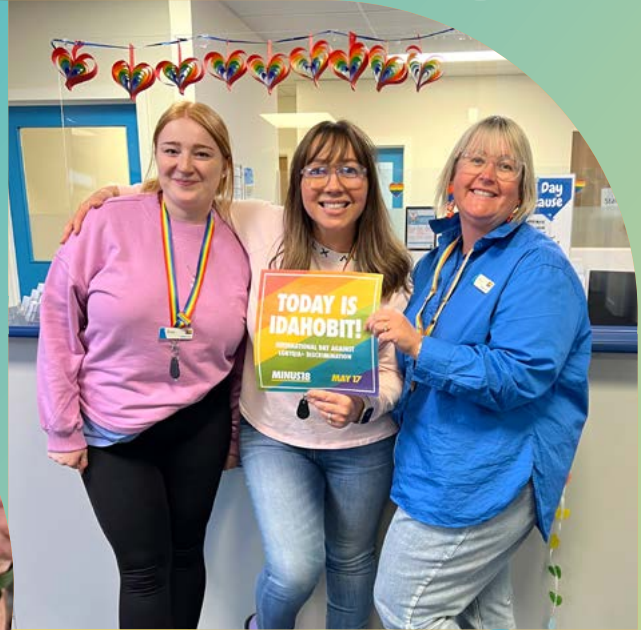


wdea works



# 2022-2023

ANNUAL REPORT



**This report provides a 12-month overview of the performance of WDEA Works from 1 July 2022 to 30 June 2023.**

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.



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**“We couldn’t be prouder of the remarkable journey our job seekers have embarked upon. Their achievements serve as a testament to the incredible power of group sessions and the invaluable role of social connections in surmounting barriers to employment.”**

Tammie Hawke,  
Group Services Manager

# Our Values, Purpose and Vision

## Our Values



**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.



**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.



**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.



**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

Through our primary sites and outreach locations, we proudly provide a dedicated service – to a growing number of regional and rural communities.



-  Primary Sites
-  Outreach Sites



# Message from the CEO

**Dear Stakeholders and Community Members, I extend a warm welcome to our latest annual report as the CEO of WDEA Works. It's that time of the year again when we have the privilege to share the remarkable outcomes and social impacts we've achieved together across our communities.**



Every passing year seems busier than the last, and I'm continually astounded by the cumulative results we're achieving. This achievement is a testament to the exceptional individuals within our organisation and the collaborative efforts of our community.

I express my heartfelt gratitude to our community and all our dedicated team members who come to work every day with a shared commitment to helping others.

Our most profound inspiration is our vision of 'Inclusive Thriving Communities.' This vision drives everyone at WDEA Works, regardless of their role, to contribute in some way to realizing our vision. To ensure we contribute effectively to this vision, we've developed an Impact Framework, known as the Theory of Change, which comprises seven domains:

- Safety and Security
- Economic Participation
- Physical and Mental Well-being
- Relationships and Connection
- Community Empowerment
- Diversity and Rights
- Community Systems and Infrastructure

These domains underpin our definition of 'Inclusive Thriving Communities,' outlining the services that align with our vision and strategic goals. To operationalise our Theory of Change, we are currently developing an Aspirational Growth Plan that will provide us with specific quantitative and qualitative targets to guide our future strategic growth.

While our annual report reflects the year that has passed, I'd like to take this moment to discuss the future of WDEA Works. You may already be aware that we are changing our name to are-able. This name change represents a significant step in our journey while retaining the essence of the same organisation with a rich history of community engagement and a strategic goal of doing more by offering more to more people.

We are immensely proud of our history and grateful to those who paved the way, providing us with a strong reputation and a solid foundation to grow from. For over 30 years, the name 'Western District Employment Access' or WDEA has served us well. However, as we aim to expand beyond the Western District and broaden our scope beyond employment, we believe that a name change is necessary to better reflect our aspirations for growth.

This year, we conducted extensive market research and branding exploration to choose a name that encapsulates our past, present, and future. We firmly believe that 'are-able' embodies these qualities and signifies our collective potential to achieve remarkable things. We hope that you will embrace and support us under the name are-able, just as you have done with WDEA Works.

I extend my thanks on behalf of WDEA Works to:

Our Chair, Shaun McDonagh, and all members of Our Committee of Management for their invaluable guidance and oversight in governance, finance, quality, audit, risk, and strategy.

The Executive Team and the Senior Management Team for their outstanding leadership, along with all our dedicated team members.

Our Company Secretary, Alison Toohey, and Executive Assistant, Ashlea Hazeldine.

Our achievements would not be possible without the dedicated individuals providing shared support and corporate services. I acknowledge the expertise and professionalism of our team members in Finance, OHS, Quality, Risk, People and Culture, HR/Payroll IT, Marketing, Community Engagement, Fleet, and Facilities.

As you read through this report, I trust you will be as impressed as I am with what we have achieved. I extend a heartfelt thanks to everyone for supporting us as a community-based organisation and contributing to such positive results and outcomes.

Our wish, as always, is for you and your families to remain safe, secure, and healthy.



**Tom Scarborough**  
CEO



# Message from the Chair

It has been said that change is a constant, and it's true that humans have been evolving over centuries, as have the political and economic systems we live and work within. WDEA Works has faced the impacts of cyber-attacks, disruption in funding contracts, geopolitical instability, a shift to post pandemic business conditions, a new federal government, escalating interest rates, and the list goes on.

What hasn't changed is the strong determination of the organisation that remains committed to Integrity, Respect, Empathy, and Innovation as guiding values in all that we do. We serve more and more communities across more locations that ever, and in each location it is our staff; the people you see (and some you don't behind the scenes) that are the embodiment of these values.

Significant changes are underway within WDEA Works as we evolve and strengthen our organisational capacity and capability to support more Australians in more communities, to overcome the many challenges they face. We face these challenges together.

Our 2022-2023 highlights include the first face-to-face gathering of this Committee of Management (COM) with the senior staff in Warrnambool in February as we came together to work on our current organisational strategy and alignment. Directors and staff undertaking site visits provided a great opportunity to see first-hand what is happening and what more we could be doing to support people.

As we grow into a multi-state service provider, we have taken the necessary step to develop a name that conveys what we are about across all current and future locations. The team developed a great brand strategy, taking everyone through key steps in development and workshopping of our rebranding as part of overall strategy. As Chair, and having been involved in several similar projects, it is pleasing to see the diligence and professionalism in this project as we capture and bolster all that is good about the organisation and better communicate how we support people in more and more ways. So, watch this space for exciting developments.

Similarly, another project that doesn't happen every day is the incorporation of WDEA Works from an Association entity to a Company limited by guarantee. This is the preferred and appropriate model that gives government and other funding agencies greater confidence in the entity they are commissioning services with. It also helps protect us and supports our future growth beyond the Western District of Victoria. This will be on the agenda of the 2023 AGM.

As Chair I'm pleased to have had opportunities to connect with the senior management team in person and in many virtual instances including in the teams important strategy workshops in April. COM members recognise the importance of connecting and aligning our work between COM, Executive, and Senior Management.

There is additional information in this Annual Report but I want to also acknowledge here, the work of Dennis Barnett and Trish McLean as outgoing Chair and Vice Chair. Dennis and Trish were a big part of welcoming me to WDEA and have ensured there is a fantastic legacy that current and future directors can carry forward with confidence.

Trish McLean, appointed in 2016 served as Vice Chair alongside Dennis Barnett, appointed in 2017, and serving as both Treasurer and Chair throughout that time.

My sincere thanks on behalf of the Committee of Management.

On behalf of the Committee of Management I'd also like to thank CEO Tom Scarborough for his leadership, courage, perseverance, calm approach, and genuinely warm support of staff across the organisation.

Finally, I'd like to thank my fellow Directors, Annabel Cussen, Cameron Power, Michael Obst, Ian Burke, Anita Craven and Brad Daffy for their diligence, commitment, knowledge, and insights as we work together with all the team to support our communities.



**Shaun McDonagh**  
Committee of Management Chair

# A Year in Review

Over

# 650

Workforce Australia participants  
placed into employment.



# 79

SLES participants  
have undertaken  
work experience.



# 45

participants completed  
the Career Transition  
Assistance course.

Over

# 5,000

people with disability supported to  
achieve their open employment goals.



# 77,261

individual claims processed  
by Plan Management.



# \$85,399

spent within the community to support young  
people in their education or employment goals.

Over  
**250**

participants  
supported in SLES.

Over

# 1,700

people with disability placed  
into open employment.





Committee of Management and Executive Team Members visit the Big R's Shed in Warrnambool as part of strategic sessions in February 2023.

# Strategic Direction

The 2022-23 year marked the second year in our ongoing five-year strategic roadmap. Similar to the preceding year, the responsibility of realising the preeminent objectives, as outlined in the annual plans, was entrusted to the Executive team.



## Some of the key outcomes include:

### Do more for people in our community

- SLES expansion into QLD
- Company Limited by Guarantee draft constitution completed
- Branding developed and agreed to – to be rolled out in FY2023-24, including trademark registration
- Successfully transitioning Supported Employees into open employment
- Expansion of training services in Portland Victoria

### Leverage our financial assets

- Commenced an efficiencies program
- Development of a reporting hub
- Commenced plans for our Dennington site

### Involve the community

- Finalised the Theory of Change for WDEA Works
- Finalised an Impact Framework for WDEA Works

### Invest in our people

- Extended strategy knowledge and strategy involvement through our Senior Management Team
- Structural review and implementation of recommendations for a new service delivery model (to be rolled out in July 2023)
- Strong staff survey completion rates and results
- Various People and Culture KPI's set and achieved for management teams

**“Through our Community Grants, are-able Foundation can provide funding to organisations that are making a real difference in the lives of those who need it most. We believe that everyone deserves access to education, employment, and social inclusion, regardless of their circumstances. By supporting programs like the Aboriginal Literacy Foundation in Ballarat, we can help close the gap and create a more equitable society for all.”**

Andrea Hogan, Director of Communications and Engagement



The Portland team organised a painting activity to commemorate the spirit of NAIDOC Week.

# Reconciliation Action Plan

**Our first Reconciliation Action Plan, 'Reflect', was successfully completed in November 2022. We are proud of our efforts, achieving all deliverables that we set out to achieve.**

We acknowledge we have a way to go but we have seen positive change and growth within the organisation since we started our reconciliation journey.

In 2023 we turn our focus to the Innovate RAP which focuses on developing and strengthening relationships with Aboriginal and Torres Strait Islander peoples, engaging staff and stakeholders in reconciliation, and developing and piloting innovative strategies to empower Aboriginal and Torres Strait Islander peoples. The Innovate RAP is a 2-year commitment allowing our organisation to implement positive and meaningful change, not only internally but within our local communities.

## Travelling and Connecting Country by artist Tarreena Atkinson

Artist Tarreena Atkinson, a proud Yorta Yorta woman from Cummeranguana near Echuca Barmah, was commissioned by WDEA Works to provide a piece of work that represents our organisation and its commitment to reconciliation in our communities. "Travelling and Connecting Country". WDEA Works thanks Tarreena for her inspiring artwork which contains traditional symbols and tells stories of life and dreamtime. "The artwork represents country/states across Australia and identifies from where WDEA Works began in the salt waters near the ocean and to where WDEA Works would hope to be in the future, right across Australia" – Tarreena Atkinson.

To commemorate NAIDOC week, here is our social enterprises team proudly displaying the artwork created by artist Tareena Atkinson for the WDEA Works RAP (Reconciliation Action Plan).







“The Warrnibald Prize not only showcases the artistic talent of our community but also fosters a sense of unity and pride among South West Victorian residents.”  
Mr Aaron Bradbrook Director of Warrnambool Art Gallery said.

# Community

**In the second year of our Strategic Plan, WDEA Works continued to strengthen its dedication to the community, guided by our strategic priorities: “do more for more people in our communities, involve the community, and invest in our people.”**

**As we progress toward the completion of Strategy26, we are thrilled to introduce a powerful framework that will amplify our impact and bring us closer to our vision of building inclusive and thriving communities.**

Tom Scarborough, our CEO, emphasizes the importance of embracing kindness and compassion in our daily operations, highlighting that our values go beyond words on paper; they define who we are and who we choose to be.

This framework, known as the Theory of Change, provides a comprehensive approach to help us identify, define, measure, and act on opportunities for impact. By implementing this framework, we will strengthen our ability to make a meaningful difference in the lives of individuals and the communities we serve.

The Theory of Change comprises three interlinked sections, each playing a vital role in our impact strategy:

### Impact Framework

This framework outlines our impact 'thesis,' consisting of seven domains that underpin our vision for inclusive thriving communities. These domains reflect our core values and represent areas where we believe we can create substantial and lasting change.

### Measurement Framework

To effectively communicate our impact, we need a robust measurement system. The Theory of Change helps us articulate the "what, when, and how" of our impact measurement. By defining metrics and data collection methods, we ensure transparency, accountability, and a focus on meaningful outcomes.

