



ANNUAL REPORT 2019/2020

Hunter Region Working Women's Group



HUNTER EARLY CHILDHOOD CENTRE
Member of Hunter Women's Centre

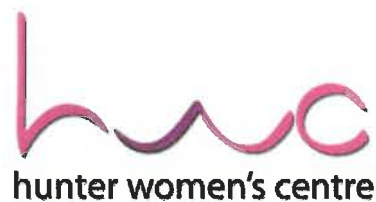


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ABOUT US

Mission

We engage, support and empower Hunter women and their families to improve their lives through gender specific health and family-safe programs, and the provision of early education and care services. Our targeted, integrated and quality services focus on:

- Reducing violence against women and their children
- Facilitating women's health, safety and wellbeing
- Providing high quality, price competitive early learning and childcare
- Undertaking charitable works to build community participation and partnerships.

Vision

Healthy women, supported families and safer communities.

Our History

Hunter Region Working Women's Group (HRWWG) is a community owned, not-for-profit, charitable organisation, operating in the Hunter Region since 1976. HRWWG governs its two business entities – Hunter Early Childhood Centre and Hunter Women's Centre.

Services under the HRWWG Banner

Hunter Early Childhood Centre

Hunter Early Childhood Centre (HECC) has been operating since 1976 and was initially established as 'Hunter Women's Child Care Service' and was established to provide much needed care for working women and for children within the community. Since then the service has evolved and changed its name to Hunter Early Childhood Centre in April 2019. HECC provides high quality early childhood education and care for children and families in the Hunter at affordable rates. HECC provides care to children aged 6 weeks to 6 years and is based on a holistic, play based learning environment, structured to support, nurture and respect each child and their family.

Hunter Early Childhood Centre is funded by the NSW Department of Education, Start Strong funding following the conclusion of the previously held Legacy Funding and is assessed as 'Meeting the National Quality Standards' by the Australian Children's Early Childhood Quality Authority.

Hunter Women's Centre

Hunter Women's Centre (HWC) has been operating since 1975 and commenced its operations as the 'Working Women's Centre' and provides services to women who are marginalised, experiencing disadvantage or are having difficulty in accessing services elsewhere. Services include counselling both at our Mayfield centre and at our outreach centres, information and referral, therapeutic and support groups, workshops and community education.

Hunter Women's Centre is funded by NSW Health via the Hunter New England Local Health District, community grants and fundraising. The Centre is a member of Women's Health NSW, the peak body for non-government women's health services

Our People

Board of Management

Hunter Region Working Women's Group Board of Directors is made up of voluntary positions held by dynamic and professional women who are committed to the strategic governance of the organisation and its services. The board of management is responsible for the strategic direction of the organisation and its services with the aim of enhancing service provisions. Currently there is a good mix of professional women who bring a wealth of experience and knowledge to the board including; finance, law, marketing, risk management, welfare, education, business, employment and social services.

Name	Position	Date Position Appointed	Date of Board Appointment
Jennifer Parkes	Chairperson	November 2017	November 2015
Kattie Bugeja	Deputy Chairperson	November 2019	November 2016
Nicole Waddell	Secretary	November 2019	February 2018
Annette Morrissey	Treasurer	July 2016	September 2014
Venessa Wells	Leave		April 2018
Dawn Denton	Leave		April 2018
Colleen Webb	Ordinary		November 2016
Tracey Roxby	Ordinary		November 2019
Rebecca O'Sullivan	Ordinary		November 2019
Shannon Eagles	Ordinary		November 2019

Staff and Contractors

Hunter Early Childhood Centre

Name	Position
Samantha Gilmour	Director and Nominated Supervisor
Cath Howard	Room Leader
Emma Howard	Room Leader / Educational Leader
Jucinda Spencer	Room Leader (res. June 2020)
Jennifer Verhoef	Room Leader (app. June 2020)
Cassandra Rose	Educator
Jann Gill	Educator
Rebecca Hogg	Educator
Kirsty Lewis	Educator
Sancha Malloy	Educator
Abbey Wyllie	Trainee
Taylah Hyland	Trainee
Andrew Robertson	Cleaner

Hunter Women's Centre

Name	Position
Kathryn Saint	Service Manager
Bronwyn Crawford	Counsellor
Glenys Schultz	Counsellor
Kylie Fawcner	Counsellor
Sue Collins	Counsellor
Deanne	Counsellor
Jeanette Petrie	Intake Worker
Helen McCauley	Administration Officer
Jennifer Locke	Education/Research Support
Deanne Sullivan	Counsellor/Educator

Hunter Region Working Women's Group

Name	Position
Natalie Driver	Finance Officer (app. May 2020 from contracted role)

CHAIRPERSONS REPORT

On behalf of the Board of Hunter Region Working Women's Group, it has been a privilege to work alongside our dedicated staff, Directors and Service Managers in a challenging and unique 12-month period. The reverberations of a global pandemic and community upheaval from the beginning of 2020 have been felt across the organisation. The starkest impacts have been brought about by the continuing increase in domestic and family violence in the Newcastle and Hunter region, influenced by enormous change to working and family conditions caused by rapidly evolving economic circumstances, increasing unemployment and the impact of a more strictly regulated way of life in Australia.

Allowing for these challenges, the organisation's service providers have navigated these uncertainties in a practical, creative way despite extreme challenges in preserving continuity of service provision when faced with suspension of base funding provisions for childcare services, and the implementation of public health precautions which have (necessarily) halted face-to-face interactions in counselling and programs. The impacts of COVID-19 in our community continue to be felt. It will be with some trepidation, but with kindness and optimism that HRWWG proceeds into its next year of operation.

The work of the Hunter Women's Centre has continued to be furthered by Kate Saint and the experienced and dedicated staff, delivering high quality and beneficial services under extreme prejudice - both in terms of offering services in-person to the Centre's clients for the past eight months but also in facing an ever-increasing number of women and children impacted by violence in the home. The Centre has been a deserving recipient of benevolent donations, most notably from the Newcastle Permanent Charitable Organisation. It gives me great pride to also acknowledge the commitment of the Hunter New England Local Health District and NSW Health in committing base funding for the work of HWC for a three-year period, to 2023.

HRWWG's Hunter Early Childhood Centre has again been rewarded and recognised in its immediate, and wider community for its exceptional educational programs and as a preferred provider of quality childcare services. The experience of COVID-19 was challenging for the childcare sector at large, both to ensure that childcare services continue under strict attendance and social distance requirements, but also to cope with financial challenges with the suspension of base funding models to allow for free childcare provision. The response from HECC was to invest in the quality of care, and to integrate technology and remote learning opportunities and to continue to support its families. A testament to these measures is the level of satisfaction reflected in families, who hold out their 100% endorsement of the Centre's staff and educational programs. This approach was championed by the highly capable Director of the service, Samantha Gilmour, along with her committed team of educators.

