



Annual Report 2021 -2022

wdeaworks

This report provides a 12-month overview of the performance of WDEA Works from 1 July 2021 to 30 June 2022.

In the spirit of reconciliation, WDEA Works acknowledges the Traditional Custodians of country throughout Australia and their connection to land, sea and community. We pay our respect to their Elders past, present and emerging. We extend that respect to all Aboriginal and Torres Strait Islander peoples reading this publication.

WDEA Works welcomes people of any age, culture, religion, sex, gender, sexuality and ability.



Cover: The cover artwork celebrates WDEA Works' people, our interaction with each other, and our contribution to building inclusive and thriving regional and rural communities.

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Nigretta of Hamilton provides employment for over 20 staff, including (L-R) Jason Huf, Neil Rowe, and Mathew Gardner.

“As a not-for-profit organisation, it is vital that we embrace kindness and compassion, as we carry out our day-to-day operations. Our values are more than just words on paper — they represent who we have become. Who we choose to be.”

Tom Scarborough, CEO

Our Values, Purpose and Vision

Our Values



Integrity

We're accountable for our actions - and we follow through.

Every person deserves to be treated in a fair and objective way.

Our clients trust us. We owe them honesty and transparency.



Respect

Every person we serve is worthy of respect.

All people should be seen in their own unique context. Embracing diversity reveals new ways to build on and celebrate a person's strengths.



Empathy

Guiding relationships with compassion and purpose.

Everyone experiences life differently. Relating to each other helps us to understand someone else's perspective - so we can create solutions with true meaning and purpose for our clients.



Innovation

Using new ideas can solve challenges of all shapes and sizes.

How can we use innovation to make someone's life better? A little innovation can have a big impact on our clients - and the communities we serve.

Our Vision

Inclusive, thriving communities.

For over 30 years, WDEA Works has delivered positive and meaningful change across regional and rural communities.

We will continue to grow and change - together with the people we serve.

Through empathy, compassion and awareness, we will adapt to deliver on increasing levels of service, real social impact and meaningful community initiatives.

Our Purpose

Creating opportunities for inclusiveness in communities.

Building strong community connections begins with open engagement with people from all walks of life.

Through active community engagement, we build a strong foundation of trust - and a true awareness of where and how we can drive positive change.

With insight, kindness and compassion - we will continue to build on our skills, resources and experience to support our clients and business partners.



Our Locations



Chair and CEO Message

As Chair and CEO, we are privileged to present the 2021/22 edition of the WDEA Works Annual Report, which demonstrates our commitment to deliver on employment, education, social and community services and initiatives. As we grow, with every step, we uphold inclusive work practices – to respectfully embrace the communities we serve.

With the 2021/22 financial year coming to a close, we now have a chance to reflect on the impacts of a two-year pandemic and how this has influenced our ways of working and delivering services, where working in a flexible, digital environment has become “business as usual.” Throughout, our staff have continued to display passion and dedication, from front-facing delivery of services, through to corporate staff that support the organisation to deliver an exceptional and personalised service.

WDEA Works approached the 2021/22 financial year with a range of new strategic priorities, in alignment with our strategic plan for 2021-26; “Strategy26.” With a focus on doing more for people in regional and rural communities, investing in our employees and leveraging our financial assets, WDEA Works delivered on a raft of actions to support greater social outcomes.

Our Social Enterprise offerings have expanded this year to incorporate All About Fencing, a business initiative located in South-West Victoria. This newly founded operation provides opportunities to upskill and strengthen open employment opportunities for our clients. Our team met the challenge of providing engaging opportunities, while navigating the wider implications of Covid-19 vaccination requirements. Throughout this new business challenge, our team embraced the opportunity to welcome the regional community of Warrnambool into our Albert Street site.

“If I were to sum up this year in review with a few words, it would be continued growth in the face of adversity. As an organisation, we have demonstrated remarkable resilience. Growth for WDEA Works translates to reaching more and more people in need. Good people with good hearts continue to carry us forward.”

Tom Scarborough, CEO

WDEA Works' All About Fencing initiative represents our ability to engage with the real economic, social and community needs of our Warrnambool client base, while providing an opportunity to demonstrate a wider understanding of our purpose: to build more inclusive communities – wherever we operate.

The focus of our Employment Services team was to provide exceptional support to our jobseekers, while delivering on a range of submissions for the transition of Department of Employment, Skills and Education (DESE) contracts – from the jobactive program to the new Workforce Australia program. The announcement of awarded contracts in March was bitter-sweet for WDEA Works, with the opportunity to engage in new programs and regions, such as capturing Transition to Work (TtW) programs and Employability Skills Training (EST) services, yet not retaining contracts to provide the Workforce Australia programs (across some of our regions).

With this announcement, a transition to the new DESE model resulted in WDEA Works saying goodbye to some of our valued employees. As leaders of the organisation, we, along with the Committee of Management and Executive Team were devastated to let dedicated and passionate staff go. We were both humbled and heartened by the professionalism of the staff that exited our organisation, as well as those that remained with us throughout the transition process. The leadership team take this opportunity to reflect on the calibre of staff that WDEA Works attracts, and we convey our gratitude to the many staff that contribute to the wider purpose of WDEA Works.

Along with adversity and challenge, this year also delivered significant opportunities to continue to provide breadth and depth of social impact, including our collaboration with Portland Workskills to transition this RTO's services to WDEA Works Training. This collaboration will provide ongoing growth in training and education offerings in the Portland region, while ensuring the service that Portland Workskills has provided will continue through WDEA Works.

In addition, WDEA Works Training was allocated 15,200 training hours for the 2021/22 calendar year. This significant increase to service delivery has energised the team to continue to provide quality training offerings, including the most recently scoped Mental Health First Aid, Cert. III in Individual Support (Ageing) and Cert. IV in Disability. These critical training offerings will meet the growing community need for skilled workers in these sectors.

As Chair of the Committee of Management, I would like to acknowledge the significant contribution that each member of the Committee provided throughout the year, continuing to apply their high level of experience and professionalism, along with compassion and dedication in striving to meet our purpose.



This dedication has supported the CEO, Executive Team and Senior Managers in their work on delivering the ambitious strategic direction that WDEA Works has committed to.

I would particularly like to express my gratitude for departing Committee Member Mary Graham, who ended her tenure at the October Annual General Meeting, after ten years of dedicated service to the organisation throughout her time as member, Vice Chair and Chair. Along with Mary, our previous CEO Mick White also finished his time on the Committee of Management, after providing valued guidance and background over his 27 years as CEO of the organisation. Both have the organisation's thanks and best wishes in their continued service to their communities.

As one of her last actions, Mary engaged in the appointment of three new Committee Members, who bring a breadth of experience as well as passion demonstrated in their dedication to education, employment and training sectors. It was a pleasure to welcome new members Shaun McDonagh, Brad Daffy, and Anita Craven throughout the year.

Our new members join existing members Trish McLean, Michael Obst, Cameron Power, Annabel Cussen and Ian Burke – in their enthusiasm and dedication to continue to drive both strategic and social outcomes for our clients and business partners. I thank each of the Members for their wisdom and consideration throughout both a challenging and rewarding year.

I extend the thanks of the Committee of Management to our CEO, Tom, who has steered the organisation through the challenges of the year, tenaciously chased and leveraged opportunities for growth, whilst always demonstrating his passion for our people and clients.

By extension, Tom's professional and passionate Executives and their teams continue to demonstrate the values and purpose of WDEA Works, displaying integrity, compassion, respect and empathy, whilst continuing to innovatively deliver high-quality services.

Dennis Barnett
Committee of
Management Chair

As CEO, I would like to take this opportunity to reflect on the calibre, strength and compassion of all members of the WDEA Works family; from Executive and Senior Management, through to each individual staff member on site.



The role of CEO is not without its challenges; but with the support of such a passionate group of people who turn up every day to deliver on our vision, to support and engage with so many people in our community who need to be heard and valued – I can say that the challenges continue to drive me to also turn up every day for our people and our communities.

I thank particularly:

Our Chair, Dennis Barnett, along with all members of our Committee of Management, who continue to support and encourage the organisation through their strategic focus.

My Executive Team, for their drive and commitment through the many challenges that we have overcome this year.

The wider Senior Management team, for their dedication to support their teams to deliver services to our communities with care and empathy.

I also recognise all WDEA Works team members who strive for excellence in their performance, from engagement with our clients through to corporate support, to ensure we can continue to deliver on quality services across our regional and rural communities.

Our joint focus will continue to be people; those we share our day with, and those we serve in our communities. It is with excitement that we look forward to delivering another year of exceptional services.

Tom Scarborough
CEO

A Year in Review

3,040

job placements for
the year in jobactive



4,691

employers
assisted

\$2.9M

contributed to employers
for wage subsidies



\$22M

in claims lodged
on behalf of NDIS
Plan Management
participants

\$1.2M

spent within the
community through the
Employment Fund





\$100,000

worth of community projects funded through the WDEA Works Foundation

1,100

Microsoft Teams calls



Over \$90,000

worth of sponsorships and donations to local communities

1,686

enrolments in vocational training courses

Over 100

participants regularly engaged in NDIS social and community-based activities

240

participants supported in SLES



Over 2,000

people with disability placed into open employment

Strategic Direction

Introducing “Strategy26”

In April 2021, WDEA Works approved our five-year strategic plan for 2021-2026, “Strategy26.” This direction will position WDEA Works to deliver on our primary goals, “...to do more, by offering more, to more people in regional and rural communities. We will achieve these goals, while deepening our impact across social and community involvement – through dedicated employee performance.”

With input from our strategic collaborative partner, Social Ventures Australia (SVA), the Executive Team developed our annual plans with a focus on first-year key strategic priorities. Outcomes achieved for the 2021/22 financial year, across each priority area, include:

Do more for people across our regional and rural service areas

- › Successfully tendered for and won new business in the Workforce Australia contracts
- › Continued expansion of the SLES program
- › Expanded NDIS activities and Social Enterprise businesses
- › Successfully transitioned Supported Employees into open employment
- › Added three new courses to the scope of Balance Training Services
- › Improved the process for identifying and conducting due diligence for new business opportunities

Leverage our financial assets

- › Diversified current revenue sources through new business opportunities and investment strategies
- › Purchased a new business within the Social Enterprises area: All About Fencing

Involve the community

- › Commenced work on improved feedback channels

Invest in our people

- › Rolled out Pulse Surveys for staff
- › Completed ratio modelling for NDIS services
- › Commenced work on developing KPI modelling for service delivery programs

To add weight to the benefits of “Strategy26,” WDEA Works commenced work on Theory of Change and Social Impact Reporting Frameworks. These frameworks will overlay the delivery of “Strategy26,” enabling tracking / measuring of how we deliver on our vision of “Inclusive, Thriving Communities,” while making robust, informed decisions on future strategic directives for the organisation.

Mark Koch

Director of Strategy and Growth

“As a not-for-profit organisation, our strategic efforts for growth must place a central focus on the changing needs of our regional and rural clients. As we grow, we keep our clients front of mind and at the heart of all we do.”

Mark Koch, Director of Strategy and Growth



Tiffany Letizia and Mary Latorre provide support for disability employment clients within the Shepparton community.

Reconciliation Action Plan

Introducing “Reflect”

In August 2021, WDEA Works received formal endorsement from Reconciliation Australia for our first Reconciliation Action Plan (RAP) – “Reflect.”

The WDEA Works “*Reflect*” RAP represents our commitment to serving our clients, stakeholders and communities in a culturally sensitive manner. As a not-for-profit organisation servicing a number of regional and rural communities, we believe the RAP process will allow us to actively embrace and contribute to our reconciliation journey with First Nations Peoples and the wider community.

As a community-based organisation, we have an important role to play to ensure First Nations Peoples feel culturally safe while accessing education, skills development, or support to undertake further study or employment.

We will ensure that our staff are given the opportunity to develop their knowledge, understanding and competency to foster a culturally safe space for First Nations Peoples.

Albert Street Social Enterprises team recognise inspirational First Nation leaders as part of 2021 NAIDOC Week.



RAP Working Group

A RAP Working Group was established to ensure our plan is effectively implemented. This working group is made up of staff across the organisation's footprint and service offerings, with staff who identify as First Nations Peoples encouraged to participate and share their voices.

The "Reflect" RAP's strength is its framework of relationships, respect and opportunities – allowing WDEA Works to set deliverables in line with our strategic objectives for the most effective outcomes. With our RAP deliverables on track for completion in August 2022, we will begin the journey towards the "Innovate" RAP in 2023.



These handprints represent the individual commitment of people to join WDEA Works on our reconciliation journey.

"As an organisation, we appreciate that reconciliation requires an ongoing dialogue with our staff, clients and business partners. We strive to be an example for organisations, both private and public, of all shapes and sizes."

Andrea Hogan, Director of Communications and Engagement

Community

WDEA Works' commitment to community was strengthened in the first year of "Strategy26," with our strategic priorities, "do more for our communities, involve the community and invest in our people."

Our strategic priorities identify and acknowledge the importance of the regional and rural communities we serve, together with our employees as a key part of these communities.

Strategy26 has captured WDEA Works' vision of 'Inclusive Thriving Communities' through community engagement. We incorporate our vision through six strategic initiatives, which acknowledge that the key to successful community engagement is productive collaboration across our regional and rural service areas.

Strategic initiatives to drive delivery of these priorities are:

1. Reach a diverse range of people by taking a more targeted approach
2. Grow our service offering
3. Build our networks
4. Expand our community feedback channels
5. Develop a WDEA Works community-based approach
6. Become a community navigator for people with disability

Taking a community based approach towards volunteering, sponsorships, donations and advocacy, WDEA Works has been able to build on our local networks throughout the reporting period. Our local networks provide opportunities to connect and support a range of people, organisations and initiatives.

As a demonstration of this commitment, WDEA Works was proud to partner with LaTrobe University's Shepparton, Mildura and Bendigo campuses - to provide a bursary fund that students experiencing hardship could utilise. Through this partnership, students were able to access funds, which meant that they could continue to focus on their studies, despite the challenges life had thrown at them.

Every WDEA Works location also demonstrates an individual commitment to our internal community culture, through events such as National Reconciliation Week, NAIDOC Week, National Sorry Day, IDAHOBIT Day, RUOK Day, World Autism Day, International Women's Day, Heartkids Sweetheart Day, National Health and Safety Month, International Day of People with Disability (IDPWD) and Daffodil Day.

WDEA Works continues to drive community investment through sponsorships and donations, with highlights this year including:

- > The annual Warrnibald and Archibool Art prizes
- > All Abilities Triathlon
- > South-West Sports Awards
- > Theatre productions conducted by Red Door Theatre Company in Colac
- > Be Bendigo Business Excellence Awards
- > Swan Hill Cricket Club
- > "Spare Ya Change" Mt Gambier

Over the next four years, we aim to increase participation in our decision making, by addressing each of our strategic themes, through well-planned and thorough engagement with our stakeholders.

Andrea Hogan

Director of Communications and Engagement

"I literally could not have achieved my degree without you. You have forever helped change my life in a positive way. You helped me stay the course during hard times and kept a roof over our heads."

Helena, WDEA Works Bursary recipient



Mt Gambier All Abilities Soccer team to compete in Special Olympics held in Adelaide.

"Well, we did it again. Perfect weather. New and old friends coming together on the soccer pitch. I cannot think of a better place to be. A big thank you to all of our supporters and all abilities athletes that helped set-up and pack away."