### Decision Making Framework

Allocating resources wisely requires a structured approach. The Theory of Change offers a set of criteria to objectively evaluate opportunities. It guides us in assessing potential impact, enabling us to make informed choices aligned with our vision and strategic goals.

Embracing the Theory of Change enables us to align our actions with our values, ensuring that our work brings tangible positive change to the communities we serve. We encourage all staff members to familiarise themselves with this framework.

Our commitment to fostering an internal community culture remains strong, with events like National Reconciliation Week, NAIDOC Week, National Sorry Day, IDAHOBIT Day, RUOK Day, World Autism Day, International Women's Day, National Health and Safety Month, and International Day of People with Disability (IDPwD) being celebrated at every WDEA Works location.

We continue to invest in the community through sponsorships and donations. Highlights this year include our support for the annual Warrnibald and Archibool Art prizes, the All Abilities Triathlon, South-West Sports Awards, theatre productions by the Red Door Theatre Company in Colac, the Shepparton Greater Business Excellence Awards, Swan Hill Cricket Club, and "Spare Ya Change" in Mt Gambier.

Lastly, to achieve impact initiative 1.6 – Embed a new brand identity – much of the year was dedicated to developing our rebranding process. Stay tuned for more on this exciting journey in the coming year.

**“Making community connections helps our participants build confidence, communication skills and a sense of belonging and purpose.”**

Tracey Toy, Employment Preparation & Engagement Consultant



## WDEA Warriors Raise \$2,200 for Cancer Research

Our Portland team were at the Portland and District Relay for Life on March 25th, helping to raise much-needed funds for Cancer Research. The team managed to raise over \$2,200 through casual for a cause Fridays, BBQ's held in the street, and a raffle. The WDEA Warriors rocked a blue theme and we had a great turnout from our members and their families.







## Warrnibald Prize Shines a Light on Communities of the South West

Warrnambool artist Liam Barling won the 2023 Warrnibald Prize. His stunning portrait of Grace Kenny, drawn in blue pen, captured hearts and impressed everyone, especially Grace herself.

The funds raised through the 2023 Warrnibald and Junior Warrnibald will support WDEA Works' NDIS activity "Artlink", which plays a vital role in helping individuals with a range of abilities to identify and achieve their creative goals, promoting inclusivity and ensuring that everyone is embraced in community life.

## A Beacon of Hope for Organ Donation Awareness

Ben Oman, an Australian Athlete and Employment Consultant at WDEA Works, represented hope and triumph at the World Transplant Games during Donate Life Week.

Ben shared his remarkable journey of receiving a kidney transplant from his mother, underscoring the critical need for more registered donors in Australia, where only 36% of the population is registered. With his inspiring achievements and unwavering advocacy, Ben is spreading awareness about the transformative power of organ donation.



## All Abilities Cricket Thrives with WDEA Works Sponsorship

The team at Mildura supported preparations for the Mildura All Abilities Cricket Carnival. WDEA Works was the naming rights sponsor, ensuring this event can continue to be held in the Mildura community. The carnival provided people with disabilities the opportunity to play cricket competitively with similarly skilled competitors.



2022 grant recipient Loved & Shared was able to establish a 'make over' area within their warehouse. Donated goods are revived for children in our region who do not have access to the essential resourced required to grow and thrive.

# Foundation

**The WDEA Works Foundation is dedicated to empowering regional and rural initiatives that seek to enhance access and opportunities for individuals with disabilities or those facing disadvantages. Our Community Grants program serves as a catalyst for immediate and positive social change. Through the Foundation, we strive to facilitate enduring and meaningful transformations in the lives of others.**

This year, WDEA Works had the privilege of funding a variety of impactful projects, including:

### The Colac Otway TAC L2P Program, The Community Hub Inc. Initiative

Support for an invaluable free program aimed at eligible learner drivers aged 16-23 residing in the Colac Otway Shire. This program addresses significant barriers to accumulating the required 120 hours of driving experience necessary to take the probationary license test.

### Little Sprouts Op-Shop, A Zoe Support Social Enterprise

The Little Sprouts Op Shop is a remarkable establishment offering affordable second-hand baby and children's items. Additionally, it houses a defibrillator for public access and provides volunteer training and work experience opportunities.

### Functional Capacity Assessments, A South West Advocacy Initiative

Assistance provided for functional capacity assessments, benefiting individuals with low income who are not part of the NDIS. These assessments offer vital medical evidence to support their claims for disability pensions or NDIS access.

### AUSLAN Training, A LET'S TALK Foundation Initiative

Support to train four presenters in AUSLAN (Australian Sign Language), enhancing LET'S TALK Foundation's ability to connect and include individuals with hearing impairments.

Through these initiatives, the WDEA Works Foundation continues to make a tangible and positive impact on the communities we serve.

#### Key Highlights

- 28 grant applications received
- Successful applicants encompassed 23 diverse organisations, each with projects designed to support and benefit individuals of all ages, abilities, and backgrounds.
- A total of \$101,079 was distributed during this grant cycle.

Organisation name	Area	Amount
Ballarat Gold Swimming Club	Ballarat	\$5,000.00
InterClub drop In Centre inc.	Ballarat	\$4,000.00
Working Together Group/VALID	Ballarat	\$3,398.00
Sports Focus	Bendigo	\$5,000.00
Rally4Ever	Bendigo	\$4,000.00
The Community Hub Inc	Colac	\$5,000.00
Btr Together Inc.	Hamilton	\$5,000.00
Art is... Festival	Portland	\$4,500.00
Heywood Men's Talk Group Inc (Heywood Men's Shed)	Portland	\$5,000.00
Portland District Therapy Dogs	Portland	\$1,250.00
Portland Secondary College	Portland	\$1,929.00
C.H.A.I.L.I.S Inc	Mildura	\$5,000.00
Zoe Support Australia	Mildura	\$5,000.00

Organisation name	Area	Amount
Sunrased Voices Inc	Mildura	\$4,000.00
Newcomb Power Football & Netball Club	Geelong	\$4,500.00
South West Advocacy	Warrnambool	\$5,000.00
Warrnambool & District Food Share	Warrnambool	\$4,510.00
Let's Talk Foundation	Warrnambool	\$5,000.00
Warrnambool Community Garden	Warrnambool	\$4,860.00
Archers of Warrnambool	Warrnambool	\$4,670.00
Allansford Football Netball Club	Warrnambool	\$5,000.00
Terang and District Progress Association	Warrnambool	\$4,500.00
Port Campbell Surf Life Saving Club	Warrnambool	\$4,962.00
<b>Total</b>		<b>\$101,079.00</b>





Dan Tehan MP visited Social Enterprises in Albert Street for a comprehensive tour of our site and to meet our staff.

# Social Enterprise and NDIS Services

**The financial year 2022/2023 marked a significant period of change for our team, with the departure of our long-term Director Jack Melican and some adjustments within the Senior Leadership team. We extend our heartfelt gratitude to our team for ensuring these changes had minimal impact on our Supported Employees and participants who rely on our services.**

This year, we take immense pride in our accomplishments, including the growth of our brands within the community, improved financial results, heightened safety standards, innovation, and the development of our team members.

Our businesses have achieved strong financial results, and we remain focused on exploring future opportunities across various markets and locations while striving to be integral parts of the communities we serve. We are committed to supporting 125 individuals in achieving their employment goals, offering diverse and high-quality work experiences tailored to their needs as we help them develop their work skills.

### **Clear Cut**

Our mowing and garden maintenance business operates in Warrnambool and Terang, catering to over 400 customers, both commercial and private. Clear Cut had an outstanding financial year while providing quality work experiences to our large team and delivering high-quality results to our customers.

### **All About Fencing Hire**

The All About Fencing team provides temporary fencing services to major commercial and residential builders, local councils, and community groups in Western Victoria. Since acquiring this business, we seamlessly transformed it into a social enterprise, providing our team with opportunities to learn new skills in the building industry.

### **Nigretta of Hamilton**

Nigretta continues to evolve into a true community hub for Social Enterprise businesses and community activities, offering employment opportunities in woodworking, EWaste dismantling, car detailing, packaging, and clothes recycling.

### **The Big Green Shed**

As part of the suite of businesses in Hamilton, The Big Green Shed successfully transitioned from a volunteer-based to a Social Enterprise business this year, offering retail experiences for our Supported Employees. The improvements in standards, safety, presentation, and financial viability are a testament to the Nigretta team's dedication.

### **Steam and Clean**

With over 42 years of operation, Steam and Clean remains our longest-running business, providing top-notch car detailing services to a loyal customer base of commercial and private clients.

### **The Big Rs Shed**

A community leader in the reuse and recycle sector, The Big Rs Shed diverts numerous items from landfill while supplying affordable, quality merchandise. Supported Employees gain valuable retail and hospitality skills while contributing to the community's needs.

### **EWaste**

The EWaste team efficiently dismantles various electrical items into recyclable components, processing over 315 tonnes this year. Our collaboration with partner Shires and serving as a drop-off point for local communities enhances our recycling efforts.

### **The Recycle Centre**

Collecting and bundling used clothing for recycling, The Recycle Centre processed 230 tonnes of used clothing this year, creating valuable employment opportunities for our team.

**“Work experience isn’t just about gaining skills and knowledge; it’s about unlocking possibilities and potential for NDIS participants.”**

Penny Church, Employment Preparation & Engagement Consultant

## Create and Collate

Create and Collate offers quality work to team members who may face challenges in other businesses, providing a variety of tasks for local businesses and groups in the Warrnambool District. Additionally, the team is now expanding and selling plants under the Warrnambool Succulents banner.

## NDIS Plan Management

Operating for nearly five years, our NDIS Plan Management service supports over 1,300 participants through a team of 15 dedicated individuals located in Warrnambool, Ballarat, Bendigo, and Shepparton. We take pride in delivering a personalised service for our clients.

## NDIS Community Activities

At our Warrnambool and Hamilton sites, we run a diverse range of activities with the aim of providing quality experiences that enrich the skill set of our participants while offering enjoyable challenges in a supportive environment. Our programs include:

**Technoholics** - This engaging program teaches practical technology skills while ensuring participants have fun.

**Out and About** - Designed to equip participants with the skills needed for an active lifestyle, this program encourages exploration and participation.

**Snap Shots** - Participants learn the fundamentals of photography, capturing moments and honing their creative eye.

**Healthy Body Healthy Mind** - Guided by our team, participants enjoy a range of activities to enhance overall health and wellbeing.

**Southwest Gamers** - This group-based activity brings together participants with a shared interest in gaming, fostering fun and camaraderie.

**Making Sawdust** - Unleashing creativity, this program encourages participants to imagine, design, build, and restore using woodworking skills.

**Meat Up Eat Up** - Participants learn meal preparation and cooking, starting from recipes and creating shopping lists.

**The Beat Lab** - Whether banging the drums, singing, playing the guitar, or composing, participants explore their musical talents.

**Artlink** - We encourage participants to explore various creative avenues, unlocking their artistic potential.

**Creative Craft** - Tailoring the program to participants' interests, this program allows for exploration of their unique creative talents.

Through these activities, we foster a positive and nurturing environment, empowering our participants to thrive and embrace new experiences.

In conclusion, I want to acknowledge the exceptional work of our support workers, administration staff, business leaders, and managers. Their care and passion for the people we work with is truly commendable. I would also like to acknowledge the assistance we receive from our support functions.

I feel we are well placed to deliver on our promise to do more for more people.





## WDEA Training and Social Enterprises' Collaborative In-House Sessions

Great collaboration between WDEA Training and Social Enterprises to enhance the lives of our supported employees and participants through inhouse training sessions. They have been developing life and employment focused skills to help build knowledge, self-esteem, independence, and sustainable employment. They cover topics of relevance to the participants such as health, personal presentation, independent living, safety, money, computer and online basics, and goal setting.

## Diverse Talents, Shared Achievements for Jenny, Sky and Ami

Jenny has been at WDEA since 2019, and participates in employment in Create & Collate, and several activities including Creative Craft, Meet Up Eat Up, and Healthy Body, Healthy Mind. Sky has been at WDEA since 2019, and participates in employment in The Big Rs Shed, and several activities including Artlink, Meet Up Eat Up, and Healthy Body, Healthy Mind. Ami has been at WDEA since 2016, and participates in employment in The Big Rs Shed, and several activities including Creative Craft, Meet Up Eat Up, and The Beat Lab.



## Community Engagement and Social Inclusion with WDEA Works' NDIS Activities

Dylan has been with WDEA since 2016, and participates in employment in Clear Cut and The Big Rs Shed, and several activities including The Beat Lab, Artlink, Meet Up Eat Up, and Technoholics.



The Portland team was thrilled to have attended the Glenelg Careers, Jobs, and Skills Expo, where they explored exciting opportunities and engaged with prospective clients.

# Employment Services

Dedication of staff and a program focused on a truly person-centred approach allows us to work with our clients to find meaningful employment opportunities.

## Workforce Australia Program

The Workforce Australia Program commenced nationally on the 4th of July 2022. It replaced the jobactive program which had been in operation between 2015 – 2022.