I again offer my sincere thanks to our 2019/2020 Board for their dedication and input in guiding the organisation – Kattie Bujega, Nicole Waddell, Annette Morrissey, Colleen Webb, Rebecca O'Sullivan, Tracey Roxby and Shannon Eagles. This year has seen the Board produce its strategic vision for the period 2020 to 2025, immediately before COVID-19 impacts reverberated. With this said and acknowledging that challenge and change may well await in 2021, the Board has prepared this framework as its statement of commitment to its vision of healthy women and families in the Hunter Region.

We farewell this year from our Board Colleen Webb, to whom I am personally grateful for her calm counsel. We are also welcoming back Board members Venessa Wells and Dawn Denton from leave of absence, and I look forward to having again their vigour and commitment amongst the Board.

I have made the decision that this year will be the last year I will fulfil the role as the Board Chair. It has been a privilege, and I sincerely thank the Board members for their support over the past three years of my tenure; and our staff for their exceptional resilience and commitment during this time.

Jennifer Parkes

SERVICE REPORTS

Hunter Early Childhood Centre (HECC)

HECC continued on its growth and improvement period throughout the 2019/20 financial year. Our highly experienced and dedicated educators continue to work to provide high quality education and care to all children and their families and this is evident through our successes of late. HECC was awarded the 2019 Hunter Local Business Award for Excellence in Early Childhood. Nominated by our families and the community, this award recognises service leaders in the Newcastle and Hunter Region in their respective fields. Further, HECC's service director Samantha Gilmour was also nominated as Outstanding Business Person of the Year. Nominated for her commitment to the success to the overall sustainability and improvement to HECC's future viability. During Sam's time at HECC, the service has experienced an overall growth to its utilisation by more than 30% as of the end of July 2020. The educators at HECC have been committed to ensuring the service is authentic, responsive to the community and displaying our philosophy in practice each and every day.

The team at HECC continue to strive for excellence in their service provision, providing high quality education and care to children and their families within the Mayfield and wider Newcastle region. It is a testament to their unwavering commitment to the organisation that HECC continues to operate 44 years later, since its inception in 1976. The team, led by our Room Leader's Emma Howard, Cath Howard and Jucinda Spencer/Jennifer Verhoef consistently ensure each child in their care is treated with respect and is empowered to make choices, be confident and involved and co-construct their own learning, each day of their life journey.

HECC maintains an overall rating of 'Meeting the National Quality Standards' across all seven quality areas set out by the Australian Education and Care Quality Authority (ACECQA).

HECC's focus in the 19/20 FY was to continue our improvement journey however with the global pandemic, COVID-19 placed additional pressure on the viability of the centre. As a short term measure, HECC reduced enrolments to provide places for essential workers as much as possible with the commitment that the centre would remain open for our families and staff to access. Our continuing commitment to support educate shone through more than ever as HECC took our programs completely online for our self-isolating families to access, keeping our relationships and connectivity strong.

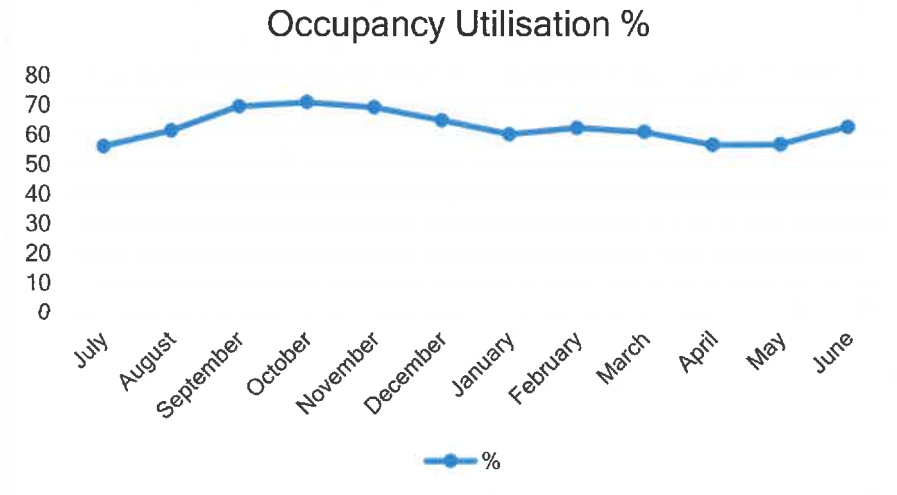
Partnerships

HECC values its community partners as they assist us to provide a quality service both at the centre and within the wider community. In 2019/20 HECC was fortunate to receive two grants from the Department on Education to support an upgrade to the playground, to include more inclusive and sensory safe resources. These grants will be expensed by June 2021.

HECC values and encourages the input we receive from our families and the community. Due to the change to service operations, HECC has taken our survey questions online, allowing families to provide their feedback through individual survey questions via our OWNA online platform and the centre's social media pages.

Enrolments

Enrolments at HECC have remained steady with increases from the 18/19 fy. Despite the global pandemic, HECC maintained above average occupancy with an average of 62.5% occupancy across the 12 months. HECC continues to raise occupancy into the new financial year. Moving forward, HECC will continue to work strategically considering growth opportunities for service operations.



Staff Development

This year has seen a commitment to staff development opportunities for the HECC team. With changes to the leadership team, HECC remained proactive to ensure our respectful values were upheld.

Samantha Gilmour and Emma Howard commenced their journey through their Bachelor of Education (Early Childhood Teaching), becoming the centres required ECT educators, leading the service's educational program, underpinned by the Early Years Learning Framework.

Cath Howard has further embedded her Mindfulness Program throughout the centre, firstly by undergoing Mindfulness Teaching qualifications, specifically designed for early childhood. Cath supports all educators at HECC to implement quality mindfulness experiences, respond and be present for all children and be aware of the contribution mental health and wellbeing has on children and adults.

HECC continues to work with KU Children's Services to support inclusion and equal access to the centre. Providing educators up to date training and professional development.

Parent Survey Results

National Quality Framework Snapshot

- 100% of families believe HECC's program is educational, age appropriate and supports play based learning for their children
- 100% of families believe HECC educators program intentionally to provide high quality learning experiences for children
- 100% of families believe HECC provides for children's wellbeing and comfort, including their right to rest and sleep
- 100% of families believe HECC ensures adequate supervision and takes precaution to ensure all children are protected from harm or hazard

"When we're working so much, it really brightens our day when we see how our child's day is going from all the information and daily posts on OWNA." - Pennington Family

Financial

In 2019/20 fy HECC was notified of the finish to the Department of Education Legacy Funding. This funding has been a secure income stream for HECC since early 2000's and meant a reduction to income by \$45,000 per year. Despite this significant loss, HECC continued to strive to bridge the gap, however daily fees experienced an increase in order to continue providing high quality care and education to \$105 per day. On April 2, 2020 The Australian Government announced the national 'Free Childcare' package, in response to the global COVID-19 pandemic. This would mean HECC would receive 50% of its usual fee income through the Child Care Subsidy System and would be subsidised by the Federal Government's Job Keeper scheme. Whilst HECC did receive Job Keeper, many of our educators were ineligible, leaving a significant short fall in the HECC budget.

