



2018 -2019
ANNUAL REPORT

30 YEARS **wdea**works
since 1989

ABOUT THIS REPORT

This Annual Report provides a 12-month overview of the performance of WDEA Works from 1 July 2018 to 30 June 2019.

COVER IMAGE

Founding CEO Mick White with recently appointed CEO Tom Scarborough at the top of Cannon Hill, Warrnambool.

TABLE OF CONTENTS

ABOUT US	02
30 YEAR CELEBRATION	04
CHAIR'S REPORT 2018-2019	06
CEO'S REPORT 2018-2019	08
WDEA WORKS FOUNDATION	12
OUR ACCOMPLISHMENTS – A YEAR IN REVIEW	14
EMPLOYMENT	15
ENTERPRISES	18
TRAINING	24
OUR PEOPLE	30
RECOGNITION OF YEARS OF SERVICE	31
COMMITTEE OF MANAGEMENT PROFILES	32
WDEA WORKS EXECUTIVE	36
2018-2019 FINANCIAL SUMMARY REPORT	38
COMMITTEE'S REPORT	42

OUR VALUES

INTEGRITY

- ▶ We act responsibly with honesty, trust and transparency
- ▶ We make reasoned decisions without bias, in a fair and objective way
- ▶ We take accountability seriously, following through on our commitments

RESPECT

- ▶ We accept all people are unique, worthy and have something to contribute
- ▶ We recognise diversity as a strength

EMPATHY

- ▶ We walk in the shoes of others to better understand their perspective
- ▶ We recognise that everyone's experiences and perceptions can be different to our own
- ▶ We tailor simple solutions to solve challenging situations

INNOVATION

- ▶ We continually look for better ways to tackle challenges
- ▶ We understand that innovations can be of all sizes and at all levels

OUR VISION

We develop pathways for strengthening communities that enhance individuals, families and businesses.

OUR PURPOSE

Unlocking potential. Building ability.

OUR LOCATIONS

Mildura ●

Swan Hill ●

● Shepparton

Bendigo

● Horsham

Stawell ●

● Maryborough

Ararat ●

Castlemaine

Mount Gambier

Ballarat ●

● Hamilton

Corio

Geelong 

Portland

Warrnambool

Colac

30 YEAR CELEBRATIONS

Mick joined WDEA Works in 1989 as a disability employment consultant. He was one of three founding employees and after a short period of time Mick was appointed CEO of WDEA Works.

Mick worked tirelessly within the local community growing WDEA Works from a small Warrnambool based disability employment agency, to one of the leading providers of Disability Employment and Job Network Services in Victoria and South Australia.

After 27 years at the helm Mick retired in 2017. The new CEO Tom Scarborough appointed in 2019 proudly continues Mick's legacy of making a profound contribution to improving people's lives within our communities.

TIMELINE

30 YEARS **wdea** works
since 1989

1989

Warrnambool Education and Training Coordinated Council (WETECC) was officially established.

1990

By the end of the first financial year WETECC had 97 registered clients and had placed 30 clients into work and 17 clients into training.

1991

WETECC relocated to a new premises – 202 Timor Street, Warrnambool.

1992

Portland office opened.

1993

Hamilton office opened.

2011

WDEA take over Vantage Incorporated.

Career Link program for disadvantaged youth commences in Warrnambool

2010

DES commenced in Ballarat, Ararat, Horsham & Stawell.

2009

New offices opened in Ballarat, Ararat, Horsham & Stawell.

WDEA successfully tenders for the Job Services Australia contract.

2008

Additional programs added: Art-ability, Vocational Rehab Services.

WDEA are one of the founding members of Community South West – a partnering of not-for-profit organisations in South West Victoria.

2007

Integ work crew joined WDEA.

2013

WDEA opens new purpose-built office in Fairy Street, Warrnambool.

DES commenced in Bendigo & Castlemaine.

2014

WDEA take over Balance Training Services to become WDEA Training.

Shepparton office opened.

WDEA gains Jobactive contract.

2015

Jobactive contract rollout and New Offices in Mildura.

Won DMS tender for existing CRS business and expansion to Swan Hill and Mount Gambier.

2016

Began preparing for one of the biggest changes to disability services in recent memory – the National Disability Insurance Scheme.



1994

WETECC changes its name to Western District Employment Access (WDEA), to better reflect its regional reach.

1996

WDEA expands services into Camperdown and Cobden.

1998

WDEA successfully tenders to deliver: Job Matching Services, Community Support Program (CSP) in Warrnambool, Portland, Colac, Hamilton and Futures for Young Adults (FFYA).

1999

WDEA celebrated its first decade of operation, placed more than 700 people with disabilities into employment.

2000

Large expansions with the commencement of the Job Network Contract.

WDEA staff grows to 23 permanent staff.

Colac office opened.

2006

WDEA undergoes a full organisational review, leading to a revised internal structure.

2005

The Socialisers Group becomes an official WDEA program and Integ, Terang comes under WDEA's banner.

2004

Charitable Trust established donating up to \$50,000 per annum.

2002

WDEA successfully tender to deliver the Personal Support Program (PSP).

2001

WDEA enter into a sub-contracting arrangement to deliver apprenticeship services.

2017

Business reallocation to 100% DES DMS market share in Western District and Mid Murray.

Won additional jobactive business through reallocation in Ballarat and South Coast.

2018

Commence new DES contract in competitive market – expand to Geelong and Mildura DES.

2019

Won Career Transition Assistance Contract

Jobactive contract extended

Plan Management

2019

CELEBRATING
30 YEARS OF
WDEA WORKS!

CHAIR'S REPORT

2018-2019

The past year has certainly been a very busy one with many actions of strategic importance dominating the agenda of Committee of Management's (COM) meetings and it gives me great pleasure in presenting my report and highlighting some of the more significant items.

Following COM agreement to progress a strategic review, a workshop was conducted by Kieran Murrehy of Foresight prior to last year's AGM. A unique approach saw COM members, the CEO and executive staff and managers collaborating on ideas to target the challenges of a deregulated and competitive environment facing WDEA Works over the next 3-5 years. This wider representation of staff provided a much greater range of strategies and new ideas. Subsequent to this workshop, a new Strategic Plan was developed by senior staff and COM members, and following



*I WISH TO THANK
ALL STAFF, AT
ALL LEVELS AND
LOCATIONS FOR
THEIR DEDICATION
AND HARD WORK."*

approval was circulated to all staff. The Strategic Roadmap provides a summary of the key features of the Strategic Plan and reinforces our vision and purpose.

While finalising the Strategic Plan we experienced the unexpected departure of the CEO, Mr Barry Elvish. Barry was presented with an opportunity to be closer to his family, which he accepted. The temporary vacancy created was most comprehensively filled by Mr Mark Koch as acting CEO, and on behalf of the COM I thank Mark for his dedication in undertaking this role.

In our three-month search for a new CEO, we were most fortunate in finding Mr Tom Scarborough, who commenced in April 2019. Tom has very quickly settled into the role and willingly adopted our Strategic Plan. Tom is applying his experience to the task of successfully implementing the Plan. After examining the structure and skills required to meet our objectives he has made some changes to the leadership structure to support the growth of the business. Tom is keenly working his way around WDEA's geographically dispersed sites to engage with staff.

To further enhance the delivery of our Strategic Plan, the focus of the 2019-20 budget is on ensuring WDEA Works has the required resources, both physical and human, to deliver efficiently on our strategic objectives. This has involved investment in our internal systems and processes, innovation, staff, new management systems and video conferencing to build a sound base from which to deliver and achieve our growth strategy. I extend a welcome to new staff that have been or will be appointed and congratulate those who have been allocated a new role.

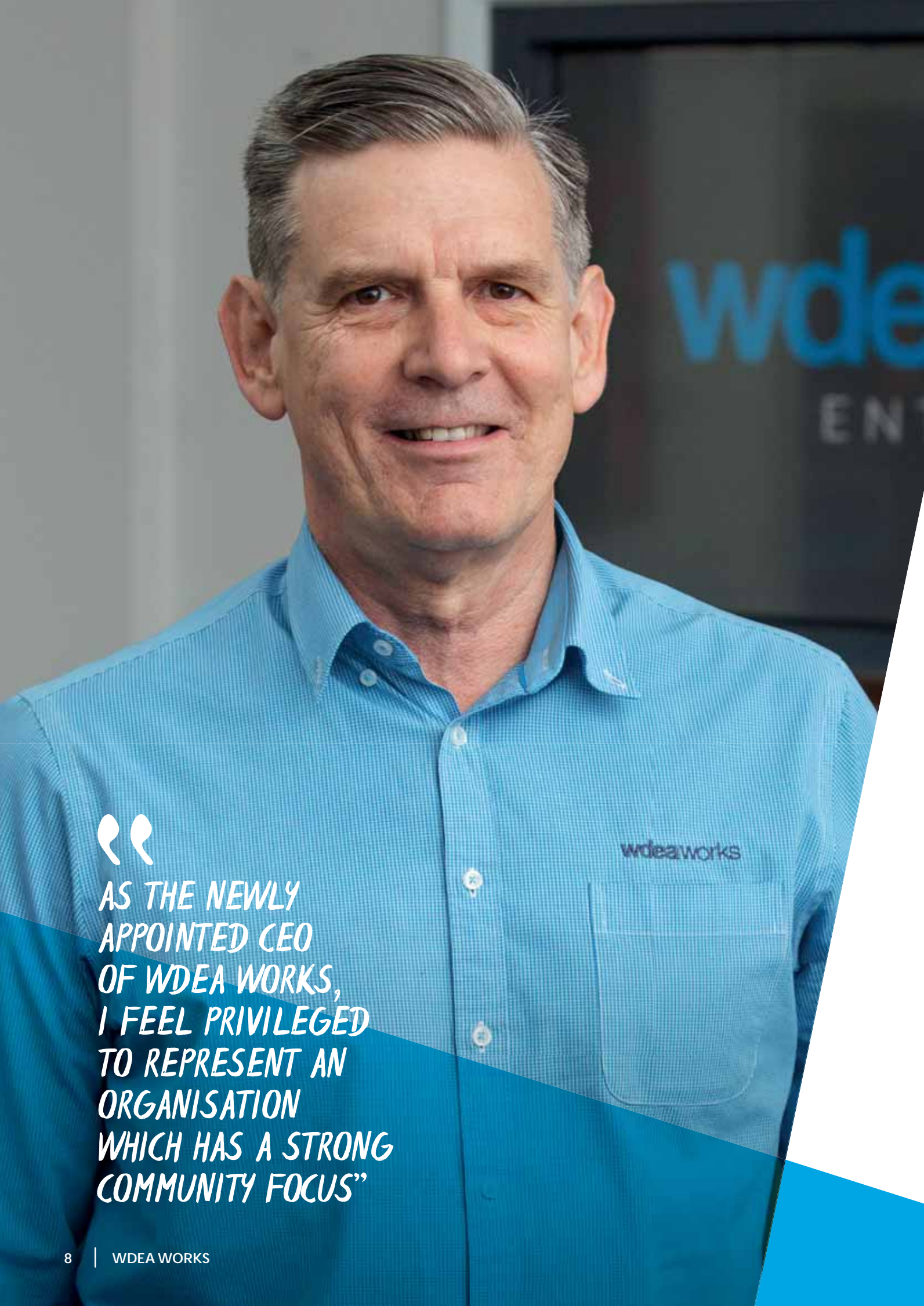
Within the COM a new focus has been placed on professional development, whereby members are encouraged to undertake study or attend workshops,



seminars and webinars, to further enhance their skills required to oversee our large and diverse organisation. Our monthly meetings aim to have a greater strategic, risk and quality management focus.

