

WOMEN'S HEALTH EAST INC.

Reg No: A0023217B

Annual Report - 30 June 2022

Women's Health East Inc. Reg No: A0023217B

**Women's Health East Inc.
Committee's report
30 June 2022**

The committee members present their report, together with the financial statements, on the incorporated association for the year ended 30 June 2022.

Committee Members

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

| Name | Position | Appointed/Resigned |
|----------------------|-------------------------------------|----------------------|
| Lisa Dunlop | Chair | |
| Wendy Roberts | | |
| Dimity Paul | Deputy Chair | Resigned 08/07/2022 |
| Corinne Bowen | Secretary | |
| Leanna Marinucci | Treasurer | |
| Olive Aumann | | |
| Dilnaz Billimoria | | |
| Christabelle Adjoyan | | |
| Ann Yeomanson | Deputy Chair Temporary Treasurer | Appointed 12/08/2022 |

Principal Activities

The principal activities of the association during the financial year were to address the social, cultural, economic, political and environmental factors impacting on the health, safety and wellbeing of women in the region.

Significant Changes

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

Operating Result

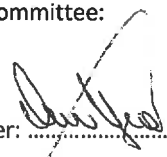
The Surplus of the Association for the financial year amounted to \$67,900 (2021 Surplus: \$6,977)

COVID-19

The impacts of COVID-19 on the organisation's staff, operations, revenue and costs, are being monitored by the Committee. Management continues to provide the Committee with regular reporting and where necessary, mitigation plans, to ensure the safety and well-being of all staff, as well as the ongoing ability of the organisation to provide continuity of service for all contracts and stakeholders.

Signed in accordance with a resolution of the Members of the Committee:

Chair: .....
Lisa Dunlop

Temporary Treasurer: .....
Ann Yeomanson

Dated: 14 October 2022

| CONTENTS | <u>Page</u> |
|--|--------------------|
| Statement of profit or loss and other comprehensive income | 4 |
| Statement of financial position | 5 |
| Statement of changes in equity | 6 |
| Statement of cash flows | 7 |
| Notes to the financial statements | 8 |
| Committee declaration | 14 |
| Independent auditor's report | 15 |

General information

The financial statements covers Women's Health East Inc. (the "Association") as an individual entity. The financial statements are presented in Australian dollars, which is the Association's functional and presentation currency.

The Association is a not-for-profit incorporated association, incorporated and domiciled in Australia. Its registered office and principal place of business are:

Registered office

1/125 George Street
Doncaster East
Victoria VIC 3109

Principal place of business

1/125 George Street
Doncaster East
Victoria VIC 3109

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

The financial statements were authorised for issue on 14th October 2022.

Women's Health East Inc.
Statement of profit or loss and other comprehensive income
For the year ended 30 June 2022

| | Note | 2022 \$ | 2021 \$ |
|--|-------------|-------------------|-------------------|
| Revenue and other income | 3 | 1,809,556 | 1,444,358 |
| Employment expenses | | (1,455,262) | (1,156,776) |
| Administrative expenses | | (106,757) | (99,668) |
| Consultancy expenses | | (123,026) | (151,382) |
| Depreciation expenses | | (44,275) | (15,365) |
| Motor vehicle expenses | | (4,198) | (4,883) |
| Occupancy expenses | | (8,138) | (9,307) |
| Surplus for the year | | 67,900 | 6,977 |
| Other comprehensive income | | - | - |
| Total comprehensive income for the year | | 67,900 | 6,977 |

