

# wdea works

ANNUAL REPORT 2019 - 2020



SUPPORTING  
OUR  
COMMUNITY

## ABOUT THIS REPORT

This Annual Report provides a 12-month overview of the performance of WDEA Works from 1 July 2019 to 30 June 2020.



WDEA Works acknowledges the Traditional Owners of the lands on which we provide our services. We pay our respects to their Elders past and present.



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# OUR VALUES



## INTEGRITY

Our clients trust us. We owe them honesty and transparency. Every person who comes to WDEA Works deserves to be treated in a fair and objective way. We're accountable for our actions and we follow through.



## RESPECT

Each person we work with is worthy and should be seen in a unique context. Diversity shows us new ways to build on a person's strength.



## EMPATHY

Everyone experiences life differently. Relating to each other helps us understand someone else's perspective so we can create solutions for individuals.



## INNOVATION

How can we make someone's life better? Using new ideas can solve challenges of all sizes and levels. A little innovation might have a big impact for our community.



L-R WDEA Works  
Hamilton Team Leaders  
Belinda Carroll & Marie  
Waters delivered lemons  
to local businesses as an  
innovative way to show  
their support with their  
own spin on the saying  
'when life gives you  
lemons, make lemonade'.



## OUR PURPOSE

- Unlocking potential, Building ability

## OUR VISION

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

***“OUR VALUES ARE OUR DRIVING FORCE. I BELIEVE OUR VALUES INFLUENCE EVERY DECISION, ACTION AND INTERACTION WE HAVE WITH PEOPLE. HOW WE LIVE OUR VALUES DETERMINES OUR RESULTS”***

- Tom Scarborough

MILDURA ●

SWAN HILL ●

**SUPPORTING  
OUR  
COMMUNITY**

● HORSHAM

BENDIGO ●

MARYBOROUGH ●

STAWELL ●

ARARAT ●

CASTLEMAINE ●

MOUNT  
GAMBIER ●

BALLARAT ●

● HAMILTON

TERANG ●

PORTLAND ●

WARRNAMBOOL ●

GEELONG ●

COLAC ●



# OUR LOCATIONS

● SHEPPARTON

*“WE PRIDE OURSELVES  
ON BEING A PART OF OUR  
COMMUNITIES AND WE  
WILL WORK TO BE PART  
OF THE SOLUTION”*

- Tom Scarborough



# CHAIR'S REPORT

2019-2020



***“OUR TASK IS  
TO ENSURE WE  
STRIVE TO MEET  
THIS VISION AND  
BE GUIDED BY  
OUR PRINCIPLES  
WHEN RESPONDING  
TO CHANGE”***

**- Mary Graham**

On behalf of the Committee of Management (COM), I am pleased to present my report for the 2019-20 financial year.

The year has certainly had a big impact – first the bushfires affecting our centres operating in north eastern Victoria, and then the ongoing COVID-19 pandemic.

However, from such disasters we can find some positives. The changed working arrangements for staff and members of the COM provide the opportunity to reflect on how best we can undertake our tasks. The organisation's IT capability has been greatly enhanced, and staff can now communicate remotely with clients and work colleagues as can COM members for meetings. These arrangements present a



safe and connected work environment for staff. Remote communication for COM meetings has enabled membership to be drawn from a wider area.

I would like to take this opportunity to thank all members of the Crisis Response Team and Crisis Management Team, both led by Mr Andrew Giblin, our Director of People, Culture and Training. These teams made tremendous efforts in responding to both the government's health and contractual requirements of COVID-19. Staff and clients have been cared for safely, and the creation of a COVID safe workplace means (when the health advice permits) staff can safely return to work. The teams' response has been quick and considered, and moving forward we now have a comprehensive action plan both for the organisation and any site-specific crisis.

The COM is actively working on the development of its Strategic Plan for 2021-24, with reports to the COM focussed on current strategic objectives. We have plans in place to review strategic risks, vision and purpose, and strategic enablers to support achieving our vision.