The current eight members of the COM are all eligible for further years of service. The vacancy we have endured for the past year should be filled at this AGM to give us a full complement of members for the forthcoming year. I extend my thanks to all members of the COM for their support and the work undertaken on the various sub committees throughout the past year. I also congratulate our CEO, Mr Tom Scarborough, for the work he and the senior executive team have delivered and continue to undertake. Lastly, but by no means least, I wish to thank all staff, at all levels and locations for their dedication and hard work in ensuring our vision of positively changing people's lives by creating opportunity for businesses, individuals and the community is met.

Mary Graham
Committee of Management Chair



*AS THE NEWLY
APPOINTED CEO
OF WDEA WORKS,
I FEEL PRIVILEGED
TO REPRESENT AN
ORGANISATION
WHICH HAS A STRONG
COMMUNITY FOCUS”*

CEO'S REPORT

2018-2019

This year, like all others has been a busy one for WDEA Works and marks our 30th anniversary. WDEA Works has achieved steady growth over the years, whilst never losing sight of their vision.

During the year, the Committee of Management worked with the leadership team to develop a 2019 – 2021 strategy with four strategic enablers aimed at:

1. **Delivering high quality employment services**
2. **Providing services that build skills and help people engage in community life**
3. **Introducing new business and innovations**
4. **Ensuring our business operations enable us to deliver on our vision.**

As the newly appointed CEO of WDEA Works, I feel privileged to represent an organisation which has a strong community focus, with such dedicated and passionate staff. Being new to the organisation has provided me the benefit of a 'fresh eyes' approach to assessing our future direction and resource-based capacity to deliver on our strategy.

Next financial year we are taking a planned approach to investing surplus into WDEA Works to improve resources, systems and processes. This investment will ensure WDEA Works has the capacity to grow further and continue providing high quality services to our communities.

The WDEA Works foundation invested surplus back into the community by providing like-minded organisations with

funds to assist their community projects. Over the past 10 years the foundation has distributed approximately \$1 million in funds to community organisations.

Job Active and Disability Employment Services has continued to perform well above national standards and grow in jobseeker numbers. Our dedicated and passionate staff have placed many thousands of disadvantaged people into meaningful ongoing employment. In the coming year we will be exploring opportunities to increase our employment services footprint across our regions and neighbouring service areas. Our high performance, which equates to more people in jobs, has positioned us well to tender for future opportunities.

WDEA Works Social Enterprises has completed their transition to NDIS and added many activities for people eligible for NDIS funding. Our NDIS Financial Plan Management business has grown through the year and we now provide this service to over 250 people with NDIS plans. Growth in our social enterprises has resulted in increased numbers of both employee and support staff. The many businesses being operated through our social enterprises continue to provide services to the community. Our social enterprises provide opportunities for ongoing and meaningful employment to people of all abilities. The building of the Big Rs shed during this year has added retail operations to our social enterprise portfolio with the Big Rs Shed reusing, recycling, repurposing and restoring products for sale to the public.

WDEA Works Training has recorded another successful year and is quickly becoming specialist providers of both

Early Childhood Education and Care and First Aid. WDEA Works provides training across eight locations in South West Victoria and achieves excellent results with over 90% of students finding employment after completing our training. In early 2019, WDEA Works Training successfully tendered for the Careers Transition Assistance (CTA) program and now delivers this training across the South Coast including Portland, Hamilton, Colac and Warrnambool.

Of course, all the good work WDEA Works does in the community would not be possible without the daily efforts of our people in HR, OHS, Quality, finance, IT, marketing and corporate services. I take this opportunity to acknowledge their valuable contributions and professionalism in their field of expertise.

Every day our WDEA Works people start work with the intention of doing their very best to improve peoples' lives. I thank all our people for making me feel welcome, and for choosing WDEA Works as their place of work. Our people are the heart of WDEA Works and the reason we achieve great results for the people we service.

As CEO, and on behalf of WDEA Works I would also like to thank the:

- ▶ Committee of Management for assistance in all matters of governance and strategy
- ▶ Executive Leadership Team for their support, advice and guidance in all areas of operational management, and the leadership they provide to our people.

Moving forward I am encouraged by our strategic direction and our aspirations for the future. I am sure from reading this annual report you will be as inspired as I am by the tremendous results WDEA Works has achieved this year.



Tom Scarborough
CEO WDEA Works





”
THE BUILDING OF THE BIG R'S SHED
DURING THIS YEAR HAS ADDED
RETAIL OPERATIONS TO OUR SOCIAL
ENTERPRISE PORTFOLIO...”

GRANT FOR DISABLED SURFERS

WDEA WORKS FOUNDATION GRANTS FUNDING TO THE WARRNAMBOOL DISABLED SURFERS ASSOCIATION.

If you're near the beach in Warrnambool this summer, you might spot an enthusiastic bunch of L-plate surfers in the waves, supported by the Disabled Surfers Association (DSA).

Since 2015, the Great South Coast branch has been assisting people with disabilities into the water and onto surfboards. The success of the program has seen participant numbers swell each year.

The WDEA Works Foundation recently presented the Disabled Surfers Association's Great South Coast branch with a cheque for \$7,100. The money will go towards a custom designed

trailer; essential to the success of the organisation, which uses special and modified equipment to help people of all abilities hit the waves.

The grant means the Disabled Surfers Association can look at expanding their unique service into other areas of the coast, making the joy of surfing accessible to more people, with bigger and better events. Disabled Surfers president Aidan Nicholson is excited about the new opportunities the trailer will provide.

Since 2004, The WDEA Works Foundation has allocated almost \$900,000 to a wide range of projects across regional Victoria. It is currently funded solely via WDEA Works profits generated by its operation as an employment and disability service.



2018-2019 WDEA WORKS GRANT RECIPIENTS

\$9,878	The Alfredton Sports and Community Club
\$10,000	Hamilton District Pensioners Association Inc.
\$8,995	Kids Plus Foundation
\$5,000	South West Local Learning & Employment Network
\$6,000	South West Academy of Sport
\$3,772	St Arnaud Community Resource Centre
\$10,000	Stawell Community Health
\$10,000	United Way Glenelg
\$3,000	Glenelg and Southern Grampians Local Learning and Employment Network
\$7,100	Disabled Surfers Association Warrnambool
\$5,508	Mallee Accommodation and Support Program Limited
\$2,850	Stawell Regional Health (Public hospital and Auspice body for Stawell Men's Shed)
\$5,000	St Josephs College
\$2,740	Mildura West Cricket Club Inc



TOTAL AMOUNT FUNDED:

\$89,483

A YEAR IN REVIEW

OUR ACCOMPLISHMENTS



EMPLOYMENT

AS ALWAYS IT HAS BEEN A VERY BUSY YEAR
IN EMPLOYMENT SERVICES AT WDEA WORKS.

It has now been twelve months since the rollout of the new DES contract. The planning and execution of our capability plan has resulted in a smooth entry into a new and competitive market and an unexpected increase in client numbers, up approximately 14% across the organisation. This is a pleasing result off the back of a lot of hard work and planning and I congratulate the entire employment services team on their effort and endeavour.

”

***JOBACTIVE HAS
ALSO HAD A
SUCCESSFUL
YEAR WITH
PERFORMANCE
REMAINING
STRONG.”***



Jobactive has also had a successful year with performance remaining strong. New business won in the South Coast through reallocation for good performance along with our strong compliance scores placed us amongst the best results in the industry.

Across the organisation the employment programs have collectively provided support to over 6600 jobseekers in their progress toward employment and have achieved results for those clients with 4163 job placements across Jobactive and DES. That is an extraordinary impact on the lives of our jobseekers and on the wellbeing of the communities in which they live.

This year has also brought about an extension in the Jobactive contract until 2022. Looking forward we will soon begin building a capability plan to take us to tender for this next iteration of the contract.

This will also bring opportunities for growth into new areas and consolidation and expansion in the areas where we

have a footprint but do not hold a Jobactive contract, such as our new Geelong market where we successfully won a DES contract in 2018. The DES panel refresh may also bring opportunity for considered future growth.

All in all, we are well positioned to move into the future of employment services with a solid foundation of good performance and an eye on emerging opportunities.

I thank all our staff for the hard work of the past year and for their dedication and genuine passion for improving the lives of the vulnerable members of our community who are entrusted to our care. The future is bright, and I am constantly sustained by the pride our staff take and share, when one of our clients has achieved employment and a real change in their fortunes.