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

Women's Health East Inc.
Statement of financial position
As at 30 June 2022

| | Note | 2022 \$ | 2021 \$ |
|----------------------------------|------|----------------|----------------|
| Assets | | | |
| Current Assets | | | |
| Cash and cash equivalents | 4 | 651,194 | 726,557 |
| Trade and other receivables | 5 | 76,946 | 55,645 |
| Total Current Assets | | 728,140 | 782,202 |
| Non-Current Assets | | | |
| Property, plant and equipment | 6 | 34,626 | 31,311 |
| Total Non-Current Assets | | 34,626 | 31,311 |
| Total Assets | | 762,766 | 813,513 |
| Liabilities | | | |
| Current Liabilities | | | |
| Trade and other payables | 7 | 73,080 | 72,797 |
| Contract liabilities | 8 | 60,917 | 132,521 |
| Provisions | 9 | 97,018 | 144,344 |
| Total Current Liabilities | | 231,015 | 349,662 |
| Total Liabilities | | 231,015 | 349,662 |
| Net Assets | | 531,751 | 463,851 |
| Equity | | | |
| Retained earnings | | 531,751 | 463,851 |
| Total Equity | | 531,751 | 463,851 |

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

Women's Health East Inc.
Statement of changes in equity
For the year ended 30 June 2022

| | Retained Earnings | Total |
|--------------------------------|------------------------------|----------------|
| | \$ | \$ |
| Balance at 1 July 2020 | 456,874 | 456,874 |
| Surplus for the year | 6,977 | 6,977 |
| Other comprehensive income | - | - |
| Balance at 30 June 2021 | 463,851 | 463,851 |
| Balance at 1 July 2021 | 463,851 | 463,851 |
| Surplus for the year | 67,900 | 67,900 |
| Other comprehensive income | - | - |
| Balance at 30 June 2022 | 531,751 | 531,751 |

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

Women's Health East Inc
Statement of cash flows
For the year ended 30 June 2022

| | Note | 2022 | 2021 |
|--|-------------|-----------------|------------------|
| | | \$ | \$ |
| Cash Flows from Operating Activities | | | |
| Receipts from ordinary activities | | 1,711,647 | 1,361,619 |
| Interest received | | 1,600 | 7,761 |
| Payment to suppliers and employees | | (1,742,749) | (1,549,296) |
| Net cash (outflow) / inflow from operating activities | 10 | (29,502) | (179,916) |
| Cash Flows from Investing Activities | | | |
| Proceeds from sale of property, plant and equipment | | 1,729 | - |
| Payments for property, plant and equipment | | (47,590) | (2,155) |
| Net cash inflow/(outflow) from operating activities | | (45,861) | (2,155) |
| Net (decrease) / increase in cash and cash equivalents held | | (75,363) | (182,071) |
| Cash and cash equivalents at the beginning of the financial year | | 726,557 | 908,628 |
| Cash and cash equivalents at the end of the financial year | 4 | 651,194 | 726,557 |

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

Note 1. Significant accounting policies

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

New or amended Accounting Standards and Interpretations adopted

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

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

Basis of preparation

In the committee's opinion, the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements.

These are special purpose financial statements that have been prepared for the purposes of complying with the Associations Incorporation Reform Act 2012, the Australian Charities and Not-for-profit Commission Act 2012 and the Australian Charities and Not-for-profit Commission Regulations 2013. The officers have determined that the accounting policies adopted are appropriate to meet the needs of the members.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 107 'Statement of Cash Flows', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors', AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for-profit oriented entities.

Historical cost convention

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

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the incorporated association's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2.

Revenue recognition

The incorporated association recognises revenue as follows:

Funding, fees and charges, donations or bequests

When the incorporated association receives fees and charges, operating grant revenue, donations or bequests, the incorporated association assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15: When both these conditions are satisfied, the incorporated association:

- identifies each performance obligation relating to the grant;
- recognises a contract liability for its obligations under the agreement; and
- recognises revenue as it satisfies its performance obligations.

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the incorporated association:

- recognises the asset received in accordance with the recognition requirements of other applicable Accounting Standards;
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer); and
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

If a contract liability is recognised as a related amount above, the incorporated association recognises income in profit or loss when or as it satisfies its obligations under the contract.

Note 1. Significant accounting policies (continued)

Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Other revenue

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

Income tax

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

Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

Deferred tax assets and liabilities are always classified as non-current.

Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Trade and other receivables

Other receivables are recognised at amortised cost, less any allowance for expected credit losses.