Despite this shortfall, HECC maintained a significant improvement to the previous financial year balance sheet. HECC would like to thank the families and members of the community who donated to the organisation throughout this period. It is through this community support and generosity, HECC was able to purchase much needed technology and resources to support ongoing programs and educational experiences.

HECC also received a small business grant, thanks to Service NSW which supported some of our educators who were ineligible for the Job Keeper Scheme, ensuring that HECC could retain all employees throughout this period of uncertainty and reduced income.

Hunter Women's Centre (HWC)

Hunter Women's Centre (HWC) major goal is improving the overall health, well-being and empowerment of women in the Hunter. The HWC has evolved through a number of transformative processes over the 45 year history and today remains a safe welcoming place for women to come where they can access specialised quality trauma informed care services that are available appropriate and affordable.

These services includes:

- information and referral,
- counselling and support
- education

KPI's and Effectiveness

Hunter Womens Centre performance against the HNEH Funding KPI's has exceeded the KPI's in almost every case, this is despite the changing and challenging times.

HNEH KPI's	Expected Number	Actual Number	Status: target on track, exceeded or not met.
Number of women receiving timely information, advice and referral	750	2014	Exceeded Dramatic increase in service demand due to COVID-19
Number of women receiving counselling	195	240+	Exceeded The introduction of telephone counselling, welfare calls and online counselling has increased service capacity
Occasions of service delivered to women including Outreach services	400	939	Exceeded
Improved Kessler 10 Psychological Distress Scale between the 1st and 5th/6th counselling session	70%	54%	Not met. Many women's anxiety/distress levels have not improved in this timeframe plus COVID has impacted as well
Number of educational workshops/groups including 4 invitation only courses Involving domestic violence and abuse and women who have experienced child sexual abuse	24	26	Exceeded Despite 3 months of no courses re COVID-19. Reduced numbers of participants due to COVID-19 space restrictions
Percentage of women reporting improvements to knowledge; understanding and skills to cope with challenging situations and environments; improving comprehension of health and lifestyle factors and their impact on well-being; improvement in understanding of what is a healthy relationship; and understanding the cycle of violence	75%	93%	Exceeded Workshop/group/course evaluations exceeded expectations and KPI's

and how to use strategies to prevent violent behaviours re-occurring.			
Percentage of women receiving information about healthy lifestyle programs; Quit Smoking; Alcohol and Drug information and referral to appropriate services if required	100%	100%	Met: All women receive health information bag on first counselling appointment at HWC. Healthy lifestyle and other issues are discussed with client as part of counselling session
Assessment of clients undertaking counselling for chronic disease risk etc.	205	23%	Not Met: Although many women have multiple complex health issues HWC is not staffed by health practitioners and is not a women's health service per se' However, chronic disease and illnesses impact greatly on the general health and well-being so HWC endeavours to have brief conversations, supply up to date and relevant information and refer to appropriate websites and services if required, including GP's;

Partnerships, Donations and Support

HWC is very fortunate to have many partner organisations and agencies, families, groups and individuals that continuously provide ongoing support to Hunter Women's Centre.

We would like to Thank All of the following for their generosity, kindness and assistance, and their efforts allows the clients of HWC to have a safer, more comfortable and valuable experience.

- Newcastle Permanent Charitable Foundation
- Merewether Golf Club Womens Committee
- Newcastle Coal Infrastructure Group
- Jade - 28 Days of Flowers
- Lisa Hyde-Mills Art Therapy Workshops
- Anastasia Dunstan
- Ramsey Health Care, Lake Macquarie
- Trauma Teddies
- Newcastle City Council
- Emma-Leigh Highway & Anytime Fitness Newcastle
- Community Builders Partnership
- NDIA
- Ingrid
- Women of Courage AA
- Walka Grange Crochet Group
- Pride Cleaning
- Dangling Threads
- Bunnings Heatherbrae
- Bunning Kotara
- Grilled Junction
- Happy Hookers
- Theresa
- Linda
- Tiffany
- Health Care Interpreting Service HNEH
- Hicksons Lawyers
- Ellis Group
- Hunter Valley Financial Counselling Project

- Woolworths Mt Hutton
- Woolworths Cardiff
- HNE Health Sexual Assault Service
- Ingrid
- Samaritans Foundation
- Speaking in Colours
- Northern Territory Cards
- Dr Trisha Pender – University of Newcastle Gender Equity Network
- Toni @ Barber Industry
- Community Helping Community Inc.
- Volunteer: Judy Jacobs
- East Lakes Quirky Quilters
- Zonta Newcastle
- Limitless Property Group – Tradie Network
- Share the Dignity
- Wendy & Co.
- Savitri Naidoo- Chakras Dance
- Tina Chen: Tai Chi

...and a number of anonymous donors who choose not to be named.

Client Feedback

'I really enjoyed this workshop. My mind found a million reasons to not come or to not participate. The educator was so welcoming, gentle and inviting us to feel safe to share and to listen. Thank You.'

'The counselling approach I received was very supportive and guiding. There was never any judgement on the decisions I made or the guidance in which I did or didn't take on board. The counsellor was patient and considerate of my journey and the tough decisions I had to make along the way. Through the counselling and support I received MY life was improved immensely on every level. I am extremely grateful to the service. Keep up the good work'

'I absolutely enjoyed this program, it's really opened my eyes to the abusive behaviour that I thought was completely normal and acceptable. Thank you'

Financial

The majority of HWC funding is provided by the NSW Ministry of Health through Hunter New England Health NGO Program. July 2020 commenced a new three year funding cycle.

Hunter Early Childhood Centre (HECC) also contributes significantly to the HWC operational budget – so a huge thank you for their efforts and generosity.

In September 2019 a new HWC Service Manager was recruited to the position and despite her management background and experience found the shift to a small NGO a different sometimes perplexing but inspiring experience.

"the quality of work that is undertaken here at HWC is exceptional and despite the perplexing times we find ourselves in re COVID-19 all staff have worked harder than ever to adapt to meet the challenges and to continue to provide excellent services to clients and the community" - HWC Service Manager

In mid-March 2020 the COVID-19 pandemic ascended upon HWC, and like everybody it delivered a number of challenges and changes that needed to be met in order to remain viable.

These included:

- the decision by all staff to try remain open as an 'essential service' to continue to deliver services throughout the entire pandemic
- the continuous monitoring and modifications required to keep HWC a safe COVID -19 free space for staff clients and visitors
- the recommended closure of all groups and education sessions for a 3 month+ period
- the introduction of new risk management procedures and protocols to meet NSW Government Health recommendations
- the challenges to all HWC staff to meet increasing service demand appropriately, effectively and efficiently. This has resulted in the introduction of providing a new telephone counselling and online counselling option to clients plus a new telephone welfare check service for clients experiencing isolation and loneliness due to COVID-19
- HWC was also successful in gaining a COVID-Rapid Response Grant through Newcastle City Council which enable us to increase our counselling hours to help meet service demand.
- the closure of the wait list at least four times in this period to enable appropriate and responsible management of the clients waiting on the wait list.