JOB SEEKER PLACEMENT STATISTICS



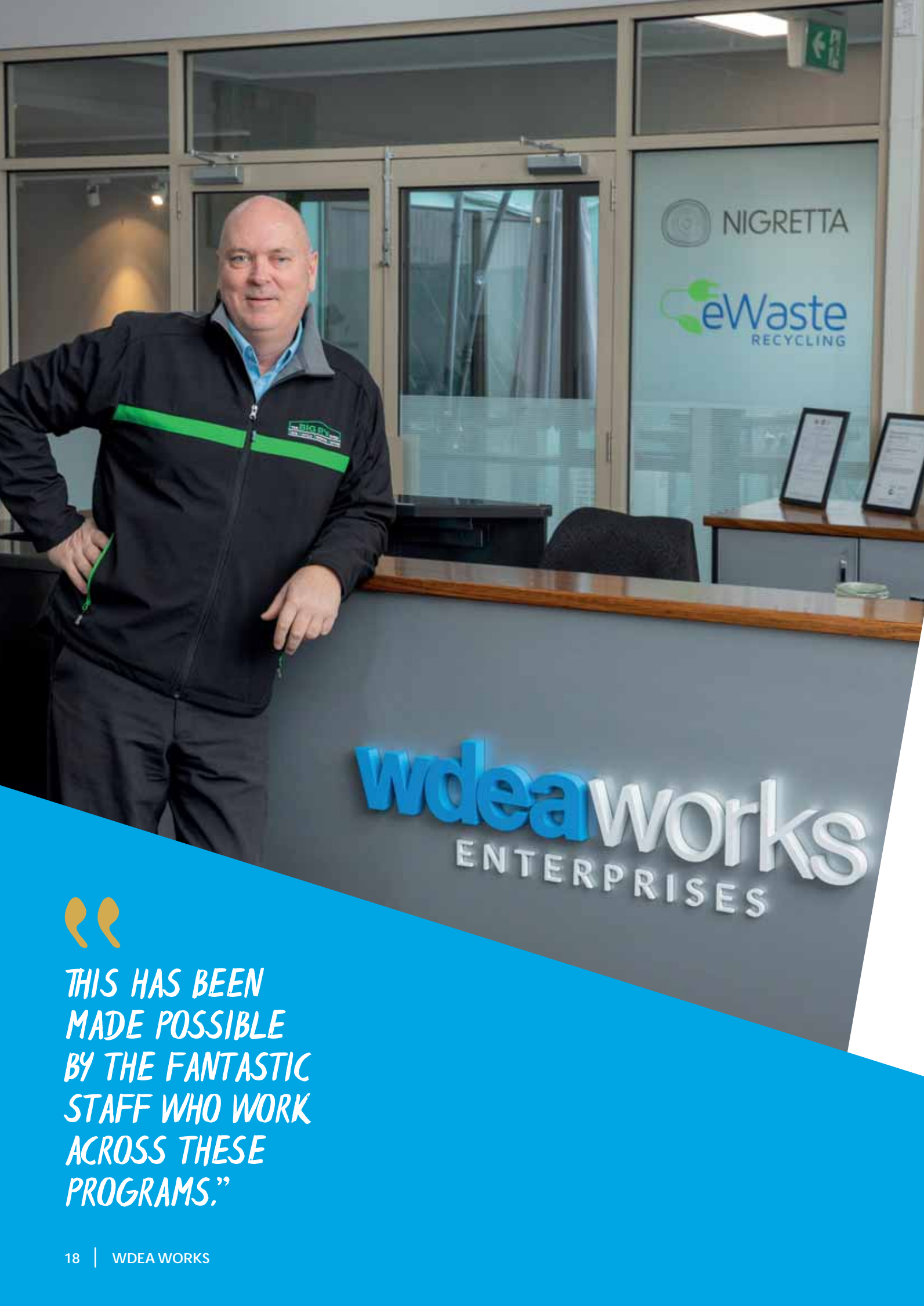
6600

Across the organisation the employment programs have collectively provided support to over 6600 jobseekers in their progress toward employment.

4163

and have achieved results for those clients with 4163 job placements across Jobactive and DES.





*THIS HAS BEEN
MADE POSSIBLE
BY THE FANTASTIC
STAFF WHO WORK
ACROSS THESE
PROGRAMS.”*

SOCIAL ENTERPRISES

Our Enterprises businesses and NDIS programs have shown considerable growth over the last financial year. This period represents the first full 12 months of operation under the NDIS, which has allowed us to introduce new businesses and activities.

During that time, we have increased our supported employee numbers from 87 to 110, created activities for 65 participants and began working with a further 250 clients through our new NDIS Financial Plan Management business. We have also increased our support staff from 22 to 29 showing that WDEA Works Social Enterprises with a combined staff of 139 employees has become a large and important part of WDEA Works operations.

The main business activities we offer are:

- ▶ garden maintenance
- ▶ eWaste recycling
- ▶ sorting, packaging and associated activities
- ▶ manufacturing timber products
- ▶ car detailing
- ▶ clothes recycling
- ▶ retailing recyclable and reusable goods.

The 2018/19 financial year has seen steady growth financially, in businesses activities and in client numbers. This has been made possible by the fantastic staff who work across these programs and I would like to acknowledge every staff member for the contribution they made over the last twelve months and look forward to working with them going forward.



Jack Melican
Director of Social Enterprises

ENTERPRISES

BUSINESS SNAPSHOTS

CLEAR CUT GARDEN SERVICES

Operating in Terang and Warrnambool areas, this business has become one of the biggest garden maintenance operations in the region. Clear Cut does a combination of commercial and domestic jobs with contracts with businesses such as Warrnambool Cheese and Butter Factory, South West Health Care, Warrnambool primary School and around 400 private houses.

eWASTE WARRNAMBOOL AND HAMILTON

This particular business contributes greatly to one of our key goals – Community participation and business relationships. eWaste works closely with five surrounding councils to collect and dismantle electrical goods for recycling. The next 12 months will see some major changes in this business with the No eWaste to Landfill ban. This will require the business to make some

major changes to how it collects and dismantles products as the quantity supplied is expected to increase greatly over this period.

CREATE AND COLLATE

Packing, wrapping, sorting, cutting, creating and collating – all activities our 22 employees in this part of our business engage in each day. If you want to see a happy workplace with people engaged in what they are doing and enjoying being part of a team, drop into our Albert St site and we will show you around Create and Collate as well as the other businesses operating on the site.

Another big part of Create and Collate is their clothes collection, sorting and selling of second hand clothes and accessories. With 12 clothes collection hubs across Warrnambool, Port Fairy and Hamilton, this business collects and distributes over 120 tons of clothes annually.



STEAM & CLEAN

Operating from our Koroit St site, this is one of our oldest and best-known businesses. Steam & Clean (S&C) has many large organisations such as Lyndoch and Wannon Water entrusting all their car fleet to S&C for the upkeep of their vehicles. S&C also has many return customers who take advantage of its central location; walking around the CBD while their vehicle is washed and detailed.

NIGRETTA

Established in 1975, Nigretta of Hamilton is a great example of a Social enterprise that has become an institution in the Hamilton community. Nigretta currently has 25 employees and focuses on the production of butchers tables, butchers blocks and chopping boards as well as some custom furniture jobs. Next time you visit our Albert St site you can marvel at the fantastic reception counter Nigretta created!

RECYCLING SHEDS

WDEA Works enterprises runs two recycling, reuse sheds - The Big Green Shed in Hamilton and The Big Rs Shed in Warrnambool. The Hamilton facility, which has been operating for three years, is based at the local council run

transfer station while the Big Rs Shed in Warrnambool has just recently opened and is based out of a newly constructed shed on the Albert St site.

NDIS SOCIAL AND COMMUNITY PARTICIPATION

Over the last twelve months, we have introduced or consolidated several NDIS funded activities. These include woodworking, cooking, music, craft and gaming. Around 60 participants are engaged weekly in these activities and the benefits to their social inclusion and confidence have been noticeable to all lucky enough to work in these great programs.

NDIS FINANCIAL PLAN MANAGEMENT

This financial service was established in October 2018 and now employs three full time staff in Warrnambool as well as a part time staff member in Shepparton, Mildura and Swan Hill. Client numbers are steadily growing, and it is hoped Financial Plan Management can be the stepping stone that enables WDEA Works to engage in other NDIS programs across all its employment sites.



SOCIAL ENTERPRISES STATISTICS

A stylized map of Australia is shown in the background, with the number 110 placed inside it.

110

Increased our
supported employee
numbers from
87 to 110

A stylized map of Australia is shown in the background, with the number 250 placed inside it.

250

Began working with a
further 250 clients through
our new NDIS Financial Plan
Management business.

A stylized map of Australia is shown in the background, with the number 139 placed inside it.

139

We have also increased our
support staff from 22 to 29
showing that WDEA Works Social
Enterprises with a combined staff
of 139 employees has become a
large and important part of
WDEA Works operations.

A stylized map of Australia is shown in the background, with the number 65 placed inside it.

65

Created
activities for 65
participants



WDEA WORKS TRAINING

ANOTHER SUCCESSFUL YEAR

2018-19 was another successful year for WDEA Works Training. We exited the Aged Care, Disability and Individual Support industries and focused our attention on becoming specialist providers of both Early Childhood Education and Care and First Aid.

WDEA Works Training has cemented itself as a niche provider in the Early Childhood Education and Care sector. We currently train across eight sites including Portland, Hamilton, Warrnambool, Ballarat, Ararat, Maryborough, Bendigo and Horsham. Our trainers have worked hard on developing mutually advantageous relationships with early childhood centres throughout these areas and we are now the recommended industry-training provider.

As a result of this and the quality and professionalism of the training team, the success rate of employment for students is exceedingly high. Over ninety percent of our graduating students find employment because of our training. Our ability to provide training according

to various student and employer needs combined with the commitment of our dedicated trainers has resulted in WDEA Works Training being the preferred training provider in the Early Childhood centres in which we work.

The Certificate III and Diploma of Early Childhood Education and Care courses we provide meet industry standards and currency and provide job ready employees across all our training locations.

First Aid delivery continues to grow for WDEA Works Training, thanks to our quality trainers and engaging staff. Participant numbers have increased significantly, as we have continued to develop relationships with businesses, community organisations and the public.