All Abilities Soccer team member

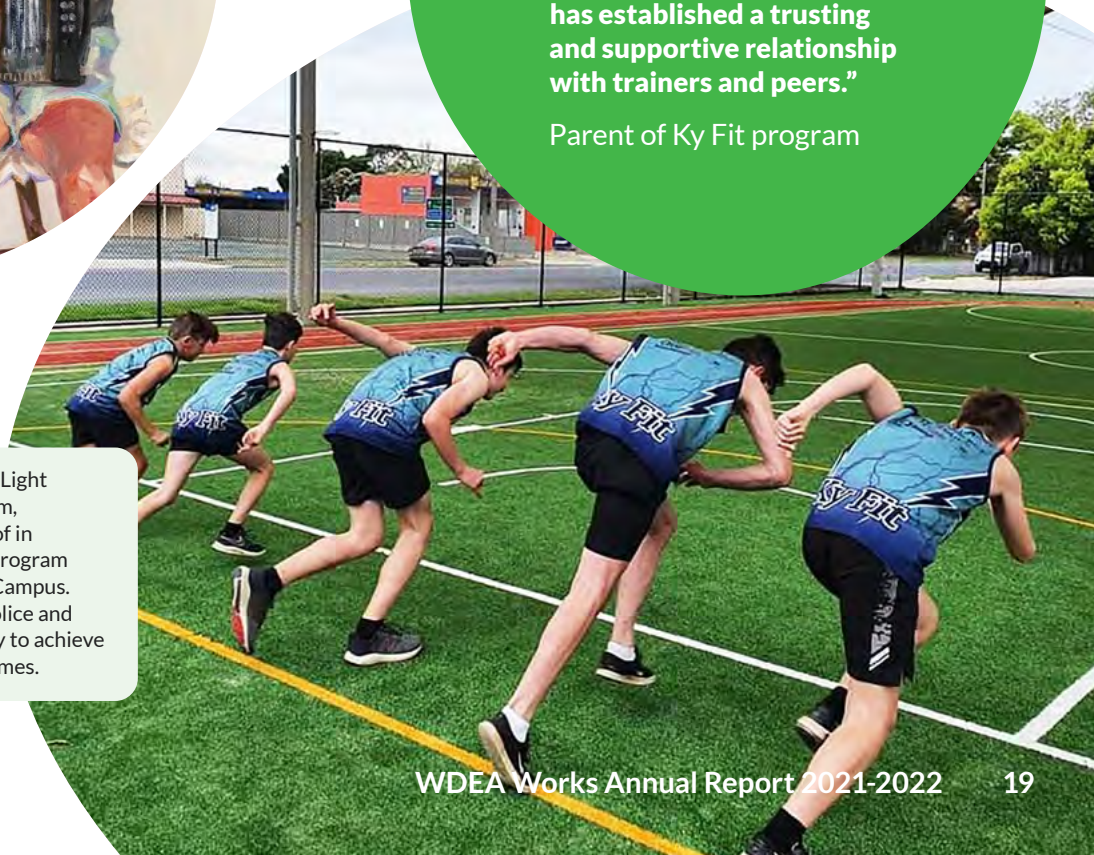
Warnibald Art Prize 2021 Winning Entry; Georgina Sambell, portrait of Lex Paton.



"The Ky Fit program has helped my son feel included and he has definitely become more responsible. We have noticed that he can even talk about issues more openly and has established a trusting and supportive relationship with trainers and peers."

Parent of Ky Fit program

Kyabram Blue Light 'Ky Fit' program, development of in school youth program P-12 College Campus. Connecting Police and the community to achieve positive outcomes.



Foundation

The WDEA Works Foundation exists to support regional and rural businesses seeking to improve access and opportunity for people with disability, or people at a disadvantage. Our Community Grants deliver an immediate and positive social impact. Through our Foundation, we can help others to make a meaningful and lasting difference.

A highlight on the WDEA Works' calendar each year is the awarding of Community Grants by the WDEA Works Foundation. This year, we distributed a record 29 grants and over \$100,000 throughout our regional and rural community service locations.

A record 55 submissions highlighted for us that many of our communities are still in post-Covid recovery. It was inspiring to see so many community-based organisations seeking support for such innovative projects and initiatives.

WDEA Works has had the privilege of funding a variety of projects this year, including:

- › **"Icebreaker iPads" | A Standing Tall in Hamilton Initiative**
Funding for the purchase of "Icebreaker iPads," a concept that supports alternative and creative methods of communication/conversation starters through multiplayer games
- › **"Story Dogs" | A Volunteer Program by Story Dogs Ltd**
Support for the Story Dogs reading program to students with disability – for increased literacy by engaging in reading to dogs.
- › **"Suited for the Job" | A BGT Job's and Training Initiative**
Installation of changing facilities for jobseekers to source outfits for job interviews

"... it's wonderful that through these community grants, we can make a difference for people living with disability or disadvantage."

Andrea Hogan, Director of Communications and Engagement



2021 grant recipients Echuca Twin Rivers Specialist School was able to purchase 17 new car seats for Prep to Grade 2 students with funds received from the Foundation.

Since our Foundation's inception in 2004, the grants awarded this year will bring total funding to over \$1.5 million across our regional and rural service locations.

We were overwhelmed by the number and calibre of applicants we received for this year's grant round. It's wonderful to know there are so many organisations doing great work across our service locations.

It was a difficult task to choose the successful applicants, with everyone so deserving of the funding. I'd like to say a huge thank you to everyone who applied.

Andrea Hogan

WDEA Works Director of
Communication and Engagement

Organisation Name	Area	Amount
A Pot of Courage	Ballarat	\$5,000
Aboriginal Literacy Foundation	Ballarat	\$5,000
Speak Australia	Ballarat	\$5,000
BGT	Ballarat	\$4,733
Camp Hill Primary School	Bendigo	\$2,000
Impact Recovery	Bendigo	\$4,500
Bullarto Primary School	Castlemaine	\$4,925
The Power In You Project	Colac	\$5,000
Rosewall Community Centre	Geelong	\$5,000
Story Dogs Ltd	Geelong	\$1,000
Standing Tall in Hamilton	Hamilton	\$2,916
RDA	Hamilton	\$2,800
Riding For Disabled	Horsham	\$4,167
Mallee Sports Assembly	Mildura	\$3,000
Riding For Disabled	Mt Gambier	\$3,500
Special Olympics Adelaide	Mt Gambier	\$2,000
Portland Bay School	Portland	\$480
Wellways	Portland	\$1,600
Portland Secondary School	Portland	\$2,500
All Abilities Netball Club	Shepparton	\$2,782
Greater Shepparton Basketball Association	Shepparton	\$4,000
Kyabram Blue Light	Shepparton	\$5,000
Food For All	Swan Hill	\$5,000
Loved & Shared	Warrnambool	\$4,795
Koroit Bowling Club	Warrnambool	\$1,680
Warrnambool Netball Association	Warrnambool	\$2,400
One Day Studios	Warrnambool	\$4,740
Wave Alternate school	Warrnambool	\$4,520
Total		\$100,038

Social Enterprises

The financial year 2021/22 has been another challenging yet rewarding year for the Social Enterprise and NDIS programs team.

With the disruption of Covid-19 still present; despite staffing difficulties due to mandatory isolation and illness, all WDEA Works Social Enterprises sites remained open through 2021/22. We worked hard to ensure our clients always had a safe and welcoming place to attend for support throughout these uncertain times.

Our businesses have returned strong financial results, while continuing our vision of inclusive, thriving communities. We are fostering genuine community relationships across our regional and rural service locations.

Our business operations include furniture manufacturing, clothes recycling, eWaste dismantling, reuse and recycle retail operations, lawn and garden maintenance, car detailing, temporary fence hire and a sorting/packaging/collating business. We continue to look for opportunities to expand our operations through any potential business that will support the transition of our clients to open employment.

Nigretta of Hamilton provides supported employment for over 20 staff.



All About Fencing

This year we acquired All About Fencing to complement our suite of commercial businesses. All About Fencing provides temporary fencing to residential and commercial buildings, as well as councils and special event functions. We have found this a really important place to introduce off-site work, especially to some of our younger clients.

Nigretta of Hamilton

Nigretta has finalised its business transformation from a woodwork and furniture making operation, to a unique community hub offering a range of employment and development experiences. Whilst woodworking has remained in a reduced capacity at the Nigretta site, other businesses such as eWaste dismantling, clothes recycling, car detailing and collating have grown. This year we have added a range of activities including art, cooking, gardening and wellbeing offerings to a suite of options available for the community.

“Our social enterprise initiatives embrace community connection. As we connect with our clients, our clients also connect with one another. And as we expand our NDIS service offering across regional and rural areas, we will continue to build on our range of social enterprise initiatives.”

Paul Hughes, Business Development Manager - Enterprises

The Big Green Shed

The Big Green Shed is a Hamilton-based reuse and recycle business that diverts quality items from landfill. This year, funding from a sustainability grant allowed for many improvements to the facility. A new office area, onsite toilets and upgraded shelving are some of the many improvements.

The team sells items such as furniture, doors, sporting equipment and homewares. In the last twelve months – we have transitioned from a volunteer-based business to employing people from the local Hamilton community.

The Big Rs Shed

Based in Warrnambool, the Big Rs Shed offers reuse, recycle and repurpose services to business and residential clientele. Our team of supported employees engage in a quality retail work experience driven by community interaction. The Big Rs Shed is a great catalyst to attract the community to our Albert Street site, while raising our profile within the region.

eWaste

Based primarily at our Albert Street site in Warrnambool, while also operating at our Nigretta site in Hamilton, eWaste dismantles televisions, computers, and a variety of other electrical items into recyclable components, with the objective of supporting a more sustainable environment.

Our team process over 225,000 kilograms of electrical products a year, diverting these items from landfill, while working in a safe and supported environment. We have longstanding partnerships with many local councils including Glenelg Shire, Southern Grampians Shire, Moyne Shire and Corangamite Shire.



Steam and Clean, operating in Warrnambool District for over 41 years, employing 18 staff including Team Member Robert Sweeney.

Create and Collate

Create and Collate also operates from the Albert Street site in Warrnambool. A team of 20 people undertake a wide range of work for businesses. Tasks include sorting, collating, packaging, assembling, labelling, packing, mail outs and bagging. Create and Collate has provided a trusted service over many years to businesses including Owens Truss, Saputo, Alderdice Brass Foundry, Rebeccas Café, Warrnambool Racing Club and Chitticks Bakery.

Steam and Clean

Steam and Clean is a success story on many levels and is our longest operating Social Enterprise business, servicing the Warrnambool district for over 41 years. We support 18 employees and together, they have created a safe, caring, social and inclusive environment where our team members flourish.

No job is too big or too small for Steam and Clean and the team continues to produce top quality car detailing to its clients. Our reputation for quality has seen this business return strong financial results over the reporting period. We have gained the trust and repeat business of several leading clients, including Wannon Water, Victoria Police, Lyndoch Living, as well as a loyal client base of private customers.

"I would especially like to thank the clients and participants I have worked with over my time... they have bought me much joy and satisfaction and I am proud of all that we have achieved."

Jack Melican,
Director of Social Enterprises



Clear Cut Gardening

Clear Cut Gardening operates within Warrnambool and Terang and is the region's largest private garden maintenance team. Clear Cut undertakes a combination of commercial and domestic jobs, key clients including Saputo, South-West Health Care, several local schools, as well as servicing over 400 private clients. Clear Cut gardening allows our team to become engaged and interact with the local community, while providing rewarding work experiences for our team.

As the Director of Social Enterprises, I am extremely proud of the nearly 160 staff who work within my Directorate. I would like to acknowledge our Senior Management Team of Nick Membery, Susie Hill, Paul Hughes, Viv Porter, Steve Watson, Sandra Robinson and Aiden Murphy, who have all assisted in guiding our Social Enterprises and NDIS Services through what has been another challenging 12 months.

To all other staff members, please know that your contribution to changing the lives of people with a disability is making a real difference.

This will be my last Annual Report, as after 11 years of service, I have resigned my position as Director of Social Enterprises. I would especially like to thank the clients I have worked with over this time, who have given me much joy and satisfaction over the years.

I am proud of all that we have achieved at Social Enterprises and NDIS Services.

Jack Melican

Director of Social Enterprises

Helen Anderson is part of the Clear Cut Gardening team providing quality gardening services to Warrnambool and Terang.



NDIS Activities

As a registered NDIS provider, WDEA Works integrates a strong focus on client empowerment – through social and community-based NDIS activities.

In response to increasing demand for our NDIS support services, we have expanded our range of NDIS activities over the reporting period. Our new activities were developed in response to feedback from our clients to include:

- › **Healthy Body/Healthy Mind** - supporting participants through a range of activities aimed at better overall health and wellbeing.
- › **Snap Shots** - a fun activity and supported participants in discovering the joy and wonder of photography. Our participants learned the fundamentals of taking and editing photos.
- › **Technoholics** - proved to be a popular addition and this year we have supported teaching practical skills in technology, whilst having a lot of fun. The group created a film every two weeks, from setting up to postproduction.
- › **Super Seniors** - designed to assist with the transition into retirement, we have supported participants with the skills and tools required for retirement.

These activities are an expansion of our existing NDIS activity portfolio: Artlink, Meet Up Eat Up, Creative Craft, Making Sawdust, Beat Lab and Southwest Gamers.

Unfortunately, Covid-19 continued to have a major impact on our ability to run these programs and provide consistency with these supports. Our staff have been commended for keeping all NDIS participants engaged with the programs they chose to participate in over 2021/22.

“ It’s a fun activity where we can make video’s, laugh with each other and expand our skills”

Donald Murphy Technoholics participant



Super Seniors from left Ricky Taylor, Gilmour Bates, Chris Roe.



Technoholics from
left Tyler Bushell,
Donald Murphy,
Dylan Chadderton.

Technoholics Ben Martin.



Snap Shots
Andrew Shiells.



NDIS Services

Student Leaver Employment Supports (SLES)

Designed to support the transition from school to employment, students that require high levels of support receive NDIS funding for up to two years – to participate in the School Leaver Employment Supports program (SLES). All participants are provided with an individualised program of supports, including communication, personal development and money handling skills.

Over the reporting period, our SLES program continued to achieve remarkable success. It is always a highlight to hear a good news story from this program. When our clients achieve outcomes that, at some stages of their journey, were probably not considered a possibility – this sustains each and every one of us across the organisation.

“The SLES program has been fantastic for my son. A very nurturing, safe place. A gentle nudge in the direction to finding a job that will be suitable for him. His mentor is so dedicated, friendly and professional. 10/10”

Mother of a SLES participant



The Ballarat SLES Team and participants rolled up their sleeves supporting a Committee for Ballarat initiative, planting native trees in Victoria Park.

NDIS Plan Management

Recipients of NDIS funding and their carer(s) can become overwhelmed with managing NDIS plans, funding, budget and expenses. NDIS Plan Management is a financial intermediary service delivered under the NDIS. WDEA Works has undertaken delivery of this service for just under four years.

This past financial year, our team lodged \$22 million in claims on behalf of our clients. We have continued to experience steady growth over 2021/22 and we now proudly serve over 1,100 NDIS participants.

Our team has almost doubled within the last year, as we employed a total of 16 additional staff to service demand.

Our regional and rural service locations have also grown to cover Bendigo, Ballarat and Tasmania.



Plan Management team members Bek Warrener and Sandra Robinson attending Ready Set Connect Expo in Hobart.

Employment Services

The past 12 months seem to have flown by - yet this period of time has seen enormous change across Australia's Employment Services landscape.

WDEA Works offered Disability Employment Services (DES), together with jobactive and Work for the Dole services across our regional and rural locations over 2021/22. During the reporting period, we also tendered for and acquired new contracts with the Department of Employment and Workplace Relations (DEWR).

Disability Employment Services (DES)

Our Disability Employment Service (DES) success over 2021/22 was truly remarkable, with an aggregated performance ranking putting us at the very top of our industry. I am enormously proud of this achievement for our staff, who work tirelessly for the betterment of our clients', having assisted over 2000 people with a disability into open employment.

WDEA Works supports thousands of clients through the DES program. Over the course of 2021/22, we remained focused on the opportunities that were emerging in the labour market - for people who are closer than ever before to gaining employment.

jobactive

WDEA Works has successfully provided jobactive services for several years. Since 2015, we steadily progressed our performance to become industry leaders across our regional and rural locations. Through jobactive, WDEA Works delivered substantial outcomes over the 2021/22 reporting period, including:

- > 3040 jobactive placements
- > 4691 employers assisted
- > \$2.9 million contributed through jobactive's wage subsidies
- > \$1.2 million community spend through jobactive's employment fund

As of June 30 2022, jobactive services ceased Australia-wide, transitioning to Workforce Australia under the Department of Employment and Workplace Relations (DEWR) from 4 July 2022.

Work for the Dole


Our Work for the Dole (WFD) program offered our clients the opportunity to demonstrate their capabilities, contribute to their local community, and build skills for employment. Over the 2021/22 reporting period, our WFD activities contributed to 37 community-based projects run by our not-for-profit community host partners.



