

**Goldfields Women's Health Care Association Inc**

**Audit Report and Financial Statements  
For the year ended 30 June 2020**

**PAT LEIGHTON FCA**

**KALGOORLIE**

# Goldfields Women's Health Care Association Inc

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## **Report on the Audit of the Financial Report**

### **Opinion**

We have audited the financial report of Goldfields Women's Health Care Association Inc (the association), which comprises the Statement by Members of the Committee, the Income and Expenditure Statement, Statement of Financial Position as at 30 June 2020, a summary of significant accounting policies and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the association as at 30 June 2020 and [of] its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the Associations Incorporation Act 2015.

### **Basis for Opinion**

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

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

### **Emphasis of Matter – Basis of Accounting**

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the association to meet the requirements of Associations Incorporation Act 2015. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

### **Responsibilities of the Committee for the Financial Report**

The committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Associations Incorporation Act 2015 and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the 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 the committee either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

## Goldfields Women's Health Care Association Inc

### Independent Auditor's Report to the Members

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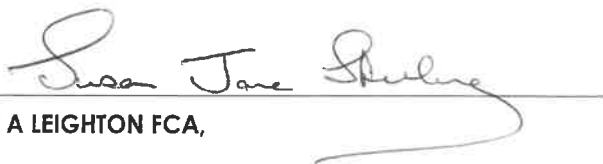
#### **Auditor's Responsibilities for the Audit of the Financial Report**

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

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

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

Signed on : 18 September 2020



A handwritten signature in cursive script, reading "Susan Jane Spurling", is written over a horizontal line. The signature is written in dark ink and is positioned above the printed name of the auditor.

P A LEIGHTON FCA,

**Goldfields Women's Health Care Association Inc**  
**Income and Expenditure Statement**  
**For the year ended 30 June 2020**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
<b>Income</b>		
Funding - Health Department	284,535	237,512
Membership Fees	5,795	5,535
Donations	32,335	3,520
Counselling	10,176	14,436
Meditation Clients	760	
Tai Chi Clients	5,110	
Event Income	1,954	9,753
Rural In Reach Funding	1,915	
Fundraising	1,460	1,885
Room Hire	14,467	12,195
Unplanned Pregnancy Funding		42,901
Pilates Workshop	6,145	17,793
Integrated Care Management	51,291	53,680
Interest received	1,413	1,641
Subsidies and Grants	24,994	
Other income	1,886	70
JobKeeper Subsidy	6,000	
Cash Flow Boost	10,000	
Sponsorship Income	4,545	6,273
Perinatal Class Income	4,425	9,340
Total income	469,205	416,534
<b>Expenses</b>		
Accreditation/Certification Fees	2,875	5,217
Advertising And Promotion	7,141	6,227
Audit fees	2,800	2,750
Bank Fees And Charges	491	504
Bookkeeping/Admin	12,115	5,790
Client Support Expenses	52	
Consumables	788	1,528
Catering Expenses	3,289	444
Cliniko Subscriptions/SMS	210	
Cleaning And Gardening	5,764	8,474
Unplanned Pregnancy Counselling	120	375

The accompanying notes form part of these financial statements.

**Goldfields Women's Health Care Association Inc**  
**Income and Expenditure Statement**  
**For the year ended 30 June 2020**

	2020 \$	2019 \$
Consultants Fee	7,826	
IT/Computer Support	615	
Counselling - General	12,374	3,187
Counselling - Supervision		450
Visiting GP Expenses	2,664	
Depreciation - plant	8,221	14,573
Donation		200
Equipment		260
Electricity & Gas	3,212	3,374
Event Expense	15,107	14,941
Promotional Expenses	1,779	
Fundraising	150	1,153
General expenses	30	124
Gardening Expenses	105	16
Gifts	630	578
Hire/rent of Plant & Equipment	7,599	7,120
Insurance	12,106	10,453
OHS Expenses		80
Programme Expenses	649	658
Prenatal Counselling	25,545	33,011
Other Programs	25	25
Spring Festival Expenses	208	
Office Furniture/Storage	395	
Pilate Workshop	6,105	12,065
Medical Supplies	308	149
M/V car - Depreciation	2,728	3,520
M/V car - Rego/Insurance	850	826
M/V car - Repairs	1,225	845
M/V other - Fuel & oil	1,888	2,173
Provision For Leave	(7,352)	21,927
Employee Entitlements	(8,713)	(560)
Printing & stationery	1,475	2,269
Rates & land taxes	577	564
Repairs & Maintenance - Building	1,121	
Building Maintenance		3,532
Resources/Internet/IT Maintenance	8,419	8,290
Security	862	488

The accompanying notes form part of these financial statements.