STATISTICS

NUMBER OF STUDENTS IN EACH COURSE 2018-19

110	Diploma - Early Childhood Education and Care
87	Certificate III - Early Childhood Education and Care
698	Provide First Aid
276	Cardiopulmonary resuscitation (CPR)

1171 TOTAL STUDENTS

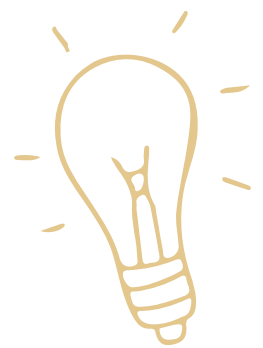


*PARTICIPANT NUMBERS
HAVE INCREASED
SIGNIFICANTLY, AS
WE HAVE CONTINUED
TO DEVELOP
RELATIONSHIPS WITH
BUSINESSES, COMMUNITY
ORGANISATIONS
AND THE PUBLIC*

CAREER TRANSITION ASSISTANCE (CTA) PROGRAM

In early 2019, WDEA Works Training successfully tendered for the Careers Transition Assistance (CTA) program that is delivered to Jobactive clients across the South Coast including Portland, Hamilton, Colac and Warrnambool. CTA means the component of the Australian Government's Mature Age Employment Package intended to provide mature age job seekers with targeted assistance to assess their current skills, explore suitable occupations, research local labour markets and refresh or build on their IT skills. CTA is optional to all job seekers aged 45 years and over who are registered with an Employment Provider.

CTA runs over an eight-week period and includes both inbound and outbound employer visits providing participants with an inside view of employment opportunities in their local regions. Working in conjunction with our job network providers we look forward to the continued growth of this program.



TESTIMONIALS

The safety of our team members is of paramount importance to Fulton Hogan and we use WDEA Works Training to deliver our first aid training in the Warrnambool region. We have engaged WDEA Works Training both to run on-site training courses at our Warrnambool yard, as well as sending our team members to their offices for first aid training. They have effectively delivered training modules for large groups of our workers of up to 15 people.

We have found the service provided by WDEA Works Training to be good and their trainers to be knowledgeable. We would be happy to recommend WDEA Works Training to companies looking for a first aid training provider.

Paul Lees | Works Delivery Manager | [Fulton Hogan Infrastructure Service](#)

I found the CTA course helped me advance my computer skills to a much better level after my second attendance. I found a lot more information and help going forward. Course is of a high standard helped by the trainer Kristine.

Regards Trev | CTA Participant

I would very much like to thank Kristine and WDEA Works Training for organising our fantastic tour to Lyndoch Aged Care Facility. Peter kindly showed us around, a great tour and all the staff and residents were happy and friendly which made us all feel very welcome. This, I think has made me feel more confident to explore more different job opportunities and also develop new career pathways. This course has been very worthwhile, thank you again Kris and WDEA Works Training!

Wendy | CTA Participant

This first aid course was top of the line for me to get what I needed to perform the tasks as a volunteer with Victoria Marine Safety.

Sandy Bell | First Aid Student

It is with great pleasure that I provide this testimonial for WDEA Works and their staff member, Jan Smith, who has provided excellence in first aid training to Mercy Regional College for many years now.

Mercy Regional College have engaged WDEA Works to deliver first aid training to our students and staff for many years. Training is undertaken at our workplace which makes it an extremely simple, smooth and cost-effective process. The training is excellent, with positive feedback from our participants. The trainer puts everyone at ease and is brilliant at adjusting the training to suit all age groups, from our year 9 groups to adult staff members.

Judith Murfitt | Business Manager | [Mercy Regional College](#)



CORPORATE SERVICES

The 2019/20 Budget was passed by the Committee of Management at their June 2019 meeting. The 2019/20 budget is very much focused on setting the organisation up for the next five plus years. The main investment is the establishment of an Innovation Department to help fulfil the Values and the new Strategy. The investment in the future of WDEA Works by way of the new Innovation Department is budgeted for \$565K. This department will assist in the growth of WDEA Works and increase the diversity of our programs that generate surplus. This will provide the opportunity to share corporate costs across more programs.

Alongside the investment in innovation has been the planned investment in staff. Ten new positions will ease the burden on existing staff and help drive our performance and growth.

Significant investment is budgeted to provide new systems including a new Learning Management System to support staff training, payroll and on-boarding, Integrated Management Systems, Student Management Systems, Workflows, eSigning, and video conferencing.

Finance Department

The Finance department took great steps forward with the major improvement of a new accounting package. This package allows for much tighter controls from an accounting standards perspective and greater flexibility for integration. An example of this is the introduction of the Point of Sale Systems for the Big Rs shed with seamless integration.

Information Technology

The Information Technology Department officially commenced in-house operations. This was a major step for WDEA Works to really start making IT an enabler for staff. The start of 2018/19 was a learning stage for the IT Department, dissecting and unravelling existing systems to learn how they work, identify shortfalls and start to plan for improvements. A major step forward for IT within WDEA Works has been the commitment to both a new hyperconvergence server system as well as a commitment to a rollout of video conferencing across WDEA Works sites.

The IT Department also achieved:

- ▶ Establishment of ITIL support model
- ▶ Management of 7079 service tickets logged with IT
- ▶ 52 desktops either replaced or added to network
- ▶ 45 laptops either replaced or added to network
- ▶ 20 iPads added to network
- ▶ Commission of two mobile sites in Geelong
- ▶ Development of IT Roadmap for 2019/20
- ▶ Zero cyber security incidents.

Motor Vehicles

WDEA Works purchased 26 new vehicles as either changeover of existing vehicles or additions to the fleet.

Quality

In December 2018 WDEA Works outsourced the Quality Department to Anitech Consulting. Anitech has worked very closely with WDEA Works to assist in improving the Quality Management Framework and successfully passed surveillances audits to the following standards:

- ▶ **ISO 9001:2015**
- ▶ **National Standards for Disability Services**
- ▶ **Department of Health and Human Services Standards**
- ▶ **ISO 14001**

Risk

During the 2018/19 year, the WDEA Works Committee of Management and Executive Leadership Team undertook a process to review and update the WDEA Works Risk Framework. The review has been undertaken to establish new appetites and risk thresholds to ensure good governance and compliance requirements throughout the organisation. This framework is to be rolled out to program and site level in the early stages of 2019-20.

I would personally like to thank the amazing and valued members of the Finance, IT, Property, Fleet and Quality teams for their outstanding contribution to WDEA Works over the past 12 months. I thoroughly look forward to the contribution of the teams in their integral role for further development and improvement of the Corporate Services function to aid the continued successful outcomes and growth of WDEA Works.



Mark Koch
Director Finance & Governance



OUR PEOPLE



RECOGNITION OF YEARS OF SERVICE

Over the year, WDEA Works recognised employees who have contributed significant years of service to our organisation. Those recognised include:

20 YEARS OF SERVICE

Gilmour Bates

Clear Cut & Big Rs Shed

Shaun Bryce

Steam and Clean

Craig Francis

Nigretta Furniture

Graeme Francis

Nigretta Furniture

15 YEARS OF SERVICE

Karen Sweeney

Clear Cut

Sam Malone

Steam and Clean

Tim Leske

Clear Cut

Gregory Bentley

eWaste Recycling Warrnambool

Robert Sweeney

Steam and Clean

John Lineen

DES Colac

10 YEARS OF SERVICE

Gillian Costello

JA Management

Naomi McConville

JA Horsham

Robert Clarke

eWaste Recycling Warrnambool

Joy Bishop

JA Colac

Nicholas Goldsworth

Create and Collate

Judith Jarrad

Steam and Clean

James Chapman

EWaste Recycling Warrnambool

Melissa Woods

JA Portland

5 YEARS OF SERVICE

Kaye-Maree Johnson

DES Shepparton

Matthew Drew

eWaste Recycling Hamilton

Heidi Gardiner

Early Childhood

Allan Eccles

Enterprises Management

Tim Baulch

Clear Cut

Raelyne Barnes

Early Childhood

Janine Brookes

Short Courses

Nicole Gloury

JA Management

Sharyn Meade

Early Childhood

Karina Bellman

DES Ararat

Rodney Harris

Create and Collate

COMMITTEE OF MANAGEMENT PROFILES



MARY GRAHAM

Chair

SUB COMMITTEES:

Finance, Audit & Risk Management, Governance

YEARS OF SERVICE: **8**

TITLE/POSITION OUTSIDE WDEA WORKS: **Business Owner**

QUALIFICATION:

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

Having trained as an economist, Mary moved into secondary teaching, then followed into post-secondary and tertiary education, spending more than 20 years teaching undergraduate economics. Mary also undertook research across a broad range of subjects, including the teaching of economics, income distribution, business sustainability and the environmental impacts of agriculture. Since retiring from university, she has taken up the administration of the family business which uses WDEA Works to source employees.



PATRICIA (TRISH) MCLEAN

Vice Chair

SUB COMMITTEES: **WDEA Works Training, WDEA Works Foundation**

YEARS OF SERVICE: **2**

TITLE/POSITION OUTSIDE WDEA WORKS:

Administration Manager, A2C International Trade P/L, Portland

QUALIFICATIONS: **Dip. Business Management; Dip. OH&S; Cert IV Business Administration; Cert IV Frontline Management;**

Bail Justice (RET), Justice of the Peace, Fellow of the Royal Victorian Association of Honorary Justices

Trish is passionate about improving lifestyles and opportunities for people with a disability, particularly those living in her home community of Heywood. Trish has six years of experience working with Warrnambool-based disability support agency Mpower. Prior to this Trish worked as a licensee and owner of small hotels in South Australia and Victoria, experiencing first-hand the services of WDEA Works in placing employees in her own workplace. Trish has a burning passion for the community and helping others. She also has a long association with Heywood Rural Health and other groups and initiatives in and around her local area.