Customer Service
Officer, Arlesha Hull

"The ability we have to give someone hope, and to be optimistic about their future despite their circumstances is what gives me purpose in my role."

Brett Orr, Director of
Employment and Sustainability



Senior Employment
Consultant, Gavin Sell

WDEA Works WFD projects provided opportunities for our clients to develop core competencies and attain licenses or qualifications. Our projects over 2021/22 were supported by WFD participants supporting communities across our regional and rural service locations, including:

- › **Koolamurt Park Scout Camp**
A complete refurbishment of the hall and other facilities located on the community space
- › **Koolamurt Park Rowland Hut**
Restoring Rowland Hut at the Koolamurt Park Scout Camp
- › **Clunes Neighbourhood House**
The Tram Refurbishment Project transformed a disused tram into a fully functional workshop space / library for use by the community of Clunes
- › **The Stupa – South East Park Project**
Participants worked developing paths and planting vegetation in the South-East side of the Peace Park

Local Jobs Program

We have increased our programs to include the Local Jobs Program (LJP) in the Wimmera Mallee, South Coast and Bendigo. This program links existing stakeholders and programs in these communities to upskill and promote people into work. We are one of a select few providers to hold these contracts with DEWR.

New Workforce Australia Contracts

The journey toward the Australian Government's procurement for New Employment Services has provided WDEA Works, along with many of our counterparts, a mix of opportunity and disappointment. There has been documented industry-wide disruption, as jobactive contracts were ended by the Department of Education, Skills and Employment (DESE).

Whilst there was disappointment and loss, there was also growth and opportunities as we secured new programs in areas that will allow us to further our strategic endeavour to help more people in more communities.

WDEA Works submitted tenders to renew our existing contracts, while tendering for additional training services. We also tendered for an extension of our regional service areas to include the Goulburn Murray region.

Workforce Australia contracts awarded to WDEA Works for the 2022/23 financial year are as follows:

- › Employment Services for the South Coast of Victoria (Warrnambool, Portland, Hamilton, Colac)
- › Employability Skills Training (EST)
 - South Coast of Victoria (Warrnambool, Portland, Hamilton, Colac)
 - Goulburn Murray Region (Echuca, Shepparton, Albury, Wangaratta, Benalla)
 - Wimmera Mallee Region (Horsham, Swan Hill, Mildura)
- › Career Transition Assistance (CTA) in the Bendigo region
- › Transition to Work (TtW) in the South Coast of Victoria (Warrnambool, Portland, Hamilton, Colac)

As always, none of this important and valuable work would be possible without the dedication, passion, and commitment of our extraordinary staff. We all contribute in our own way, and the sum of all parts forms this wonderful community organisation that truly changes the lives of those we are humbled to serve. Through our employment services we continued to stay true to our purpose of creating opportunities for inclusiveness in communities.

Brett Orr

Director of Employment and Sustainability

Training

WDEA Works Training has reported a consolidated year of growth, with new programs and the introduction of a student scholarship program.

New Program Growth

In 2021, a decision was made to increase our scope of registered training courses, with the additions of *Certificate III in Individual Support* (with an ageing specialisation) and a *Certificate IV in Disability*. Both ageing and disability are important healthcare sectors experiencing significant staff shortages. Delivery of these courses fits well with the community-minded ethos of WDEA Works.

This year we have expanded on our presence in the Portland region with the addition of Portland Workskills. WDEA Works Training worked closely with Portland Workskills, transitioning staff and students as the organisation prepared to close their doors permanently. This alignment has resulted in a smooth transition for all staff and students. We look forward to continuing this community-focused service in the Portland region, where our course offering includes:

- › Mental Health First Aid
- › First Aid
- › CPR
- › Certificate III in Individual Support
- › Certificate IV in Disability

Early Childhood Education and Care

These new course additions have supplemented our popular Certificate III and Diploma in Early Childhood Education and Care, which have undergone significant changes in the new training package released late in 2021. WDEA Works Training is very proud of the quality and innovative delivery style that the programs will provide to students, developed by our dedicated and hard-working training team.

First Aid

First Aid has also seen significant changes and continues to go from strength to strength. The updated First Aid and CPR offering was implemented in March 2022, with the online assessment model updated at this time to streamline the process for our students. Our First Aid courses are delivered across our regional and rural service locations and continue to receive positive feedback daily.

This year, our dedicated team of trainers have prepared for delivery of a new course in Mental Health First Aid, which was rolled out from July 2022. This course again meets the high needs of the sector in our current environment, as evidenced by significant increases in mental health concerns globally.

“I enjoy seeing the difference WDEA Works can make to the local communities we are involved with.”

Andrew Giblin, Director of People, Culture and Training

Learn Local

We also became a Learn Local provider for the first time in 2021. It was encouraging to see a significant increase in approved hours of delivery in 2022, to meet the needs of the Warrnambool, Southern Grampians and Glenelg regions.

Career Transition Assistance

Our training team supported a shift to Career Transition Assistance (CTA) into a combined face to face / virtual delivery model. CTA was provided under our Workforce Australia contract in Bendigo from 1 July 2022. This delivery model provides students the opportunity to connect into classes (if unable to physically attend).

Terry White Scholarship

In conclusion, WDEA Training would also like to acknowledge the work and dedication shown to our organisation by the previous Training Manager, Terry White who retired in January 2022.


The WDEA Works ethos is about providing opportunities to people in the communities we serve. This is something that Terry was very passionate about. The past two years of COVID have taught us all so many things, but most of all, as an organisation we have learned that vulnerable people need our care – now more than ever. Our children, our ageing population and those in our communities that have barriers due to a physical or mental impairment. These are the course areas that we specialise in, as a result of Terry's tireless dedication and vision.

To honour Terry's service, WDEA Training is dedicating a new initiative in his name. At the commencement of 2023, eight successful applicants will be awarded a 'Terry White Scholarship' up to the value of \$1000.

Thank you for your service, Terry.

Nathan Isles

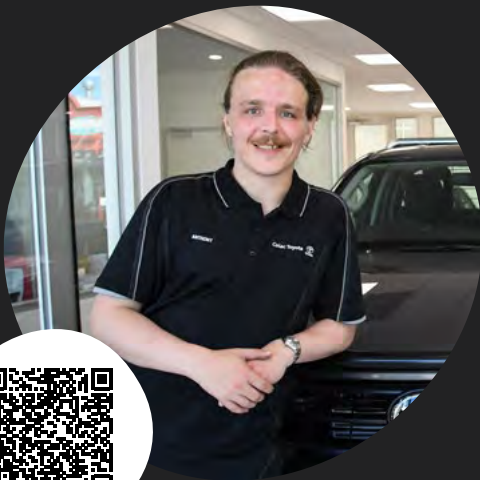
Training Manager



WDEA Works Training provides a range of training and education courses, many conducted by Senior Training & Assessor Kristine Zimmer.

Good News Stories

WDEA Works can have profound impacts on the lives of those who are supported through our services. These stories capture the success of just a few of the people we've connected with over the past year.



Disability Employment Services (DES) client Anthony Hodge was all smiles on the day he found out he had gained a job with Colac Toyota.

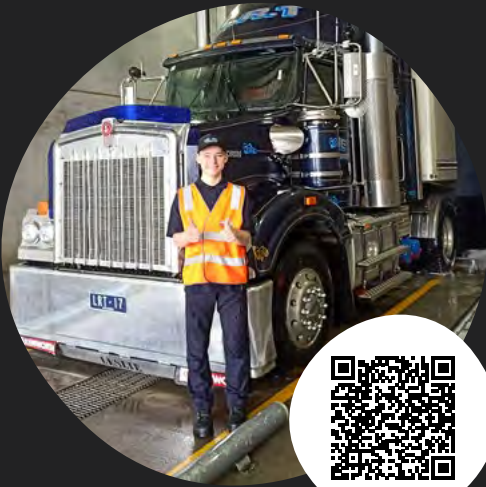


SLES Participant Angus' enthusiasm during his work experience led to a sweet employment opportunity with the supportive 1816 Bakehouse team.



Gaining employment has made a huge difference for Michelle. "After everything I've been through, picking up a job right away was a big boost for me. I'm loving the role, meeting new people and learning new skills, it feels like a whole new beginning. I'm also able to catch up on my bills and don't have to worry about how I'm going to pay my mortgage," she said.





Tyson Chadwick's knowledge and passion for trucks and transport impressed Allan from LRT/VCT Refrigerated Transport, leading to his new employment within the detailing arm.

Rupert Smith of Mildura found his perfect work family in Haeuslers of Mildura with the support of Disability Employment Services (DES) Employment Consultant Ashley Chambers. "...we have found (Rupert) the perfect role with a fantastic employer that understands his capacity for work..." Ashley Chambers, DES Employment Consultant.



Caytlyn Sharp is ready to harness the motivation she displays in the sporting arena as a representative of State and National Athletics, State Cross Country and National Cross Country, with over 10 championships and awards. Caytlyn is ready with the assistance of SLES Employment Preparation and Engagement Consultant Karl van Bruggen to apply the same motivation to her employment goals, stating "I would love a career where I am able to work with kids with special needs and watch them grow and learn".

Scan a QR code to read the full story.

Occupational Health and Safety

Occupational Health and Safety (OHS) remained a priority focus for WDEA Works throughout the year, as the organisation continued to navigate changing Covid-19 safety measures across infection control and site management.

While the physical impacts of Covid-19 have progressively lessened throughout the reporting period, changing working conditions resulting from pandemic have altered the way we work. OHS considerations for the reporting period include access to flexible working arrangements, which require physical, social and emotional considerations for staff.

A highlight on the OHS calendar is Health and Safety Month. Held in October 2021, each site conducted a range of activities to continue to develop a safety culture throughout the organisation. Our employees competed in OHS Bingo, identifying OHS tools and information around the site, or marked off specific activities that they conducted to support OHS awareness on-site.

WDEA Works supports a positive safety culture, highlighting the importance of OHS as everyone's responsibility. However, to ensure continuity of safety at all sites, Health and Safety Representatives (HSR's) act as a key conduit. Our HSR's serve an important function in promoting safety within our organisation, while supporting the OHS Manager and Administrator through regular meetings, together with circulating OHS activities and information to sites.

HSR's are also an integral part of the organisation's incident and hazard management, through identifying opportunities for improvement and assessing rectification works, to ensure appropriate actions have been conducted to minimise or mitigate the risk of injury on-site.

While physical safety is front of mind when considering OHS, WDEA Works also continued to ensure a supportive working environment, through a dedicated Employee Assistance Program (EAP) for employee mental health and wellbeing.

In addition, wellbeing activities such as R U OK? day are a priority on the annual calendar. This year it was celebrated with an online "chit-chat with a Kit-Kat," together with site-specific dress-ups, morning teas and other activities demonstrating that it's OK to not be OK, and that anyone can ask, "R U OK?".

Barry Crimmin
OHS Manager



Colac Employment Consultant Brittany Monaghan participating in OHS awareness activities.

“Safe workers are happy workers. Investing in safety, I believe, is what makes WDEA Works a happy place to work. When staff understand we are continually investing in their safety, it's about more than due diligence or mitigating risk. Fundamentally, we are showing great respect for their welfare and contributions to our organisation.”

Barry Crimmin, OHS Manager



Employment Consultant Janelle Joosen putting safety first in Portland.



The Hamilton team, including Darryl Fry, keeping health and safety top of mind during OHS week.

Corporate Support Services

People and Culture

In a period that has brought a mixture of results that have led to some challenging times for our organisation, the People and Culture (P&C) Team provided support to those employees affected by the significant impacts of transitioning to Workforce Australia services.

This support was provided to employees impacted by redundancy, with P&C Team members attending sites to meet with staff one-on-one to provide support in understanding the redundancy process.

WDEA Works Leadership Program

In its second round, the WDEA Works Leadership Program has again provided professional development opportunities to eighteen employees from across all departments of WDEA Works. This comprehensive leadership development program provides participants with the skills, tools and techniques to enhance team outputs and tackle the challenges of leadership with confidence.

Our leaders, together with our up and coming leaders, took part in seven sessions delivered by local provider Cooper Hardiman – with feedback from the initial cohort enhancing the program. Improvements included a modified delivery timeline of six months, achieved by conducting back-to-back training days in Hamilton, while fostering a learning environment built on strong collaboration and networking between participants.

The program continues to receive excellent feedback from participants including:

“I enjoyed collaborating with employees across the organisation that are not geographically close and under normal circumstances would only interact via TEAMS. I also loved watching the growth in several leaders.”

“Absolutely worthy of your time. Many of the skills and techniques taught in the course are now already part of my leadership toolkit and getting results.”



WDEA Works Leadership Program now enters the exciting stage where we begin to identify our future leaders, delivering on one of our strategic priorities of “Investing in our People.”

Graduating leaders in this round include Jonathon Buckle, Damien Logan, Kathryn Parsons, Leanne Warburton, Dan Mackrell, Leah Brebner, James Chapman, Luke Gitsham, Nikki Rayson, Shanika Ramanayaka, Jamie Lynas, Chloe Baron, Laura Pavey, Robert Smith, Julian Fleming and Lacie Ryan.

WDEA Works congratulates these leaders in our organisation and encourages them to use their newly honed skills in their work and extended communities.

The WDEA Works Leadership program is expected to increase participant numbers within the next round, continuing WDEA Works’ commitment to investing in our next tier of leaders, who will become very important in driving strategic initiatives, including “Plan for our future workforce.”

The People and Culture Team supports over 400 WDEA Works staff through online management systems (ELMO) as well as individual team support.

Recruitment

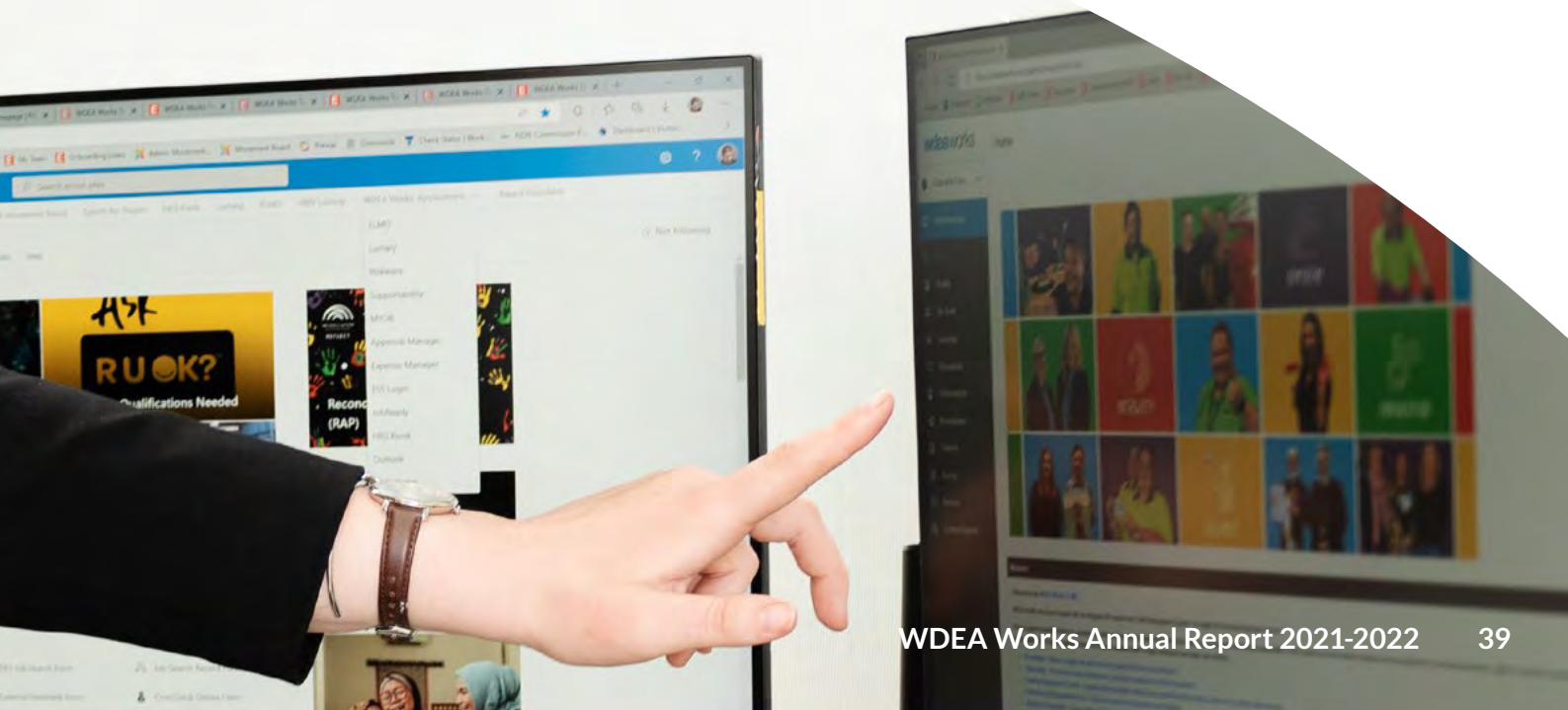
WDEA Works has continued to leverage our Human Resource Information System “ELMO” to ensure our overall compliance and performance.

