,474.64</u>	<u>22,316.09</u>
Cash at the beginning of the financial year	430,399.73	408,083.64
<b>Cash at the end of the financial year</b>	<u><u>514,874.37</u></u>	<u><u>430,399.73</u></u>

The accompanying notes form part of these financial statements.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

### NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

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

#### **New, revised or amending Accounting Standards and Interpretations adopted**

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

The following Accounting Standards and Interpretations are most relevant to the incorporated association:

#### **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'), Queensland legislation the Associations Incorporation Act 1981 and section 60.40 of the Australian Charities and Not-for-profits Commission Regulation 2013 (ACNC Regulation), as appropriate for not-for-profit oriented entities. These financial statements do not comply with International Financial Reporting Standards as issued by the International Accounting Standards Board ('IASB').

The financial statements have been prepared on an accruals basis 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 1.

#### **Revenue recognition**

Revenue is recognised when it is probable that the economic benefit will flow to the incorporated association and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable.

#### *Donations*

Donations are recognised at the time the donation is received.

#### *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.

#### *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.

#### *Other revenue*

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

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

### Income tax

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

### 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.

### 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 to sell and value-in-use.

### Property, plant and equipment

Plant and equipment acquired with a value below \$5,000 is fully expensed in the year of acquisition.

### 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.

### Employee benefits

#### *Wages and salaries and annual leave*

Liabilities for wages and salaries, including non-monetary benefits, annual and maternity leave and redundancy payments expected to be settled within 12 months of the reporting date are recognised in current liabilities in respect of employees' services up to the reporting date and are measured at the amounts expected to be paid when the liabilities are settled.

#### *Long service leave*

The liability for long service leave is recognised in current and non-current liabilities, depending on the unconditional right to defer settlement of the liability for at least 12 months after the reporting date. The liability is measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

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

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense. Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the tax authority is included in other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**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 within the next financial year are discussed below.

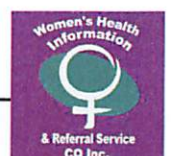
*Long service leave provision*

As discussed in note 1, the liability for long service leave is 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.

**Mortgages, charges and securities**

There is a mortgage over the entire property at 225 Bolsover Street, Rockhampton QLD as security for the loan from Bank of Queensland Ltd.

	2023	2022
	\$	\$
<b>NOTE 2: INCOME</b>		
<b>Grants Received</b>		
Grants - Queensland Government	1,475,617.74	1,635,238.99
Other grants	387,138.09	195,649.09
	<u>1,862,755.83</u>	<u>1,830,888.08</u>



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
<b>NOTE 3: EXPENDITURE</b>		
<b>(a) Administration and overhead expenses</b>		
Advertising and promotion	10,522.59	7,594.13
Audit and accounting fees	14,950.00	18,740.00
Bank fees	328.95	417.13
Computer expenses	32,945.08	15,590.66
Insurance	14,009.09	12,978.31
Motor vehicle expenses	7,616.59	12,885.18
Printing, postage and stationery	10,173.49	9,898.68
Repairs and maintenance	3,097.98	15,930.64
Subscriptions and memberships	5,068.96	7,044.49
Sundry expenses	40,782.05	107,001.31
Telephone and internet	10,595.84	11,966.64
Travel and accommodation	5,907.58	514.90
	155,998.20	220,562.07
<b>(b) Employee expenses</b>		
Wages and salaries	1,246,084.56	1,152,886.06
Superannuation	130,119.53	114,256.63
Training and development	30,924.72	18,550.17
Other employee expenses	38,112.48	38,651.28
	1,445,241.29	1,324,344.14
	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>NOTE 4: CASH AND CASH EQUIVALENTS</b>		
Cash on hand	281.65	436.90
Cash at bank	514,592.72	429,962.83
	514,874.37	430,399.73

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

	2023 \$	2022 \$
<b>NOTE 5: PROPERTY, PLANT AND EQUIPMENT</b>		
Land and buildings at cost	621,759.05	589,635.40
Land and buildings accumulated depreciation	(58,341.75)	(46,040.75)
	563,417.30	543,594.65
Plant and equipment	46,131.50	57,110.50
Less accumulated depreciation	(11,121.96)	(10,979.00)
	35,009.54	46,131.50
<b>Total property, plant and equipment</b>	598,426.84	589,726.15