Contract assets

Contract assets are recognised when the incorporated association has transferred goods or services to the customer but where the incorporated association is yet to establish an unconditional right to consideration. Contract assets are treated as financial assets for impairment purposes.

Property, plant and equipment

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

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

| | |
|------------------------|-------------|
| Computer equipment | 1 year |
| Furniture and fittings | 1 - 5 years |
| Motor vehicles | 6 - 7 years |
| Office equipment | 1- 10 years |

Note 1. Significant accounting policies (continued)

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

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the incorporated association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

Impairment of non-financial assets

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

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

Trade and other payables

These amounts represent liabilities for goods and services provided to the incorporated association prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Contract liabilities

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

Employee benefits

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

Other long-term employee benefits

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

Fair value measurement

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

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

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

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the tax authority is included in other receivables or other payables in the statement of financial position.

Note 1. Significant accounting policies (continued)

Cash flows are presented on a gross basis.

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

New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the incorporated association for the annual reporting period ended 30 June 2022. The incorporated association has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

Note 2. Critical accounting judgements, estimates and assumptions

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

Coronavirus (COVID-19) pandemic

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

Estimation of useful lives of assets

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

Women's Health East Inc.
Notes to the financial statements
30 June 2022

| | 2022 \$ | 2021 \$ |
|--|------------------|------------------|
| Note 3: Revenue and Other Income | | |
| DHHS Health Promotion Funding | 711,167 | 702,541 |
| DHHS Workforce Development Funding | 32,308 | 31,830 |
| Interest received | 1,600 | 7,761 |
| Cash flow boost | - | 100,000 |
| Other funding | 963,031 | 600,178 |
| Fees and charges | 96,457 | - |
| Other income | 4,993 | 2,048 |
| Total Revenue and Other Income | 1,809,556 | 1,444,358 |
| Note 4: Cash and Cash Equivalents | | |
| Cash at bank and in hand | 146,473 | 163,361 |
| Term deposits | 504,721 | 563,196 |
| Total Cash and Cash Equivalents | 651,194 | 726,557 |
| Note 5: Trade and Other Receivables | | |
| Trade receivables | 72,852 | 52,635 |
| Accrued revenue | 2,630 | - |
| Prepayments | 1,464 | 3,010 |
| Total Trade and Other Receivables | 76,946 | 55,645 |
| Note 6: Property, Plant and Equipment | | |
| Computer Equipment – at cost | 40,967 | 23,244 |
| Less accumulated depreciation | (40,967) | (20,909) |
| | - | 2,335 |
| Furniture & Fittings – at cost | 16,199 | 16,199 |
| Less accumulated depreciation | (15,602) | (15,124) |
| | 597 | 1,075 |
| Motor Vehicles – at cost | 51,486 | 54,709 |
| Less accumulated depreciation | (18,225) | (27,768) |
| | 33,261 | 26,941 |
| Office Equipment – at cost | 10,498 | 10,498 |
| Less accumulated depreciation | (9,730) | (9,538) |
| | 768 | 960 |
| Total Property, Plant and Equipment | 34,626 | 31,311 |

**Women's Health East Inc.
Committee's report
30 June 2022**

In the committee's opinion:

- the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the Associations Incorporation Reform Act 2012 and the Australian Charities and Not-for-profits Commission Act 2012;
- the attached financial statements and notes comply with the Accounting Standards as described in note 1 to the financial statements;
- the attached financial statements and notes give a true and fair view of the incorporated association's financial position as at 30 June 2022 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the incorporated association will be able to pay its debts as and when they become due and payable.