The P&C Team have successfully implemented Recruitment, Onboarding, Learning and Development, Performance, Rewards and Recognition modules, with a Surveys module being released in the next reporting period.

Throughout the year, ELMO’s recruitment module has assisted our P&C Team to add 76 new employees to our organisation. We have also been able to provide career development and progression to 60 current employees that have stepped into new roles or management opportunities.

The Onboarding module enabled P&C to create paperless workflows for the following HR functions:

- > Senior Employment Consultant Applications
- > Parental Leave
- > Pay Point Increment Process
- > Health and Safety Representative Reporting Workflows.



Learning and Development

Training and information for compliance activities occurred through the addition of a series of learning modules, including:

- › Alcohol and Other Drugs in the Workplace
- › Equal Employment Opportunity (EEO)
- › Information on cross-cultural communication and managing unconscious bias
- › OH&S training related to managing conflict through negotiation
- › Office safety
- › Hazard identification

Through ELMO's ability to record and store the learning our staff have completed, we have successfully passed many audits during the reporting year.

Rewards and Recognition

WDEA Works introduced an internal rewards program, "Round of Applause." The objective of this program is to create a culture of continuous recognition and appreciation, while building a loyal and rewarding culture – enhancing employee motivation while positively influencing organisational performance.

The Round of Applause program within WDEA Works' ELMO system enables employees to acknowledge their peers, with the objective of increasing employee engagement and decreasing employee turnover.

Staff across our organisation acknowledged others with the use of a series of Digital Recommendation Badges, including "Problem Solver" "Customer Focused" and "Team Player."

1579 Trophies have been awarded in the last year to staff for course completion, work anniversaries and birthdays.

Communications and Engagement

The Communications and Engagement Team have adapted to meet WDEA Works' evolving challenges with increased internal and external communication efforts.

Over the 2021 / 2022 reporting period, our team supported all directorates across new programs and services through a series of external communication efforts. We project managed the first reflect Reconciliation Action Plan (RAP) and facilitated the success of the WDEA Works Foundation, through community grants for businesses seeking to make a real difference across regional and rural communities.

Taking on feedback from the 2021 all staff survey, we responded to a multitude of requests from across the organisation for increased internal communication efforts. Our internal newsletter "WW Happenings" experienced a face lift, together with engaging content updates across all service areas. We also increased our connect posts, with all efforts strategically aligned with our Strategy26 commitment - to listen to our staff.

Working closely with People and Culture, our team also facilitated more internal events, including IDAHOBIT Day, R U OK and the International Day for People with Disabilities.

"I have great satisfaction in my role knowing that what we do each day matters and that we can positively impact people's lives in so many ways."

Vicki Clayton,
People and Culture Manager

Finance

For this reporting period, the Finance Team implemented all recommended improvements from our 2020/21 internal and external audits. To build on operational capacity, we also appointed a Business Analyst to focus on opportunities for improvements across efficiency, productivity, processes and financial performance.

With recent transitioning from jobactive to Services Australia, we finalised all jobactive contracts, including reconciliation and acquittals for all Work for the Dole activities. Further, the Finance Team continues to provide strong supports across operational program areas, including financial modelling for the following new programs and services:

- › Workforce Australia
- › Local Jobs Program
- › Transition to Work
- › All About Fencing
- › Harrison 4WD Centre

In conjunction with the Committee of Management, we broadened the scope of our Investment Policy, including the engagement of Morgan Stanley as Investment Manager. We also transitioned to the preparation of general purpose consolidated finance statements (simplified disclosure) including increased disclosure requirements.

Risk Management

WDEA Works has successfully implemented an enterprise-wide Risk Management System. The maturity of our risk culture is evident in the way our staff intrinsically incorporate a risk mindset – ensuring awareness of potential risks in all activities, actions and objectives.

The Committee of Management and Executive Team conducted a Risk Management Workshop to review and update WDEA Works' Strategic Risks with the organisation's internal audit partner. All strategic and operational risks are monitored by the Executive Team through monthly reports and regular meetings.

A Risk and Information Security Co-Ordinator has been appointed who, in collaboration with the Director of Strategy and Growth, will assist the Executive Team with maintaining our strategic and operational risks.

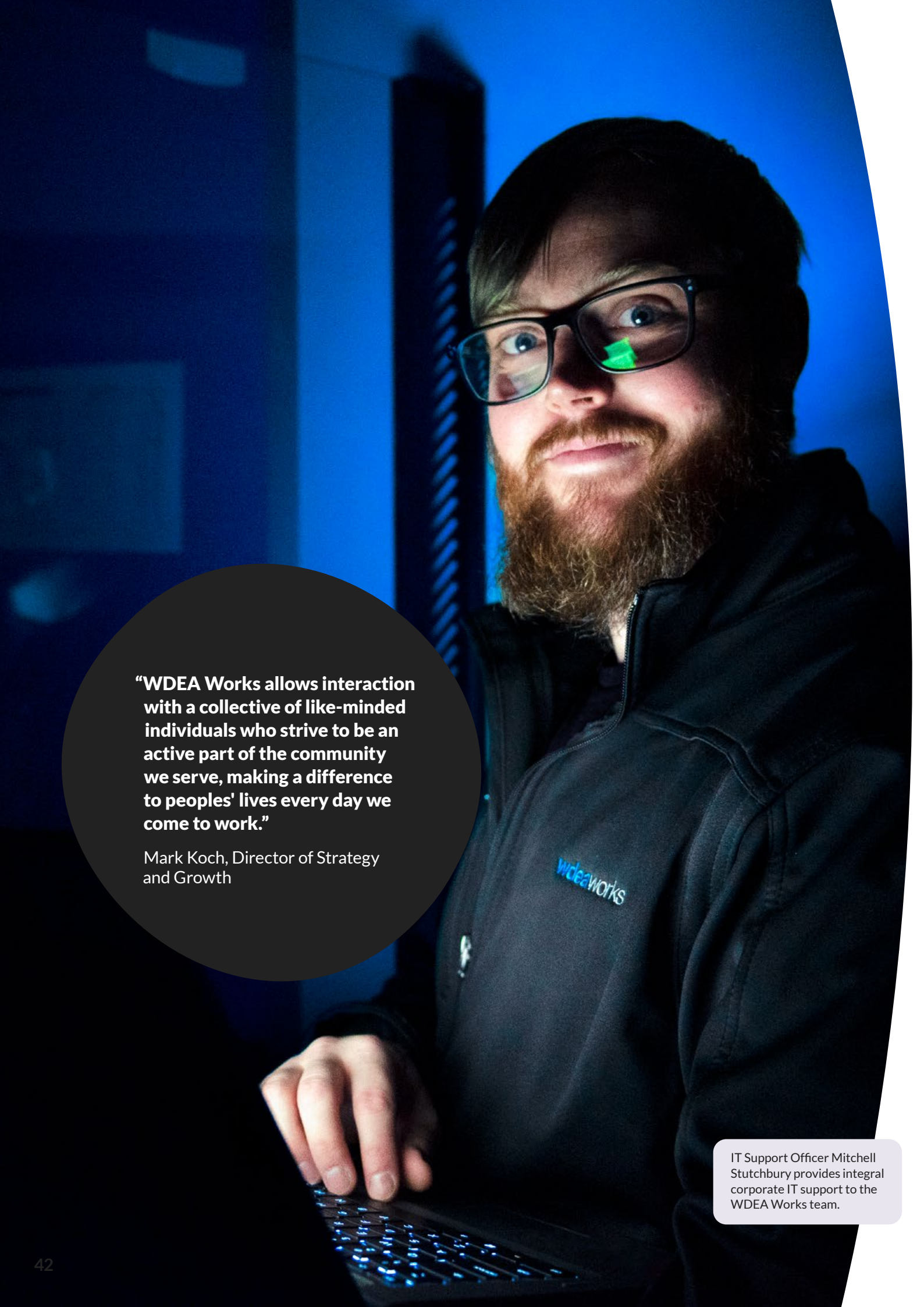
WDEA Works enthusiastically embraces its obligation to staff, clients and stakeholders to promote a positive risk culture by providing support, training and communication across the organisation.

Right Fit for Risk (RFFR)

The past twelve months have seen an ongoing, organisation-wide commitment to maintaining the RFFR accreditation achieved in 2021. The RFFR ensures our organisation continues to commit to keeping our information secure, while maintaining a high level of maturity within our systems. Our ongoing dedication to providing assurances to our stakeholders also drives us to achieve a high standard at an accredited level.

The organisation achieved an outstanding result through the re-accreditation process in May 2021, with only a few minor recommendations for improvement noted. To maintain this high level of achievement, it takes a dedicated team of WDEA Works staff, who have continually improved their skill set and understanding of this large piece of work. There is also a large financial commitment from the organisation, to ensure that the most efficient and up to date software is purchased or upgraded to meet RFFR requirements.

All staff have shown resilience over the past twelve months, firstly by accepting the changes that had to be implemented with RFFR, while embracing the ongoing changes to their working environment, IT systems and security. WDEA Works will strive to continue the hard work required to maintain this accreditation, along with providing ongoing staff support, additional education and maintaining our commitment to undertake RFFR internal and external audits.



“WDEA Works allows interaction with a collective of like-minded individuals who strive to be an active part of the community we serve, making a difference to peoples' lives every day we come to work.”

Mark Koch, Director of Strategy and Growth

IT Support Officer Mitchell Stutchbury provides integral corporate IT support to the WDEA Works team.

Facilities Management

The Facilities Team strive to provide quality, fit-for-purpose facilities, fleet and equipment to meet the requirements of our staff, clients and stakeholders.

Key projects undertaken include:

- › Co-ordinated the setup of five new Employability Skills Training (EST) sites
- › Improvements made to the Albert Street Warrnambool site, including the construction of new Clear Cut and eWaste sheds and partial roof replacement
- › Construction of additional staff amenities at Steam and Clean Warrnambool
- › Secured the purchase of three shops at Portland's Pioneer Plaza for training delivery and administration
- › Refined and embedded use of a new Contractor Management system, RAPID Global
- › Continuation of Essential Safety Measures, including achieving compliance across all sites

Information Technology (IT)

The IT Department has had another huge year, with the IT Team actively engaged in support and systems for the transition to the new Workforce Australia program delivery. WDEA Works has undertaken significant changes in the IT space, with a focus on increasing the resilience of systems within an ever-growing cyber landscape.

The WDEA Works' IT Team rose to the challenges of this reporting period with a new Software-as-a Service (SaaS) model embraced across all business functions. Transition to cloud services has been enacted in line with current market trends, strategically positioning the organisation to lower current running costs. Scale and flexibility are key enablers to ensuring WDEA Works can support new growth, at any stage of the life cycle.

Our staff continue to embrace new technologies in an ever-changing landscape. We are finding new ways to connect with one another across our geographic footprint, enabling the organisation to upgrade to the next level of service provision across the business, while challenging old processes with innovative technologies.

Quality Management

It's been another busy 12 months for the Quality Management Team working on numerous projects, including:

- › Creating SharePoint pages, processes, and documentation for new employment programs
- › Supporting the Hamilton Site accreditation for AS/NZS 5377 - eWaste Transport and Dismantling Certification
- › Implementation of Quality House Watch to track, monitor and notify the Quality Management Team and Executive of any changes to legislation and compliance
- › Working towards certification for the new Quality Assurance Framework (QAF) for Workforce Australia Employment Service providers, with certification expected by the end of 2022
- › **ELMO Quality Module**
The Quality Management Learning Module has been released in ELMO for completion by all staff. This module will give staff a brief introduction to Quality Management and the benefits it provides to our organisation, together with an understanding of their role and responsibilities within the Quality Management System.
- › **ISO 27001 Lead Auditor Course**
This year WDEA Works had six employees complete the ISMS ISO 27001 Lead Auditor Course. This will eventually allow WDEA Works to complete more audit functions internally. This was a great achievement for all involved
- › **Revamped and updated External Feedback and Complaints Management Systems**
This includes the creation of a new policy, procedure and flowcharts for WDEA Works' Complaints Management Framework. This Framework now allows for the inclusion of positive feedback and suggestions for improvements, along with complaints from employees and community stakeholders. Training has been developed to enhance employee understanding of feedback and how it is used to assist the organisation to continuously improve our services. Training development will also support Senior Management through investigating an external complaint.

Our Directors



Tom Scarborough

Chief Executive Officer

QUALIFICATIONS

MBA, GAICD

Tom joined WDEA Works as CEO in April 2019, after three years as National Director of Commercial Operations and two years as General Manager for the Australian Red Cross.

As an executive who is passionate about contributing to social impact, Tom is privileged to work for WDEA Works, which values community engagement and social inclusion.

With over 16 years executive level experience in not-for-profit and social service environments, Tom's focus as CEO is on achieving our strategic goals, continuous improvement and managing change required to remain a relevant and sustainable organisation within our ever-changing environment of human services. Tom's approach is pragmatic and collaborative, with the aim of encouraging innovation, creativity and service excellence. Previous direct reports have described Tom's leadership style as humanistic and encouraging. This was acknowledged formally when Tom was selected as a mentor in a national mentoring program to develop the capabilities of emerging leaders.

With a strong background in commercial business as an owner and operator of hospitality businesses for over 14 years, Tom's decision to move into humanitarian services was driven by a desire to help others – and to give back to the community.

In 2017, Tom completed an MBA, after completing a Graduate Certificate of Business in 2015. Tom is a member of the Australian Institute of Company Directors and a 2018 graduate of the Company Directors Course.



Jason Ernst

Chief Financial Officer

QUALIFICATIONS

B.Business (Accounting), FCPA, GAICD

Jason has a long association with WDEA Works spanning over 17 years, serving initially as Finance Manager, followed by Director of Finance, before taking the opportunity to further his professional development within the education sector.

Jason returned to the WDEA Works family after three years in 2019, to take on the role of Chief Financial Officer. Jason lends his skills in financial management and performance, along with investment strategy development to lead our robust financial compliance requirements.



Andrew Giblin

**Director of People,
Culture, and Training;
General Manager
Harrison 4WD Centre**

QUALIFICATIONS

BMgt, MBA

Andrew's association with WDEA Works spans more than 15-years, beginning in 2001 working within Employment Services, before taking the opportunity to broaden his experience in the Human Resources sector with Warrnambool's largest employer, South-West Healthcare.

Andrew's passion for WDEA Works saw his return in 2008 and 2009, when he served on the WDEA Works Committee of Management.

Andrew then returned to WDEA Works in 2014 as Human Resources Manager. Andrew's current position is Director of People, Culture and Training – a portfolio that consists of People and Culture, Occupational Health and Safety and WDEA Works Training.



Andrea Hogan

**Director of
Communications and
Engagement**

QUALIFICATIONS

DipBusMgt (Marketing), GCertBA,
MBA (Currently Completing)

Andrea has over 20 years experience working in sales and marketing, most recently for a Pharmacy Group based in Adelaide, joining WDEA Works in 2019 after moving from Adelaide to Warrnambool.

Andrea has provided WDEA Works with an increased breadth and depth of leadership in strategic marketing, social and digital media, communications, graphic design, marketing, promotions and community engagement.