It encompasses the following services:

Workforce Australia Services (WFA) for participants on Jobseeker Payment connected via Services Australia (Centrelink) and is the employment service delivered by the Department of Employment and Workplace Relations (DEWR). WFA helps participants find and keep a job, change jobs or create their own job.

Transition to Work (TtW) which aims to help vulnerable young people aged 15-24 into work (including apprenticeships and training) or education.

Career Transition Assistance (CTA) is designed to help people 45 years and over to improve their confidence and skills to become more competitive in the local labour market.

Employability Skills Training (EST), a 3-week course for participants to improve job readiness.

WDEA Works currently operates WFA & TtW in the South Coast Region of Victoria:

- Warrnambool and Terang
- Colac, Camperdown and Apollo Bay
- Hamilton and Casterton
- Portland and Heywood

WDEA Works currently operates CTA in the Bendigo Region. WDEA Works operated EST in the South Coast of Victoria, Wimmera Mallee and Goulburn Murray regions of Victoria. EST discontinued operations on June 30, 2023.

## Workforce Australia Services

WDEA Works is currently servicing over 900 participants across the 9 sites listed above. During the first 12 months of WFA the program has achieved an overall rating of “moderate” which is DEWR’s expectation of providers. Other notable achievements include:

- 675 participants placed into employment.
- 347 participants achieved a 4, 12 or 26-week outcome.
- 162 participants achieved a 4, 12 or 26-week bonus outcome (an additional bonus for assisting the very long-term unemployed).

- \$229,144 community spend through the WFA Employment Fund (includes \$123,830 of funds spent on participants for WDEA Works Well Being service).
- \$177,662 contributed to employers via Wage Subsidy payments.

## Transition to Work

WDEA Works is delighted to be servicing 201 participants in the TtW program. During this time the TtW program has achieved the following notable achievements:

- 143 participants were placed into employment.
- 31 participants were placed into education.
- 61 participants achieved a 12 or 26-week employment or education outcome.
- \$85,452 of WDEA funds contributed to participants to assist them achieve their employment goals.
- \$64,105 contributed to employers via Wage Subsidy payments.

WDEA Works TtW program is currently ranked as the 4th highest provider nationally for 12-week week outcomes and 10th highest for 26-week outcomes (out of 68 providers).


WDEA Works TtW Employment Mentors are also assisting young people overcome their transport barriers by becoming L2P mentors and using their time to deliver much need driving time to those who cannot get this at home. Transport is the most common barrier to employment for young people.

## Career Transition Assistance

The CTA program in Bendigo relies on referrals from WFA providers in the region. Much work has been done to create a relationship between these providers and our organisation. Over the first 12-months of the CTA program the following has been achieved:

- 47 participants commenced a CTA course.
- 45 participants completed the CTA course (completion rate – 96%)
- 93% of survey respondents provided a positive rating for the course





Our dedicated WDEA Works Mildura team participates in a Mental Health First Aid course.

# Education and Training

**WDEA Training has continued to build on the growth and foundations set in 2022.**

**The Terry White Scholarship program has been a success. Mental Health First Aid has gone from strength to strength after launching in July of 2022. All programs have also grown in reputation and popularity in 2023.**

## Program Growth/ Strategic direction

2022 was such a busy year for so many reasons, with all new areas to our business settled into new and exciting roles. 2023 has been another year to consolidate what we do and ensure that we do it very well in order to grow our brand and reputation in our current delivery locations.

The Portland region, with the transition of Portland Workskills to WDEA Training completed a priority project, allowing WDEA Training the opportunity to continue the work of Portland Workskills in supporting the Portland community.

2023 has seen consistent student numbers and growth across all areas and First Aid and Mental Health First Aid have also grown and expanded into different markets than ever before.

The strategic planning process has set goals to build on the existing strong foundations of WDEA Training to reach new markets for our accredited training courses.

We are also about to step into the world of skill sets or micro credentialing. They are a great way to provide training or professional development to people in our communities and support the workforce. They will give staff specific training in areas that are of interest to maintain currency in their line of work without having to complete full qualifications which come at a cost and significant time constraints. Stay tuned in 2024 for what this area will bring.

## Early Childhood Education and Care

Early Childhood has been a mainstay for WDEA Training and after a full year of delivery a new and more in depth training package the training staff have all relished the updates and delivered a high quality professional service to our students across Warrnambool, Portland, Hamilton, Horsham, Ararat and Ballarat regions.

In 2023 the Early Childhood team were successful in attaining a regional and specialist training fund grant. This grant has given the ECEC team an opportunity to provide a high level of innovation through delivery and create digital products that support modern virtual delivery models.

## First Aid & Mental Health First Aid

Standard First Aid is such a consistent component of our business which continues to reap positive feedback on a daily basis. It is a mandatory component for so many individuals and organisations but the feedback we receive is how well the content is delivered and the flexibility we provide in delivery location, times of day and many other specific requests. This flexibility certainly stands us apart from other providers.

Mental Health First Aid was launched in July of 2022 as we felt that it was such a critical time coming out of the pandemic and the residual effects that followed for so many of our family, friends, and colleagues.

The standard Mental Health First Aid is a 12-hour course with a three year accreditation. It was so well received through 2022 and 2023 that we had to invest in putting a second trainer through the Mental Health First Aid Australia official Training Course.

While this has been very successful for our business, we are just so grateful that people within our communities and organisations are taking it upon themselves to be trained in this area to support those around them who may not be doing ok.

**“WDEA Training provides a supportive learning environment and allows you to grow as an educator in an industry that offers so many rewards.”**

Ebony Dunn, WDEA Training  
Student Diploma of Early Childhood  
Education and Care

## Learn Local

2022 was a really hard year for Learn Local Programs at WDEA Training as it was such a new concept to our team and it was important that we invested the time and energy into it as Learn Local is there to support the vulnerable people in our communities as a pathway into further study or employment.

The investment has paid off and the Learn Local team is really proud of the opportunities it has been able to provide to our Warrnambool, Glenelg, and Southern Grampians communities.

In 2023 Learn Local at WDEA Training has been involved heavily in an Adult Community and Further Education (ACFE) sustainability project. This project has allowed us as a learn local provider to give insight to the ACFE Board around the barriers and challenges that we as a regional provider face, but it has also given us the opportunity to partner with organisations that we may have never been able to.

We are keen to see what 2024 brings for Learn Local and the vulnerable people we support.

## Terry White Scholarship Program

The Terry White Scholarship initiative was a first for 2023.

The scholarship itself was designed to provide financial relief for students in our accredited programs who deserved the opportunity to study at a free or reduced tuition fee cost.

The scholarship embodies the passion that former Training Manager Terry White displayed for students and the WDEA Works ethos.

In total, 8 students in 2023 received a Terry White Scholarship and the feedback of the initiative has been overwhelmingly positive.

The WDEA Training Team have worked extremely hard in 2023 and really looking forward to what 2024 will bring.



**“The power of experiential learning is immeasurable. We believe in going beyond traditional textbooks and offering our students practical learning experiences. Through in-class activities, guest speakers, and engaging excursions, we provide ample opportunities for students to apply their knowledge and truly flourish.”**

Cindy Hammond, Trainer & Assessor



Eight dedicated disability support workers in Portland have completed our Mental Health First Aid course.



# Good News Stories



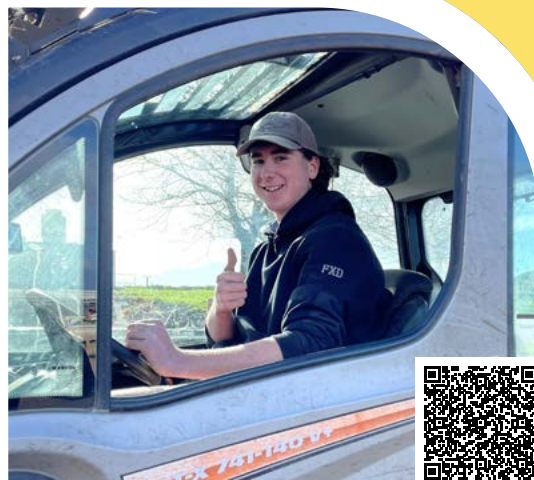
## Coral's Dream of Floristry in Full Bloom

Coral, a 50-year-old woman who suffers from osteoarthritis, has achieved her dream of becoming a florist with the help of Disability Employment Services (DES) provider, WDEA Works Bendigo. Coral's achievement is not just about finding employment; it's about fulfilling a lifelong dream and gaining self-satisfaction.



## How WDEA Training Helped Ebony Dunn Take on a Leadership Role

With over a decade of experience as a Cert III educator, Ebony was ready to take the next step in her career and personal life. She chose to train with WDEA Training to refresh her knowledge and skills in the Early Childhood field. *"The most rewarding part of studying with WDEA Training for me was the opportunities and confidence it gave me to grow as an educator and take on leadership roles in my career."*



## Blair's Inspiring Journey to Employment and Independence

As a young man who was losing interest in school, Blair found a new sense of purpose and direction with WDEA Works' School Leaver Employment Supports (SLES) service, thanks to the help of his Employment Preparation & Engagement Consultant (EPEC). Together, they secured work experience for Blair on a local farm, where his strong work ethic, passion for farming, and dedication caught the attention of his employers, who offered him a full-time job on the farm.

## From Obstacles to Opportunities

Anthony, a 36-year-old man with a cognitive neurological impairment, overcame obstacles with the support of WDEA Works and landed his dream job at Intersport.

*"Will from WDEA Works made my dreams come true. I have been able to live my dreams in my dream job."*



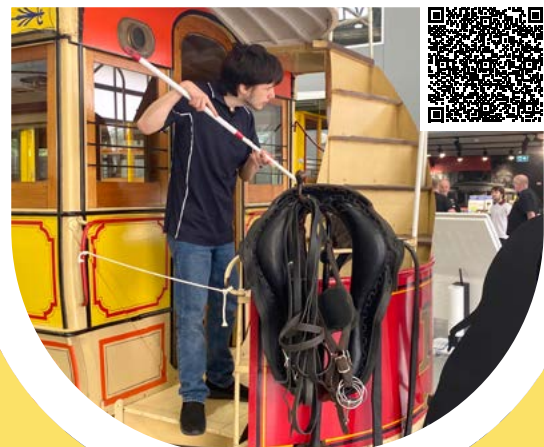
## How One Man's Career Shift Was Made Possible

When Michael relocated to Shepparton from a life in dairy farming, he felt lost and unsure about his future. He believed he had no other skills to offer the world and feared he wouldn't be able to find new employment. But with the help of his Employment Consultant, Chevvy, Michael's life took a dramatic turn for the better.



## Finding his Potential: Daniel's Inspiring Journey

Daniel Tan's inspiring journey through WDEA Works' NDIS School Leaver Employment Supports (SLES) in Ballarat is a testament to the power of individuals with disabilities to achieve their goals and reach their full potential. According to Daniel's Employment Preparation & Engagement consultant (EPEC), Penny, *"The progress Daniel has made during his time in SLES has been truly transformative, not just for his work capacity, but for his confidence, independence, and overall wellbeing."*



## Horsham Students' Dream of Early Childhood Career Comes True

Arzen Alvarado and Trish Inoni, two determined and passionate women in Horsham, have turned their dreams of a rewarding career in early childhood education into a reality with the help of WDEA Training. *"WDEA and my trainer have really supported me to achieve my goals."*







Our People & Culture team is dedicated to fostering an inclusive, innovative, and supportive environment for the team.

# Corporate Support Services



## People and Culture

### Employer of Choice

In September, WDEA Works was announced as a winner of The Australian Business Award for Employer of Choice [EOC®] in 2022. Our submission demonstrated our achievements across the key areas of Organisational Culture and Leadership: Employee Education, Training, and Development; Employee Health, Safety, and Satisfaction; Performance Management; and Recognition and Remuneration.

### Launch of Access EAP

The growth and development of our organisation has seen an increase in the Employee Assistance Program. WDEA Works was focussed on continuing to improve the services for our staff, and in 2022, we moved to Access EAP to enable our staff to access this confidential service. Professional counselling is a crucial service that Access EAP offers. Our staff now connect directly to this provider, ensuring 100% confidentiality. This significant change enables our people to have accessible support via Access EAP's extensive coverage over a large Australian and International EAP network. With over 2,000 counsellors available, they guarantee our employees will have access to confidential counselling support 24 hours a day, seven days a week.

### Town Hall Launch

This year, the Town Hall was launched. Town Hall is where we meet as a community, and this virtual space allows staff to hear from the CEO and Executive team on important organisational updates. Our people are very important to us, so we have invested our time into Town Hall to ensure our staff have open communication lines. Employee milestones are acknowledged at each Town Hall, enabling us to share the new organisationally.