DENNIS BARNETT

Treasurer

SUB COMMITTEES:

Finance, Audit & Risk Management, Governance

YEARS OF SERVICE: **2**

TITLE/POSITION OUTSIDE WDEA WORKS:

Chartered accountant and director of AFS & Associates Pty Ltd

QUALIFICATIONS:

B. Business (accounting); B. Information Technology

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



KELLIE KING

Secretary

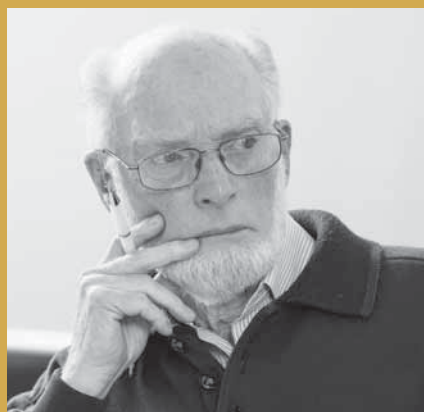
SUB COMMITTEES: **Governance, WDEA Works Foundation**

YEARS OF SERVICE: **1**

TITLE/POSITION OUTSIDE WDEA WORKS: **General Manager, community and corporate services, Wannon Water**

QUALIFICATIONS: **BA, BSc, GCert PPM, GAICD, MIWA**

Warrnambool woman, Kellie has worked for governments, not-for-profits and run her own consultancy covering the education, health, and community sectors. Kellie has also held a number of volunteer roles, including Chairperson of Lifeline South West Victoria and President of Merrivale Primary School Council. Throughout her working life she's had a focus on vulnerable communities, engagement and cross-sectoral partnerships. Kellie is a graduate of the Williamson Community Leadership Program, JMW's Leader of the Future Program and of the Australian Institute of Company Directors.



KEITH HAINES

Committee Member

SUB COMMITTEE: **WDEA Works Training, WDEA Works Foundation**

YEARS OF SERVICE: **8**

TITLE/POSITION OUTSIDE WDEA WORKS: **Retired**

QUALIFICATION: **Dip M.E.,**

Keith spent 27 years in the Royal Australian Air Force, including a role as an Engineering Officer, before running a farming enterprise in Hamilton. Having a son with a disability ensures Keith provides the WDEA Works Committee of Management with a unique, first-hand perspective on providing opportunities for people with disabilities. His son's employment at Nigretta Furniture in Hamilton was Keith's link to the WDEA Works Committee of Management. He has a number of key roles in the community of Hamilton; he is a board member of a disability housing service and is associated with a number of other social activities for people with a disability.



MICHAEL OBST

Committee Member

SUB COMMITTEES: **Finance, Audit & Risk Management, WDEA Works Training**

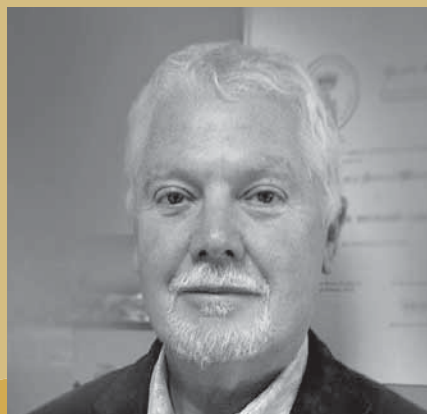
YEARS OF SERVICE: **2**

TITLE/POSITION OUTSIDE WDEA WORKS: **Solicitor, Taits Legal**

QUALIFICATION: **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.

COMMITTEE OF MANAGEMENT PROFILES



PETER LAKE

Committee Member

SUB COMMITTEES: **Governance, WDEA Works Training**

YEARS OF SERVICE: **1**

TITLE/POSITION OUTSIDE

WDEA WORKS: **Consultant – Community Services**

QUALIFICATIONS:

**BA (Hons),
Dip. Ed**

Originally from Western Australia, Peter studied social geography and has enjoyed a diverse career in the Victorian public service covering public housing, homelessness, family violence reform and service provision and legislative reform for rental housing. For this work, Peter received a Public Service Medal in the 2009 Queen's Birthday Honours. Peter lives in Warrnambool and works with Aboriginal communities and mainstream agencies with a strong commitment to regional Victoria.



TROY WEST

Committee Member

SUB COMMITTEES: **Finance, Audit and Risk Management, WDEA Works Foundation**

YEARS OF SERVICE: **1**

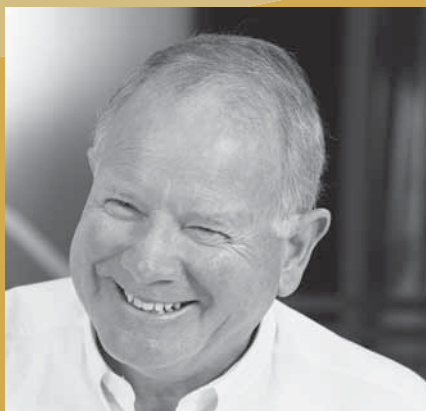
TITLE/POSITION OUTSIDE

WDEA WORKS: **Team Leader, Financial Counselling & Gamblers Help, Anglicare Victoria**

QUALIFICATIONS:

Dip of Community Services, Dip. Management, Dip. Financial Planning, Advanced Dip. Financial Planning, Dip. Financial Services (Banking & Finance)

Born and bred in Bendigo before moving to Melbourne where he began his career in the Finance sector in 1996. Troy moved back to Bendigo for family support with a new baby and actively re-engaged with St Lukes to volunteer his services in their Foster care program for coaching and developing Foster Carers as they embark on their new journey. Troy then decided on a career shift. He wanted a career that was more in line with his moral compass and accepted a role as Financial Counsellor with Anglicare Victoria and is now Team Leader of the Financial Counselling and Gamblers Help teams. Troy also sits on the board of Regional Academy of Cycling Excellence and the committee of the Eaglehawk Hockey Club.



NEVILLE VICK

Committee member/Retired

SUB COMMITTEES:

**Finance, Audit and Risk Management,
WDEA Works Training**

YEARS OF SERVICE: **18**

TITLE/POSITION OUTSIDE WDEA WORKS:

**Retired Sergeant
– Victoria Police**

Following a 38-year career with Victoria Police, Neville was introduced to the Committee of Management in 2001 via outgoing chair and family member, Barbara Vick. His commitment to the Warrnambool community over the years has been varied and many, contributing to a number of community organisations, such as schools, scout groups, local events and church groups. Neville's introduction to working with people with a disability was via the Yooralla Society, serving as a volunteer in Warrnambool, Shepparton and South Melbourne in the 1990s.



DONALD CARTER

Committee member/Retired

SUB COMMITTEES:

Finance, Audit and Risk Management, Governance

YEARS OF SERVICE: **11**

TITLE/POSITION OUTSIDE WDEA WORKS:

Retired, Volunteer member of Solve (formerly Technical Aid for the Disabled, Victorian Branch)

QUALIFICATION: **B.Eng - Civil**

After a career in the water industry in South Australia and Victoria, Warrnambool man Don fixed his sights on ways to further serve the community. Friendships with adults and children with various disabilities and volunteering work with Solve (formerly Technical Aid for the Disabled TADVIC), prompted Don to join the WDEA Works committee of management. Initially he set out to advocate for facilitating suitable and fulfilling work for persons with some form of disability. This aim soon expanded to also helping those who are able but disadvantaged.

WDEA WORKS EXECUTIVES



TOM SCARBOROUGH

Chief Executive Officer
MBA, GAICD

Tom joined WDEA Works as CEO in April 2019 after 5 years as National Director of Commercial Operations for Australian Red Cross. Tom has also worked for Centacare 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 balanced with 18 years 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.



MARK KOCH

Director Finance & Governance
B.AppSci, AdvDipBusMan, AFIML, GAICD

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.



BRETT ORR

Director of
Employment Services

A 17-year 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 family man, father of three young children with Nicole, and meets the challenge of a busy work/life balance as well as volunteering in the communities in which he is involved.



JACK MELICAN

General Manager
– NDIS Enterprises
Masters of Education (Special
Needs Education) Deakin
University, Graduate Certificate
in The Arts (Theology) ACU

A former teacher, Jack now oversees the WDEA Works programs transferring to the NDIS, working with around 120 participants, including supported employees, support workers and volunteers.

As well as a Masters in Special Needs Education, Jack offers extensive business acumen, having owned a number of businesses in Brisbane and Queensland prior to joining WDEA Works in 2011.

Beyond the organisation, Jack is a proud Wangoom resident and currently president of The Wangoom Recreational Reserve and The Wangoom Cooperative.

He is also a committee member and volunteer at the Wangoom Cricket Club and Russell's Creek Football Netball Club.



ANDREW GIBLIN

Human Resources Manager
WDEA Works Training Manager
BMgt, GCertBus,
MBA (currently completing)

Andrew began in 2001 as a WDEA Job Match Coordinator, working with both businesses and job seekers. In 2005 he moved on to the region's largest employer, South West Healthcare, but remained on the WDEA Committee of Management in 2008 and 2009, also serving on the Finance and Charitable Trust sub-committees.

Andrew returned in 2014 to his current position as HR Manager. The recent addition of WDEA Works' Training arm to Drew's portfolio allows him to offer training and development opportunities to both employees and the wider community, and bring about the success stories that are part of what we do every day.



2018-2019

FINANCIAL SUMMARY REPORT

What a big 2018/19 it was.
With continued growth it was an
important year in the evolution
of WDEA Works to help set us
up for the future.

INCOME AND EXPENSES



8%

Accurate forecasting allowed WDEA to use its financial position to reduce expenses by 8% to \$32,047,514 while ensuring all client programs were uninterrupted and able to be continued.

22.9%


The reduced income but prudent spending resulted in a net surplus increase of 22.9% to 2,177,439.

10%

Net Assets increased by 10% to \$20,264,500 reinforcing the strong financial position of WDEA Works. This increase is reflected in the cash on hand increasing to \$14,218,850.

6%

With increased competition and changes to the government funding models, WDEA income decreased by 6% to \$34,164,953.





COMMITTEE'S REPORT

Your committee members submit the financial report of Western District Employment Access Inc. for the financial year ended 30 June 2019.

COMMITTEE MEMBERS

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

Mary Graham – Chairperson

Patricia (Trish) McLean – Vice Chairperson

Dennis Barnett – Treasurer

Kellie King – Secretary

Keith Haines

Michael Obst

Peter Lake

Troy West – appointed October 2018

Donald Carter - retired October 2018

Neville Vick - retired October 2018

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

REVIEW OF OPERATIONS

The consolidated surplus after providing for income tax for the financial year amounted to \$1,857,181. (2018: Surplus \$1,722,255).

PRINCIPAL ACTIVITIES

The principal activities of the association is to help people of all abilities enhance their lives and achieve their goals. This is done by the provision of supported employment opportunities, disability employment services, jobactive, Work for the Dole, accredited training and community day services.

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

OBJECTIVES

- To provide professional recruitment services to employers and individuals.
- To strengthen our community by developing innovative and effective support strategies for those experiencing disadvantage.
- To develop and maintain sustainable relationships with our funding bodies.