	2023 \$	2022 \$
<b>NOTE 6: TRADE AND OTHER PAYABLES</b>		
Accounts payable	20,779.04	45,438.37
Accrued expenses	78,710.89	74,547.37
Other creditors	12,056.71	14,673.30
	111,546.64	134,659.04

	2023 \$	2022 \$
<b>NOTE 7: PROVISIONS</b>		
<b>Current</b>		
Provision for employee entitlements	84,350.00	95,950.00
	84,350.00	95,950.00
<b>Non-current</b>		
Provision for employee entitlements	68,894.00	58,228.00
	68,894.00	58,228.00
<b>Total provisions</b>	153,244.00	154,178.00



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

	2023 \$	2022 \$
<b>NOTE 8: UNEXPENDED GRANTS</b>		
Unexpended grants	158,577.60	108,952.34
	158,577.60	108,952.34

	2023 \$	2022 \$
<b>NOTE 9: INTEREST BEARING LIABILITIES</b>		
<b>Current</b>		
Bank loans	-	-
	-	-
<b>Non-current</b>		
Bank loans	4,407.72	40,561.76
	4,407.72	40,561.76
<b>Total interest bearing liabilities</b>	4,407.72	40,561.76

### NOTE 10: FINANCIAL INSTRUMENTS

#### *Market risk*

#### *Interest rate risk*

The incorporated association is not exposed to any significant interest rate risk.

### NOTE 11: CONTINGENT ASSETS AND LIABILITIES

The incorporated association had no contingent assets or liabilities as at 30 June 2023 and 30 June 2022.

### NOTE 12: RELATED PARTY TRANSACTIONS

#### *Key management personnel – Committee Members*

No remuneration was paid to any Committee Member for positions held, all Committee Members hold an honorary position.

#### *Transactions with related parties*

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

#### *Receivable from and payable to related parties*

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

#### *Loans to/from related parties*

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

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

### NOTE 13: COMMITMENTS

The incorporated association had no commitments for expenditure as at 30 June 2023 and 30 June 2022.

### NOTE 14: EVENTS AFTER THE REPORTING PERIOD

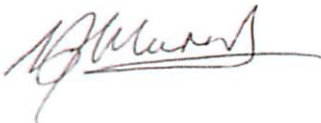
There are no matters or circumstances that have arisen since 30 June 2023 that has significantly affected, or may significantly affect the incorporated association's operations, the results of those operations, or the incorporated association's state of affairs in future financial years.

## STATEMENT BY MEMBERS OF THE COMMITTEE

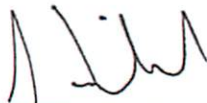
In the members of the committee opinion:

1. the attached financial statements and notes thereto comply with the Australian Accounting Standards - Reduced Disclosure Requirements;
2. the attached financial statements and notes thereto 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
3. 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.
4. complying with Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

On behalf of the management committee



\_\_\_\_\_  
President/Chairperson



\_\_\_\_\_  
Treasurer

Date: 8 November 2023.

## INDEPENDENT AUDIT REPORT

### TO THE MEMBERS OF WOMEN'S HEALTH INFORMATION AND REFERRAL SERVICE C.Q. INC.

#### Report on the Financial Report

##### Opinion

We have audited the accompanying financial report of the Women's Health Information and Referral Service C.Q. Inc., which comprises the balance sheet as at 30 June 2023, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the statement by members of the committee.

In our opinion, the financial report of Women's Health Information and Referral Service C.Q. Inc is in accordance with the Associations Incorporation Act 1981, including:

- i. Giving a fair view of the Association's financial position as at 30 June 2023 and of its performance and its cash flows for the year ended on that date; and
- ii. Complying with Australian Accounting Standards - Reduced Disclosure Requirements (including the Australian Accounting Interpretations) and the Associations Incorporation Act 1981.
- iii. Complying with Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

##### Basis for Opinion

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial report.

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

##### Committee's Responsibility for the Financial Report

The Management Committee is responsible for the preparation and fair presentation of the financial report and for such internal control as the Committee determines is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Management Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Association'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.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). This description forms part of our auditor's report.

##### AuditSmith



Paul Smith CA

Principal

Dated this 9<sup>th</sup> day of November 2023.