### Flexible Working Agreements

Flexible working arrangements continue beyond the COVID period, and WDEA Works has embraced the benefits of FWA for our employees. This added benefit enables WDEA Works to demonstrate work-life balance and show the support it can provide for its

**“As a Customer Service Officer, I am first to witness all clients and participants as they come into the office. It’s so lovely to see clients become bright-eyed and keen to talk about the milestones they have hit and the achievements they have made.”**

Zahna Hansberry,  
Customer Service Officer

staff at times of need. Embracing the FWA has been an added offer for our employee value proposition. This year, we have seen an increase in flexible work locations and several positions that have shown our growth as an organisation, gaining skilled staff to fill critical roles working remotely or flexibly with a combination of work from home and in the office.

### Learning and Development

The ELMO Learning module has been and will continue to be an essential focus for the People and Culture team as we strive to Invest in Our People. Through the creation of many learning modules, we have provided training modules to inform our staff and provide training they can undertake to help them excel in their role and support those in our communities who access our services.

### **Inclusion at Work Week & IDAHOBIT day**

One of the most important ways of fighting discrimination and creating more LGBTQIA+ allies is through education. By investing in our staff through training initiatives, we are actively working towards creating a safe and welcoming space for those within the LGBTQIA+ community.

WDEA Works was proud to work with Minus 18, which delivers high-impact LGBTQIA+ workplace inclusion training. Minus18 workshops and training equip the community with the tools to champion inclusivity within their spaces.

November 2022 – Workshop Type: Introduction to Gender and Sexuality

March 2023 – Workshop Type: Supporting the Trans & Gender Diverse Community

### **Employee Engagement**

This year, the People and Culture team added another module to the ELMO suite – Survey. This has enabled the P&C team to create, distribute, and analyse surveys to collect our employees' feedback, opinions, and data. Survey data helps us gain valuable insights from our employees, identify areas for improvement, make data-driven decisions, and measure the effectiveness of their products or services.

Our decision to implement ELMO Surveys has enabled us to compare the survey results against industry benchmark data to identify trend analysis to assist with future decision-making. ELMO has approximately 8500 Employee Engagement Survey responses across 35 organisations, enabling us to view the benchmark data.

Surveys implemented so far include:

- Disability Inclusion Accessibility Survey
- WDEA Works Exit Survey
- Employee Engagement Survey
- Induction Feedback Survey
- Workshop Feedback Survey.

The Annual Staff Survey was conducted in March 2023 with the target of achieving 80% completion. We achieved an 82% completion rate.

**“The program helped with identifying the strengths, but also the weaknesses I have as a leader.”**

Leadership Program participant



## Leadership Program

A cohort of future leaders from within WDEA Works undertook leadership training with the team from Cooper Hardiman. The trainers at Cooper Hardiman, Catriona and Gavan, are experienced Human Resources professionals who work closely with WDEA Works to facilitate the provision of a high-quality training program specific to our organisational needs.

The training consisted of seven modules, including:

- Challenging Conversations
- Personal Effectiveness
- HR for Managers
- Interviewing and Selecting for Success
- Managing and Lifting Performance
- Achieving Team Success
- The Leadership Challenge.

The training aims to build the capability of staff to better perform their role, tackle workplace challenges, and gain invaluable experience on their leadership journey. Feedback from among participants was positive, with many expressing appreciation for program learnings in the last session. To better express key learnings of the program, the P&C team reached out to the training cohort to understand what was found to be the most valuable and enjoyable aspects of the training.

## Facilities Management

The Facilities Team continues to strive towards providing quality, fit for purpose facilities to meet the requirements of our clients, staff and stakeholders whilst seeking to be sustainable within all decision-making processes. Facilities also continually seeks opportunities to improve cost effective improvements where possible.

Key projects undertaken include:

- Building changes/fitout and finalisation of occupancy at Pioneer Plaza (site in Portland)
- Smart Fleet implementation and commissioning
- Shepparton relocation and consolidation to deliver additional space for staff and customers increasing site functionality
- Dennington dwelling asset improvement project completed
- Belmont site establishment

- Drysdale site relocating and building fit out
- Commencement of Albert St Container Deposit Scheme asset implementation and delivery
- Set up Inaugural Brisbane outreach site
- Fairy st site improvements (new office)
- Essential Safety Measures compliance achieved across all main sites.

## Strategy and Growth

The dedicated team in the Strategy and Growth department has once again demonstrated relentless commitment throughout an arduous year. Their industrious efforts have consistently delivered enhancements to the services provided by the organisation. Moreover, it has been truly rewarding to witness the advancement in quality and security aspects of our work. This progression is affirmed by the outcomes of the stringent audit process that WDEA Works faithfully complies with.

Our team celebrating IDOHOBIT Day in support of love, acceptance, and equality as we celebrate International Day Against Homophobia, Biphobia, Intersexism, and Transphobia (IDOHOBIT).





## Risk Management

WDEA Works maintains a robust enterprise-wide risk management system, which is deeply integrated into the organisation. The risk management system continues to grow and mature, with a strong emphasis on aligning operational risks with our strategic initiatives to support mitigation of strategic risks. WDEA Works embraces its positive risk culture, actively addressing potential risks in all endeavors undertaken by the organisation. The ongoing dedication from every aspect of the organisation towards upholding a positive risk culture demonstrates our maturity in the field.

The Executive Team diligently monitors both Strategic and Operational Risks, receiving monthly reports and actively engaging in regular monthly meetings to discuss each of their risks. The Risk and Information Security Coordinator, in collaboration with the Director of Strategy and Growth, continue to assist the Executive Team in managing the organisation's Strategic and Operational Risks.

WDEA Works wholeheartedly embraces its responsibility to foster a positive risk culture for the benefit of its stakeholders. The organisation provides support, training, and encourages collaborative communication at all levels to promote this culture.

## Right Fit for Risk (RFFR)

WDEA Works persistently endeavours to uphold our commitment to maintain our RFFR accreditation. In May 2023, the organisation underwent a surveillance audit for ISO 27001:2013, providing auditors with substantial evidence that reflects the dedicated team's diligent efforts over the past twelve months. These efforts have resulted in the continuous improvement and increased maturity of our data and information systems.

The International Organization for Standardization (ISO) has recently updated its ISO/IEC 27001:2013 standard and launched the ISO/IEC 27001:2022 version. The revised standard includes new measures for assessing the maturity of our systems and processes by demonstrating how we evaluate the

system. Although WDEA Works has not yet obtained certification against the updated standard, the Information Security Team is contemplating the implementation of upgrades as part of the transitional work currently underway.

Over the past twelve months, the entire staff at WDEA Works has displayed remarkable resilience and maturity. They willingly accept the necessary obligations required by RFFR, and wholeheartedly embrace the ongoing transformations within their working environment, IT systems and security measures. WDEA Works remains dedicated to preserving this accreditation by diligently maintaining its hard work. Additionally, the organisation is committed to providing continuous staff support, additional education, and ensuring the completion of both internal and external audits in a timely manner.

## Information Technology

The IT Department has been actively engaged in various tasks to ensure the smooth operation of the IT systems supporting WDEA Works. They have been diligently managing IT support for employees, while also preparing for a significant milestone where numerous improvements are being planned and tested. These enhancements aim to establish a more streamlined and autonomous working environment for all WDEA Works staff located across different states.

A primary objective for the team has been to reduce hardware expenses and transition to cloud-based systems and servers. This goal has been successfully accomplished, resulting in a more dynamic, flexible, and scalable infrastructure for future growth.

Employees have demonstrated a willingness to embrace emerging technologies in response to the rapidly evolving landscape. They continuously explore innovative ways to connect with each other, considering the expansion of services to multiple states within Australia. This commitment enables WDEA Works to elevate its service provision to the next level and challenge conventional processes through the integration of cutting-edge technologies.

## Quality

It has been a busy year for the Quality Department. Since the start of the year we have completed a number of projects including:

- Re-development of WDEA Works' External Feedback & Complaints Management Framework – this work included refining and improving upon our current policy and procedure when managing both positive and negative feedback and cementing the steps taken to ensure WDEA Works improves our programs and services as a result of feedback received. It also included migrating existing complaints and feedback processes from paper-based to electronic form and introduced a grievance register with the clarification of what constituted a complaint versus a grievance. Methods of feedback collection were improved and expanded upon. ELMO Modules for training on the new processes have been developed and are in the process of being rolled out to all relevant staff.
- New Certificates page on the WDEA website. All certifications that WDEA Works currently maintains are available on our website [www.wdeaworks.org.au/about](http://www.wdeaworks.org.au/about). This has removed a significant existing cost to have certificates printed/framed on sites.
- A Quality Module for the ELMO system has been created and rolled out
- Completing a successful Management Review Meeting over 3 sessions, the first time ISO:27001 & ISO9001 have been integrated to meet the requirements of both standards in one MRM meeting.
- The Quality Department has been very busy of the last couple month developing new SharePoint pages for our WFA, CTA and TTW programs.

Documentation used by these new programs has been developed and populated into relevant pages. Compliance mapping against the new Quality Assurance Framework – QAF for our WFA programs has already started with the documentation being purpose built to meet the requirements of the standard.

- SharePoint Audit Administration page - this page is used to schedule and track upcoming internal and external audits. This page also has notification capability and is a significant improvement over the old excel tracking method.
- SharePoint page for Audit Findings - previously audit findings have been tracked through the continuous improvement register. Now audit findings will have their own register and tracking process.
- SharePoint page for Survey - Dashboard a page for tracking when survey will be sent out across the organisation. This page also has notification capability and is a significant improvement over the old excel tracking method.
- Updated Continuous Improvement Register for 2023
- Working with the OHS Department to reduce the amount of unused documentation.

The Quality Department continue to work hard on achieving great results through the audit schedule.



Our Disability Employment Services (DES) team collaborating to assist individuals with disabilities, injuries, or health conditions in their pursuit of securing and maintaining employment.

## Wellbeing Program

An extremely valued and important program within WDEA Works is the Wellbeing program, where we provide job seekers with counselling support, giving them the tools they need to navigate personal barriers and ultimately helping them to find and keep a job. The service can help job seekers manage barriers such as:

- Mental health
- Anxiety or depression
- Anger management

- Drug and alcohol
- Trauma and pain
- Grief and loss
- Self-esteem and confidence.

This year we expanded the counselling services to our DES participants after a successful trial in the Bendigo region.

We look forward to more fantastic outcomes from this program in the years to come.

## Occupational Health and Safety

WDEA Works recognises its moral and legal responsibility to provide a safe and healthy environment for employees, contractors, clients, participants, and visitors. WDEA Works' Safety Management Plan demonstrates the organisation's commitment to ensure that all activities carried out at all sites are safe and in compliance with relevant legislative requirements.

We promote a safe working culture that is enhanced by personal responsibility and ownership that is supported by training, supervision, and management. To ensure continuity of safety at sites we maintain Health & Safety Representatives (HSR's) and an Occupational Health & Safety (OHS) Co-ordinator for Enterprise locations. These representatives serve an important function in promoting safety within our organisation, while supporting the OHS Manager through regular meetings, together with circulating OHS activities and information to sites. Some recent proactive activities at some sites have included lunchtime yoga/meditation classes to assist with psychosocial hazards and a stretching exercise program to help with desk fatigue.

During the past 12 months there were four external audits that included Occupational Health processes as part of the audit scope. There were no adverse findings in relation to our OHS Management System. WDEA Works also carried out regular internal audits conducted by our Quality team as a supplement to external audits.

R U OK day continues to form a very important part of the annual calendar at WDEA Works. This year the theme was 'Here to Hear'. A virtual event was attended by a number of our staff across all sites where the R U OK team spoke about how we can best be 'here to hear' for those around us. Individual sites also arranged their own R U OK day celebrations.

To support our employees' mental health and wellbeing WDEA Works has also refreshed the Employee Assistance Program (EAP) with a new provider engaged. The EAP Program is easily accessible through a dedicated platform that ensures contact/sessions are completely confidential.

Between 1/07/2022 and 30/06/2023 we had 47 OHS incidents and 3 hazards reported through our Incident Reporting tool Riskware, 6 of these incidents were Lost Time Injuries. All incidents and hazards were investigated, and any required control measures were implemented. There were no Workcover claims resulting from these incidents.