EVENTS SUBSEQUENT TO THE END OF THE REPORTING PERIOD

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

MEETINGS OF MEMBERS OF THE COMMITTEE

During the financial year, 13 meetings of the committee were held. Attendances by each committee member were:

COMMITTEE MEMBER'S MEETINGS

	Number eligible to attend	Number attended
Mrs Mary Graham – Chairperson	13	12
Ms Patricia (Trish) McLean – Vice Chairperson	13	11
Mr Dennis Barnett – Treasurer	13	11
Mrs Kellie King – Secretary	13	11
Mr Keith Haines	13	11
Mr Michael Obst	13	13
Mr Peter Lake	13	12
Mr Troy West - appointed October 2018	10	7
Mr Don Carter – retired October 2018	4	3
Mr Neville Vick – retired October 2018	4	4

Signed in accordance with a resolution of the Committee:



Mrs Mary Graham
Chairperson



Mr Michael Obst
Committee Member

Dated at Warrnambool this 25th day of September 2019.

Western District Employment Access Inc.

ABN 18 781 854 750

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2019

	Notes	Consolidated Group	
		2019	2018
		\$	\$
Revenue	2a	32,284,016	34,597,710
Other revenue	2b	1,816,743	1,988,783
Net gain on disposal of property plant & equipment	4	64,194	-
Advertising and marketing		(273,260)	(564,637)
Bank charges		(9,589)	(18,868)
Charitable trust		(89,484)	(31,300)
Cleaning		(200,471)	(194,326)
Client costs and wage subsidies		(10,482,390)	(13,028,966)
Computer support and licensing		(240,939)	(549,614)
Cost of sales		(76,033)	(132,747)
Depreciation		(796,990)	(786,300)
Insurance		(96,713)	(91,669)
Interest		(219)	(270)
Memberships and subscriptions		(56,661)	(66,481)
Minor equipment		(325,326)	(169,721)
Motor vehicle operating costs		(313,057)	(341,574)
Net loss on disposal of property plant & equipment	4	-	(219,346)
Postage		(70,293)	(73,728)
Printing and stationery		(229,054)	(175,873)
Professional costs		(260,075)	(141,745)
Rent		(955,063)	(933,246)
Repairs and maintenance		(177,185)	(140,976)
Staff costs	3	(16,491,634)	(16,199,213)
Student resources		(10,495)	(13,673)
Sundry expenses		(34,768)	(130,374)
Telephone and internet		(479,346)	(457,255)
Uniform		(45,082)	(102,019)
Utilities and rates		(333,387)	(300,317)
Net current year surplus		2,117,439	1,722,255
Other comprehensive income			
Net asset revaluation decrement		(181,018)	-
Change in fair value of held-for-sale asset		(79,240)	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		1,857,181	1,722,255

The accompanying notes form part of these financial accounts.

Western District Employment Access Inc.

ABN 18 781 854 750

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2019

	Notes	Consolidated Group	
		2019	2018
		\$	\$
ASSETS			
Current assets			
Cash on hand	5	14,218,850	11,332,841
Accounts receivable and other debtors	6	174,561	108,015
Inventories	7	98,065	100,994
Other current assets	8	1,399,436	1,924,695
Assets-held-for-sale	9	926,960	-
Total current assets		16,817,872	13,466,545
Non current assets			
Property, plant & equipment	10	7,477,743	8,263,148
Total non current assets		7,477,743	8,263,148
TOTAL ASSETS		24,295,615	21,729,693
LIABILITIES			
Current liabilities			
Accounts payable and other payables	11	1,502,281	1,185,482
Employee provisions	12	1,514,987	1,368,978
Other liabilities	13	651,240	521,580
Total current liabilities		3,668,508	3,076,040
Non current liabilities			
Employee provisions	12	362,607	246,335
Total non current liabilities		362,607	246,335
TOTAL LIABILITIES		4,031,115	3,322,374
NET ASSETS		20,264,500	18,407,319
EQUITY			
Asset revaluation reserve	16	1,319,156	1,500,174
Retained earnings		18,945,344	16,907,145
TOTAL EQUITY		20,264,500	18,407,319

The accompanying notes form part of these financial accounts.

Western District Employment Access Inc.

ABN 18 781 854 750

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2019

	Asset Revaluation Reserve \$	Retained Earnings \$	Total \$
Consolidated Group			
Balance at 1 July 2017	1,500,174	15,184,890	16,685,064
Surplus for the year	-	1,722,255	1,722,255
Balance at 30 June 2018	1,500,174	16,907,145	18,407,319
Net asset revaluation decrement	(181,018)	-	(181,018)
Change in fair value of held-for-sale asset	-	(79,240)	(79,240)
Surplus for the year	-	2,117,439	2,117,439
Balance at 30 June 2019	1,319,156	18,945,344	20,264,500
	Asset Revaluation Reserve \$	Retained Earnings \$	Total \$
Parent			
Balance at 1 July 2017	1,500,174	15,184,890	16,685,064
Surplus for the year	-	1,594,799	1,594,799
Balance at 30 June 2018	1,500,174	16,779,689	18,279,863
Net asset revaluation decrement	(181,018)	-	(181,018)
Change in fair value of held-for-sale asset	-	(79,240)	(79,240)
Surplus for the year	-	2,242,482	2,242,482
Balance at 30 June 2019	1,319,156	18,942,931	20,262,087

The accompanying notes form part of these financial accounts.

Western District Employment Access Inc.

ABN 18 781 854 750

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2019

		Consolidated Group	
		2019	2018
	Notes	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		33,997,195	36,644,421
Payments to suppliers		(30,128,316)	(33,906,831)
Interest received		223,072	195,150
Interest paid		(219)	(270)
NET CASH PROVIDED OPERATING ACTIVITIES	15	4,091,732	2,932,470
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant & equipment		245,116	132,834
Payment for property, plant & equipment		(1,450,839)	(878,570)
NET CASH USED IN INVESTING ACTIVITIES		(1,205,723)	(745,736)
NET INCREASE (DECREASE) IN CASH HELD		2,886,009	2,186,734
CASH AT BEGINNING OF FINANCIAL YEAR		11,332,841	9,146,107
CASH AT END OF FINANCIAL YEAR	5	14,218,850	11,332,841

The accompanying notes form part of these financial accounts.

Western District Employment Access Inc.
ABN 18 781 854 750
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

Note 1: Statement of Significant Accounting Policies

These consolidated financials are special purpose consolidated financial statements prepared 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 committee has determined that the association is not a reporting entity.

The consolidated financial statements 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.

The financial statements were authorised for issue on 25th September 2019 by the members of the committee.

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.

New or amended Accounting Standards and Interpretations adopted

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

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted. The following Accounting Standards and Interpretations are most relevant to the consolidated entity:

1) AASB 9 Financial Instruments

The consolidated entity has adopted AASB 9 from 1 July 2018. The standard introduced new classification and measurement models for financial assets. A financial asset shall be measured at amortised cost if it is held within a business model whose objective is to hold assets in order to collect contractual cash flows which arise on specified dates and that are solely principal and interest. A debt investment shall be measured at fair value through other comprehensive income if it is held within a business model whose objective is to both hold assets in order to collect contractual cash flows which arise on specified dates that are solely principal and interest as well as selling the asset on the basis of its fair value. All other financial assets are classified and measured at fair value through profit or loss unless the entity makes an irrevocable election on initial recognition to present gains and losses on equity instruments (that are not held-for-trading or contingent consideration recognised in a business combination) in other comprehensive income ('OCI'). New impairment requirements use an 'expected credit loss' ('ECL') model to recognise an allowance. For receivables, a simplified approach to measuring expected credit losses using a lifetime expected loss allowance is available.

Impact of adoption

AASB 9 was adopted using the modified retrospective approach and as such comparatives have not been restated. There was no impact on opening retained earnings as a result of the adoption of AASB 9.

2) Accounting policy for investments and other financial assets

Investments and other financial assets are initially measured at fair value. Transaction costs are included as part of the initial measurement, except for financial assets at fair value through profit or loss. Such assets are subsequently measured at either amortised cost or fair value depending on their classification. Classification is determined based on both the business model within which such assets are held and the contractual cash flow characteristics of the financial asset unless, an accounting mismatch is being avoided.

Financial assets are derecognised when the rights to receive cash flows have expired or have been transferred and the consolidated entity has transferred substantially all the risks and rewards of ownership. When there is no reasonable expectation of recovering part or all of a financial asset, its carrying value is written off.

Western District Employment Access Inc.
ABN 18 781 854 750
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

Note 1: Statement of Significant Accounting Policies (continued)

Financial assets at fair value through profit or loss

Financial assets not measured at amortised cost or at fair value through other comprehensive income are classified as financial assets at fair value through profit or loss. Typically, such financial assets will be either: (i) held for trading, where they are acquired for the purpose of selling in the short-term with an intention of making a profit, or a derivative; or (ii) designated as such upon initial recognition where permitted. Fair value movements are recognised in profit or loss.

Financial assets at fair value through other comprehensive income

Financial assets at fair value through other comprehensive income include equity investments which the consolidated entity intends to hold for the foreseeable future and has irrevocably elected to classify them as such upon initial recognition.

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.

Intercompany transactions and balances between entities have been eliminated, where necessary, to ensure consistency with the policies adopted by the consolidated entity.

Details of controlled entities are disclosed in note 21.

b. Income tax

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

c. Revenue

Revenue is measured at the fair value of the consideration received or receivable after taking into account any discounts and rebates allowed.

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

If conditions are attached to the grant which must be satisfied before the entity is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

Donations and bequests are recognised as revenue when received.

Western District Employment Access Inc.
ABN 18 781 854 750
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

Note 1: Statement of Significant Accounting Policies (continued)

c. Revenue (continued)

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

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

d. Fair Value of Assets

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

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

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

e. Inventories

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

f. Property, plant and equipment

Property

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

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

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

Plant and equipment

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

Western District Employment Access Inc.
ABN 18 781 854 750
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

Note 1: Statement of Significant Accounting Policies (continued)

f. Property, plant and equipment (continued)

Depreciation

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

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

Class of asset	Depreciation rate
Buildings	2%
Leasehold improvements	10% - 20%
Plant and equipment	5% - 100%
Motor vehicles	10% - 50%

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

g. Leases

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are recognised as expenses on a straight-line basis over the lease term.

h. Impairment

From 1 July 2018, the group has been recording the allowance for expected credit loss for the relevant financial instruments, replacing AASB 139's incurred loss approach with AASB 9's Expected Credit Loss Approach. Subject to AASB 9 impairment assessment include the group's contractual receivables.