Andrea has found a new passion in the not-for-profit sector, working for an organisation with strong values. Providing people with opportunities that promote self-belief and confidence is a critical component of building a stronger community. Andrea believes everyone deserves to feel valued.

Our Directors (cont.)



Brett Orr

**Director of
Employment and
Sustainability**

As a 20 year veteran of Employment Services, Brett continues to be a staunch advocate for people with disability or disadvantage, to access employment opportunities and be given an avenue to improve their circumstances and participate in the communities in which they live. The scope of Brett's work has expanded over the years to include disability and mainstream employment programs.

Brett is a respected voice for the social services industry, participating in forums and offering advice to help shape the future of employment programs at a national level. Brett remains dedicated to ensuring the most vulnerable people in our communities have an opportunity to progress their lives and those of their families and communities.



Jack Melican

**Director of Social
Enterprises**

QUALIFICATIONS

Masters of Education (Special Needs Education, GCert Arts (Theology))

A former teacher, Jack now oversees the WDEA Works programs transferring to the NDIS, working with a range of participants including supported employees, support workers and volunteers.

With a Masters in Special Needs Education, Jack also offers extensive business acumen as an owner and operator of a number of businesses in Queensland, prior to joining WDEA Works in 2011.

Beyond the organisation, Jack is a proud Wangoom resident and currently serves as President of The Wangoom Recreational Reserve and The Wangoom Cooperative. He is also a committee member and volunteer at the Wangoom Cricket Club and Russell's Creek Football Netball Club.



Mark Koch

**Director of Strategy
and Growth**

QUALIFICATIONS

B.AppSci, AdvDipBusMan, AFIML, GAICD,
GCertBA (Currently Completing)

Mark joined WDEA Works in 2017, bringing over 19 years of management experience in a range of sectors across regional Victoria. Honing his business acumen across industries including retail, sport, professional services, and for the past 13 years in the not-for-profit sector, where Mark admits he found his passion.

It is this passion for the not-for-profit sector that drew Mark to WDEA Works. A country boy at heart, growing up on a farm near Horsham, Mark knows the value of community, initially working in the farming industry and within rural community services (family services, foster care and family counselling).

WDEA Works enables Mark to continue working within the community, with the purpose of making a difference in the lives of people living with disability or disadvantage.



Vicki Clayton

**People and Culture
Manager;
Acting Director of
People and Culture
(January - July 2022)**

QUALIFICATIONS

GradCert. Career Development Practice; Cert IV Training and Assessment

Vicki commenced with WDEA Works in 2007 and has over ten years of leadership and management experience across various employment service roles. Vicki joined the HR department of WDEA Works in 2018, providing consultancy and advisory services to management and staff on a range of HR practices, issues and legislation.

Vicki's current role as People and Culture Manager merges 20 years of Employment Services experience with Human Resources Management for our organisation. With a passion for enabling people to understand and develop their skills, Vicki recently undertook completion of a Graduate Certificate in Career Development Practices in 2021.



CFO Report

WDEA Works has maintained strong liquidity, solvency and financial ratios, providing a strong foundation for our community-focussed, not-for-profit organisation.

WDEA Works has recorded a deficit of \$0.7m for the 2021/22 financial year.

Total revenue was \$71.5m, an increase of \$13.9m from the previous year. This increase was due to:

- › Strong performance of the disability employment and jobactive programs, by achieving a higher level of employment placements and sustainable employment outcomes, as local communities emerged from Covid-19 restrictions
- › Continued growth of the NDIS Plan Management services and the School Leavers Employment Supports (SLES) program
- › Solid increase in Sales and Service income generated through NDIS Social Enterprises businesses, due to Covid-19 restrictions easing and the inclusion of the new social enterprise business "All About Fencing"

Total expenses were \$72.3m, an increase of \$16.4m from the previous year.

This has been due to:

- › Appropriate staff numbers to service a higher number of jobseekers and clients, to deliver new and growing services, and to strengthen the organisational structure to meet the organisations current needs, whilst positioning WDEA Works for future strategic growth opportunities
- › Increase in Plan Management expenditure of \$8.4m, representing an increase of 50%
- › Growing supports for jobseekers, clients and employers, with an increase in program and clients' costs of \$2.7m, representing a 35% increase
- › Supporting our communities with continued expenditure through the WDEA Works Foundation with \$100,000 of grants awarded, sponsorship initiatives and purchasing through our local communities

With Net Assets of \$25.1m, WDEA Works has maintained its strong Statement of Financial Position throughout the 2021/22 financial year.

Jason Ernst
Chief Financial Officer

"It's great to be a part of a strong community organisation that makes such a positive impact to so many peoples' lives."

Jason Ernst, Chief Financial Officer

Corporate Governance



Alison Toohey
Company Secretary

QUALIFICATIONS

GCert. BA; GAICD; GIA (Affiliate); Adv. Dip Management; Adv. Dip Recordkeeping

Alison joined WDEA Works in 2019, bringing with her a wealth of experience in policy development, board governance and compliance from a history of work within the utilities industry.

With a background in information governance and business analysis, Alison draws on this wide skillset to support the organisation in delivering on our strategic objectives.

As a graduate of the Australian Institute of Company Directors, Alison uses her insights across director duties to support and guide the Committee of Management with operation and compliance requirements.

Alison values being a part of an organisation that strives to give vulnerable people in our community an opportunity to thrive.

Governance Review

The WDEA Works Committee of Management (COM) with the support of management, continued to deliver a professional and considered approach toward WDEA Works' strategic direction. The COM supported management throughout the significant process of tendering for Workforce Australia contracts, offering continued guidance and support through a lengthy and intense process.

In addition, the COM and management reassessed and prioritised the strategic focus of the 2022/23 financial year, continuing to ensure that our people, including staff, clients and stakeholders remain at the heart of our purpose.

In welcoming three new Committee Members throughout the year, the breadth of skills and experience throughout commercial, not-for-profit, education and engagement sectors continues to grow, strengthening the COM's capacity to support our organisation's vision.

As the organisation continues to grow, so do the responsibilities of the COM, requiring Committee Members to serve in a greater capacity than ever before. For all Committee Members, this is a significant investment of their time. WDEA Works is eternally grateful for the enthusiasm, skill and dedication that each member brings to their role.

As evidence of that commitment, the COM participated in an in-depth Board Performance Review, which provided both individual COM Members and the collective group with opportunities to continue to develop their own skills. With these activities, the COM remains positioned to continue to drive the performance and strategic outcomes of WDEA Works into the coming year.

Alison Toohey
Company Secretary

COM Profiles



Dennis Barnett

Chair

"Working with a not-for-profit and assisting people with disability continues to inspire my sense of purpose, both personally and professionally. It's a pleasure and a privilege to serve as Chair of the Committee of Management at WDEA Works."

SUB-COMMITTEES

Finance & Audit Committee; Governance Committee

YEARS OF SERVICE

5

TITLE/POSITION OUTSIDE OF WDEA Works

Chartered Accountant and Director of AFS & Associates Pty Ltd

QUALIFICATIONS

B. Business (Accounting); B. Information Technology

Dennis has always been passionate about community, involving himself in a range of community activities, including volunteering for the CFA, judging the Bendigo Business Excellence Awards and running free soccer clinics for Bendigo-based disability service providers. As part of his role as a chartered accountant, Dennis regularly provides advice to a diverse range of businesses, including the health and disability sectors and many not-for-profit organisations.



Trish McLean

Vice-Chairperson

"Being involved in the COM has allowed me to represent the Portland and Heywood District and advocate for growth of services."

SUB COMMITTEES

Governance Committee; WDEA Works Training Committee

YEARS OF SERVICE

6

TITLE/POSITION OUTSIDE OF WDEA Works

Administration Manager, A2C International Trade P/L (Portland)

QUALIFICATIONS

Dip. Business Management; Dip. OH&S; Cert IV Business Administration; Cert IV Frontline Management; Bail Justice (RET), Justice of the Peace; Fellow – Royal Victorian Associations of Honorary Justices

Trish is passionate about improving lifestyles and opportunities for people with disability, particularly those living in her home community of Heywood. Trish has experience in multiple fields, including disability support agencies as well as owning small hotels in South Australia and Victoria. Trish has first-hand experience of WDEA Works through the placement of employees in her own business. Trish also has a long association with Heywood Rural Health and other community initiatives in her local area.



Cameron Power

Treasurer

"My role on the WDEA Works COM enables me to be part of a dynamic organisation doing amazing things for people and communities."

SUB COMMITTEES

Finance & Audit Committee (Chair); Risk, Quality, and Compliance Committee

YEARS OF SERVICE

3

TITLE/POSITIONS OUTSIDE OF WDEA Works

Chief Financial Officer & General Manager Corporate Services Education Services Australia

Cameron brings experience to the Committee in organisational financial sustainability, strategic planning and risk management from his various roles.

Cameron is a fellow of the CPA, Graduate of the Australian Institute of Company Directors and holds a Master of Business Administration. As a passionate humanitarian, Cameron is focused on assisting WDEA Works achieve our vision to create strong communities that support individuals, families and local businesses.



Michael Obst

Secretary

"I am proud to help grow an organisation which delivers social connectedness and a sense of purpose for people within the local community."

SUB COMMITTEES

Risk, Quality, and Compliance Committee (Chair); WDEA Works Training Committee

YEARS OF SERVICE

6

TITLE/POSITION OUTSIDE OF WDEA Works

Solicitor; Tait's Legal

QUALIFICATIONS

LL.B (Hons); BE (Hons), GDLP

Michael is a Warrnambool-raised lawyer whose involvement in the Committee of Management is driven by an interest in giving back to his local community. Michael particularly values the social connectedness and sense of purpose that employment provides to people with disabilities. Michael is proud to help contribute to the growth of an organisation that delivers on these benefits for the local community.

COM Profiles (cont.)



Annabel Cussen

Committee Member

"It's a great privilege to serve a values-based organisation with such a diverse and impactful service offering and to see first-hand the social impact that WDEA Works has in the community."

SUB COMMITTEES

Risk, Quality, and Compliance Committee; WDEA Works Training Committee

YEARS OF SERVICE

2

TITLE/POSITION OUTSIDE OF WDEA Works

Executive Officer – South West Community Foundation

Development Officer – Warrnambool Art Gallery

QUALIFICATIONS

B. Env. Sci.; Dip. Natural Resources; IAP2 Australasia

Annabel comes to WDEA Works with experience in government and not-for-profit, with a professional background in grant management, fund development and philanthropy, economic development, community engagement and education.

Annabel has strong regional networks in the south-west region and strives for collaborative work and outcomes with genuine social impact.

Annabel is the Executive Officer of the South-West Community Foundation, a Board Member of Leadership Great South Coast and advocates for inclusive communities that provide opportunities for businesses, individuals and families.



Dr. Ian Burke

Committee Member

"I choose to serve WDEA Works as a means of improving the lives of the people we serve."

SUB COMMITTEES

Governance Committee; WDEA Works Training Committee (Chair)

YEARS OF SERVICE

2

TITLE/POSITION OUTSIDE OF WDEA Works

Retired Director – Commercial Operations, Australian Red Cross

QUALIFICATIONS

B.Ec, MBus(Mkt) PhD

Ian is a former director and senior leader in not-for-profit, business and learning environments. Ian has strong skills and experience in developing and implementing strategies for change and for community impact. With familial experience of the impact of disability, Ian chose to serve WDEA Works to improve the lives of the people we serve. Ian is excited by the opportunities that growth of our offerings can deliver.



Shaun McDonagh

Committee Member

"Seeing what's inside the organisation, which is itself so fundamentally helpful to so many people – it's the values that come through in all the staff and how they do what they do, that makes WDEA Works an organisation I'm pleased to be involved with."

SUB COMMITTEES

WDEA Works Training (BTS) Committee; Governance Committee

YEARS OF SERVICE

1

TITLE/POSITION OUTSIDE OF WDEA Works

Non-Executive Director; Western NSW Primary Health Network & Association of Financial Advisors

QUALIFICATIONS

B Bus(Mktg/Mgt), Assoc Deg Law, GradCert. Adult Ed&Train, M Mktg Mgt. M Comm Law, GAICD, FAMI, CPM

Shaun has held several Chief Executive Officer and senior executive roles with industry experience in education, training, media, financial services, property development, health, disability and community services. Shaun's Non-Executive Director experience includes health, education and training, community services and financial services through regional and national roles. Shaun holds a Masters Degree in Business and Law and completed the Executive Development Program at Kellogg School of Management – Northwestern University. Shaun is a Fellow of the Australian Marketing Institute, Certified Practising Marketer, Golden Key International Honour Society and Graduate Member of the Australian Institute of Company Directors.



Brad Daffy

Committee Member

"I am passionate about diversity and inclusion and the impact this can bring to create new opportunities in local communities."

SUB COMMITTEES

Risk, Quality, and Compliance Committee; Governance Committee

YEARS OF SERVICE

1

TITLE/POSITION OUTSIDE OF WDEA Works

Director Management Consultant

QUALIFICATIONS

B. Business (Accounting), PMP

Brad is an experienced digital and management consultant leader who is focused on emerging and disruptive technologies, including intelligent automation and artificial intelligence. Brad's work has taken him overseas living in both Canada and the United States, before returning to Australia after twelve years. Brad has a vast breadth of community involvement, including an early stint as Warrnambool City Council Youth Mayor, as well as past voluntary advisory support to both Midsumma Festival, Toronto Pride and support of the City of New York Homeless Outreach Population Survey initiative.



Anita Craven

Committee Member

"Being a member of the WDEA Works Committee of Management is my chance to give back to the community and to play a very small part in supporting other individuals with a disability to have every opportunity in life."

SUB COMMITTEES

Risk, Quality, and Compliance Committee; Governance Committee

YEARS OF SERVICE

1

TITLE/POSITION OUTSIDE OF WDEA Works

Founder, Crave N Change

QUALIFICATIONS

MBA (Strategy & Planning)

Anita brings to WDEA Works an extensive background in strategy and governance, having served various Local Government Authorities in governance and strategy roles, most recently with Darebin City Council. Anita uses her strength in HR and managing organisational culture and change within her own consulting firm, specialising in supporting teams to maximise their potential as individuals and within teams.

Anita holds an MBA (specialising in Planning and Strategy) and is a Graduate of the Australian Institute of Company Directors. Anita also holds accreditation in coaching as a Human Synergistic consultant. Anita's role on WDEA Works' Committee of Management provides opportunity to use her skills to support and be involved in her local community.

Retired COM Members



Mary Graham

YEARS OF SERVICE

10

TITLE/POSITION OUTSIDE OF WDEA Works

Business Owner

QUALIFICATIONS

PHD Economics; M. Comm.; B.Ec.; Dip Ec.; Dip. Ed

Following PHD graduation as an economist, Mary moved into secondary teaching, then continued onto post-secondary and tertiary education, spending more than 20 years teaching undergraduate economics. Mary also undertook research across a broad range of subjects, including the teaching of economics, income distribution, business sustainability and the environmental impacts of agriculture. Since retiring from university, Mary has taken up the administration of her family business.



**Michael (Mick)
White**

YEARS OF SERVICE

2

TITLE/POSITION OUTSIDE OF WDEA Works

Retired CEO

Mick is one of three founding employees of WDEA Works. Before Mick's appointment as CEO, he worked tirelessly to help grow the organisation from a small Warrnambool based disability employment agency, to one of the leading providers of Disability Employment and Job Network Services in Victoria and South Australia.

Mick retired in 2017 to focus on community initiatives and serves as Chair of the Warrnambool Greyhound Racing Club, Chair of Warrnambool and District Food Share and member of Warrnambool & District Community Hospice.

Mary Graham – Dedicated Service

This reporting period saw the retirement from the Committee of Mary Graham, who dedicated ten years of service to WDEA Works.

Commencing in 2011, Mary quickly demonstrated her willingness to serve, initially acting as Vice Chair and ultimately taking on the role of Chair in 2015. Throughout her tenure, Mary has chaired the Committee of Management through significant growth of the organisation, as we transitioned from Job Services to jobactive contracts, successful Disability Employment Service contracts and through the growth of our program offerings.