At the 2019 AGM, Mr Peter Lake tendered his resignation and in December, Mr Keith Haines resigned. Keith has served as a Committee member for over eight years in addition to his longer association with WDEA Works through Vantage and Nigretta of Hamilton. He is very passionate about helping create meaningful and enjoyable lives for people with a disability. In early March, work demands meant Troy West also had to tender his resignation. On behalf of the COM, I want to thank all three for their service to WDEA Works, and wish them well in the future. Committee membership has been complimented with the election of Mr Cameron Power at the October AGM and Mr Mick White (our former CEO) joined in January. I extend a warm welcome to both.

Another important recruitment was the appointment of Company Secretary Ms Alison Toohey in December 2019. Alison assists the COM and ensures all meetings are conducted in accordance with governance best practice.

I am confident that the current members of the COM are committed to the vision of WDEA Works and serve the organisation appropriately. I thank all the members for their contribution over the past year in both the COM and sub-committee meetings. Thanks also to our CEO, Mr Tom Scarborough, the Executive members and the entire staff for their commitment and dedication to the organisation. Regardless of life's challenges, one constant is our vision - that of positively changing people's lives by creating opportunity for businesses, individuals and the community. Our task is to ensure we strive to meet this vision and be guided by our principles when responding to change.



**Mary Graham**  
Committee of Management Chair



Tom Scarborough  
WDEA Works CEO





# CEO'S REPORT

2019-2020

As the CEO of WDEA Works, I feel privileged to represent an organisation which has a long history of achieving strong social impact and prides itself on being part of our communities.

Our annual reports' community-based format reflects the value our people have added to each of their communities.

WDEA Works has again achieved tremendous social impact. The results in this report can only be achieved by having dedicated people that come to work every day doing their best to help improve people's lives.

We believe in supporting our local economies and do this by employing local people and purchasing supplies locally wherever possible.

The **WDEA Works Foundation** gives back to the community through the provision of grants. This year the Foundation provided \$65,326 in grants to like-minded organisations to help with their community projects. Over the past 11 years the foundation has distributed approximately \$1.1 million in funds to community organisations which assist people of all abilities.

This year we also provided donations from our surplus funds to each Special Development School within the communities we service. A total of \$150,000 was provided to support these schools with their valuable initiatives.

The **School Leaver Employment Support** program was expanded across our locations. This specialised service helps school children living with a disability to transition out of school into a work environment.

## **WDEA Works Social Enterprises**

have performed well this year despite being impacted by shutdowns due to COVID-19 restrictions. Our seven social enterprise businesses continue to provide opportunities for ongoing and meaningful employment to local people of all abilities. The Big R's Shed provides opportunities for retail training and adds value to our community by reusing, recycling, repurposing and restoring products for sale to the public. A big heartfelt thanks to the community for choosing to support our social enterprise businesses.

**"THE WDEA WORKS FOUNDATION GIVES BACK TO THE COMMUNITY THROUGH THE PROVISION OF GRANTS"**

- Tom Scarborough

The **NDIS Plan Management** business has grown through the year and we now provide this service to over 676 people. Our NDIS activities have provided valuable social and community participation and continue to grow, with most groups at capacity.

**Jobactive and Disability Employment Services** have continued to provide much needed employment supports during COVID-19 restrictions through phone, email and video conferencing. Rising unemployment rates have triggered an increased need for our services. Stage 3 restrictions meant our doors were closed to the public for the first time in 30 years, with▶



staff working from home. Our managers and staff were very innovative in their approach to providing a flexible service to people seeking employment and to employers. We grew considerably in jobseeker numbers and we continued to find meaningful ongoing employment for people throughout this pandemic.

**WDEA Works Training** has had a successful year with 1191 enrolments in Early Childhood Education, First Aid, and Career Transition Assistance courses across eight locations throughout South West Victoria, achieving excellent rates of students finding employment after completing their training.

WDEA Works invested in our IT systems and infrastructure. These improvements included moving to a tier one service provider, relocating our server to a secured Melbourne based location with additional back-up availability, improved cyber securities, video conferencing, phone over the internet, twin screen monitors and laptops for every staff member equipping them to work from home during the COVID-19 pandemic. This investment allowed us to deliver flexible servicing arrangements to our clients and employers during COVID-19 restrictions and has been critical factor to our business continuity.