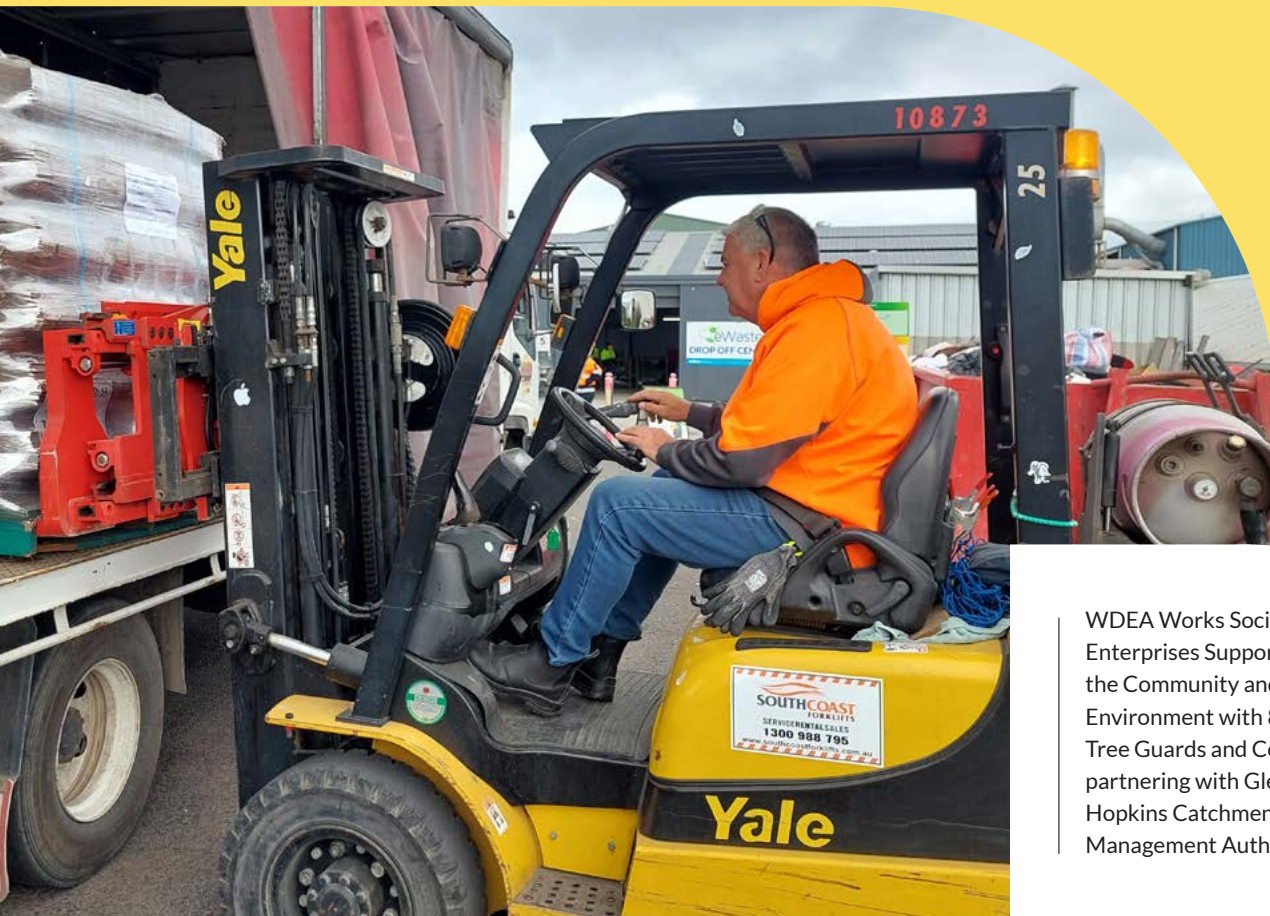




**Incident** – an event or circumstance that could have resulted in, or did result in, harm to an employee, contractor, or member of the public.

**Hazard** – A situation or thing that has the potential to harm a person

**Lost Time Injuries** – An occurrence that resulted in time lost from work of 1 day or more.



WDEA Works Social Enterprises Supports the Community and Environment with 8000 Tree Guards and Counting, partnering with Glenelg Hopkins Catchment Management Authority.

# Introducing our new name

# are-able

## New name. Same great support.

In October 2023, WDEA Works underwent a transformative rebranding, emerging as are-able.

This rebranding effort represents a significant stride in our journey, aligned with our Strategic Plan's impact initiatives.

We successfully introduced a more accessible, modern, and engaging brand identity across all our locations. This strategic move positions our organisation for future expansion and growth, setting the stage for an exciting story in the upcoming year.



Bendigo

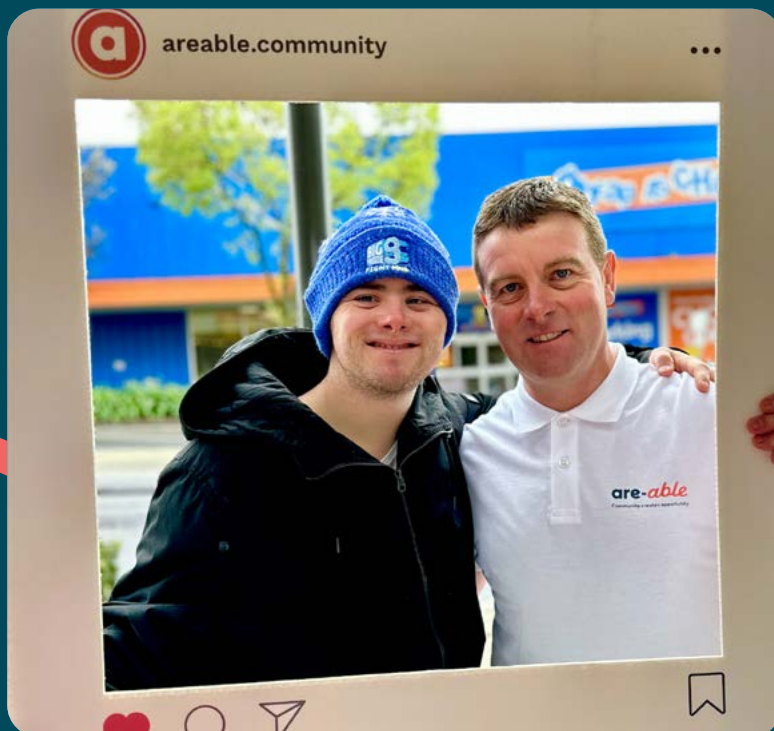


Portland





Warrnambool



Colac



Shepparton



# Our Directors

**Meet our exceptional team of leaders at WDEA Works. Our executive team and board of directors are a diverse group of experienced professionals hailing from various backgrounds and industries. Collectively, they possess a wealth of knowledge and expertise that serves as a guiding force for WDEA Works, steering us towards our vision with precision and dedication. Their diverse perspectives and wealth of experience are instrumental in shaping our success.**





**Tom Scarborough**  
Chief Executive Officer

#### **Qualifications**

MBA, GAICD

Tom joined WDEA Works as CEO in April 2019 after 3 years as National Director of Commercial Operations and 2 years as General Manager for the Australian Red Cross. Prior to this Tom worked for Centacare for 10 years and is well versed in all areas of business, developing skills and experience while managing his own businesses for 14 years before transitioning to the not-for-profit sector.

Tom's decision to move into humanitarian services was driven by his desire to help others and give back to the community. He brings a wealth of experience in jobactive and Disability Employment Services, NDIS, social enterprises, new apprenticeships and registered training organisations.

His background in commercial business, combined with 18 years of experience in the not-for-profit sector, holds him in good stead to lead WDEA Works as the CEO. Tom completed his MBA through Griffith University in 2017 and is a graduate of the Australian Institute of Company Directors.



**Jason Ernst**  
Chief Financial Officer

#### **Qualifications**

B.Business (Accounting), FCPA, GAICD

Jason has a long association with WDEA Works spanning over 16 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 3 years in 2019 to take on the role of Chief Financial Officer and lends his skills in financial management and performance, along with investment strategy development to the organisation to support its robust financial compliance requirements.



**Andrew Giblin**  
Director of People, Culture  
and Training

#### **Qualifications**

BMgt, GCertBA, MBA

Andrew's association with WDEA Works spans over 13 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 and his desire to make a difference in the community was evident in 2008 & 2009 when he served on the WDEA Works Committee of Management.

Andrew returned home to WDEA Works in 2014 in his current position as Director of People, Culture and Training. Andrew's portfolio consists of People and Culture, Occupational Health and Safety and WDEA Works Training, allowing him to offer training and development opportunities to both employees and the wider community.



**Andrea Hogan**  
Director of Communications  
and Engagement

#### **Qualifications**

DipBusMgt (Marketing), GCertBA, MBA

Andrea has over 20 years 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 the 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, and believes everyone deserves to feel valued. Providing people with opportunities that promote self-belief and confidence is a critical component to building a stronger community." "What our organisation does every day is incredible. Working with people experiencing disability and disadvantage, helping them to find jobs. And when those people find jobs, their lives and communities change for the better."



**Brett Orr**  
Director of Employment  
and Sustainability

A veteran of Employment Services, Brett continues to be a staunch advocate for people with disadvantage and disability 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.

He is a respected voice for the industry, participating in forums and offering advice to help shape the future of employment programs at a national level. Brett is a very busy father of three young children, and meets the challenge of a busy work/life balance as well as volunteering in the communities in which he is involved.



**Mark Koch**

Director of Strategy and Growth

#### **Qualifications**

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

Mark joined WDEA Works in February 2017, bringing with him over 19 years of management experience in a range of sectors, across regional Victoria honing his business acumen in industries including retail, sport, professional services, and for the past 12 years in the not-for-profit sector, where he 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 a disability or disadvantage.



**Paul Hughes**

General Manager of Social Enterprises

Paul has spent most of his career working for some of Australia's largest and most iconic retail brands. With 35 years of experience managing large teams, Paul is passionate about leading teams to achieve great results.

Paul joined the WDEA Works team in 2019, bringing with him lived experience as a father of a son with a disability making a significant impact to Social Enterprises through the development of Big R's Shed initially as Business Development Manager.

Paul has been an active community member of the Warrnambool District through the local CFA, school councils, and Warrnambool business groups.



**Vicki Clayton**

General Manager People and Culture

#### **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 services 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 role as General Manager People and Culture combines 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 undertook completion of a Graduate Certificate in Career Development Practices in 2021.



# CFO Report

**WDEA Works has recorded a \$1.2m surplus for the 2022/2023 financial year.**

**The financial year started off cautiously with the previous jobactive contract being finalised in June 2022; and with WDEA Works now providing this service to a reduced number of participants within the newly commenced Workforce Australia program where a sound financial result was achieved in the first year of this new contract.**

The Transition to Work program commenced in July 2022 and grew significantly in participants over the 12 months to provide a good financial result. The newly commenced Employability Skills Training program struggled due to a lack of participant numbers with WDEA Works ceasing the provision of this program in June 2023.

The Disability Employment Services (DES) and School Leaver Employment Supports programs continued to perform well through the financial year despite a reduction in DES participant numbers, which was in line with the national caseload movement.

The NDIS social enterprise business had a strong year with sales and service income increasing compared to last year. In addition, NDIS Plan Management services continued to grow with an increase of \$8.7m in participant plan funding being received compared to last year.

WDEA Works continues the support of our communities through the Foundation with \$100,000 of grants awarded, as well as sponsorship initiatives and purchasing through our local communities.

WDEA Work's financial position remains strong with Net Assets increasing to \$26.3m, which provides a strong foundation to continue to meet the needs of our community and implement our strategic initiatives for 2023/24 and beyond, including the rebrand from WDEA Works to are-able.

# Corporate Governance



**Alison Toohey**  
Company Secretary

## Qualifications

MBA; 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.

The Committee of Management has dedicated significant time and focus throughout this reporting year on driving outcomes on the current strategic plan. It's focus has been on promoting the growth and strength of the organisation so that it can continue to deliver on initiatives that support its priorities of doing more for people in communities through sound financial stewardship, community leadership, and continuing to invest in its people.

To contribute to these goals, the Committee of Management dedicated several days in February alongside management in honing the organisations strategic direction and refocussing on the priorities within the strategic plan. Throughout these sessions, the Committee of Management and Executive reaffirmed their commitment to the organisation's strategic direction, identifying clear pathways and timelines for delivery on its strategic direction.

The Committee of Management contributed to the significant work undertaken on readying the organisation to transition to a company limited by guarantee, supporting WDEA Works' vision of inclusive

thriving communities through a growth strategy. This foundational work to transition from an incorporated association to a company limited by guarantee will support strengthened relationships and confidence with key external stakeholders and government departments.

As part of this structure change, the development of a Constitution, the mechanism which directs the governance operations of the organisation, was a key focus throughout the reporting period. As this work is finalised, the new company status and associated Constitution will ensure WDEA Works' renewed entity, are-able, is positioned to confidently and effectively ensure regulatory compliance with the *Corporations Act 2001* (Cth.) with accountability to the Australian Securities and Investments Commission (ASIC).

Regardless of the shift in entity structure, the focus on community service, serving those most vulnerable in our communities in line with its Australian Charities and Not-for-Profit Commission (ACNC) charity and deductible gift register status continues in earnest.

# COM Profiles



**Shaun McDonagh**  
Chair

## Qualifications

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

Shaun has held Chief Executive, Executive Director roles with University, TAFE and RTO organisations, most recently as Executive Director at the Australian Catholic University. His industry experience includes education, training, media, financial services, property development, health and community services. Shaun possesses skills in marketing, communications, media, business development, government engagement, strategy and analysis.

He has experience with disability support, health, allied health and employment services through Executive roles at Endeavour Foundation and Non-Executive Director at Ostara Australia and Western NSW PHN.