NOTES TO FINANCIAL STATEMENTS

Hunter Region Working Women's Group Ltd was able to make desperately needed repairs to the Hunter Women's Centre building from the unspent donations contributed by the Newcastle Coal Infrastructure Group received back in 2016. These repairs also included painting of the internal walls and replacement of outdated fluorescent lighting fixtures. Additional donations from 28 Days in Flowers, Ramsay Health Care and Merewether Golf Club Charity Day have allowed for new furniture in an additional counselling room, as well updating old furniture and new window furnishings in the Conway room.

During the 2018/2019 Financial year The Hunter Women's Centre had unexpended grant funds that was used in the 2019/2020 Financial year to increase the counselling staff at HWC. Monies from the Equal Futures Project was used to upgrade the existing VoIP telephone system as well as provide laptops for all staff members during the COVID 19 pandemic. This provided staff members with the necessary equipment to continue to provide support services via secure online video conferencing in the event of the office at Mayfield being temporarily closed.

Hunter Early Childhood Centre has been through a challenging year with the change of funding offered by the Department of Education in December 2019. In March 2020 HECC was able to maintain services during the COVID 19 pandemic with the help of the Governments Jobkeeper Payments incentives, as well as Community grants aimed at small business. While facilities worked at a reduced capacity to comply with COVID 19 restrictions the Centre continued to provide quality early childhood education. The generous donations received from Parents of HECC children during this difficult time will be used to update current services.

Funding Source	Percentage of Total Funding	2019/2020 Income
Government Grants		
Hunter New England Health	35.8%	\$ 541,587.00
Early Childhood Education & Care (ECEC – NSW Dept Education)	2.3%	\$ 34,911.00
Service NSW – Small Business Grant	0.7%	\$ 10,000.00
Hunter Early Childhood Centre		
Childcare Centre fees	42.4%	\$ 641,536.00

Wage subsidies	1.4%	\$ 20,445.00
Other Donations/Grants		
Newcastle Coal Infrastructure Group Donation	2.0%	\$ 30,583.00
Newcastle Permanent Building Society – Discoveries Program	0.5%	\$ 6,444.00
Equal Futures	1.4%	\$ 21,477.00
Other Income		
Australian Taxation Office – Cashflow Boost	3.3%	\$ 50,000.00
Jobkeeper Payments	5.9%	\$ 90,000.00
Room Hire and Rental income	0.7%	\$ 11,855.00
Other Donations/Fundraising	1.6%	\$ 23,997.00
Other income	2.0%	\$ 30,877.00
Total income		\$ 1,513,712.00

INDEPENDENT AUDITOR'S REPORT

Auditor's Report

Attached Report

Hunter Region Working Women's Group Ltd

ABN: 51 001 278 520

Annual Financial Statements for the Financial Year Ended 30 June 2020

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Hunter Region Working Women's Group Ltd

ABN 51 001 278 520

Responsible Entities' Report

30 June 2020

The directors present their report, together with the financial statements of the Company, being the Company for the financial year ended 30 June 2020.

General information

Information on directors

The names of each person who has been a director during the year and to the date of this report are:

Jennifer Parkes

Experience

Solicitor

Special responsibilities

Board Chairperson

Helen Harvey – Resigned 28.11.2019

Experience

Education Manager

Special responsibilities

Director

Karen Phillips – Resigned 28.11.2019

Experience

General Manager

Special responsibilities

Vice Chairperson

Rebecca O'Sullivan – Appointed 28.11.2019

Experience

Social Services and NFP

Special responsibilities

Director

Annette Morrissey

Experience

Chartered Accountant

Special responsibilities

Treasurer

Kattie Bugeja

Experience

Arts Administrator

Special responsibilities

Director

Colleen Webb

Experience

Manager at TAFE

Special responsibilities

Secretary

Shannon Eagles – Appointed 28.11.2019

Experience

MBA. Communications and PR

Special responsibilities

Director

Tracey Roxby – Appointed 28.11.2019

Experience

Team Leader at TAFE

Special responsibilities

Director

Hunter Region Working Women's Group Ltd

ABN 51 001 278 520

Responsible Entities' Report

30 June 2020

Dawn Denton

Experience

Special responsibilities

Head of Marketing

Director

Nicole Waddell

Experience

Special responsibilities

Compliance Manager

Director

Venessa Wells

Experience

Special responsibilities

Consultant

Director

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Hunter Region Working Women's Group Ltd

ABN 51 001 278 520

Responsible Entities' Report

30 June 2020

Principal activities

The principal activities of the Company during the financial year were:

- Women's Health
- Welfare
- Child Care.

No significant change in the nature of these activities occurred during the year.

Short term objectives

The Company's short term objectives are to:

- To ensure the centres have a comprehensive and competitive suite of programs based on a person-centred service delivery model.
- To ensure that centres are a well recognised and respected brand with a secure service footprint and sound funding base.
- To optimally and effectively manage the centre resources.

Long term objectives

The Company's long term objectives are to:

- To develop, maintain and expand strategic alliances and partnerships.
- To maintain sound governance systems overseen by a strong Board and Executive team.
- To create and maintain systems that effectively support all aspects of the centres' operations.

Strategy for achieving the objectives

To achieve these objectives, the Company has adopted the following strategies:

- Development of measurable objectives in the forthcoming strategic plan.
- Continual alignment of the organisation and services with the centres values.

Hunter Region Working Women's Group Ltd

ABN 51 001 278 520

Responsible Entities' Report

30 June 2020

How principal activities assisted in achieving the objectives

The principal activities assisted the Company in achieving its objectives by:

- Provision of Community based services for women and children.
- Provision of women's health programs and child care services.
- Provision of community based counselling and support services.

Performance measures

The following measures are used within the Company to monitor performance:

- Meeting Output Targets.
- Successfully undertaking formal Accreditation Surveys / Audits.
- Demonstrating compliance with all relevant standards.
- Formal Program evaluations where appropriate.
- Outcome measures pertinent to each program.
- Client, volunteer and staff satisfaction surveys.
- Performance appraisals of staff.
- Complaints and appreciations.

Members guarantee

Hunter Region Working Women's Group Ltd is a company limited by guarantee. In the event of, and for the purpose of winding up of the company, the amount capable of being called up from each members and any person or association who ceased to be a member in the year prior to the winding up, is limited to \$5 for members subject to the provisions of the company's constitution.

At 30 June 2020 the collective liability of members was \$45 (2019: \$45).

Hunter Region Working Women's Group Ltd

ABN 51 001 278 520

Responsible Entities' Report

30 June 2020

Meeting of Directors

During the financial year, 8 meetings of directors were held. Attendances by each director during the year were as follows:

	Directors' Meetings	
	Number eligible to attend	Number attended
Annette Morrissey	12	9
Jennifer Parkes	12	8
Helen Harvey	6	3
Karen Phillips	5	3
Kattie Bugeja	12	11
Colleen Webb	12	11
Shannon Eagles	8	7
Venessa Wells	2	2
Nicole Waddell	12	11
Dawn Denton	5	3
Tracey Roxby	8	5
Rebecca O'Sullivan	8	6

Auditor's independence declaration

The lead auditor's independence declaration in accordance with Division 60.40 of the *Australian Charities and Not-for-profits Commission Act 2012*, for the year ended 30 June 2020 has been received.