In her role as Chair, Mary displayed decisive leadership, particularly as the organisation sought to appoint a new CEO, when founding employee and CEO Mick White ended his 27-year tenure with WDEA Works. Throughout this time, Mary led the Committee in the CEO appointment process for two subsequent CEO's, ultimately working alongside current CEO Tom Scarborough, as WDEA Works entered a new significant phase of growth through the delivery of a Strategic Plan that would aim for significant development and diversification for the 2021-26 period.

In the lead up to the end of her tenure, Mary was invaluable in the appointment of new Committee Members, who continue to work together to deliver on Strategy26.

Of Mary's service, from Chair Dennis Barnett,

"Mary's passion to help ensure WDEA Works was successful, to allow it to keep delivering high quality services, is what every community organisation craves."

From Committee Member and Risk, Quality, and Compliance Committee Chair, and ongoing colleague Annabel Cussen,

"Mary was incredibly generous in sharing her knowledge and governance experience with me on joining the COM, and I am fortunate to be able to continue drawing on that capacity through Mary's position at South-West Community Foundation"

WDEA Works' Committee, Management Team and staff thank Mary Graham for her unwavering service and the commitment she has displayed in delivering WDEA Works' purpose of building inclusiveness in communities, by servicing those that are vulnerable to feel valued.

"Mary's passion to help ensure WDEA Works was successful, to allow it to keep delivering high quality services, is what every community organisation craves."

Dennis Barnett, Chair



Financial Report

Western District Employment Access Inc.

COMMITTEE'S REPORT

FOR THE YEAR ENDED 30 JUNE 2022

The Committee of Management of Western District Employment Access Inc. ("parent entity") presents their report, together with the financial statements of the consolidated group for the year ended 30 June 2022. The consolidated group consists of the parent entity and controlled entities (Balance Training Services and Harrison 4WD Centre).

Committee Members

The names of the committee members at any time during or since the end of the year are:

Dennis Barnett – Chairperson
Patricia (Trish) McLean – Vice Chairperson
Michael Obst – Secretary
Cameron Power – Treasurer
Annabel Cussen
Ian Burke
Shaun McDonagh – Appointed October 2021
Brad Daffy – Appointed October 2021
Anita Craven – Appointed January 2022
Mary Graham – Retired October 2021
Michael (Mick) White – Retired October 2021

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

Meetings of Members of the Committee

During the financial year, 10 meetings of the committee were held. Attendances by each committee member were:

MEMBER	Number eligible to attend	Number attended
Dennis Barnett – Chairperson	10	9
Trish McLean – Vice Chairperson	10	9
Cameron Power – Treasurer	10	10
Michael Obst – Secretary	10	10
Mary Graham – Retired October 2021	3	3
Mick White – Retired October 2021	3	3
Annabel Cussen	10	10
Ian Burke	10	9
Shaun McDonagh – Appointed October 2021	7	7
Brad Daffy – Appointed October 2021	7	7
Anita Craven – Appointed January 2022	5	5

Review of Operations

The consolidated result after providing for income tax for the financial year is a \$736,000 deficit (2021 surplus: \$1,704,000)

Principal Activities

The principal activity of the Association is to help people of all abilities enhance their lives and achieve their goals. This is done by the provision of supported employment opportunities, disability employment services, Jobactive, Work for the Dole, accredited training, NDIS and plan management services.

No significant change in the nature of those operations occurred during the year.

Objectives

- To delivery high quality employment services
- To provide services that build skills and help people engage in community life
- To introduce new business and innovations that transform WDEA models and impact
- To ensure our business operations enable us to deliver on our vision

Western District Employment Access Inc.

COMMITTEE'S REPORT

FOR THE YEAR ENDED 30 JUNE 2022

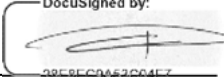
Events subsequent to the end of the reporting period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations or the state or affairs of the Association in future financial years.

Signed in accordance with a resolution of the Committee:

DocuSigned by:

B6A647DD8E3F4CE...
Mr Dennis Barnett
Chairperson

DocuSigned by:

32F58FC0A63C04F7
Mr Cameron Power
Treasurer

Dated at Warrnambool this 10th day of October 2022

Financial Report (cont.)

Western District Employment Access Inc. CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2022

FOR THE YEAR ENDED 30 JUNE 2022					
		Parent Entity		Consolidated Entity	
	Notes	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Revenue and other income					
Program funding	2	67,233	51,767	67,856	51,610
Other revenue	3	2,278	5,134	3,910	5,880
Investment income		18	-	18	-
Unrealised gain/loss on investment		(232)	-	(232)	-
Net gain/ (loss) on disposal of property plant & equipment	4	(35)	121	(79)	121
Total revenue and other income		69,262	57,022	71,472	57,611
Expenditure					
Cost of goods sold		(96)	(52)	(958)	(52)
Employee benefits expense	5	(25,997)	(22,962)	(27,212)	(23,539)
Program expenses	6	(35,819)	(24,732)	(35,726)	(24,589)
IT and communication expenses		(1,744)	(1,754)	(1,788)	(1,781)
Administrative expenses	7	(2,289)	(1,707)	(2,546)	(1,806)
Depreciation and amortisation	8	(2,190)	(2,052)	(2,281)	(2,055)
Professional costs		(653)	(1,286)	(685)	(1,206)
Advertising and marketing		(569)	(472)	(592)	(506)
Motor vehicle operating costs		(360)	(265)	(397)	(288)
Foundation grants		(100)	(85)	(100)	(85)
Total expenditure		(69,817)	(55,367)	(72,286)	(55,907)
Profit/(loss) before income tax expense		(555)	1,655	(816)	1,704
Income tax expense/ (benefit)	27	-	-	(80)	-
Profit/(loss) after income tax expense		(555)	1,655	(736)	1,704
Other comprehensive income					
Net asset revaluation increment		628	-	628	-
Total comprehensive income for the period attributable to:					
Non-controlling interest	23	-	-	(6)	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		73	1,655	(114)	1,704

The accompanying notes form part of these financial accounts.

Western District Employment Access Inc.
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022

AS AT 30 JUNE 2022

		Parent Entity		Consolidated Entity	
	Notes	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
ASSETS					
Current assets					
Cash and cash equivalents		8,911	4,911	9,474	5,189
Accounts receivable and other debtors	9	1,304	1,996	1,545	2,067
Financial Assets		7,305	13,817	7,350	13,863
Inventories		82	111	434	111
Other current assets	10	393	370	413	294
Assets-held-for-sale	11	177	177	177	177
Deferred Tax Asset	27	-	-	178	-
Total current assets		18,172	21,383	19,571	21,701
Non current assets					
Property, plant & equipment	13	10,740	9,847	10,953	9,866
Intangible assets	14	220	-	1,076	-
Right of use assets	12	2,577	1,782	3,187	1,782
Financial assets	23	1,837	201	-	-
Total non current assets		15,374	11,830	15,216	11,648
TOTAL ASSETS		33,546	33,213	34,787	33,349
LIABILITIES					
Current liabilities					
Accounts payable and other payables	15	2,733	2,105	3,096	2,160
Employee benefits	16	2,160	2,086	2,338	2,127
Other liabilities	17	650	1,820	707	1,823
Lease liabilities	12	862	961	986	883
Total current liabilities		6,405	6,973	7,127	6,994
Non current liabilities					
Employee benefits	16	134	304	137	312
Lease liabilities	12	1,915	914	2,422	914
Total non current liabilities		2,049	1,219	2,559	1,227
TOTAL LIABILITIES		8,454	8,192	9,686	8,221
NET ASSETS		25,093	25,021	25,101	25,128
EQUITY					
Asset revaluation reserve		1,947	1,319	1,947	1,319
Retained earnings		23,147	23,702	23,072	23,808
Non-controlling interests		-	-	81	-
TOTAL EQUITY		25,093	25,021	25,101	25,128

The accompanying notes form part of these financial accounts.

Financial Report (cont.)

Western District Employment Access Inc. CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2022

Consolidated Entity		Notes	Asset Revaluation Reserve \$'000	Retained Earnings \$'000	Non- controlling interests \$'000	Total \$'000
Balance at 1 July 2020			1,319	22,104	-	23,424
Profit/ (loss) for the year			-	1,704	-	1,704
Balance at 30 June 2021			1,319	23,808	-	25,128
Non-controlling interests on acquisition of subsidiary	23		-	-	87	87
Profit/ (loss) for the year			-	(736)	(6)	(742)
Other comprehensive income			628	-	-	628
Balance at 30 June 2022			1,947	23,072	81	25,101
Parent entity						
Balance at 1 July 2020			1,319	22,047	-	23,367
Profit/ (loss) for the year			-	1,655	-	1,655
Balance at 30 June 2021			1,319	23,702	-	25,021
Profit/ (loss) for the year				(555)	-	(555)
Other comprehensive income			628	-		628
Balance at 30 June 2022			1,947	23,147	-	25,093

The accompanying notes form part of these financial accounts.

Western District Employment Access Inc.
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022

		Parent Entity		Consolidated Entity	
	Notes	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers		69,023	58,361	71,341	58,920
Payments to suppliers and employees		(67,334)	(53,243)	(69,680)	(53,652)
Interest received		18	127	18	129
Net GST received		381	41	420	41
Payments for income tax		-	-	(74)	-
NET CASH (USED IN)/PROVIDED BY OPERATING ACTIVITIES	20	2,088	5,286	2,025	5,438
CASH FLOWS FROM INVESTING ACTIVITIES					
Proceeds from sale of property, plant & equipment		330	448	330	448
Payments for property, plant & equipment		(1,706)	(2,854)	(1,707)	(2,846)
Payments for intangible assets		(64)	-	(72)	-
Purchase of business combinations		(1,976)	-	(1,976)	-
Payments for purchase of financial assets		-	(7,893)	-	(7,908)
Redemptions of financial assets		6,280	-	6,281	-
NET CASH (USED IN)/PROVIDED BY INVESTING ACTIVITIES		2,864	(10,299)	2,856	(10,306)
CASH FLOWS FROM FINANCING ACTIVITIES					
Payments for lease liabilities		(952)	(1,050)	(904)	(1,135)
NET CASH (USED IN)/PROVIDED BY FINANCING ACTIVITIES		(952)	(1,050)	(904)	(1,135)
NET INCREASE (DECREASE) IN CASH HELD		4,000	(6,063)	3,977	(6,003)
CASH AT BEGINNING OF FINANCIAL YEAR		4,911	10,974	5,189	11,192
CASH ON ACQUISITION OF BUSINESS COMBINATION	23	-	-	308	-
CASH AT END OF FINANCIAL YEAR		8,911	4,911	9,474	5,189

The accompanying notes form part of these financial accounts.

Financial Report (cont.)

Western District Employment Access Inc.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

Note 1: Statement of Significant Accounting Policies

Basis of Preparation

These consolidated financials are general purpose consolidated financial statements prepared in accordance with Australian Accounting Standards - Simplified Disclosures of the Australian Accounting Standards Board (AASB), in order to satisfy the financial reporting requirements of the *Associations Incorporation Reform Act 2012* and the *Australian Charities and Not-for-profits Commission Act 2012*.

The consolidated financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs. They do not take into account changing money values or, except where stated specifically, current valuations of non-current assets and financial assets. The amounts presented in the financial statements have been rounded to the nearest thousand dollars. Minor discrepancies in tables between totals and sum of components are due to rounding.

The financial statements were authorised for issue on 10 October 2022 by the members of the committee.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events & conditions. The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these consolidated financial statements.

Accounting policies

a. Principles of consolidation

The consolidated financial statements incorporate the assets and liabilities of all controlled entities of Western District Employment Access Inc. ("parent entity") and the results of all controlled entities for the year then ended. Western District Employment Access Inc. and its controlled entities are referred to in these financial statements as the "consolidated entity".

Controlled entities are all those entities over which the consolidated entity has the power to govern the financial and operating policies. Entities are fully consolidated from the date on which control is transferred to the consolidated entity. They are de-recognised from the date that control ceases.

The assets, liabilities and results of all subsidiaries are fully consolidated into the financial statements of the Group from the date on which control is obtained by the Group. The consolidation of a subsidiary is discontinued from the date that control ceases. Intercompany transactions, balances and unrealised gains or losses on transactions between Group entities are fully eliminated on consolidation. Accounting policies of subsidiaries have been changed and adjustments made where necessary to ensure uniformity of the accounting policies adopted by the Group.

Equity interests in a subsidiary not attributable, directly or indirectly, to the Group are presented as "non-controlling interests". The Group initially recognises non-controlling interests that are present ownership interest in subsidiaries either at fair value or at the non-controlling interests' proportionate share of the subsidiary's net assets when the holders are entitled to a proportionate share of the subsidiary's net assets on liquidation. All other components of non-controlling interests are initially measure at their acquisition-date fair value. Subsequent to initial recognition, non-controlling interests are attributed their share of profit or loss and each component of other comprehensive income. Non-controlling interests are shown separately within the equity section of the statement of financial position and statement of comprehensive income.

Details of controlled entities are disclosed in note 23

b. Business Combinations

Business combinations occur where an acquirer obtains control over one or more businesses.

Business combination is accounted for by applying the acquisition method, unless it is a combination involving entities or businesses under common control. The business combination will be accounted for from the date that control is obtained whereby the fair values of the identifiable assets acquired and liabilities (including contingent liabilities) assumed are recognised (subject to certain limited exceptions)

Western District Employment Access Inc.
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

Note 1: Statement of Significant Accounting Policies (continued)

b. Business Combinations (cont.)

When measuring the consideration transferred in the business combination, any asset or liability resulting from a contingent consideration arrangement is also included. Subsequent to initial recognition, contingent consideration classified as equity is not remeasured and its subsequent settlement is accounted for within equity. Contingent consideration classified as an asset or a liability is remeasured each reporting period to fair value recognising any change to fair value in profit or loss, unless the change in value can be identified as existing at acquisition date. All transaction costs incurred in relation to the business combination, other than those associated with the issue of debt and equity securities, are recognised as expenses in profit or loss.

Goodwill

Goodwill is carried at cost less any accumulated impairment losses. Goodwill is calculated as the excess of the sum of:

- (i) the consideration transferred;
- (ii) any non-controlling Interest (determined under either the full goodwill or proportionate interest method); and
- (iii) the acquisition-date fair value of any previously held equity interest; over the acquisition-date fair value of any identifiable assets acquired and liabilities assumed.

The acquisition-date fair value of the consideration transferred for a business combination plus the acquisition-date fair value of any previously held equity interest shall form the cost of the investment in the separate financial statements.

Fair value remeasurements in any pre-existing equity holdings are recognised in profit or loss in the period in which they arise. Where changes in the value of such equity holdings had previously been recognised in other comprehensive income, such amounts are recycled to profit or loss.

The amount of goodwill recognised on acquisition of each subsidiary in which the Group holds a less than 100% interest will depend on the method adopted in measuring the non-controlling interest. The Group can elect in most circumstances to measure the non-controlling interest in the acquiree either at fair value ("full goodwill method") or at the non-controlling interest's proportionate share of the subsidiary's identifiable net assets ("proportionate interest method"). In such circumstances, the Group determines which method to adopt for each acquisition and this is stated in the respective note to the financial statements disclosing the business combination.

Under the full goodwill method, the fair value of the non-controlling interest is determined using valuation techniques which make the maximum use of market information where available. Under this method, goodwill attributable to the non-controlling interest is recognised in the consolidated financial statements.

Goodwill on acquisition of subsidiaries is included in intangible assets. Goodwill on acquisition of associates is included in investments in associates.

Goodwill is tested for impairment annually and is allocated to the Group's cash-generating units or groups of cash-generating units, which represent the lowest level at which goodwill is monitored but where such level is not larger than an operating segment.

Changes in the ownership interests in a subsidiary that do not result in loss of control are accounted for as equity transactions and do not affect the carrying amounts of goodwill.

Income tax

The income tax expense or benefit for the period is the tax payable on that period's taxable income based on the applicable income tax rate for each jurisdiction, adjusted by the changes in deferred tax assets and liabilities attributable to temporary differences, unused tax losses and the adjustment recognised for prior periods, where applicable.

Deferred tax assets are recognised for deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilise those temporary differences and losses.

Financial Report (cont.)