**Goldfields Women's Health Care Association Inc**  
**Income and Expenditure Statement**  
**For the year ended 30 June 2020**

	2020	2019
	\$	\$
Staff Amenities	116	
Staff Training/Education	2,245	182
Board Training	360	
Subscriptions	6,388	6,165
Tai Chi Expenses	5,096	
Superannuation	17,691	21,371
Telephone	6,217	4,985
Travel, accom & conference	4,371	229
Wages - Administration	91,714	90,677
Wages - Co-Ordinator	113,120	92,886
Wages - Counsellor	352	42,990
Total expenses	392,046	437,087
<b>Net Income over Expenditure</b>	<b>77,159</b>	<b>(20,552)</b>

The accompanying notes form part of these financial statements.

**Goldfields Women's Health Care Association Inc**  
**Detailed Statement of Financial Position as at 30 June 2020**

	Note	2020	2019
		\$	\$
<b>Current Assets</b>			
<b>Cash Assets</b>			
Term Deposit		20,000	20,243
Beyond Bank		95,724	28,209
Community Reward Account		72,641	64,387
Petty Cash			540
Cash Tin		199	175
Petty Cash - Beyond Bank		2,750	2,141
Cash/Chq Clearing Account		165	
Stripe Clearing Account		40	
		191,518	115,695
<b>Receivables</b>			
Trade debtors		19,526	515
		19,526	515
<b>Total Current Assets</b>		<b>211,044</b>	<b>116,210</b>
<b>Non-Current Assets</b>			
Building Extensions		37,241	37,241
Less Accumulated Deprn		(12,425)	(11,788)
		24,816	25,453

The accompanying notes form part of these financial statements.



**Goldfields Women's Health Care Association Inc**  
**Detailed Statement of Financial Position as at 30 June 2020**

	Note	2020	2019
		\$	\$
<b>Property, Plant and Equipment</b>			
Buildings - independant value		272,900	272,900
Building Upgrades		213,714	213,714
Fixtures & Fittings		23,836	23,836
Less: Accumulated depreciation		(17,028)	(15,827)
Plant & equipment - at cost		117,009	117,009
Less: Accumulated depreciation		(89,723)	(84,907)
Computers & Software		17,854	16,544
Less: Accumulated depreciation		(8,971)	(7,403)
Motor vehicles - at cost		33,962	33,962
Less: Accumulated depreciation		(24,565)	(21,837)
Other - Website		16,190	16,190
		555,178	564,180
<b>Total Non-Current Assets</b>		<b>579,994</b>	<b>589,632</b>
<b>Total Assets</b>		<b>791,038</b>	<b>705,842</b>
<b>Current Liabilities</b>			
<b>Payables</b>			
Trade creditors		5,351	6,703
		5,351	6,703
<b>Current Tax Liabilities</b>			
GST payable control account			2,462
Input tax credit control account			(4,110)
GST Control Account		11,112	
Amounts withheld from salary and wages		10,449	3,424
		21,561	1,776

The accompanying notes form part of these financial statements.

**Goldfields Women's Health Care Association Inc**  
**Detailed Statement of Financial Position as at 30 June 2020**

	Note	2020 \$	2019 \$
<b>Provisions</b>			
Provision For Asset Replacement		66,000	66,000
Super Payable		6,296	1,265
Provision For Annual Leave		7,027	8,673
Provision For LSL		16,202	23,554
Provision For S/L		4,927	11,993
Salary Sacrifice Mortgage		639	
		101,090	111,486
<b>Total Current Liabilities</b>		<b>128,002</b>	<b>119,965</b>
<b>Total Liabilities</b>		<b>128,002</b>	<b>119,965</b>
<b>Net Assets</b>		<b>663,037</b>	<b>585,878</b>
 <b>Accumulated Funds</b>			
Accumulated surplus (deficit)		663,037	585,878
<b>Total Accumulated Funds</b>		<b>663,037</b>	<b>585,878</b>

The accompanying notes form part of these financial statements.

# Goldfields Women's Health Care Association Inc

## Notes to the Financial Statements

For the year ended 30 June 2020

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### Note 1: Summary of Significant Accounting Policies

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporations Act of Western Australia. The committee has determined that the association is not a reporting entity.

The financial report has been prepared on an accrual basis and is based on historical costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

#### (a) Receivables

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

#### (b) Property, Plant and Equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

#### (c) Employee Benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the amounts expected to be paid when the liability is settled.

#### (d) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

#### (e) Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

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

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## Goldfields Women's Health Care Association Inc

### Notes to the Financial Statements

For the year ended 30 June 2020

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#### **(f) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the assets and liabilities statement are shown inclusive of GST.

#### **(g) 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 association 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.

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**Goldfields Women's Health Care Association Inc**  
**Statement by Members of the Committee**  
**For the year ended 30 June 2020**

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The Committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Committee the Income and Expenditure Statement, Statement of Financial Position, and Notes to the Financial Statements:

1. Presents fairly the financial position of Goldfields Women's Health Care Association Inc as at 30 June 2020 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that the association will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:



Chairperson



Treasurer