The Group makes use of a simplified approach in accounting for trade and other receivables and records the loss allowance at the amount equal to the expected lifetime credit losses. In using this practical expedient, the Group uses its historical experience, external indicators and forward-looking information to calculate the expected credit losses using a provision matrix.

i. Employee benefits

Short-term employee benefits

Provision is made for the association'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 association's obligations for short-term employee benefits such as wages and salaries are recognised as a part of current employee provisions in the statement of financial position.

Western District Employment Access Inc.
ABN 18 781 854 750
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

Note 1: Statement of Significant Accounting Policies (continued)

i. Employee benefits (continued)

Other long-term employee benefits

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

The association's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the association 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.

j. Cash on hand

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

k. 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(h) for further discussion on the determination of impairment losses.

From 1 July 2018, the entity has been recording the allowance for expected credit loss for the relevant financial instruments, replacing AASB 139's incurred loss approach with AASB 9's Expected Credit Loss Approach. Subject to AASB 9 impairment assessment include the group's contractual receivables.

The Group makes use of a simplified approach in accounting for trade and other receivables and records the loss allowance at the amount equal to the expected lifetime credit losses. In using this practical expedient, the Group uses its historical experience, external indicators and forward-looking information to calculate the expected credit losses using a provision matrix.

l. 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 association 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.

Western District Employment Access Inc.
 ABN 18 781 854 750
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

Note 1: Statement of Significant Accounting Policies (continued)

m. 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 statement of financial position.

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.

n. Comparative Figures

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

o. Critical Accounting Estimates and Judgements

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

Key estimates

(i) *Impairment*

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

Key judgements

(i) *Employee provisions*

The entity makes judgements based on the timing and probability of employee provisions being settled. Judgements are conducted using historical data and management's best estimates.

p. Financial instruments

Initial recognition and measurement

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

Western District Employment Access Inc.
ABN 18 781 854 750
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

Note 1: Statement of Significant Accounting Policies (continued)

Classification and subsequent measurement

Financial instruments are subsequently measured at fair value, amortised cost or cost. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as the amount at which the financial asset or liability is measured at initial recognition less principal payments and any reduction for impairment.

(i) *Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

(ii) *Available-for-sale investments*

Available-for-sale investments are non-derivative financial assets that are either not capable of being classified into other categories of financial assets due to their nature or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with any remeasurements other than impairment losses and foreign exchange gains and losses recognised in other comprehensive income. When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

(iii) *Financial liabilities*

Non-derivative financial liabilities other than financial guarantees are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial liability is derecognised.

(iv) *Held-for-sale*

Non-current assets classified as held for sale are presented separately and measured at the lower of their carrying amounts immediately prior to their classification as held for sale and their fair value less costs to sell. Once classified as held for sale, the assets are not subject to depreciation or amortisation.

Western District Employment Access Inc.
ABN 18 781 854 750
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

Note 1: Statement of Significant Accounting Policies (continued)

q. New Accounting Standards for Application in Future Periods

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

As at 30 June 2019, the following standards and interpretations had been issued by the AASB but were not yet effective. They become effective for the first financial statements for reporting periods commencing after the stated operative dates as detailed in the table below. Western District Employment Access Inc. has not and does not intend to adopt these standards early.

Standard / Interpretation	Summary	Applicable for reporting periods beginning on	Impact on association's Annual Statements
AASB 15 Revenue From Contracts with Customers	The core principle of AASB 15 requires an entity to recognise revenue when the entity satisfies a performance obligation by transferring a promised good or service to a customer.	1 January 2019	The changes in revenue recognition requirements in AASB 15 may result in changes to the timing and amount of revenue recorded in the financial statements. The Standard will also require additional disclosures on service revenue and contract modifications. The Association will adopt this standard from 1 July 2019 but does not expect it to have a material impact on its results.
AASB 1058 Income of Not-for-Profit Entities	This standard is applicable simultaneously with AASB 15, for annual reporting periods beginning on or after 1 January 2019, for public and private sector not-for-profit entities. This standard replaces AASB 1004 Contributions, and pushes entities to determine whether a transaction is a genuine donation with no performance obligations or a contract with a customer (which would be accounted for under AASB 15 Revenue from Contracts with Customers).	1 January 2019	AASB 1058 applies when a NFP entity receives volunteer services, or enters into other transactions where the consideration it must give (including goods or services it may have have to deliver) to acquire an asset (including cash) is significantly less than the fair value of the asset and principally to enable the entity to further its objectives. This will be the case, for example, where Association receives funding without sufficiently specific (or any, in some instances) performance obligations attached. The difference between the fair value of the asset received by the entity, and any related amounts, is recognised as revenue. The Association will adopt this standard from 1 July 2019 and expects revenue for certain types of grants to be recognised ahead of when they would be recognised under AASB 1004.

Western District Employment Access Inc.
ABN 18 781 854 750
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

Note 1: Statement of Significant Accounting Policies (continued)

Standard / Interpretation	Summary	Applicable for reporting periods beginning on	Impact on company's Annual Statements
AASB 16 - Leases	This standard is applicable to annual reporting periods beginning on or after 1 January 2019. The standard replaces AASB 117 'Leases' and for lessees will eliminate the classifications of operating leases and finance leases. Subject to exceptions, a right-of-use' asset will be capitalised in the statement of financial position, measured at the present value of the unavoidable future lease payments to be made over the lease term.	1 January 2019	<p>Straight-line operating lease expense recognition will be replaced with a depreciation charge for the leased asset (included in operating costs) and an interest expense on the recognised lease liability (included in finance costs). In the earlier periods of the lease, the expenses associated with the lease under AASB 16 will be higher when compared to lease expenses under AASB 117. For classification within the statement of cash flows, the lease payments will be separated into both a principal (financing activities) and interest (either operating or financing activities) component. For lessor accounting, the standard does not substantially change how a lessor accounts for leases.</p> <p>The Association will adopt this standard from 1 July 2019 but the impact of its adoption is yet to be assessed by the Association.</p>

Western District Employment Access Inc.

ABN 18 781 854 750

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019

	Consolidated Group	
	2019	2018
	\$	\$
Note 2: Revenue and other income		
a. Program funding		
Department of social services - Australian disability enterprises	118,354	771,718
Department of social services - Disability employment	14,829,634	15,144,836
Department of employment - Job services	13,746,134	16,447,302
Department of health and human services	2,888,591	1,090,582
Skills victoria	701,303	1,143,272
Total revenue	32,284,016	34,597,710
b. Other revenue		
Training incentives received	134,921	380,451
Enrolment fees	158,021	96,535
Short courses	-	57,585
Community program fees	22,042	51,680
Interest income	222,739	195,150
Room hire income	77,547	42,524
Sundry income	109,194	75,194
Sales and service income	1,092,279	1,089,665
Total other revenue	1,816,743	1,988,783
Total revenue	34,100,759	36,586,492
Note 3: Employee expenses		
Wages	14,350,047	14,251,527
Staff training and accommodation	308,951	267,802
Staff recruitment, activities and amenities	255,792	223,460
Superannuation	1,327,663	1,306,013
Workcover	249,181	150,411
	16,491,634	16,199,213

Western District Employment Access Inc.

ABN 18 781 854 750

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

	Consolidated Group	
	2019	2018
	\$	\$
Note 4: Net gain/(loss) on disposal of property, plant & equipment		
Proceeds from disposal of non current assets and other minor assets	245,116	596,951
Written down value of non current assets sold	(180,130)	(816,297)
	<u>64,986</u>	<u>(219,346)</u>
Note 5: Cash on hand		
Cash at bank and on hand	7,195,017	4,732,841
Short-term bank deposits	7,023,833	6,600,000
	<u>14,218,850</u>	<u>11,332,841</u>
Note 6: Accounts receivable and other debtors		
Accounts receivable	195,609	135,361
Less provision for impairment	(21,048)	(27,347)
	<u>174,561</u>	<u>108,015</u>
Note 7: Inventories		
Finished goods at cost	98,065	100,994
	<u>98,065</u>	<u>100,994</u>
Note 8: Other current assets		
Accrued income	1,061,110	1,597,459
Accrued interest	117,158	117,506
Prepayments	193,145	181,708
Security deposits	28,023	28,022
	<u>1,399,436</u>	<u>1,924,695</u>
Note 9: Assets-held-for-sale		
Land and buildings	1,390,000	-
less Government equity share in assets-held-for-sale	(463,040)	-
	<u>926,960</u>	<u>-</u>

Western District Employment Access Inc.

ABN 18 781 854 750

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

	Consolidated Group	
	2019	2018
	\$	\$
Note 10: Property plant & equipment		
Land		
Land at valuation - 30 June 2019	2,145,427	2,845,000
Total land	2,145,427	2,845,000
Buildings		
Buildings at valuation - 30 June 2019	2,982,073	2,594,802
Accumulated depreciation	-	(186,080)
Buildings at cost	-	743,859
Accumulated depreciation	-	(5,884)
Leasehold improvements at cost	1,001,157	1,168,864
Accumulated depreciation	(629,153)	(733,204)
Total buildings	3,354,077	3,582,357
Plant and equipment		
Plant and equipment at cost	869,449	799,686
Accumulated depreciation	(363,159)	(293,377)
Computer equipment at cost	527,227	569,274
Accumulated depreciation	(254,371)	(293,637)
Total plant and equipment	779,146	781,946
Motor vehicles		
Motor vehicles at cost	1,894,237	1,858,100
Accumulated depreciation	(695,144)	(804,255)
Total motor vehicles	1,199,093	1,053,845
Total property, plant and equipment	7,477,743	8,263,148

Valuation of land and buildings were undertaken by a qualified independent valuer, Certified Practising Valuer Mr Roger Cussen, Certified Practising Valuer No 61961 as at 30 June 2019. 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.
ABN 18 781 854 750
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

Note 10: Property plant & equipment (cont.)