Western District Employment Access Inc. NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

Note 1: Statement of Significant Accounting Policies (continued)

b. Business Combinations (cont.)

Income tax (cont.)

The carrying amount of recognised and unrecognised deferred tax assets are reviewed at each reporting date. Deferred tax assets recognised are reduced to the extent that it is no longer probable that future taxable profits will be available for the carrying amount to be recovered. Previously unrecognised deferred tax assets are recognised to the extent that it is probable that there are future taxable profits available to recover the asset.

Deferred tax assets and liabilities are offset only where there is a legally enforceable right to offset current tax assets against current tax liabilities and deferred tax assets against deferred tax liabilities; and they relate to the same taxable authority on either the same taxable entity or different taxable entities which intend to settle simultaneously.

The parent entity and Balance Training Services Pty Ltd are not-for-profit entities. No provision for income tax has been raised for these entities as they are exempt from income tax under Div 50 of the Income Tax Assessment Act 1997.

Harrison 4WD Centre Pty Ltd is a for-profit entity and required to comply with the Income Tax Assessment Act 1997.

c. Revenue

The consolidated entity's main sources of funding comprises of government funding.

Operating Grants, Donations and Bequests

When the consolidated entity receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

When both these conditions are satisfied, the consolidated entity:

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

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

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

Interest Income

Interest income is recognised using the effective interest method.

Sales and service income

Sales and services income is recognised at the point of sales/services have been delivered to the customer.

Capital Grants

When the consolidated entity receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards.

The consolidated entity recognises income in profit or loss when or as the consolidated entity satisfies its obligations under the terms of the grant.

Western District Employment Access Inc.
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

Note 1: Statement of Significant Accounting Policies (continued)

d. Fair Value of Assets

The consolidated entity measures some of its assets at fair value. Fair value is the price the consolidated entity would receive to sell an asset in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

e. Inventories

Inventories are measured at the lower of cost and net realisable value.

f. Property, plant and equipment

Property

Freehold land and buildings are carried at their fair value (being the amount for which an asset could be exchanged between knowledgeable, willing parties in an arm's length transaction), based on periodic, but at least triennial, valuations by external independent valuers, less accumulated depreciation for buildings.

Increases in the carrying amount arising on revaluation of land and buildings are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against the asset revaluation reserve directly in equity; all other decreases are recognised in profit or loss.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Plant and equipment

Plant and equipment are measured on the cost basis and therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than the estimated recoverable amount, the carrying value is written down immediately to the estimated recoverable amount and impairment losses are recognised either in profit or loss as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1(i) for details of impairment).

Depreciation

The depreciable amount of all fixed assets, excluding freehold land, is depreciated on a straight-line basis over the asset's useful life commencing from the time the asset is available for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable asset are:

Class of asset	Depreciation rate
Buildings	2%
Leasehold improvements	10% - 34%
Plant and equipment	5% - 100%
Motor vehicles	10% - 13%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Financial Report (cont.)

Western District Employment Access Inc.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

Note 1: Statement of Significant Accounting Policies (continued)

g. Leases

At inception of a contract, the consolidated entity assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and corresponding lease liability are recognised by the consolidated entity where the consolidated entity is a lessee. However, all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the consolidated entity uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentive;
- variable lease payments that depend on an index or rate, initially measured using the index or the rate at the commencement date;
- the amount expected to be payable by the lessee under the residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options if lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term of useful life of the underlying asset, whichever is the shortest. Where lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the consolidated entity anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

h. Financial instruments

Initial recognition and measurement

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

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transactions costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Western District Employment Access Inc.
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

Note 1: Statement of Significant Accounting Policies (continued)

h. Financial instruments (cont.)

Classification and subsequent measurement

Financial liabilities

Financial liabilities are subsequently measured at amortised cost. A financial liability cannot be reclassified.

Financial assets

Financial assets are subsequently measured at:

- amortised cost;
- fair value through profit or loss.

A financial asset that meets the following conditions is subsequently measured at amortised cost:

- the financial asset is managed solely to collect contractual cash flows; and
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal

By default, all other financial assets that do not meet the measurement conditions of amortised cost are subsequently measured at fair value through profit or loss.

The consolidated entity initially designates a financial instrument as measured at fair value through profit or loss if:

- it eliminates or significantly reduces a measurement or recognition inconsistency (often referred to as an "accounting mismatch") that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases; and
- it is in accordance with the documented risk management or investment strategy and information about the groupings is documented appropriately, so the performance of the financial liability that is a part of a group of financial liabilities or financial assets can be managed and evaluated consistently on a fair value basis.

The initial designation of financial instruments to measure at fair value through profit or loss is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.

Derecognition

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the balance sheet.

Derecognition of financial liabilities

A liability is derecognised when it is extinguished (i.e. when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability is treated as an extinguishment of the existing liability and recognition of a new financial liability.

The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

Derecognition of financial assets

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

Financial Report (cont.)

Western District Employment Access Inc.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

Note 1: Statement of Significant Accounting Policies (continued)

h. Financial instruments (cont.)

All the following criteria need to be satisfied for the derecognition of a financial asset:

- the rights to receive cash flows from the asset has expired or been transferred;
- all risk and rewards of ownership of the asset have been substantially transferred; and
- the consolidated entity no longer controls the asset (i.e. has not practical ability to make unilateral decision to sell the asset to a third party).

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

On derecognition of a debt instrument classified as fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investment revaluation reserve is reclassified to profit or loss.

Impairment

The consolidated entity recognises a loss allowance for expected credit losses on:

- financial assets that are measured at amortised cost or fair value through other comprehensive income;
- lease receivables;
- contract assets (e.g. amount due from customer under construction contracts)
- loan commitments that are not measured at fair value through profit or loss; and
- financial guarantee contracts that are not measured at fair value through profit or loss.

Expected credit losses are the probability-weighted estimate of credit losses over the expected life of a financial instrument. A credit loss is the difference between all contractual cash flows that are due and all cash flows expected to be received, all discounted at the original effective interest rate of the financial instrument.

The consolidated entity uses the general approach to impairment, as applicable under AASB 9: *Financial Instruments*.

Under the general approach, at each reporting period, the consolidated entity assesses whether the financial instruments are credit-impaired, and:

- if the credit risk of the financial instrument has increased significantly since initial recognition, the consolidated entity measures the loss allowance of the financial instruments at an equal amount to the lifetime expected credit losses; and
- if there is no significant increase in credit risk since initial recognition, the consolidated entity measures the loss allowance for that financial instrument at an amount equal to 12-month expected credit losses.

i. Impairment

At each reporting date, the consolidated entity reviews the carrying values of its tangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value-in-use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

Where it is not possible to estimate the recoverable amount of an individual asset, the consolidated entity estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Western District Employment Access Inc.
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

Note 1: Statement of Significant Accounting Policies (continued)

j. Employee benefits

Short-term employee benefits

Provision is made for the consolidated entity's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months and after the end of the annual reporting period in which the employees render the related service, including wages and salaries and time owing in lieu. Short term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The consolidated entity's obligations for short-term employee benefits such as wages and salaries are recognised as a part of current employee provisions in the balance sheet.

Other long-term employee benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on corporate bonds that have maturity dates that approximate the terms of the obligations. Upon the re-measurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit and loss as a part of employee benefits expense.

The consolidated entity's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the consolidated entity does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

k. Cash and cash equivalents

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

l. Accounts receivable and other debtors

Accounts receivable and other debtors include amounts due from customers for goods sold in the ordinary course of business. 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.

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment. Refer to Note 1(q) for further discussion on the determination of impairment losses.

m. Accounts payable and other payables

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

n. Intangible assets

Software

Software is initially recognised at cost. It has a finite life and is carried at cost less any accumulated amortisation and impairment losses. Software has an estimated useful life of between one and three years. It is assessed annually for impairment.

o. Comparative Figures

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

Financial Report (cont.)

Western District Employment Access Inc.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

Note 1: Statement of Significant Accounting Policies (continued)

p. 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 Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST, except where the amount of GST incurred is not recoverable from, or payable to, the ATO and is included with other receivables or payables in the balance sheet.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

q. Key estimates

(i) Impairment

The consolidated entity assesses impairment at the end of each reporting period by evaluation of conditions and events specific to the consolidated entity that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporates various key assumptions.

(ii) Valuation of land and buildings

The freehold land and buildings were independently valued at 30 June 2022 by Gurnett Ryan Property Valuers. The valuation was based on the fair value less costs of disposal. The critical assumptions adopted in determining the valuation included the location of the land and buildings, the current strong demand for land in buildings in the area and recent sales data for similar properties. The valuation resulted in a revaluation increment of \$628k being recognised for the year ended 30 June 2022.

r. Key judgements

(i) Employee benefits

For the purposes of measurement, AASB 119: Employee Benefits defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service. As the consolidated entity expects that all of its employees would use all of their annual leave entitlements earned during a reporting period before 12 months after the end of the reporting period, the consolidated entity believes that obligations for annual leave entitlements satisfy the definition of short-term employee benefits and, therefore, can be measured at the (undiscounted) amounts expected to be paid to employees when the obligations are settled.

Provision for impairment of receivables

Management has completed an assessment of receivables outstanding.

Lease term and Option to Extend under AASB 16

The lease term is defined as the non-cancellable period of a lease together with bond periods covered by an option to extend the lease if the lessee is reasonably certain to exercise that option; and also periods covered by an option to terminate the lease if the lessee is reasonably certain not to exercise that option. The options that are reasonably going to be exercised is a key management judgement that the consolidated entity will make. The consolidated entity determines the likelihood to exercise the options on a lease-by-lease basis looking at various factors such as which assets are strategic and which are key to future strategy of the consolidated entity.

Performance obligations under AASB 15

To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently specific by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature/type, cost/value, quantity and the period of transfer to the goods or services promised.

Western District Employment Access Inc.
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

s. New Accounting Standards for Application in Future Periods

Initial adoption of AASB 1060: General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities

The consolidated entity has adopted AASB 1060: *General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* for the first time this reporting period. The Standard, which sets out a new separate disclosure Standard to be applied by all entities that are reporting under Tier 2 of the Differential Reporting Framework in AASB 1053: *Application of Tiers of Australian Accounting*.

Accounting Standards issued by the AASB that are not yet mandatorily applicable to the consolidated entity, together with an assessment of the potential impact of such pronouncements on the consolidated entity when adopted in future periods, are discussed below:

Standard / Interpretation	Applicable for reporting periods beginning on	Impact on consolidated entity's Annual Statements
AASB 2020-1: Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current	Reporting periods on or after 1 January 2022	Adoption of this standard is not expected to have a material impact
AASB 2020-3: Amendments to Australian Accounting Standards – Annual Improvements 2018-2020 and Other Amendments	Reporting periods on or after 1 January 2022	Adoption of this standard is not expected to have a material impact.
AASB 2021-2: Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definitions of Accounting Estimates	Reporting periods on or after 1 January 2023	Adoption of this standard is not expected to have a material impact.
AASB 2021-5: Amendments to Australian Accounting Standards – Deferred Tax related to Assets and Liabilities arising from a Single Transaction	Reporting periods on or after 1 January 2023	Adoption of this standard is not expected to have a material impact.
AASB 2021-6: Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards	Reporting periods on or after 1 January 2023.	Adoption of this standard is not expected to have a material impact.
AASB 2021-7: Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections	Reporting periods on or after 1 January 2023.	Adoption of this standard is not expected to have a material impact.

Financial Report (cont.)

Western District Employment Access Inc. NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

	Consolidated Entity	
	2022	2021
	\$'000	\$'000
Note 2: Program funding		
NDIA Plan management	29,815	20,166
Department of Social Services	18,309	16,095
Department of Education, Skills and Employment	15,654	12,960
NDIA SLES Funding	4,054	2,365
Department of Health and Human Services	24	23
Total program funding	67,856	51,610
Note 3: Other revenue		
Job keeper	-	3,932
Sales and service income	3,226	1,385
Sundry income	231	238
Enrolment fees	268	174
Interest income	47	128
Room hire income	1	16
Training incentives received	137	7
Total other revenue	3,910	5,880
Note 4: Net gain/(loss) on disposal of property, plant & equipment		
Proceeds from disposal of non current assets and other minor assets	330	448
Written down value of non current assets sold	(409)	(327)
Total net gain/(loss) on disposal of property, plant & equipment	(79)	121
Note 5: Employee benefits expense		
Salaries and wages	23,803	19,420
Superannuation	2,265	1,788
Job keeper top up	-	1,086
Workcover	356	487
Staff recruitment, activities and amenities	449	324
Staff training and accommodation	339	434
Total employee benefits expenses	27,212	23,539

Western District Employment Access Inc.
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

	Consolidated Entity	
	2022	2021
	\$'000	\$'000
Note 6: Program expenses		
Plan management costs	25,359	16,938
Disability program expenses	5,777	4,459
Jobactive program expenses	4,455	3,089
Other program expenses	135	103
Total program expenses	35,726	24,589
Note 7: Administrative expenses		
Audit Fees	100	75
Utilities and rates	381	372
Cleaning	373	308
Minor equipment	172	248
Printing and stationery	215	203
Repairs and maintenance	288	195
Insurance	217	159
Rent and room hire	301	94
Sundry expenses	194	63
Postage	67	57
Interest	101	32
COM Sitting Fees & Superannuation	137	-
Total administrative expenses	2,546	1,806
Note 8: Depreciation and Amortisation		
Property, plant & equipment	1,232	991
Intangible assets	40	-
Right of use assets	1,009	1,064
Total depreciation and amortisation	2,281	2,055
Note 9: Accounts receivable and other debtors		
Accounts receivable	713	345
Less provision for impairment	(29)	(19)
Accrued income	861	1,657
Accrued interest	-	83
Total accounts receivable & other debtors	1,545	2,067

Financial Report (cont.)

Western District Employment Access Inc. NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

	Consolidated Entity	
	2022	2021
	\$'000	\$'000
Note 10: Other current assets		
Prepayments	355	241
Security deposits	58	53
Total other current assets	413	294
Note 11: Assets-held-for-sale		
Land and buildings	640	640
less Government equity share in assets-held-for-sale	(463)	(463)
Total assets-held-for-sale	177	177
Note 12: AASB 16 related amounts recognised in balance sheet		
Right of use assets		
Right of use buildings	4,651	2,967
Accumulated depreciation	(1,464)	(1,185)
Total	3,187	1,782
Movement in carrying amounts		
Balance at 1 July	1,782	2,113
Additions	2,413	734
Depreciation	(1,009)	(1,064)
Carrying amount at 30 June	3,187	1,782
Lease liabilities		
Current Lease liabilities	986	883
Non current	2,422	914
Total	3,408	1,797

Western District Employment Access Inc.
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

	Consolidated Entity	
	2022	2021
	\$'000	\$'000
Lease liabilities are payable		
Within 1 year	986	883
between 1 to 5 years	2,190	914
Greater than 5 years	232	-
Total	3,408	1,797
Note 13: Property plant & equipment		
Land		
Land at fair value	2,820	2,157
Buildings		
Buildings at fair value	3,680	3,353
Accumulated depreciation	-	(129)
Total buildings	3,680	3,224
Leasehold improvements		
Leasehold improvements at cost	1,246	1,401
Accumulated depreciation	(593)	(387)
Total leasehold improvements	653	1,014
Plant and equipment		
Plant and equipment at cost	1,510	964
Accumulated depreciation	(503)	(421)
Computer equipment at cost	578	974
Accumulated depreciation	(292)	(291)
Total plant and equipment	1,293	1,226
Motor vehicles		
Motor vehicles at cost	3,428	2,840
Accumulated depreciation	(921)	(824)
Total motor vehicles	2,507	2,016
Works in Progress	-	230
Total property, plant and equipment	10,953	9,866

Valuation of land and buildings were undertaken by Gurnett Ryan Property Valuers as at 30 June 2022. Land and buildings are valued at fair value, being the amounts for which the assets could be exchanged between willing parties in an arms length transaction, based on current prices in an active market.

Financial Report (cont.)

Western District Employment Access Inc. NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

Note 13: Property plant & equipment (cont.)