On behalf of the committee

Signed in accordance with a resolution of the Members of the Committee:

Chair: 

Lisa Dunlop

Dated: 14 October 2022

Temporary Treasurer: 

Ann Yeomanson

Women's Health East Inc.
Notes to the financial statements
30 June 2022

| | 2022 \$ | 2021 \$ |
|--|-----------------|------------------|
| Note 7: Trade and Other Payables | | |
| Trade payables | 8,885 | 15,194 |
| GST payable | 32,736 | 27,884 |
| Other payables | 31,459 | 29,719 |
| Total Trade and Other Payables | 73,080 | 72,797 |
| Note 8: Income received in advance | | |
| Deferred grant income | 60,917 | 132,521 |
| Total Income received in advance | 60,917 | 132,521 |
| Note 9: Provisions | | |
| Employee entitlements – annual leave | 67,943 | 73,602 |
| Employee entitlements – long service leave | 29,075 | 70,742 |
| Total Provisions | 97,018 | 144,344 |
| Note 10: Cash Flow Information | | |
| Reconciliation of Cash Flows from Operations | | |
| Net surplus for the year | 67,900 | 6,977 |
| Non-cash flows in net surplus | | |
| Depreciation | 44,275 | 15,365 |
| (Gain) on disposal of plant and equipment | (1,729) | - |
| Other non-cash adjustments | - | - |
| Changes in assets and liabilities | | |
| (Increase) in trade and other receivables | (21,301) | (36,327) |
| (Decrease) / Increase in trade payables and other payables | 283 | (18,919) |
| (Decrease) / in income received in advance | (71,604) | (161,617) |
| Increase / (Decrease) in provisions | (47,326) | 14,605 |
| Net cash inflow from operating activities | (29,502) | (179,916) |

Note 11: Subsequent events

There are no matters or circumstances have arisen since the end of the financial period which significantly affected or may significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial periods

Note 12. Contingent liabilities

The incorporated association had no contingent liabilities as at 30 June 2022 and 30 June 2021.

Note 13. Commitments

The incorporated association had no commitments for expenditure as at 30 June 2022 and 30 June 2021.

**AUDITOR'S INDEPENDENCE DECLARATION
TO THE DIRECTORS OF WOMEN'S HEALTH EAST INC.**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2022 there have been:

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

McLean Delmo Bentleys Audit Pty Ltd

McLean Delmo Bentleys Audit Pty Ltd



Frederic Ferges
Partner

Hawthorn
14 October 2022

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WOMEN'S HEALTH EAST INC.

Opinion

We have audited the financial report of Women's Health East Inc, which comprises the statement of financial position as at 30 June 2022, the statement of profit and loss, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the statement by members of the committee.

In our opinion, the financial report of Women's Health East Inc. is in accordance with the *Associations Incorporation Reform Act 2012* and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (a) giving a true and fair view of the Entity's financial position as at 30 June 2022 and of its performance for the year ended on that date; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, the *Associations Incorporation Act 2012* and Division 60 of the of the *Australian Charities and Not-for-profits Commission Regulations 2013*.

Basis for Opinion

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

In conducting our audit, we have complied with the independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

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

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Directors reporting responsibilities under the *Associations Incorporation Reform Act 2012* and the *Australian Charities and Not-for-profits Commission Act 2012*. 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 Directors for the Financial Report

The directors of the Entity are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of, *Associations Incorporation Reform Act 2012*, and *the Australian Charities and Not-for-profits Commission Act 2012*. The directors' responsibility also includes such internal control as the directors determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF WOMEN'S HEALTH EAST INC (CONTINUED)**

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.

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

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

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

McLean Delmo Bentleys Audit Pty Ltd

McLean Delmo Bentleys Audit Pty Ltd



Frederic Ferges
Partner

Hawthorn
14 October 2022

Schedule 1
Regulation 15

Form 1

Associations Incorporation Reform Act 2012

Sections 94 (2)(b), 97 (2)(b) and 100 (2)(b)

**Annual statements give a true and fair view of financial performance and position
of incorporated association**

We, Lisa Dunlop and Ann Yeomanson, being members of the Board of Women's
Health East Inc. certify that –

“The statements attached to this certificate give a true and fair view of the financial
performance and position of the above named association during and at the end of
the financial year of the association ending 30 June 2022.”

Signed:  _____

Date: 14 October 2022 _____

Signed:  _____

Date: 14 October 2022 _____