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

Consolidated Group	Land	Buildings	Plant and Equipment	Motor Vehicles	Total
	\$	\$	\$	\$	\$
Balance at 1 July 2018	2,845,000	3,582,357	781,946	1,053,845	8,263,148
Additions		541,228	264,518	644,734	1,450,480
Transfer to held-for-sale	(275,000)	(651,960)	-	-	(926,960)
Disposals	-	-	(19,958)	(231,764)	(251,722)
Depreciation	-	(281,861)	(246,568)	(267,722)	(796,151)
Revaluation	(424,573)	164,313	-	-	(260,260)
Carrying amount at 30 June 2019	2,145,427	3,354,077	779,938	1,199,093	7,478,535

Consolidated Group	Land	Buildings	Plant and Equipment	Motor Vehicles	Total
	\$	\$	\$	\$	\$
Balance at 1 July 2017	3,411,000	3,378,572	804,492	984,584	8,578,648
Additions	-	663,379	210,393	452,808	1,326,580
Disposals	(566,000)	(151,936)	(7,814)	(131,027)	(856,777)
Depreciation	-	(307,658)	(225,125)	(252,520)	(785,303)
Carrying amount at 30 June 2018	2,845,000	3,582,357	781,946	1,053,845	8,263,148

Western District Employment Access Inc.
ABN 18 781 854 750
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

	Consolidated Group	
	2019	2018
	\$	\$
Note 11: Trade and other payables		
Trade payables	806,276	417,342
Accrued expenses	348,982	437,549
Statutory payables - GST and PAYG	347,023	330,592
	1,502,281	1,185,482
Note 12: Employee provisions		
Current		
Employee provisions		
Annual leave	879,707	834,873
Long service leave	620,121	521,470
Time owing in Lieu	15,159	12,635
	1,514,987	1,368,978
Non-current		
Employee provisions		
Long service leave	362,607	246,335
	362,607	246,335
Note 13: Other liabilities		
Grants received in advance	651,240	521,580
	651,240	521,580

Note 14: Related party transactions

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.

Taits Legal for which Michael Obst is a Property and Commercial Lawyer and was committee Vice Chair of the association.

- Provision of Legal services	9,935	8,106
-------------------------------	--------------	--------------

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

Western District Employment Access Inc.
ABN 18 781 854 750
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

	Consolidated Group	
	2019	2018
	\$	\$

Note 15: Cash Flow Information

Reconciliation of cash flows from operations with net current year surplus

Net current year surplus	2,117,439	1,722,255
Depreciation	796,990	786,300
Net (gain)/loss on disposal of property, plant & equipment	(64,194)	219,346
Bad and doubtful debts	15,075	14,044
(Increase)/decrease in accounts receivable and other debtors	(66,546)	164,300
Decrease/(increase) in inventories	2,929	2,593
Decrease/(increase) in other current assets	581,299	(95,054)
Increase/(decrease) in accounts payable and other payables	316,799	(52,592)
Increase/(decrease) in employee provisions	262,282	38,949
Increase/(decrease) in other liabilities	129,660	132,328
Net cash provided by operating activities	4,091,732	2,932,469

Note 16: Reserves

a. Asset revaluation reserve:

The revaluation surplus records revaluations of non-current assets.

Opening balance	1,500,174	1,500,174
Revaluation of land and buildings	(181,018)	-
Closing balance	1,319,156	1,500,174

Note 17: Commitments

Non-cancellable operating lease commitments contracted for, including intended extension options, but not recognised in the financial statements:

Payable - minimum lease payments:

- not later than 12 months	992,695	925,916
- between 12 months and five years	3,164,836	943,070
	4,157,531	1,868,986

Operating lease commitments for rent of office space.

Western District Employment Access Inc.
 ABN 18 781 854 750
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30 JUNE 2019

	Consolidated Group	
	2019	2018
	\$	\$

Note 18: Contingencies

The entity is unaware of any contingent assets or liabilities as at 30 June 2019. (2018 Nil).

Note 19: Events after the reporting period

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

Note 20: 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 21: Investments in controlled entities

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

Name of entity	Holding 2019	Holding 2018
Balance Training Services Pty. Ltd.	100%	100%

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.

Western District Employment Access Inc.

ABN 18 781 854 750

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

	Parent Entity	
	2019	2018
	\$	\$
Note 21: Investments in controlled entities (continued)		
Parent Entity Information		
Western District Employment Access		
STATEMENT OF FINANCIAL POSITION		
ASSETS		
Current assets		
Cash on hand	14,022,751	11,066,140
Trade and other receivables	171,775	105,568
Inventories	98,065	100,994
Other current assets	1,344,188	1,815,375
Assets-held-for-sale	926,960	-
Total current assets	16,563,739	13,088,077
Non current assets		
Property, plant & equipment	7,477,743	8,262,196
Financial assets	200,755	165,000
Total non current assets	7,678,498	8,427,196
TOTAL ASSETS	24,242,237	21,515,273
LIABILITIES		
Current liabilities		
Trade and other payables	1,480,251	1,141,927
Employee provisions	1,493,112	1,332,825
Other liabilities	651,240	521,579
Total current liabilities	3,624,603	2,996,331
Non current liabilities		
Employee provisions	355,548	239,080
Total non current liabilities	355,548	239,080
TOTAL LIABILITIES	3,980,151	3,235,411
NET ASSETS	20,262,086	18,279,862
EQUITY		
Asset revaluation reserve	1,319,156	1,500,174
Retained earnings	18,942,930	16,779,688
TOTAL EQUITY	20,262,086	18,279,862

Western District Employment Access Inc.

ABN 18 781 854 750

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

	Parent Entity	
	2019	2018
	\$	\$
Note 21: Investments in controlled entities (continued)		
Parent Entity Information		
Western District Employment Access		
STATEMENT OF COMPREHENSIVE INCOME		
Revenue	31,582,713	33,454,438
Other revenue	1,658,887	1,836,540
Reversal of impairment of investment	35,000	-
Change in fair value of investment	200,755	8,530
Gain on disposal of property plant & equipment	64,986	-
Advertising and marketing	(265,640)	(558,505)
Bank charges	(7,067)	(4,432)
Charitable trust	(89,484)	(31,300)
Cleaning	(200,184)	(188,588)
Client costs and wage subsidies	(10,490,178)	(13,048,353)
Computer support and licensing	(238,252)	(525,454)
Cost of sales	(76,033)	(132,747)
Depreciation	(796,832)	(780,491)
Insurance	(95,495)	(90,185)
Interest	-	(268)
Memberships and subscriptions	(53,858)	(63,987)
Minor equipment	(321,223)	(169,120)
Motor vehicle operating costs	(281,595)	(290,689)
Net loss on disposal of property plant & equipment	-	(218,875)
Postage	(69,762)	(72,239)
Printing and stationery	(215,365)	(162,947)
Professional costs	(243,329)	(124,938)
Rent	(932,305)	(907,643)
Repairs and maintenance	(175,247)	(138,635)
Staff costs	(15,874,911)	(15,255,260)
Sundry expenses	(27,925)	(126,801)
Telephone and internet	(468,832)	(435,218)
Uniform	(44,858)	(98,429)
Utilities and rates	(331,484)	(279,606)
Net current year surplus	2,242,482	1,594,799
Other comprehensive income		
Net asset revaluation decrement	(181,018)	-
Change in fair value of held-for-sale asset	(79,240)	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	1,982,224	1,594,799

Western District Employment Access Inc.

ABN 18 781 854 750

STATEMENT BY MEMBERS OF THE COMMITTEE FOR THE YEAR ENDED 30 JUNE 2019

In the opinion of the committee:

1. the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the Associations Incorporation Reform Act 2012 (Vic) and associated regulations;
2. the attached consolidated financial statements and notes thereto comply with Accounting Standards as described in note 1 to the consolidated financial statements;
3. the attached consolidated financial statements and notes thereto give a true and fair value of the incorporated association's financial position as at 30 June 2019 and of its performance for the financial year ended on that date; and
4. there are reasonable grounds to believe that the incorporated association will be able to pay its debts as and when they become due and payable.

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



Mrs Mary Graham
Chairperson



Mr Michael Obst
Committee Member

Dated at Warrnambool this 25th day of September 2019.

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 entity) and its controlled entity (together the consolidated entity), which comprises the statement of financial position as at 30 June 2019, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and statement by members of the committee.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the consolidated entity as at 30 June 2019, and its financial performance and its cash flows for the year then ended in accordance with the financial reporting requirements of the *Associations Incorporation Reform Act (Vic) 2012*.

Basis for Opinion

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

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Western District Employment Access Inc. to meet the requirements of the *Associations Incorporation Reform Act (Vic) 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the *Associations Incorporation Reform Act (Vic) 2012* 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 consolidated entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the consolidated entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the consolidated entity's financial reporting process.

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.

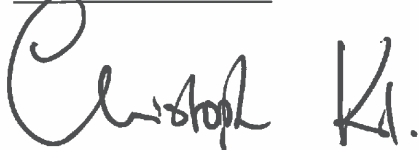
Independence

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



MCLAREN HUNT

AUDIT AND ASSURANCE



CHRIS KOL
PARTNER

Dated at Warrnambool, 26 September 2019

199 Koroit Street | PO Box 677 | Warrnambool VIC 3280
P: (03) 5562 3544 | F: (03) 5562 0689 | E: admin@mhfg.com.au
www.mclarenhunt.com.au



CHARTERED ACCOUNTANTS™
AUSTRALIA • NEW ZEALAND

Liability limited by a scheme approved under Professional Standards Legislation

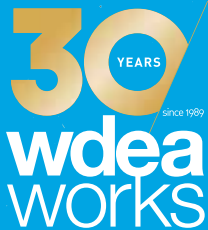
A photograph of a modern building with a sign that reads "wdea works". The sign has "wdea" in blue and "works" in grey. A man in a light blue shirt is partially visible in the foreground on the right. The building has large windows and stone accents.

wdea works



*MOVING FORWARD
I AM ENCOURAGED
BY OUR STRATEGIC
DIRECTION AND OUR
ASPIRATIONS FOR
THE FUTURE.”*





works
for me

HEAD OFFICE

WDEA Works

52 Fairy Street
Warrnambool VIC 3280

E info@wdeaworks.org.au

P (03) 5561 2579

wdeaworks.org.au

1300 521 511