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

- ▶ Our Chair, Mary Graham and all members of our Committee of Management for overseeing all matters of governance, quality, risk and strategy

- ▶ My Executive team and the broader management team for their willingness to adapt so quickly to changes, and their dedication to WDEA Works and our communities.
- ▶ Our Company Secretary, Alison Toohey
- ▶ My Executive assistant, Ashlea Hazeldine.

All our achievements throughout the year would not be possible without the support and expertise we have in our corporate services. I would like to acknowledge the professionalism and valuable contributions of our people in People & Culture, OHS, Quality, Finance, IT, Marketing/ Communications, Fleet and Facilities and Corporate Services.

The great results WDEA Works has achieved during this challenging year has been an inspiration for us all.

I would like to thank everyone for supporting WDEA Works.

Our wish is for you and your families to be safe and healthy, and for our communities to remain strong and resilient.

Kind regards,



**Tom Scarborough**  
CEO WDEA Works

L-R: Brett Orr, Mark Koch, Andrea Hogan, Andrew Giblin, Jason Ernst, Tom Scarborough, Jack Melican





# COVID-19 UPDATE

This year has been like no other and one that will not be quickly forgotten. The COVID-19 pandemic has had a significant impact on peoples' lives, communities, families, individuals and the nation in many ways.

Being a community-based organisation and one that is at the forefront of employment services resulted in WDEA Works being inundated with people needing our assistance. Some of these people have never been unemployed or needed our assistance in the past. In order to meet this jobseeker demand, we employed 35 new local staff across the communities we service.

We responded quickly to the state of disaster by establishing a Crisis Response Team headed up by Andrew Giblin our Director of People, Culture and Training. This team enabled WDEA Works to;

- ▶ Ensure business continuity by adapting quickly to change our ways of working
- ▶ Monitor health and safety reports from the Chief Health officer and DHHS
- ▶ Provide up to date health and safety advice to our managers
- ▶ Implement COVID-19 safe workplaces
- ▶ Plan and implement return to work plans

The health, safety and well-being of our people is always our highest priority and I am very proud of how every staff member has contributed to keeping each other and our communities as safe as possible.

I am positive the resilience WDEA Works demonstrated this year combined with our ability to adapt quickly will enable



**“WE EMPLOYED  
35 NEW LOCAL  
STAFF ACROSS  
THE COMMUNITIES  
WE SERVICE”**

**- Tom Scarborough**

us to remain relevant and viable into the future and within an ongoing COVID-19 environment.

It has been a challenging year with travel restrictions and closed borders due to COVID-19. I could never have imagined not being able to travel freely within Australia. In designing this year's annual report, we wanted you to feel free of restrictions and take you on a journey page by page to visit our locations throughout South West Victoria and just across the border into Mt Gambier, South Australia.

I hope you enjoy your trip through these beautiful communities, stay safe and well.



# A YEAR IN REVIEW

## OUR COMMUNITIES

*“EVERY MEMBER OF THE WDEA  
WORKS TEAM DEDICATES THEIR TIME,  
ENERGY AND INNOVATIVE THINKING TO  
HELPING OTHERS EVERY DAY”*

Martin Paton has successfully gained employment with Clinton Baulch Motor Group with the support of WDEA Works Employment Consultant Gavin Sell.

L-R: Clinton Baulch, Gavin Sell & Martin Paton.