Hunter Region Working Women's Group Ltd
Consolidated Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 30 June 2020

	2020	2019
	\$	\$
Grant Income		
ECEC Funding	31,258	45,380
Hunter New England Health	541,587	483,101
Other Government Grants	13,653	8,000
Other Non Government Grants	18,289	18,964
	<u>604,787</u>	<u>555,445</u>
Fees Received		
Childcare Fees	641,536	644,920
Annual Admin Fees	-	2,703
Transaction & Waitlist Fees	-	240
HWC Fees	2,255	3,227
	<u>643,791</u>	<u>651,090</u>
Other Income		
Donations & Contributions	80,907	14,174
Fundraising Income	-	4,833
Interest	4,395	10,040
Jobkeeper Subsidy	90,000	-
Membership Income	52	18
Other income	59,735	252
Rental Income & Room Hire	9,600	12,831
Wage Subsidies & Placements	20,445	14,418
	<u>265,134</u>	<u>56,566</u>
Total income	4 <u>1,513,712</u>	<u>1,263,101</u>
Accreditation	111	5,500
Amortisation	-	3,175
Audit and Accountancy	41,379	29,576
Advertising and Promotion	4,928	986
Bad Debts	-	65
Bank Charges	3,872	3,888
Cleaning	9,082	12,311
Computer Expenses	3,453	5,989
Depreciation	56,764	35,697
Education & Staff Training	15,509	25,226
Educational Resources	2,732	6,975
Electricity & Gas	7,722	8,091
Equipment Replacement- small items	-	935

Hunter Region Working Women's Group Ltd
Consolidated Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 30 June 2020

	2020	2019
	\$	\$
Fundraising Expense	301	4,234
Hire of Plant & Equipment	2,380	2,380
Insurance	22,842	19,239
Printing, Stationery & Stamps	5,880	4,019
Program Expenses	46,310	20,421
Provisions	18,674	-
Rates and Water	1,749	1,420
Recruitment Expenses	14,510	7,615
Rent	9,600	9,315
Repairs & Maintenance	80,329	40,848
Security	2,655	2,945
Subscriptions	3,844	2,372
Sundry	7,766	253
Superannuation	89,157	88,036
Stores	4,173	12,228
Telephone	10,103	9,775
Travelling Expenses	1,865	1,860
Wages/employee entitlements	971,917	936,146
Workers Compensation Insurance	22,068	22,015
Total Expenses	1,461,675	1,323,535
Surplus/(Deficit) before income tax	52,037	(60,434)
Income tax expense	-	-
Surplus/(Deficit) before income tax	52,037	(60,434)

The accompanying notes form part of these financial statements.

Hunter Region Working Women's Group Ltd
Consolidated Statement of Financial Position
For the Year Ended 30 June 2020

	Note	2020 \$	2019 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	438,407	419,635
Trade receivables	6	46,825	22,051
Other current assets	7	39,136	8,771
TOTAL CURRENT ASSETS		524,368	450,457
NON-CURRENT ASSETS			
Plant and equipment	8	413,383	418,758
TOTAL NON-CURRENT ASSETS		413,383	418,758
TOTAL ASSETS		937,751	869,215
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	9	203,945	201,137
Borrowings	10	4,760	2,380
Provisions	11	72,697	58,712
TOTAL CURRENT LIABILITIES		281,402	262,229
NON-CURRENT LIABILITIES			
Borrowings	10	-	4,760
Provisions	11	32,723	26,760
		32,723	31,520
TOTAL LIABILITIES		314,065	293,749
NET ASSETS		623,684	575,466
EQUITY			
Reserves	12	114,521	209,264
Retained earnings		509,165	366,202
TOTAL EQUITY		623,684	575,466

The accompanying notes form part of these financial statements.

Hunter Region Working Women's Group Ltd

Statement of Cashflows

As at 30 June 2020

	2020	2019
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers and grants	1,708,642	1,336,644
Payments to suppliers and employees	(1,611,091)	(1,400,044)
Interest received	4,395	10,040
Net cash provided by operating activities	13 <u>101,946</u>	<u>(53,360)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of plant & equipment	<u>(101,946)</u>	<u>(1,939)</u>
Net cash used in investing activities	<u>(101,946)</u>	<u>(1,939)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Borrowing	-	(2,380)
Net cash provided by financing activities	<u>-</u>	<u>(2,380)</u>
Net decrease in cash and cash equivalents held	18,772	(57,679)
Cash and cash equivalents at beginning of year	419,635	477,314
Cash and cash equivalents at end of financial year	13 <u>438,407</u>	<u>419,635</u>

Hunter Region Working Women's Group Ltd

Statement of Changes in Equity

As at 30 June 2020

2020

	Asset Revaluation Reserve	General Reserve	Retained Earnings	Total
Note	\$	\$	\$	\$
Balance at 1 July 2019	114,521	94,743	366,202	575,466
Transfers		(94,743)	94,743	-
Prior period adjustments		-	(3,819)	(3,819)
Surplus/(deficit)		-	52,037	52,037
Balance at 30 June 2020	114,521	-	509,163	623,684

2019

	Asset Revaluation Reserve	General Reserve	Retained Earnings	Total
Note	\$	\$	\$	\$
Balance at 1 July 2018	114,521	94,743	426,636	635,900
Surplus/(deficit)		-	(60,434)	(60,434)
Balance at 30 June 2019	114,521	94,743	366,202	575,466

Hunter Region Working Women's Group Ltd

ABN 51 001 278 520

Notes to the Financial Statements

For the Year Ended 30 June 2020

1 Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Reduced Disclosure Requirements, Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board and the *Australian Charities and Not-for-profits Commission Act 2012*.

The financial statements have been prepared on an accruals basis and are based on historical costs.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

2 Impact of COVID-19 Pandemic

On 11 March 2020, the World Health Organisation ("WHO") declared the Coronavirus disease 2019 ("COVID-19") a pandemic. The pandemic has adversely affected the global economy, including an increase in unemployment, decrease in consumer demand, interruptions in supply chains, and tight liquidity and credit conditions. Consequently, governments around the world have announced monetary and fiscal stimulus packages to minimise the adverse economic impact. However, the COVID-19 situation is still evolving, and its full economic impact remains uncertain.

During the week beginning 16 March 2020, the Australian Government together with State and Territory Premiers announced a series of measures aimed at preventing the spread of COVID-19, which had the effect of impacting the state of the Australian economy (i.e. impact on supply chain, customers, availability of finance, consumer confidence, etc.).

Subsequent to these measures the Board and Management have implemented a range of operational and financial strategies in order to minimise the impact of the pandemic including, but not limited to:

- Accessing available NSW and federal government stimulus measures to assist the Company's cashflow.
- Employing government initiatives, in particular with respect to ensuring that our employees can remain safe with the use of personal protective equipment and socially distance care for clients.
- Cashflow review measures to ensure ongoing adequate cash reserves to trade through the impact, including reduction of operational expenditure and stalling of discretionary major projects at this time.