(a) Reconciliation of the carrying amounts of each class of asset:

Consolidated entity	Land	Buildings	Leasehold Improvements	Plant and Equipment	Motor Vehicles	Works in Progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Balance at 1 July 2020	2,145	3,080	278	1,238	1,578	19	8,338
Additions	91	221	950	344	885	355	2,846
Transfers	-	39	40	64	-	(143)	-
Disposals	(80)	(48)	(3)	(54)	(142)	(1)	(328)
Depreciation	-	(67)	(252)	(367)	(305)	-	(991)
Carrying amount at 30 June 2021	2,157	3,224	1,014	1,226	2,016	230	9,866
Balance at 1 July 2021	2,157	3,224	1,014	1,226	2,016	230	9,866
Assets recognised upon consolidation	-	-	-	480	-	-	480
Additions	-	390	16	229	1,070	-	1,705
Revaluation	663	(35)	-	-	-	-	628
Transfers	-	180	-	(36)	-	(230)	(86)
Disposals	-	-	-	(206)	(203)	-	(409)
Depreciation	-	(78)	(377)	(400)	(376)	-	(1,231)
Carrying amount at 30 June 2022	2,820	3,681	653	1,293	2,507	-	10,953

	Consolidated Entity	
	2022	2021
	\$'000	\$'000

Note 14: Intangibles

Intangible Assets	157	-
Accumulated Depreciation - Intangible Assets	(40)	-
Goodwill - All About Fencing	110	-
Goodwill - Harrison 4WD Centre	849	-
Total intangibles	1,076	-

(a) Reconciliation of the carrying amounts of intangibles

Balance at 31 July	-	-
Additions	1,031	-
Transfers	86	-
Amortisation	(40)	-
Carrying amount at 30 June	1,076	-

Western District Employment Access Inc.
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

	Consolidated Entity	
	2022 \$'000	2021 \$'000
Note 15: Trade and other payables		
Trade payables	822	699
Accrued expenses	1,781	989
Statutory payables - Income tax, GST and PAYG	451	464
Other payables	42	9
Total trade and other payables	3,096	2,160
Note 16: Employee benefits		
Current		
Unconditional annual leave	1,518	1,461
Unconditional long service leave	812	649
Unconditional time owing in lieu	9	17
Total current employee benefits	2,339	2,127
Non-current		
Conditional long service leave	137	312
Total non-current employee benefits	137	312
Total employee benefits	2,476	2,439
Note 17: Other liabilities		
Grants received in advance	658	1,812
Customer deposits	49	-
Other liabilities	-	11
Total other liabilities	707	1,823
Note 18: Commitments		
Operating lease commitments		
Non-cancellable operating lease commitments contracted for, including intended extension options, but not recognised in the financial statement.		
Payable - minimum lease payments:		
not later than 12 months	281	17
between 12 months and five years	-	69
	281	87
Capital commitments		
Payable		
not later than 12 months	439	145

Note 19: Contingencies

The group is unaware of any contingent assets or liabilities as at 30 June 2022. (2021 Nil).

Financial Report (cont.)

Western District Employment Access Inc. NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

	Consolidated Entity	
	2022 \$'000	2021 \$'000
Note 20: Cash Flow Information		
Reconciliation of cash flows from operations with result for the year		
Net Result for the year	(736)	1,704
Depreciation and amortisation	2,281	2,055
Net (gain)/loss on disposal of property, plant & equipment	79	(121)
Bad and doubtful debts	10	36
Present value impact on right of use assets	101	31
Unrealised gain/(loss) on revaluation of financial assets	232	-
(Increase)/decrease in accounts receivable and other debtors	692	415
(increase)/decrease in inventories	94	(23)
(Increase)/decrease in other current assets	(119)	109
(Increase)/decrease in current tax assets	(178)	-
Increase/(decrease) in accounts payable and other payables	753	72
Increase/(decrease) in employee provisions	(68)	55
Increase/(decrease) in other liabilities	(1,116)	1,105
Net cash provided by operating activities	<u>2,025</u>	<u>5,438</u>

Note 21: Events after the reporting period

The members of the committee are not aware of any significant events since the end of the reporting period.

Note 22: Association details

The registered office and principal place of business of the incorporated association is:

Western District Employment Access Inc.
52 Fairy Street
Warrnambool, Victoria 3280

Note 23: Investments in controlled entities

The consolidated financial statements incorporate the assets, liabilities and results of the following controlled entities in accordance with accounting policy described in note 1(a).

Name of entity	2022		2021	
	Holding	\$'000	Holding	\$'000
Balance Training Services Pty. Ltd.	100%	201	100%	201
Harrison 4WD Centre	90%	1,636	0%	-
		<u>1,837</u>		<u>201</u>

The organisation acquired 100% of the shares in Balance Training Services Pty. Ltd. at 18 December 2013. Balance Training Services Pty. Ltd. is a registered training organisation specialising in the delivery of nationally accredited training and industry tailored training.

The organisation acquired 90% of the shares in Harrison 4WD Centre at 1st February 2022. Harrison 4WD Centre is a commercial 4WD accessories, parts & servicing business servicing retail customers in Bendigo and the surrounding region. They specialise in high quality custom fit outs for 4WD enthusiasts.

Western District Employment Access Inc.
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

Note 23: Investments in controlled entities (continued)

Details of business combination are as follows:

	Acquiree's Carrying Amount \$'000	Fair Value \$'000
Purchase consideration		
Cash	1,636	1,636
Less:		
Cash and cash equivalents	308	308
Receivables & other current assets	597	597
Property, plant & equipment	250	250
Liabilities	(281)	(281)
Identifiable assets acquired and liabilities assumed	874	874
Less: non-controlling interests	87	87
Add: Goodwill	849	849
Net assets acquired	1,636	1,636

The goodwill is attributable to the company's strong reputation and solid customer base.

Note 24: Key Management Personal Compensation

Any persons having authority and responsibility for planning, directing and controlling the activities of the group, directly or indirectly, including any director (whether executive or otherwise) of that entity, is considered key management personnel (KMP)

The totals of remuneration paid to key management personnel (KMP) of the group during the year are as follows:

	Consolidated Entity	
	2022 \$'000	2021 \$'000
Short-term	1,290	1,019
Post-employment benefits	159	115
Other long-term benefits	19	17
Total	1,468	1,151

Financial Report (cont.)

Western District Employment Access Inc. NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

Note 25: Financial Instruments

Financial Risk Management Objectives and Policies

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Due to the nature of Group's activities, certain financial assets and financial liabilities arise under statute rather than a contract. Such financial assets and financial liabilities do not meet the definition of financial instruments in AASB 132 Financial Instruments: Presentation.

(a) Categorisation of financial instruments

	Financial Assets at Amortised Cost	Financial Assets at fair value through profit and loss	Financial liabilities at amortised cost	Total
2022	\$	\$	\$	\$
Contractual Financial Assets				
Cash and cash equivalents	9,474	-	-	9,474
Receivables	1,545	-	-	1,545
Financial assets	1,564	5,786	-	7,350
Total Financial Assets (i)	12,583	5,786	-	18,369
Financial Liabilities				
Payables	-	-	2,645	2,645
Other Liabilities	-	-	707	707
Total Financial Liabilities (i)	-	-	3,352	3,352

	Financial Assets at amortised cost	Financial Assets at fair value through profit and loss	Financial liabilities at amortised cost	Total
2021	\$	\$	\$	\$
Contractual Financial Assets				
Cash and cash equivalents	5,189	-	-	5,189
Receivables	2,067	-	-	2,067
Financial assets	13,863	-	-	13,863
Total Financial Assets (i)	21,119	-	-	21,119
Financial Liabilities				
Payables	-	-	1,696	1,696
Other Liabilities	-	-	1,823	1,823
Total Financial Liabilities (i)	-	-	3,519	3,519

(i) The carrying amount excludes statutory receivables and statutory payables (i.e. GST/PAYG balances)

Western District Employment Access Inc.
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

Note 25: Financial Instruments (continued)

Categories of financial assets under AASB 9

Financial assets at amortised cost

Financial assets are measured at amortised costs if both of the following criteria are met and the assets are not designated as fair value through net result:

- the assets are held by Group to collect the contractual cash flows, and
- the assets' contractual terms give rise to cash flows that are solely payments of principal and interests.

These assets are initially recognised at fair value plus any directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method less any impairment.

Group recognises the following assets in this category:

- cash and deposits;
- receivables (excluding statutory receivables); and
- term deposits.

Financial liabilities at amortised cost

Initially recognised on the date they are originated. They are initially measured at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, these financial instruments are measured at amortised cost with any difference between the initial recognised amount and the redemption value being recognised in profit and loss over the period of the interest bearing liability, using the effective interest rate method. Group recognises the following liabilities in this category:

- payables
- other liabilities

Derecognition

Derecognition of financial assets: A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when the rights to receive cash flows from the asset have expired.

Derecognition of financial liabilities: A financial liability is derecognised when the obligation under the liability is discharged, cancelled or expires.

Impairment of financial assets

At the end of each reporting period, the Group assesses whether there is objective evidence that a financial asset or group of financial assets is impaired. All financial instrument assets, except those measured at fair value through profit or loss, are subject to annual review for impairment.

The allowance is the difference between the financial asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. In assessing impairment of statutory (non-contractual) financial assets, which are not financial instruments, professional judgement is applied in assessing materiality using estimates, averages and other computational methods in accordance with AASB 136 Impairment of Assets.

Financial Report (cont.)

Western District Employment Access Inc. NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

Note 25: Financial Instruments (continued)

(b): Maturity analysis of financial liabilities as at 30 June

The following table discloses the contractual maturity analysis for the Group's financial liabilities. For interest rates applicable to each class of liability refer to individual notes to the financial statements.

	Total Carrying Amount	Nominal Amount	Maturity Dates			
			Less than 1 Month	1 - 3 Months	3 Months - 1 Year	1 - 5 Years
2022	\$	\$	\$	\$	\$	\$
Financial Liabilities						
<i>At amortised cost</i>						
Payables (i)	2,645	2,645	2,645	-	-	-
Other liabilities	707	707	-	707	-	-
Total Financial Liabilities	3,352	3,352	2,645	707	-	-
2021						
Financial Liabilities						
<i>At amortised cost</i>						
Payables (i)	1,696	1,696	1,696	-	-	-
Other liabilities	1,823	1,823	-	1,823	-	-
Total Financial Liabilities	3,519	3,519	1,696	1,823	-	-

(i) Ageing analysis of financial liabilities excludes statutory financial liabilities (i.e. GST payable).

(c): Contractual receivables at amortised costs

	Current	Less than 1	1-3 months	3 months - 1 year	1-5 years	Total
30-Jun-22						
Expected loss rate	0.3%	3%	0%	25%	0%	
Gross carrying amount of contractual receivables	1,314	105	38	88	-	1,545
Loss allowance	4	3	-	22	-	29
30-Jun-21						
Expected loss rate	0.2%	3%	11%	32%	0%	
Gross carrying amount of contractual receivables	1,964	30	45	28	-	2,067
Loss allowance	4	1	5	9	-	19

Group applies AASB 9 simplified approach for all contractual receivables to measure expected credit losses using a lifetime expected loss allowance based on the assumptions about risk of default and expected loss rates. Group has grouped contractual receivables on shared credit risk characteristics and days past due and select the expected credit loss rate based on the Group's past history, existing market conditions, as well as forward-looking estimates at the end of the financial year.

On this basis, Group determines the opening loss allowance on initial application date of AASB 9 and the closing loss allowance at end of the financial year as disclosed above.

Western District Employment Access Inc.
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

Note 25: Financial Instruments (continued)

Reconciliation of the movement in the loss allowance for contractual receivables

	2022	2021
Opening Loss Allowance	19	18
Increase in provision recognised in the net result	12	19
Reversal of provision of receivables written off during the year as uncollectible	(2)	(18)
Balance at end of the year	29	19

Credit loss allowance is classified as expense in the net result. Contractual receivables are written off when there is no reasonable expectation of recovery and impairment losses are classified as a transaction expense. Subsequent recoveries of amounts previously written off are credited against the same line item.

Note 26: Related Party Transactions

The consolidated entity's main related parties are as follows:

a. Parent entity and controlled entities

Western District Employment Access ("the parent") exercises control over Harrison 4WD Centre and Balance Training Services Pty Ltd ("the subsidiaries"). The parent and the subsidiaries are collectively referred to as the "Consolidated Entity" and are constituent parts of the consolidated financial statements. Accordingly, the subsidiaries are considered related parties in the separate financial statements of the parent entity rather than in the consolidated financial statements.

b. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity, is considered key management personnel.

c. Other related parties

Other related parties include close family members of key management personnel and entities that are controlled or jointly controlled by those key management personnel individually or collectively with their close family members

Transactions with related parties

During the financial year Western District Employment Access charged controlled entities the following amounts:

	2022	2021
	\$'000	\$'000
Balance Training Services: Corporate Costs	143	100
Harrison 4WD Centre: Management Fee	28	-
Balances outstanding at year end:		
Balance Training Services: Corporate Costs	19	9
Harrison 4WD Centre: Management Fee	6	-

Financial Report (cont.)

Western District Employment Access Inc. NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

Note 27: Income Tax Expense

	2022 \$'000	2021 \$'000
(a) The components of income tax compromise		
Current tax	178	-
Net movement in deferred tax	-	-
	<u>178</u>	<u>-</u>
(b) Reconciliation of income tax to accounting profit		
Prima facie tax payable on surplus/(deficit) before income tax	(203)	-
Add: tax effect of		
Exclude non taxable entities	189	-
Timing differences	42	-
Permanent differences	(28)	-
Prior period offset	(80)	-
	<u>(80)</u>	<u>-</u>
Current		
Current tax asset	178	-
	<u>178</u>	<u>-</u>

Western District Employment Access Inc.

STATEMENT BY MEMBERS OF THE COMMITTEE FOR THE YEAR ENDED 30 JUNE 2022

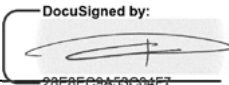
In accordance with a resolution of the Committee of Western District Employment Access Inc. and controlled entities, in the opinion of the Committee:

1. The financial statements and notes as set out on pages 3 to 29, presents a true and fair view of the financial position of Western District Employment Access Inc. and Controlled Entities as at 30 June 2022 and its performance for the year ended on that date in accordance with Australian Accounting Standards - Simplified Disclosure Requirements (including Australian Accounting Interpretations) of the Australian Accounting Standards Board and the requirements of the Australian Charities and Not-for-profits Commission Act 2012.
2. At the date of this statement, there are reasonable grounds to believe that Western District Employment Access Inc. and Controlled Entities 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

DocuSigned by:

DABAM7DD06E3F4CE
Mr Dennis Barnett
Chairperson

DocuSigned by:

28E8EC9A73C04F7
Mr Cameron Power
Treasurer

Dated at Warrnambool this 10th day of October 2022

Financial Report (cont.)



INDEPENDENT AUDIT REPORT TO THE MEMBERS OF WESTERN DISTRICT EMPLOYMENT ACCESS INC.

Opinion

We have audited the consolidated financial report of Western District Employment Access Inc. (the Company) and its controlled entities (together the consolidated Group), which comprises the consolidated statement of financial position as at 30 June 2022, the consolidated statement of comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and statement by members of the committee.

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

- (a) Giving a true and fair view of the Group's financial position as at 30 June 2022 and of its financial performance for the year then ended; and
- (b) Complying with Australian Accounting Standards – AASB 1060: *General Purpose Financial Statements – Simplified Disclosure for For-Profit and Not-for Profit Tier 2 Entities* and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

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

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

Information Other than the Financial Report and Auditor's Report Thereon

The committee of management are responsible for the other information. The other information comprises the information included in the Group's annual report for the year ended 30 June 2022, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement in this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – AASB 1060: *General Purpose Financial Statements – Simplified Disclosure for For-Profit and Not-for Profit Tier 2 Entities* and the ACNC Act and for such internal control as management 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, management is responsible for assessing the Group'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 management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

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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 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 Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group'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 Group 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.

Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.


McLAREN HUNT
AUDIT AND ASSURANCE


N.L. MCLEAN
PARTNER

Dated at Warrnambool, 13 October 2022

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Notes

[illegible]



Helen Anderson is part of the Clear Cut Gardening team providing quality gardening services to Warrnambool and Terang.

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