## OUR ACHIEVEMENTS



**3872**

We have helped 3872  
jobseekers find job  
placements



**118**

Increased our  
Supported Employees  
from 110 to 118



**676**

Increased Plan  
Management client  
numbers from 250 to 676



**152**

Social Enterprises  
employ 152 staff across  
4 regional locations



**95**

NDIS centre  
based activities have  
increase in participants  
from 65 to 95



**2300**

We have helped  
over 2300 business with  
staffing solutions



**1191**

Number of new  
enrolments for First  
Aid, Career Transition  
Assistance and Early  
Childhood combined



**7880**

The total number  
of conference calls for  
the month of April



**404**

At the end of  
June 2020 WDEA Works  
employed 404 people

# WARRNAMBOOL

With a population of over 34,000, Warrnambool sits between rich farming, dairy country and the gateway to the Great Ocean Road. Warrnambool's economy is driven by healthcare and social assistance, education and training, construction, manufacturing, retail trade, and tourism. WDEA Works Warrnambool services an outreach site at Terang.

It's been a big year for the Warrnambool office! As well as being home to our head office, we also provide Disability Employment Services (DES), jobactive (JA) services, School Leavers Employment Supports (SLES) and Training. We also have our WDEA Works Social Enterprises overseeing NDIS activities, Plan Management and Social Enterprise businesses.

WDEA Works continues to support the Warrnambool community through various sponsorships including, Warrnambool Hurricanes Football Club, Warrnambool Racing Club and Warrnambool Golf Club, Russell Creek Football Netball Club and Nestles Cricket Club. In the theme of sporting achievements, we also sponsored the South West Sport, Sports Star Awards through the category of 'Athlete with a Disability'. This award was won jointly by local rower Aaron Skinner and track and field athlete Caytlyn Sharp. Aaron Skinner is also a WDEA Works Social Enterprises E-waste supported employee and received a WDEA Works sponsorship enabling him to go to the 2019 INAS Games and compete in rowing where he won six medals!

Supporting our youth continues to be a priority, with WDEA Works supporting a Final Assembly award at Warrnambool







## *“THIS EVENT WAS A WONDERFUL SHOWING OF WARRNAMBOOL’S COMMUNITY SPIRIT”*

College, and a donation towards a scholarship at Brauer College.

The Merri River School (formally Warrnambool Special Development School) was supported through a \$10,000 donation towards school camps in late 2019. They were also successful WDEA Works Foundation Grant winners, purchasing tools for their ‘Hands on Learning’ program. As part of the WDEA Works 30th Birthday Celebration, they also received \$10,000 which they used to purchase equipment for their music program.

The beginning of 2020 saw devastating bushfires, but WDEA Works was able to sponsor Coast Aid, who used our \$5,000 donation to host an event raising \$15,000. This event was a wonderful demonstration of Warrnambool’s community spirit.

WDEA Works partnered with the Gillin Boys Foundation as gold sponsors at their launch event in February. The Gillin Boys Foundation was also the successful recipient of a Foundations Grant, using the funds to purchase an events trailer.

Other successful Warrnambool recipients for the WDEA Works Foundation Community Grants were the Warrnambool Community & District Hospice, purchasing technology for their training program; the Warrnambool Men’s Shed, upgrading their dust-extractors; and Anglicare Warrnambool, upgrading their drop-in facilities to include disability-friendly toilets and showers. ▶



The **School Leavers Employment Supports (SLES)** program commenced in Warrnambool in 2020. Due to COVID-19 restrictions, all correspondence was conducted via video conferencing. Everyone has adapted incredibly well. Some participants initially found SLES to be challenging, but overall, we've seen tremendous breakthroughs with communication and engagement. The social interaction within our SLES groups has been very important for many participants, with confidence levels and self-esteem improving in each session. So far, SLES has proven to be a nurturing environment for preparing young people with disabilities to tackle some of the challenges of open employment.

**WDEA Works Training** rose to the challenge presented by COVID-19, and despite not being able to take on any new First-Aid students whilst in 'lockdown', during the year they have managed to train over 650 people in First Aid as well as over 30 in Early Childhood Education and Care (ECEC).

**The Career Transition Assistance (CTA)** program continues to provide an important service to mature students looking to re-enter the workforce. The program has delivered employment success for students, like Marina, who found employment during the pandemic at her local supermarket.