Hunter Region Working Women's Group Ltd

ABN 51 001 278 520

Notes to the Financial Statements

For the Year Ended 30 June 2020

3 Summary of Significant Accounting Policies

(a) Comparative Amounts

Comparatives are consistent with prior years, unless otherwise stated.

(b) Income Tax

No provision for income tax has been raised as the Company is exempt from income tax under Div 50 of the *Income Tax Assessment Act 1997*.

(c) Revenue and other income

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the entity and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable.

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

Grant revenue

Grant revenue is recognised in the statement of profit or loss and other comprehensive income when the entity obtains control of the grant, it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

When grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Hunter Region Working Women's Group Ltd receives non-reciprocal contributions of assets from the government and other parties for zero or a nominal value. These assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in the statement of profit or loss and other comprehensive income.

Hunter Region Working Women's Group Ltd

ABN 51 001 278 520

Notes to the Financial Statements

For the Year Ended 30 June 2020

3 Summary of Significant Accounting Policies

Grant revenue - continued

Capital grants are recognised at fair value in the statement of comprehensive income when the entity obtains control of the asset to which the grant relates to and the amount can be measured reliably.

Donations

Donations and bequests are recognised as revenue when received.

Interest revenue

Interest is recognised using the effective interest method.

Rendering of services

Revenue in relation to rendering of services is recognised depends on whether the outcome of the services can be measured reliably.

If the outcome cannot be reliably measured then revenue is recognised to the extent of expenses recognised that are recoverable.

Rental income

Investment property revenue is recognised on a straight-line basis over a period of the lease term so as to reflect a constant periodic rate of return on the net investment.

(d) Goods and Services Tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the statement of financial position.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

Hunter Region Working Women's Group Ltd

ABN 51 001 278 520

Notes to the Financial Statements

For the Year Ended 30 June 2020

3 Summary of Significant Accounting Policies

(e) Property, Plant and Equipment

Classes of property, plant and equipment are measured using the cost model as specified below.

The asset is carried at its cost less any accumulated depreciation and any impairment losses. Costs include purchase price, other directly attributable costs and the initial estimate of the costs of dismantling and restoring the asset, where applicable.

Land and buildings

Land and buildings are measured using the cost model.

Freehold land and buildings that have been contributed at no cost, or for nominal cost are valued and recognised at the fair value of the asset at the date it is acquired.

Plant and equipment

Plant and equipment are measured using the cost model.

Plant and equipment that have been contributed at no cost, or for nominal cost are valued and recognised at the fair value of the asset at the date it is acquired.

Depreciation

The depreciable amount of all property, plant and equipment, except for freehold land is depreciated on a straight-line method from the date that management determine that the asset is available for use.

The estimated useful lives used for each class of depreciable asset are shown below:

Fixed asset class	Useful life
Buildings	40 years
Plant and Equipment	3-12 years

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

Rent and repairs are charged to Hunter Early Childhood Centre by Hunter Region Working Women's Group as incurred. On consolidation the income charged by Hunter Region Working Women's Group and paid by Hunter Early Childhood Centre has been eliminated for the year ended 30 June 2020.

Hunter Region Working Women's Group Ltd

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Notes to the Financial Statements

For the Year Ended 30 June 2020

3 Summary of Significant Accounting Policies

(f) Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions of the instrument. For financial assets, this is the equivalent to the date that the Company commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at cost on trade date, which includes transaction costs, when the related contractual rights or obligations exist. Subsequent to initial recognition these instruments are measured as set out below.

Classification and subsequent measurement

Financial instruments are subsequently measured at either fair value, amortised cost using the effective interest rate method, or cost.

Amortised cost is calculated as:

- . the amount at which the financial asset or financial liability is measured at initial recognition;
- . less principal repayments;
- . plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the *effective interest method*; and
- . less any reduction for impairment.

The *effective interest method* is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

The classification of financial instruments depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and at the end of each reporting period for held-to-maturity assets.

Hunter Region Working Women's Group Ltd

ABN 51 001 278 520

Notes to the Financial Statements

For the Year Ended 30 June 2020

3 Summary of Significant Accounting Policies

(f) Financial instruments - continued

(i) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the Company's intention to hold these investments to maturity. They are subsequently measured at amortised cost.

Held-to-maturity investments are included in non-current assets, except for those which are expected to be realised within 12 months after the end of the reporting period, which will be classified as current assets.

If during the period the Company sold or reclassified more than an insignificant amount of the held-to-maturity investments before maturity, the entire held-to-maturity investments category would be tainted and reclassified as available-for-sale

(ii) Financial liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Fees payable on the establishment of loan facilities are recognised as transaction costs of the loan.

Borrowings are classified as current liabilities unless the Company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

(g) Impairment of non-financial assets

At the end of each reporting period the Company determines whether there is an evidence of an impairment indicator for non-financial assets.

Where this indicator exists and regardless for goodwill, indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the asset is estimated.

Where assets do not operate independently of other assets, the recoverable amount of the relevant cash-generating unit (CGU) is estimated.

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cash-generating unit.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss, except for goodwill.

(h) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

Hunter Region Working Women's Group Ltd

ABN 51 001 278 520

Notes to the Financial Statements

For the Year Ended 30 June 2020

3 Summary of Significant Accounting Policies

(i) Employee benefits

Provision is made for the Company's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits expected to be settled more than twelve months after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss. Employee benefits are presented as current liabilities in the statement of financial position if the Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date regardless of the classification of the liability for measurement purposes under AASB 119.

(j) Trade and other payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Company during the reporting period which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(k) Income in advance

Unexpended grant funds received during the current year are recognised as a liability at balance date.

Grant funds received during the year that relate to a subsequent period where the service will be delivered are recognised as a liability at balance date.

(l) Economic dependence

Hunter Region Working Women's Group Ltd is dependent on government departments for the majority of its revenue used to operate the business. At the date of this report the directors have no reason to believe the government departments will not continue to support Hunter Region Working Women's Group Ltd.

Hunter Region Working Women's Group Ltd

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Notes to the Financial Statements

For the Year Ended 30 June 2020

3 Summary of Significant Accounting Policies

(m) Critical accounting estimates and judgments

The directors evaluate estimates and judgments incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Company.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

Key judgments - provision for impairment of receivables

The value of the provision for impairment of receivables is estimated by considering the ageing of receivables, communication with the debtors and prior history.

Key estimates - provisions

As described in the accounting policies, provisions are measured at management's best estimate of the expenditure required to settle the obligation at the end of the reporting period. These estimates are made taking into account a range of possible outcomes.

Key estimates - property, plant and equipment residual values and useful lives

These assets are written down to their estimated residual value over their anticipated useful lives using the straight-line basis. Management reviews residual values annually considering market conditions and disposal values.

(n) Adoption of new and revised accounting standards

During the current year, the Company 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.