He holds degrees in Business and Law, Master of Marketing Management, Master of Commercial Law and completed the Executive Development Program at Kellogg School of Management – Northwestern University. Fellow of the Australian Marketing Institute, Certified Practising Marketer, Golden Key International Honour Society and Graduate Member of the Australian Institute of Company Directors. Shaun has spent decades working with regional communities across Australia to overcome disadvantage.



**Annabel Cussen**  
Deputy Chair

## Qualifications

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

Annabel has over 15 years experience in the fields of philanthropy and community engagement. As Executive Officer of the South West Community Foundation, she has been leading their strategic reset for greater positive change and thriving regional communities.

Her expertise lies in philanthropy, funding, grants management and community engagement, with a deep commitment to social impact and using the 'philanthropic toolkit' to make a meaningful difference for South West Victoria.

Annabel believes in fostering social connection and building inclusive communities, and her work exemplifies the values of empathy, equity and empowerment.



**Cameron Power**  
Treasurer

#### **Qualifications**

MBA, GAICD, CPA

Cameron has held various Chief Financial Officer roles, including with Brotherhood of St. Laurence and with Australian Red Cross (Humanitarian Division).

Whilst with Red Cross, Cameron was responsible for the development of strategic foundations around financial sustainability, property master plan, and risk management. Prior to his role as CFO at Red Cross Humanitarian division, Cameron was a senior manager at the Red Cross Blood Service (now Lifeblood) where he implemented multiple systems and processes to help enable the Blood Service to become a world class and leading edge organisation.

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



**Michael Obst**  
Secretary

#### **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 the community in which he grew up. He particularly values the social connectedness and sense of purpose that work and employment provides to people with disabilities, and says he is proud to help grow an organisation which delivers these benefits for the local community.





**Ian Burke**  
Committee Member

#### **Qualifications**

B.Ec MBus(Mkt) PhD

Ian is a professional leader with entrepreneurial drive, planning orientation, and a record of success in establishing and growing businesses in private, public and not for profit arenas. Ian has sound financial, marketing, general management and change management skills with demonstrated experience in building, motivating and leading teams through the collaborative matching of resources and capabilities to marketplace opportunities.

Ian will enhance the capability of the COM with broad experience in policy formulation and implementation, and a demonstrated commitment to regional and community engagement, and as a published researcher in strategy formulation, strategic alliances, marketing communications and relationship marketing.



**Brad Daffy**  
Committee Member

#### **Qualifications**

B Bus. (Accounting), PMP

Brad is an experienced digital and management consulting leader focused on emerging and disruptive technologies including intelligent automation and artificial intelligence. His work has taken him overseas living in both Canada and the United States, 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 and Toronto Pride, and support of the City of New York Homeless Outreach Population Survey initiative.

Brad holds a Bachelor in Business, majoring in Accounting and a Diploma of Management, supporting his extensive management experience to help direct WDEA Works in delivering on its strategic direction.



**Anita Craven**  
Committee Member

### **Qualifications**

MBA (Strategy and Planning), GAICD

Anita brings to WDEA Works an extensive background in strategy and governance, having served in various Local Government Authorities in governance and strategy roles, most recently with Darebin City Council. She 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 their teams and organisations.

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

# Retired COM Members



Trish McLean

**At the 2022 Annual General Meeting, outgoing Committee Member Patricia (Trish) McLean was acknowledged for her significant contribution to WDEA Works and her dedication to supporting its vision of inclusive communities by supporting people with disability to achieve great employment outcomes.**

Trish's dedication to WDEA Works' included serving as the Vice-Chair since 2018, supporting the Chair as an alternative Chair when required.

With a significant breadth of experience in disability support agencies and community health services, Trish provided significant insights into Committee discussions on community support mechanisms for people with disability. Throughout significant decisions that the Committee enacted, such as the commencement of Disability Employment Services (DES) in 2018, and (then) jobactive contract business growth and extensions, Trish provided considered and valuable contributions.

Through her service on the Governance Committee and as a Director of the Board of Balance Training Services, Trish was involved in the ongoing maturity development of the organisation's governance and performance activities.

Trish's contribution to WDEA Works has been invaluable, and her input and considered approach to her role on the Committee is appreciated by WDEA Works and will be missed.



**Dennis Barnett**

**Dennis joined the WDEA Works Committee of Management in October 2017. As a Director of a large regional financial services provider, Dennis' financial and business acumen contributed to WDEA Works' Committee of Management oversight for the organisation's financial performance and business development activities.**

Dennis' passion for community, demonstrated through volunteer roles with CFA, running free soccer clinics for Bendigo-based disability service providers, and his willingness to support community fundraising initiatives made his role on the Committee an unquestionable fit.

Serving as both Treasurer and Chair during his tenure, Dennis' experience in supporting a diverse range of businesses in their financial performance, from health, disability, and not-for-profit organisations proved invaluable to the ongoing financial and commercial growth of WDEA Works.

Dennis provided direction to the Committee as Chair through significant contractual changes in employment services contracts as the organisation transitioned to the Workforces Australia contract model in 2022, providing a steady and pragmatic approach to this significant organisational transition, as well as being a confidant and support to CEO, Tom Scarborough.

WDEA Works thanks Dennis' for his service, and acknowledges that his financial and business acumen, his steady guidance, and his encouraging and supportive approach will be missed.



# Financial Report

Western District Employment Access Inc.

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FOR THE YEAR ENDED 30 JUNE 2023

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# Western District Employment Access Inc.

## COMMITTEE'S REPORT

FOR THE YEAR ENDED 30 JUNE 2023

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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 ending 30 June 2023. 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:

Shaun McDonagh – Chairperson  
Annabel Cussen – Vice Chairperson  
Michael Obst - Secretary  
Cameron Power – Treasurer  
Ian Burke  
Anita Craven  
Brad Daffy  
Patricia McLean – Retired October 2022  
Dennis Barnett – Retired February 2023

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

### Meetings of Members of the Committee

During the financial year, 9 meetings of the Committee of Management were held. Attendance by each committee member:

MEMBER	Number eligible to attend	Number attended
Shaun McDonagh – Chairperson	9	8
Annabel Cussen – Vice Chairperson	9	9
Cameron Power – Treasurer	9	8
Michael Obst – Secretary	9	9
Ian Burke	9	9
Brad Daffy	9	9
Anita Craven	9	6
Patricia McLean – retired October 2022	0 <sup>*#</sup>	0
Dennis Barnett – retired February 2023	3 <sup>*#</sup>	3

\*Leave of absence

# Retired

### Review of Operations

The consolidated surplus after providing for income tax for the financial year amounted \$1,190,593 (2022 deficit: \$736,000)

### 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, Workforce Australia, accredited training, and 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 2023

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### Events subsequent to the end of the reporting period

The Committee of Management called a General Meeting of the Association during the period since the end of the financial year at which resolutions were passed to convert from an incorporated association and register as a company limited by guarantee in accordance with section 601BA of the Corporations Act 2001 (Cth), to adopt a constitution to replace the existing Rules of Association, effect a change of name, and to conduct activities to give effect to the resolutions and execute all other documents necessary or incidental to the same. The operations of the organisation remain unchanged, however these changes are recognised as a change of state of affairs of the Association for future financial years.

Signed in accordance with a resolution of the Committee:

DocuSigned by:  
*Shaun McDonagh*  
5F435C22F2CF4F4...  
**Shaun McDonagh**  
Chairperson

DocuSigned by:  
*Michael Obst*  
69A6989F427E4B2...  
**Michael Obst**  
Secretary

Dated at Warrnambool this 27th day of September 2023



Western District Employment Access Inc.  
**CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	Notes	Parent Entity		Consolidated Entity	
		2023	2022	2023	2022
		\$'000	\$'000	\$'000	\$'000
<b>Revenue and other income</b>					
Program funding	2	69,720	67,233	70,656	67,856
Other revenue	3	2,874	2,278	6,378	3,910
Investment income		662	18	514	18
Unrealised gain/(loss) on investment		91	(232)	91	(232)
<b>Total revenue and other income</b>		<b>73,346</b>	<b>69,297</b>	<b>77,639</b>	<b>71,552</b>
<b>Expenditure</b>					
Cost of goods sold		(58)	(96)	(1,710)	(958)
Employee benefits expense	5	(24,143)	(25,997)	(25,885)	(27,212)
Program expenses	6	(40,465)	(35,819)	(40,441)	(35,726)
IT and communication expenses		(1,642)	(1,744)	(1,724)	(1,788)
Administrative expenses	7	(2,319)	(2,289)	(2,667)	(2,546)
Depreciation and amortisation	8	(1,986)	(2,190)	(2,164)	(2,281)
Impairment of Goodwill		(260)	-	(260)	-
Professional costs		(460)	(653)	(507)	(685)
Advertising and marketing		(285)	(569)	(344)	(592)
Motor vehicle operating costs		(486)	(360)	(572)	(397)
Foundation grants		(95)	(100)	(95)	(100)
Net loss on disposal of property plant & equipment	4	(76)	(35)	(76)	(79)
<b>Total expenditure</b>		<b>(72,277)</b>	<b>(69,852)</b>	<b>(76,445)</b>	<b>(72,364)</b>
<b>Profit/(loss) before income tax expense</b>		<b>1,070</b>	<b>(555)</b>	<b>1,193</b>	<b>(816)</b>
Income tax expense/ (benefit)	27	-	-	54	(80)
<b>Profit/(loss) after income tax expense</b>		<b>1,070</b>	<b>(555)</b>	<b>1,139</b>	<b>(736)</b>
<b>Other comprehensive income</b>					
Net asset revaluation increment		72	628	72	628
Total comprehensive income for the period attributable to:					
Non-controlling interest	23	-	-	(21)	(6)
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>		<b>1,142</b>	<b>73</b>	<b>1,118</b>	<b>(742)</b>

The accompanying notes form part of these financial accounts.

Western District Employment Access Inc.  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2023**

AS AT 30 JUNE 2023

		Parent Entity		Consolidated Entity	
	Notes	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
ASSETS					
Current assets					
Cash and cash equivalents		7,462	8,911	8,374	9,474
Accounts receivable and other debtors	9	1,422	1,304	1,632	1,545
LSL Reimbursement Receivable		408	-	408	-
Financial Assets		9,273	7,305	9,273	7,350
Inventories		68	82	541	434
Other current assets	10	500	393	525	413
Assets-held-for-sale	11	-	177	-	177
Income tax receivable	27	-	-	-	178
Total current assets		19,133	18,172	20,753	19,571
Non current assets					
Property, plant & equipment	13	10,796	10,740	10,987	10,953
Intangible assets	14	177	220	767	1,076
Right of use assets	12	2,699	2,577	3,203	3,187
Controlled Interest	23	1,577	1,837	-	-
Total non current assets		15,249	15,374	14,957	15,216
TOTAL ASSETS		34,382	33,546	35,710	34,787
LIABILITIES					
Current liabilities					
Accounts payable and other payables	15	1,853	2,733	2,197	3,096
Employee benefits	16	2,335	2,160	2,561	2,338
Other liabilities	17	637	650	721	707
Lease liabilities	12	1,072	862	1,205	986
Income tax payable		-	-	54	-
Total current liabilities		5,898	6,405	6,737	7,127
Non current liabilities					
Employee benefits	16	332	134	344	137
Lease liabilities	12	1,915	1,915	2,333	2,422
Total non current liabilities		2,248	2,049	2,677	2,559
TOTAL LIABILITIES		8,145	8,454	9,414	9,686
NET ASSETS		26,236	25,093	26,296	25,101
EQUITY					
Asset revaluation reserve		2,019	1,947	2,019	1,947
Retained earnings		24,217	23,147	24,191	23,072
Non-controlling interests		-	-	86	81
TOTAL EQUITY		26,236	25,093	26,296	25,101

The accompanying notes form part of these financial accounts.