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

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

Hunter Region Working Women's Group Ltd

ABN 51 001 278 520

Notes to the Financial Statements

For the Year Ended 30 June 2020

4 Revenue and Other Income

	2020	2019
	\$	\$
Operating revenue		
Fees Received	641,536	651,090
Grants and Government Funding	604,787	555,356
Interest Received	4,395	10,040
Donations	78,007	14,174
Fundraising	-	4,833
Rent Received	9,600	-
Other Income	175,387	27,520
Total revenue	1,513,712	1,263,013

5 Cash and cash equivalents

Cash at Bank	189,749	174,727
Cash on Hand	-	500
Investment Accounts	248,658	244,408
	438,407	419,635

6 Trade and other receivables

CURRENT

Trade receivables	40,210	314
Provision for impairment	-	-
	40,210	314
Other receivables – Hunter Early Childhood Centre	6,615	21,737
	46,825	22,051

7 Other non-financial assets

CURRENT

Prepayments	39,136	8,771
	39,136	8,771

Hunter Region Working Women's Group Ltd

ABN 51 001 278 520

Notes to the Financial Statements

For the Year Ended 30 June 2020

8 Property, plant and equipment

	2020	2019
	\$	\$
Buildings		
At cost	601,017	592,167
Accumulated depreciation	(286,808)	(270,896)
	314,209	321,271
Plant and equipment		
At cost	484,537	439,618
Accumulated depreciation	(384,363)	(342,131)
	99,174	97,487
	413,383	418,758

(a) Movements in Carrying Amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Buildings	Plant and Equipment
	\$	\$
Year ended 30 June 2020		
Balance at the beginning of year	321,271	97,487
Additions	8,850	44,919
Disposals - written down value	-	-
Depreciation + amortisation expense	(15,912)	(43,232)
Balance at the end of the year	314,209	99,174

Hunter Region Working Women's Group Ltd

ABN 51 001 278 520

Notes to the Financial Statements

For the Year Ended 30 June 2020

9 Trade and other payables

	2020	2019
	\$	\$
CURRENT		
Trade Creditors and Accrued Expenses	104,799	59,079
Unexpended Grants	69,554	117,599
Childcare Fees in Advance and Deposits	29,592	24,459
	<u>203,945</u>	<u>201,137</u>

10 Borrowings

Current liabilities		
Commercial Hire Purchase Loans**	4,760	2,380
	<u>4,760</u>	<u>2,380</u>
Non-current liabilities		
Commercial Hire Purchase Loans	-	4,760
	<u>-</u>	<u>4,760</u>
	<u>-</u>	<u>7,140</u>

**Hunter Early Childhood Centre and Hunter Women's Centre entered into Commercial Hire Purchase Loans for telephone systems and photocopiers.

11 Provisions

	2020	2019
	\$	\$
Current liabilities		
Annual leave	50,707	38,992
Enrolment Advances DEDU	1,214	-
Provision for RDO	1,465	1,365
Provision for Time in Lieu	1,854	1,753
Long service leave	17,397	16,602
	<u>72,397</u>	<u>58,712</u>
Non-current liabilities		
Long service leave	32,723	26,760
	<u>33,723</u>	<u>26,760</u>

Hunter Region Working Women's Group Ltd

Notes to the Financial Statements

For the Year Ended 30 June 2020

12 Reserves

	2020	2019
	\$	\$
General Reserve	-	94,743
Asset Revaluation Reserve	114,521	114,521
Total reserves	114,521	209,264

13 Cash Flow Information

(a) Reconciliation of Cash

Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows:

Cash and cash equivalents	438,407	419,635
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(b) Reconciliation of result for the year to cashflows from operating activities

Surplus / (loss) for the year	52,037	(60,434)
Add: depreciation and amortisation expense	56,764	38,872
Changes in assets and liabilities:		
Decrease/(increase) in trade and other receivables	(24,774)	2,313
Decrease/(Increase) in inventories	-	-
Increase/(decrease) in other current assets	30,365	(261)
Increase/(decrease) in provisions	19,888	(94,310)
Increase/(decrease) in trade and other payables	2,808	60,460
Net cash flows provided by operating activities	101,946	(53,360)

14 Members' Guarantee

The Company is incorporated under the *Corporations Act 2001* and is regulated by the *Australian Charities and Not-for-profits Commission Act 2012*. The Company is limited by guarantee. If the Company is wound up, the constitution states that each member is required to contribute a maximum of \$ 5 each towards meeting any outstanding liabilities and obligations of the Company. At 30 June 2020 the number of members was 9 (2019:9).

15 Contingencies

In the opinion of the Directors, the Company did not have any contingencies at 30 June 2020 (30 June 2019: None).

16 Events Occurring After the Reporting Date

The financial report was authorised for issue on 22 September 2020 by the Board of Directors.

On 11 March 2020, the World Health Organisation ("WHO") declared the Coronavirus disease 2019 ("COVID 19") a pandemic. The pandemic has adversely affected the global economy, including an increase in unemployment, decrease in consumer demand, interruptions in supply chains, and tight liquidity and

Hunter Region Working Women's Group Ltd

Notes to the Financial Statements

For the Year Ended 30 June 2020

credit conditions. Consequently, governments around the world have announced monetary and fiscal stimulus packages to minimise the adverse economic impact. However, the COVID 19 situation is still evolving, and its full economic impact remains uncertain.

Other than the above mentioned, there has not been any other matter or circumstance that has arisen since the end of the financial year, that has significantly affected, or may significantly affect, the operations of the Company, the results of those operations, or the state of affairs of the company in future financial years.

17 Company Details

The registered and principal address of the company is:

Hunter Region Working Women's Group Ltd

PO Box 38/60 Industrial Drive

Mayfield NSW 2304

Hunter Region Working Women's Group Ltd

Directors' Declaration

The directors of the Company declare that:

1. The financial statements and notes, as set out on pages 6 to 24, are in accordance with the Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* and:
 - a. comply with Accounting Standards - Reduced Disclosure Requirements; and
 - b. give a true and fair view of the financial position as at 30 June 2020 and of the performance for the year ended on that date of the Company.
2. In the directors' opinion, there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.

Director

Director

Dated 22 September 2020

Independent Audit Report to the members of Hunter Region Working Women's Group Ltd

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Hunter Region Working Women's Group Ltd (the Company), which comprises the statement of financial position as at 30 June 2020, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

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

- (i) giving a true and fair view of the Company's financial position as at 30 June 2020 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards - Reduced Disclosure Requirements and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Company in accordance with the auditor independence requirements of Section 60.40 of the *Australian Charities and Not-for-profits Commission Act 2012* 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 confirm that the independence declaration required by the *Australian Charities and Not-for-profits Commission Act 2012*, which has been given to the directors of the Company, would be in the same terms if given to the directors as at the time of this auditor's report.

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

Emphasis of Matter - Impact of COVID-19

We draw attention to Note 1 (Impact of COVID-19 Pandemic) and Note 23 (Events Occurring After the Reporting Period) to the financial statements, which describes the uncertainties and possible effect on the Company arising from its management of the ongoing issues related to COVID-19. Our opinion is not modified in respect of this matter

Independent Audit Report to the members of Hunter Region Working Women's Group Ltd

Responsibilities of Directors for the Financial Report

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards - Reduced Disclosure Requirements and the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as the directors determine is necessary to enable the preparation of the 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 directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company 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 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.

[A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.]



Neil Watson
Partner
KLM Accountants

Charlestown

22 September 2020

Independent Audit Report to the members of Hunter Region Working Women's Group Ltd

Disclaimer

The additional financial data presented on pages 29-33 is in accordance with the books and records of the Company which have been subjected to the auditing procedures applied in our statutory audit of the Company for the year ended 30 June 2020. It will be appreciated that our statutory audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data and we give no warranty of accuracy or reliability in respect of the data provided. Neither the firm nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person (other than Hunter Region Working Women's Group Ltd) in respect of such data, including any errors of omissions therein however caused.

Neil Watson

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22 September 2020

Hunter Region Working Women's Group Ltd

**Statement of Profit or Loss and Other Comprehensive Income –
Hunter Region Working Women's Group Ltd**

For the Year Ended 30 June 2020

	2020	2019
	\$	\$
Grant Income		
Other Government Grants	-	-
Non-Government Grants	16,244	-
	16,244	-
Fees Received		
HWC Fees	2,255	3,516
	2,255	3,516
Other Income		
Donations & Contributions	79,362	18,009
Fundraising Income	-	1,586
Interest	4,395	10,040
Membership Income	52	18
Other income	50,120	479
Rental Income & Room Hire	9,600	9,315
	143,529	42,963
Operating Income	143,529	42,963
Other Income – Hunter Early Childhood Centre	66,516	64,584
Total income	228,544	107,547
Audit and Accountancy	13,075	807
Advertising and Promotion	18	262
Bad debts written off	-	39
Bank Charges	261	39
Cleaning	74	2,491
Computer Expenses	33	235
Depreciation	56,764	35,697
Education & Staff Training	-	(1,427)
Electricity & Gas	894	742
Equipment Replacement- small items	-	169
Fundraising Expense	301	-
Insurance	8,569	6,091
Printing, Stationery & Stamps	628	14
Program Expenses	369	5,603

Hunter Region Working Women's Group Ltd

Statement of Profit or Loss and Other Comprehensive Income –
Hunter Region Working Women's Group Ltd

For the Year Ended 30 June 2020

	2020	2019
	\$	\$
Rates and Water	140	116
Recruitment Expenses	3,180	1,335
Repairs & Maintenance	60,366	14,367
Security	83	6
Stores	-	84
Subscriptions	144	114
Sundry	1,637	18
Superannuation	1,393	395
Telephone	-	476
Travelling Expenses	-	37
Wages	14,659	(416)
Workers Compensation Insurance	183	582
Total expenses	162,771	67,941
Operating Profit/(Loss)	65,773	39,606
Deficit) / surplus before income taxes	65,773	39,606
Income tax expense	-	-
(Deficit) / Surplus after income taxes	65,773	39,606

Hunter Region Working Women's Group Ltd

Statement of Profit or Loss and Other Comprehensive Income – Hunter Early Childhood Centre

For the Year Ended 30 June 2020

	2020	2019
	\$	\$
Grant Income		
ECEC Funding	31,258	45,380
Non Government Grants	2,045	-
Other Government Grants	13,653	-
	<u>46,956</u>	<u>45,380</u>
Fees Received		
Childcare Fees	641,536	644,920
Annual Admin Fees	-	240
	<u>641,536</u>	<u>645,160</u>
Other Income		
Donations	1,546	1,007
Fundraising Income	-	3,247
Insurance Claim	9,615	-
Jobkeeper	90,000	-
Wage Subsidies & Placements	20,445	14,191
	<u>121,606</u>	<u>18,445</u>
Total income	<u>810,098</u>	<u>708,985</u>
Accreditation Expense	111	-
Amortisation	-	1,667
Audit and Accountancy	14,477	16,024
Advertising and Promotion	3,679	2,486
Bad debts written off	-	26
Bank Charges	3,612	3,849
Cleaning	5,706	4,935
Computer Expenses	1,324	2,787
Education & Staff Training	8,394	9,063
Educational Resources	2,732	1,054
Electricity & Gas	3,249	3,296
Employee Assistance	-	1,011
Fundraising Expense	-	1,486
Hire of Plant & Equipment	1,190	1,190
Insurance	8,231	7,277
Printing, Stationery & Stamps	1,876	1,527
Program Costs	36,333	11,331
Provisions	11,811	5,237
Rates and Water	1,050	852
Recruitment	4,863	6,280
Repairs and maintenance	11,889	1,852
Security	1,105	2,175

Hunter Region Working Women's Group Ltd

Statement of Profit or Loss and Other Comprehensive Income – Hunter Early Childhood Centre

For the Year Ended 30 June 2020

	2020	2019
	\$	\$
Subscriptions	1,779	995
Sundry	4,513	64
Superannuation	50,692	54,034
Stores	4,173	444
Telephone	2,473	3,306
Travel	596	290
Wages	552,766	586,377
Workers Compensation	11,807	13,616
Total Expenses	<u>750,431</u>	<u>744,531</u>
Operating Profit/(Loss)	<u>59,665</u>	<u>(35,544)</u>
Other Expenses		
Contribution to HRWWG	<u>66,516</u>	<u>64,582</u>
Surplus/(Deficit) before income tax	<u>(6,849)</u>	<u>(100,128)</u>
Income tax expense	-	-
Surplus/(Deficit) before income tax	<u>(6,849)</u>	<u>(100,128)</u>

Hunter Region Working Women's Group Ltd

Statement of Profit or Loss and Other Comprehensive Income –Hunter New England Health Grant

For the Year Ended 30 June 2020

	2020	2019
	\$	\$
Grant income – Hunter New England Health	541,587	483,012
Income - Other	-	89
Total income	541,587	483,101
Advertising	1,231	986
Amortisation	-	1,509
Accreditation	4,330	5,500
Audit and Accountancy	13,827	12,680
Cleaning expenses	3,302	8,917
Computer expenses	2,055	2,967
Electricity	3,578	4,053
Equipment Rental	1,190	1,190
Insurance	6,042	5,871
Provisions	6,863	-
Printing, postage and stationery	3,376	2,478
Rent/Occupancy costs	9,600	9,315
Security	1,467	764
Staff training, welfare & costs	13,581	17,336
Subscriptions	1,606	1,488
Superannuation	37,073	33,470
Telephones & internet	7,629	5,993
Travel	1,269	1,533
Rates & Water	560	454
Repairs and maintenance	8,074	2,945
Wages & Salaries	404,492	348,755
Workshop & program costs	4,452	7,162
Other expenses	2,798	-
Workers Compensation Insurance	10,078	7,818
Total expenses	548,473	483,101
Operating surplus/(deficit) before income tax	(6,886)	-
Income tax expense	-	-
Surplus / (deficit) after income tax	(6,886)	-