Western District Employment Access Inc.  
**CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 30 JUNE 2023**

<b>Consolidated Entity</b>					
	<b>Notes</b>	<b>Asset Revaluation Reserve \$'000</b>	<b>Retained Earnings \$'000</b>	<b>Non- controlling interests \$'000</b>	<b>Total \$'000</b>
<b>Balance at 1 July 2021</b>		<b>1,319</b>	<b>23,808</b>	<b>-</b>	<b>25,128</b>
Non-controlling interests on acquisition of subsidiary	23	-	-	87	87
Profit/ (loss) for the year		-	(736)	(6)	(742)
Other comprehensive income		628	-	-	628
<b>Balance at 30 June 2022</b>		<b>1,947</b>	<b>23,072</b>	<b>81</b>	<b>25,101</b>
Profit/ (loss) for the year		-	1,139	-	1,139
Non controlling interest			(21)	21	-
Dividends paid controlled subsidiary				(16)	(16)
Other comprehensive income		72	-	-	72
<b>Balance at 30 June 2023</b>		<b>2,019</b>	<b>24,191</b>	<b>86</b>	<b>26,296</b>
<b>Parent entity</b>					
<b>Balance at 1 July 2021</b>		<b>1,319</b>	<b>23,702</b>	<b>-</b>	<b>25,021</b>
Profit/ (loss) for the year		-	(555)	-	(555)
Other comprehensive income		628	-	-	628
<b>Balance at 30 June 2022</b>		<b>1,947</b>	<b>23,147</b>	<b>-</b>	<b>25,093</b>
Profit/ (loss) for the year		-	1,070	-	1,070
Other comprehensive income		72	-	-	72
<b>Balance at 30 June 2023</b>		<b>2,019</b>	<b>24,217</b>	<b>-</b>	<b>26,236</b>

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 2023**

FOR THE YEAR ENDED 30 JUNE 2023					
		Parent Entity		Consolidated Entity	
	Notes	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from customers		72,458	69,023	76,562	71,341
Payments to suppliers and employees		(70,551)	(67,334)	(74,522)	(69,680)
Interest received		269	18	514	18
Net GST received		(140)	381	(112)	420
Receipts of income tax		-	-	178	(74)
<b>NET CASH (USED IN)/PROVIDED BY OPERATING ACTIVITIES</b>	20	<b>2,036</b>	<b>2,088</b>	<b>2,620</b>	<b>2,025</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Proceeds from sale of property, plant & equipment		260	330	260	330
Payments for property, plant & equipment		(1,095)	(1,706)	(1,111)	(1,707)
Payments for intangible assets		-	(64)	(4)	(72)
Purchase of business combinations		-	(1,976)	-	(1,976)
Payments for purchase of financial assets		(1,877)	-	(1,832)	-
Redemptions of financial assets		-	6,280	-	6,281
<b>NET CASH (USED IN)/PROVIDED BY INVESTING ACTIVITIES</b>		<b>(2,712)</b>	<b>2,864</b>	<b>(2,687)</b>	<b>2,856</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>					
Payments for lease liabilities		(773)	(952)	(1,017)	(904)
Payment of dividend		-	-	(16)	-
<b>NET CASH (USED IN)/PROVIDED BY FINANCING ACTIVITIES</b>		<b>(773)</b>	<b>(952)</b>	<b>(1,033)</b>	<b>(904)</b>
<b>NET INCREASE (DECREASE) IN CASH HELD</b>		<b>(1,449)</b>	<b>4,000</b>	<b>(1,100)</b>	<b>3,977</b>
CASH AT BEGINNING OF FINANCIAL YEAR		8,911	4,911	9,474	5,189
CASH ON ACQUISITION OF BUSINESS COMBINATION	23	-	-	-	308
<b>CASH AT END OF FINANCIAL YEAR</b>		<b>7,462</b>	<b>8,911</b>	<b>8,374</b>	<b>9,474</b>

The accompanying notes form part of these financial accounts.



**Western District Employment Access Inc.**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

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**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 27th September 2023 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).

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.

The acquisition of a business may result in the recognition of goodwill or a gain from a bargain purchase.

**Western District Employment Access Inc.**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

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**Note 1: Statement of Significant Accounting Policies (continued)**

**c. 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 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. Gains and losses on the disposal of an entity include the carrying amount of goodwill related to the entity sold.

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.

**d. 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.

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.

Western District Employment Access Inc.  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

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**Note 1: Statement of Significant Accounting Policies (continued)**

**e. 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.

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.

**f. Fair Value of Assets**

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.

**g. Inventories**

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

**h. 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.

Western District Employment Access Inc.  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

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**Note 1: Statement of Significant Accounting Policies (continued)**

**h. Property, plant and equipment (cont.)**

**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.

**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:

<b>Class of asset</b>	<b>Depreciation rate</b>
Buildings	2%
Leasehold improvements	10% - 20%
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.

Government equity (Dennington Property) represents share repayable to the government in the event this property is sold.

**i 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.

**j. 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).



Western District Employment Access Inc.  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

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**Note 1: Statement of Significant Accounting Policies (continued)**

**j. Financial instruments (cont.)**

**Initial recognition and measurement (cont.)**

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.

**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.

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).

Western District Employment Access Inc.  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

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**Note 1: Statement of Significant Accounting Policies (continued)**

**j. Financial instruments (cont.)**

*Derecognition of financial assets (cont.)*

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.

**k. 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.

**l. 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.

**Western District Employment Access Inc.**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

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**Note 1: Statement of Significant Accounting Policies (continued)**

**I. Employee benefits (cont.)**

**Long service leave portability**

Liabilities recognised in respect of employee benefits which are not expected to be settled within 12 months are measured as the present value of the estimated future cash outflows to be made by the Association in respect of services provided by employees up to reporting date.

The Portable Long Service Leave Scheme (PLSLS) was established to, in general, administer and manage the Scheme assets and provide a construct to provide portability of long service leave across the Victorian community service, contract cleaning and security sectors. Whilst WDEA is a Participant Employer under the PLSLS, the Scheme rules stipulate that employees' long service leave rests with the Participant Employer. A provision for long service leave is required to be recognised at the present value of the long service leave obligation. In accordance with accounting standards, the reimbursement asset is required to be recognised as a separate asset. Accounting policy for this has been summarised in this note (11).

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.

**m. 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.

**n. 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.

**Portable long service leave scheme receivable**

WDEA is a Participant Employer of the Portable Long Service Leave Scheme (PLSLS). As a Participant Employer, WDEA contributes an quarterly levy to PLSLS. The quarterly levy amount is equivalent to 1.65% of the time worked and ordinary wages paid to their employees. Pursuant to Portable Long Service Leave Regulations 2020, the PLSLS has an obligation to Participant Employers to pay from the Scheme, benefits to them as a reimbursement for long service leave paid or payable to their employees. In accordance with the Scheme Rules, the Participant Employers remain legally responsible for long service leave obligations.

Notwithstanding, in accordance with Accounting Standards, given the existence of the Scheme and the rules of the Scheme, where the long service leave obligation will be reimbursed by the Scheme, a reimbursement asset shall be recognised when and only when the reimbursement is virtually certain. Accounting standards specifically require the reimbursement to be treated as a separate asset that shall not exceed the value of the provision.

**o. 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.

**p. 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.

**q. Comparative Figures**

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

**r. 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.

Western District Employment Access Inc.  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

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**Note 1: Statement of Significant Accounting Policies (continued)**

**s. 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.

**t. Key judgements**

*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.

Employee benefit liabilities are classified as a non-current liability if the Association has a conditional right to defer payment beyond 12 months. Long service leave entitlements (for staff who have not yet exceeded the minimum vesting period) fall into this category. The Association applies judgement to determine when it expects its employee entitlements to be paid. With reference to historical data, if the association does not expect entitlements to be paid within 12 months, the entitlement is measured at its present value, being the expected future payments 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 on government bonds at the end of the reporting period. All other entitlements are measured at their nominal value.

*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 2023**

**Note 1: Statement of Significant Accounting Policies (continued)**

**u. New Accounting Standards for Application in Future Periods**

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 17: Insurance Contracts	Reporting periods beginning on or after 1 July 2026.	Adoption of this standard is not expected to have a material impact.
AASB 2020-1: Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current	Reporting periods beginning on or after 1 January 2023.	Adoption of this standard is not expected to have a material impact.
AASB 2022-5: Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback	Reporting periods beginning on or after 1 January 2024.	Adoption of this standard is not expected to have a material impact.
AASB 2022-6: Amendments to Australian Accounting Standards – Non-Current Liabilities with Covenants	Reporting periods beginning on or after 1 January 2023.	Adoption of this standard is not expected to have a material impact.
AASB 2022-8: Amendments to Australian Accounting Standards – Insurance Contracts: Consequential Amendments	Reporting periods beginning on or after 1 July 2026	Adoption of this standard is not expected to have a material impact.
AASB 2022-9: Amendments to Australian Accounting Standards – Insurance Contracts in the Public Sector	Reporting periods beginning on or after 1 July 2026	Adoption of this standard is not expected to have a material impact.
AASB 2022-10: Amendments to Australian Accounting standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities	Reporting periods beginning on or after 1 January 2024.	Adoption of this standard is not expected to have a material impact.

Western District Employment Access Inc.  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	<b>Consolidated Entity</b>	
	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Note 2: Program funding</b>		
NDIA Plan management	38,534	29,815
Department of Social Services	18,542	18,309
Department of Education, Skills and Employment	9,105	15,654
NDIA SLES Funding	4,451	4,054
Department of Health and Human Services	25	24
<b>Total program funding</b>	<b>70,656</b>	<b>67,856</b>
<b>Note 3: Other revenue</b>		
Sales and service income	5,056	3,226
Sundry income	572	231
Enrolment fees	381	268
Interest income	273	47
Room hire income	44	1
Training incentives received	52	137
<b>Total other revenue</b>	<b>6,378</b>	<b>3,910</b>
<b>Note 4: Net gain/(loss) on disposal of property, plant &amp; equipment</b>		
Proceeds from disposal of non current assets and other minor assets	260	330
Written down value of non current assets sold	(336)	(409)
<b>Total net gain/(loss) on disposal of property, plant &amp; equipment</b>	<b>(76)</b>	<b>(79)</b>
<b>Note 5: Employee benefits expense</b>		
Salaries and wages	22,557	23,803
Superannuation	2,326	2,265
Workcover	264	356
Staff recruitment, activities and amenities	331	449
Staff training and accommodation	407	339
<b>Total employee benefits expenses</b>	<b>25,885</b>	<b>27,212</b>

Western District Employment Access Inc.  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	Consolidated Entity	
	2023	2022
	\$'000	\$'000
<b>Note 6: Program expenses</b>		
Plan management costs	33,588	25,359
Disability program expenses	5,457	5,777
Workforce Australia program expenses	1,203	4,455
Other program expenses	194	135
<b>Total program expenses</b>	<b>40,441</b>	<b>35,726</b>
<b>Note 7: Administrative expenses</b>		
Audit Fees	134	100
Utilities and rates	405	381
Cleaning	371	373
Minor equipment	103	172
Printing and stationery	203	215
Repairs and maintenance	279	288
Insurance	204	217
Rent and room hire	521	301
Sundry expenses	107	194
Postage	61	67
Interest	144	101
COM Sitting Fees & Superannuation	134	137
<b>Total administrative expenses</b>	<b>2,667</b>	<b>2,546</b>
<b>Note 8: Depreciation and Amortisation</b>		
Property, plant & equipment	1,126	1,232
Intangible assets	50	40
Right of use assets	987	1,009
<b>Total depreciation and amortisation</b>	<b>2,164</b>	<b>2,281</b>
<b>Note 9: Accounts receivable and other debtors</b>		
Accounts receivable	740	713
Less provision for impairment	(19)	(29)
Accrued income	823	861
Accrued interest	89	-
<b>Total accounts receivable &amp; other debtors</b>	<b>1,632</b>	<b>1,545</b>

Western District Employment Access Inc.  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	Consolidated Entity	
	2023	2022
	\$'000	\$'000
<b>Note 10: Other current assets</b>		
Prepayments	437	355
Security deposits	82	58
Other current assets	6	-
<b>Total other current assets</b>	<b>525</b>	<b>413</b>
<b>Note 11: Assets-held-for-sale</b>		
Land and buildings	-	640
less Government equity share in assets-held-for-sale	-	(463)
<b>Total assets-held-for-sale</b>	<b>-</b>	<b>177</b>
<b>Note 12: AASB 16 related amounts recognised in balance sheet</b>		
<b>Right of use assets</b>		
Right of use buildings	5,420	4,651
Accumulated depreciation	(2,218)	(1,464)
<b>Total</b>	<b>3,203</b>	<b>3,187</b>
<b>Movement in carrying amounts</b>		
Balance at 1 July 2022	3,187	1,782
Additions	1,003	2,413
Depreciation	(987)	(1,009)
<b>Carrying amount at 30 June 2023</b>	<b>3,203</b>	<b>3,187</b>
<b>Lease liabilities</b>		
Current Lease liabilities	1,205	986
Non current	2,333	2,422
<b>Total</b>	<b>3,538</b>	<b>3,408</b>



Western District Employment Access Inc.  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	Consolidated Entity	
	2023	2022
	\$'000	\$'000
<b>Lease liabilities are payable</b>		
Within 1 year	1,205	986
between 1 to 5 years	2,333	2,190
Greater than 5 years	-	232
<b>Total</b>	<b>3,538</b>	<b>3,408</b>
<b>Note 13: Property plant &amp; equipment</b>		
<b>Land</b>		
Land at fair value	3,120	2,820
Government equity in land	(217)	-
<b>Total land</b>	<b>2,903</b>	<b>2,820</b>
<b>Buildings</b>		
Buildings at fair value	4,771	3,680
Accumulated depreciation	(91)	-
Government equity in building	(425)	-
<b>Total buildings</b>	<b>4,254</b>	<b>3,680</b>
<b>Leasehold improvements</b>		
Leasehold improvements at cost	1,135	1,246
Accumulated depreciation	(752)	(593)
<b>Total leasehold improvements</b>	<b>382</b>	<b>653</b>
<b>Plant and equipment</b>		
Plant and equipment at cost	1,497	1,510
Accumulated depreciation	(587)	(503)
Computer equipment at cost	262	578
Accumulated depreciation	(146)	(292)
<b>Total plant and equipment</b>	<b>1,027</b>	<b>1,293</b>
<b>Motor vehicles</b>		
Motor vehicles at cost	3,505	3,428
Accumulated depreciation	(1,085)	(921)
<b>Total motor vehicles</b>	<b>2,420</b>	<b>2,507</b>
<b>Total property, plant and equipment</b>	<b>10,987</b>	<b>10,953</b>

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 arm's length transaction, based on current prices in an active market.

Western District Employment Access Inc.  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**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 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)	(401)	(376)	-	(1,233)
<b>Carrying amount at 30 June 2022</b>	<b>2,820</b>	<b>3,679</b>	<b>654</b>	<b>1,294</b>	<b>2,507</b>	<b>-</b>	<b>10,953</b>
Balance at 1 July 2022	2,820	3,679	654	1,294	2,507	-	10,953
Additions	-	491	15	111	492	-	1,111
Revaluation	(22)	94	-	-	-	-	72
Transfers	105	72	-	-	-	-	176
Disposals	-	-	(1)	(26)	(180)	-	(207)
Depreciation	-	(82)	(285)	(350)	(399)	-	(1,116)
<b>Carrying amount at 30 June 2023</b>	<b>2,903</b>	<b>4,254</b>	<b>382</b>	<b>1,027</b>	<b>2,420</b>	<b>-</b>	<b>10,987</b>

	Consolidated Entity	
	2023	2022
	\$'000	\$'000

**Note 14: Intangibles**

Intangible Assets	153	157
Accumulated Depreciation - Intangible Assets	(85)	(40)
Goodwill - All About Fencing	110	110
Goodwill - Harrison 4WD Centre	849	849
Accumulated Impairment - Goodwill	(260)	-
<b>Total intangibles</b>	<b>767</b>	<b>1,076</b>

**(a) Reconciliation of the carrying amounts of intangibles**

Balance at 1 July	1,076	-
Additions	4	1,031
Disposals	(8)	86
Depreciation	(46)	(40)
Impairment of goodwill - Harrison 4WD Centre	(260)	-
<b>Carrying amount at 30 June</b>	<b>767</b>	<b>1,076</b>

Western District Employment Access Inc.  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	Consolidated Entity	
	2023 \$'000	2022 \$'000
<b>Note 15: Trade and other payables</b>		
Trade payables	920	822
Accrued expenses	954	1,781
Statutory payables - Income tax, GST and PAYG	300	451
Other payables	24	42
<b>Total trade and other payables</b>	<b>2,197</b>	<b>3,096</b>
<b>Note 16: Employee benefits</b>		
<b>Current</b>		
Unconditional annual leave	1,576	1,518
Unconditional long service leave	973	812
Unconditional time owing in lieu	11	9
<b>Total current employee benefits</b>	<b>2,561</b>	<b>2,339</b>
<b>Non-current</b>		
Conditional long service leave	344	137
<b>Total non-current employee benefits</b>	<b>344</b>	<b>137</b>
<b>Total employee benefits</b>	<b>2,905</b>	<b>2,476</b>
<b>Note 17: Other liabilities</b>		
Income received in advance	721	707
	<b>721</b>	<b>707</b>
<b>Note 18: Commitments</b>		
<b>Operating lease commitments</b>		
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	142	281
between 12 months and 5 years	1	-
	<b>143</b>	<b>281</b>
<b>Capital commitments</b>		
Payable		
not later than 12 months	-	439
<b>Note 19: Contingencies</b>		

The group is unaware of any contingent assets or liabilities as at 30 June 2023. (2022 Nil).

Western District Employment Access Inc.  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	Consolidated Entity	
	2023 \$'000	2022 \$'000
<b>Note 20: Cash Flow Information</b>		
<b>Reconciliation of cash flows from operations with result for the year</b>		
Result for the year	1,191	(736)
Depreciation and amortisation	2,164	2,281
Net loss on disposal of property, plant & equipment	76	79
Bad and doubtful debts	10	10
Present value impact on right of use assets	144	101
Impairment of goodwill	260	-
Unrealised gain/(loss) on revaluation of financial assets	(91)	232
Gain on revaluation	(72)	-
(Increase)/decrease in accounts receivable and other debtors	(505)	692
(increase)/decrease in inventories	(107)	94
(Increase)/decrease in other current assets	(112)	(119)
(Increase)/decrease in current tax assets	178	(178)
Increase/(decrease) in accounts payable and other payables	(985)	753
Increase/(decrease) in employee provisions	429	(68)
Increase/(decrease) in other liabilities	(14)	(1,116)
Increase/(decrease) in tax payable	54	-
Net cash provided by operating activities	<b>2,620</b>	<b>2,025</b>

**Note 21: Events after the reporting period**

The Committee of Management called a General Meeting of the Association during the period since the end of the financial year at which resolutions were passed to convert from an incorporated association and register as a company limited by guarantee in accordance with section 601BA of the Corporations Act 2001 (Cth), to adopt a constitution to replace the existing Rules of Association, effect a change of name, and to conduct activities to give effect to the resolutions and execute all other documents necessary or incidental to the same. The operations of the organisation remain unchanged, however these changes are recognised as a change of state of affairs of the Association for future financial years.

**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).

Western District Employment Access Inc.  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**Note 23: Investments in controlled entities (continued)**

Name of entity	2023		2022	
	Holding	\$'000	Holding	\$'000
Balance Training Services Pty. Ltd.	100%	201	100%	201
Harrison 4WD Centre	90%	1,376	90%	1,636
		<u>1,577</u>		<u>1,837</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.

**Details of business combination are as follows:**

	Acquiree's Carrying Amount \$'000	Fair Value \$'000
<b>Purchase consideration</b>		
Cash	<u>1,636</u>	<u>1,636</u>
Less:		
Cash and cash equivalents	397	397
Receivables & other current assets	597	597
Property, plant & equipment	250	250
Liabilities	(370)	(370)
<b>Identifiable assets acquired and liabilities assumed</b>	<u>874</u>	<u>874</u>
Less: non-controlling interests	87	87
ADD: Goodwill	849	849
LESS: Impairment of Goodwill	-	(260)
<b>Net assets acquired</b>	<u>1,636</u>	<u>1,376</u>

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 2023 \$'000	2022 \$'000
Short-term benefits	1,344	1,290
Post-employment benefits	160	159
Other long-term benefits	20	19
Termination Benefits	30	-
<b>Total</b>	<u>1,554</u>	<u>1,468</u>



Western District Employment Access Inc.  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**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
	\$	\$	\$	\$
<b>2023</b>				
<b>Contractual Financial Assets</b>				
Cash and cash equivalents	8,374			8,374
Receivables	2,040			2,040
Financial assets	3,018	6,255		9,273
Total Financial Assets (i)	13,432	6,255	-	19,687
<b>Financial Liabilities</b>				
Payables	-	-	1,897	1,897
Other Liabilities	-	-	721	721
Total Financial Liabilities(i)	-	-	2,618	2,618

	Contractual financial assets	Financial Assets at fair value through profit and loss	Financial liabilities at amortised cost	Total
	\$	\$	\$	\$
<b>2022</b>				
<b>Contractual Financial Assets</b>				
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
<b>Financial Liabilities</b>				
Payables	-	-	2,645	2,645
Other Liabilities	-	-	707	707
Total Financial Liabilities(i)	-	-	3,352	3,352

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

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.

Western District Employment Access Inc.  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**Note 25: Financial Instruments (continued)**

**Financial assets at amortised cost (cont.)**

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:

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.

**(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 \$	Maturity Dates				
		Nominal Amount \$	Less than 1 Month \$	1 - 3 Months \$	3 Months - 1 Year \$	1 - 5 Years \$
<b>2023</b>						
<b>Financial Liabilities</b>						
<i>At amortised cost</i>						
Payables (i)	1,897	1,897	1,897	-	-	-
Other liabilities	721	721	-	721	-	-
<b>Total Financial Liabilities</b>	<b>2,618</b>	<b>2,618</b>	<b>1,897</b>	<b>721</b>	<b>-</b>	<b>-</b>
<b>2022</b>						
<b>Financial Liabilities</b>						
<i>At amortised cost</i>						
Payables (i)	2,645	2,645	2,645	-	-	-
Other liabilities	707	707	-	707	-	-
<b>Total Financial Liabilities</b>	<b>3,352</b>	<b>3,352</b>	<b>2,645</b>	<b>707</b>	<b>-</b>	<b>-</b>

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

Western District Employment Access Inc.  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**Note 25: Financial Instruments (continued)**

**(c): Contractual receivables at amortised costs**

	<i>Current</i>	<i>Less than 1</i>	<i>1-3 months</i>	<i>3 months - 1</i>	<i>1-5 years</i>	<i>Total</i>
30-Jun-23						
Expected loss rate	0.3%	4.1%	13.2%	29.0%	0.0%	1.2%
Gross carrying amount of contractual receivables	1,536	37	27	31	-	1,632
<b>Loss allowance</b>	<b>5</b>	<b>2</b>	<b>4</b>	<b>9</b>	<b>-</b>	<b>19</b>

	<i>Current</i>	<i>Less than 1</i>	<i>1-3 months</i>	<i>3 months - 1</i>	<i>1-5 years</i>	<i>Total</i>
30-Jun-22						
Expected loss rate	0.3%	3.0%	0.0%	25.0%	0.0%	1.9%
Gross carrying amount of contractual receivables	1,314	105	38	88	-	1,545
<b>Loss allowance</b>	<b>4</b>	<b>3</b>	<b>-</b>	<b>22</b>	<b>-</b>	<b>29</b>

**Contractual receivables at amortised cost**

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.

**Reconciliation of the movement in the loss allowance for contractual receivables**

	<b>2023</b>	<b>2022</b>
<b>Opening Loss Allowance</b>	<b>29</b>	<b>19</b>
Increase/(decrease) in provision recognised in the net result	-	12
Reversal of provision of receivables written off during the year as uncollectible	(11)	(2)
<b>Balance at end of the year</b>	<b>18</b>	<b>29</b>

Credit loss allowance is classified as other economic flows 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.

In prior years, a provision for doubtful debts is recognised when there is objective evidence that the debts may not be collected and bad debts are written off when identified. A provision is made for estimated irrecoverable amounts from the sale of goods when there is objective evidence that an individual receivable is impaired. Bad debts considered as written off by mutual consent.

**Statutory receivables and debt investments at amortised cost [AASB2016-8.4]**

Group's non-contractual receivables arising from statutory requirements are not financial instruments. However, they are nevertheless recognised and measured in accordance with AASB 9 requirements as if those receivables are financial instruments.

Group also has investments in:

- Term Deposits at approved deposit institutions

**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.

Western District Employment Access Inc.  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**Note 26: Related Party Transactions (continued)**

**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**

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

	2023 \$'000	2022 \$'000
Balance Training Services: Corporate Costs	191	143
Harrison 4WD Centre: Management Fee	42	28
Harrison 4WD Centre: Dividend payments	148	-
Balances outstanding at year end:		
Balance Training Services: Corporate Costs	68	19
Harrison 4WD Centre: Management Fee	3	6

**Note 27: Income Tax Expense**

	2023 \$'000	2022 \$'000
(a) The components of income tax compromise		
Current tax	(54)	-
Less instalments paid	-	178
	<u>(54)</u>	<u>178</u>
(b) Reconciliation of income tax to accounting profit		
Prima facie tax payable on surplus/(deficit) before income tax	298	(203)
Add: tax effect of		
Exclude non taxable entities	(237)	189
Timing differences	(7)	42
Permanent differences	-	(28)
Prior period offset	-	(80)
	<u>54</u>	<u>(80)</u>
Current tax (payable)/receivable	<u>(54)</u>	<u>178</u>

# Western District Employment Access Inc.

## STATEMENT BY MEMBERS OF THE COMMITTEE FOR THE YEAR ENDED 30 JUNE 2023

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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 27, satisfied the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and:
  - a. comply with Australian Accounting Standards
  - b. give a true and fair view of the financial position of Western District Employment Access Inc and controlled entities as at 30 June 2023 and of their performance for the year ended on that date.
2. There are reasonable grounds to believe that the consolidated entity will be able to pay its debts as and when they become due and payable.

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Shaun McDonagh  
Chairperson

DocuSigned by:  
  
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Michael Obst  
Secretary

Dated at Warrnambool this 27th day of September 2023





## 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 2023, 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 2023 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 2022*.

### 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 consolidated entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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 2023, 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 consolidated entity 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 consolidated entity'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 consolidated entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the consolidated entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

#### 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, 6 October 2023

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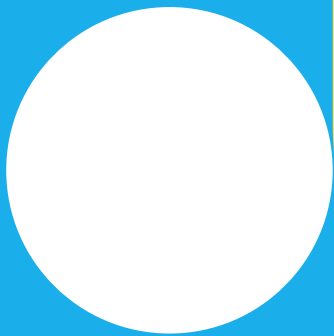
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## Notes

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**Head Office:**

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