**“EVEN DURING THESE CHALLENGING TIMES, WE’VE STILL ACHIEVED CONSIDERABLE GROWTH OVER THE PREVIOUS FINANCIAL YEAR”**

## **SOCIAL ENTERPRISE**

Like our communities, our Social Enterprise businesses and NDIS programs have faced extra challenges due to COVID-19. We're proud of the way our team has come together to face these challenges and support our employees and participants. We are especially proud of our ability to continue to provide support when our businesses and programs were required to shut down and our team was working from home. We were able to innovate and offer new avenues of support and communication to our clients and team to ensure their health and wellbeing remained our number one priority.

Even during these challenging times, we've still achieved considerable growth over the previous financial year. Our supported employee numbers have grown from 110 to 118; people participating in our activities have grown from 65 to 95; and our support staff have increased from 29 to 37. Our NDIS Plan Management business continues to grow rapidly and





now employs a team of six people. WDEA Works Social Enterprises now employs 152 people and remains a substantial part of the WDEA Works operations.

Our business operations include retailing, garden maintenance, E-waste recycling, sorting and packaging, timber manufacturing, clothes recycling and car detailing. Our activities program includes gaming, cooking, art, craft, woodworking and music.

The 2019/2020 financial year has delivered a strong financial result in a volatile market but most importantly, we've been able to support our team safely through a very uncertain period. WDEA Works would like to thank the team of support staff for going over and above their job roles to ensure we helped guide our participants through these unprecedented times.

### **Clear Cut Garden Services**

Clear Cut undertakes 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.

### **E-Waste Warrnambool**

This particular business contributes greatly to one of our key goals – community participation and business relationships. eWaste works closely with surrounding councils to collect and dismantle electrical goods for recycling.

### **Create & Collate**

Packing, wrapping, sorting, cutting, creating and collating – all activities our 24 employees in this part of our business

engage in each day. If you want to see a happy workplace with people engaged in their activity, 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.

### **Steam & Clean**

Steam & Clean (S&C) is our car detailing business and currently supports 20 dedicated and committed staff.

### **Big R's Shed (Recycling)**

In its first year, The Big R's Shed proved to be a great example of a social enterprise working in the community. With the recent launch of the Big R's Coffee shop we look forward to our supported employees continuing to build their skills and knowledge.

### **NDIS Social and Community Participation Activities**

These include woodwork, cooking, music, craft and gaming. Around 95 participants are engaged weekly in these activities and the benefits to their social inclusion and confidence have been noticeable to everyone working in these valuable programs.

### **NDIS Financial Plan Management**

This financial service was established in October 2018 and now employs six full time staff in Warrnambool. 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 employment sites.





***“THE LAST 12 MONTHS HAS HIGHLIGHTED THE  
VALUE IN LEADING WITH A COMMUNITY FOCUS”***

### **WDEA WORKS HELPS FIND THE PERFECT FUSION**

Chris Worden now works happily in Colac's Fusion restaurant, wearing his chef's jacket with a smile and a quiet sense of pride. Thanks to WDEA Works Colac, Chris is working in a job he loves.

Chris's Employment Consultant Renay Harrowfield spent some time getting to know him, understanding that Chris's Asperger's Syndrome can limit his workplace environment. She found Chris incredibly keen to enter the workforce.

“Chris's personable manner and passion for life is so very obvious when you meet him,” said Renay, who connected Chris with Fusion where he is an important member of the team.

“We can't put into words how amazing it feels to give Chris an opportunity in the workforce. He is a valued part of our team,” said owner Duncan Green.

Lake Colac



# COLAC

A thriving regional city of over 12,000 people located on Lake Colac and just one hour from the Great Ocean Road. Colac is fuelled by the agricultural and forestry industries and is home to large businesses in food and timber processing sectors. WDEA Works Colac services outreach site at Apollo Bay and Camperdown.

WDEA Works Colac provides Disability Employment Services, jobactive services, the NDIS SLES program as well as Training (First Aid and Career Transition Assistance).

The last 12 months has highlighted the value in leading with a community focus.

This year, our regular sponsorships have not only supported sporting groups, business organisations, charities and theatre groups, but has also placed WDEA Works at the centre of businesses looking for employees.

The biennial Colac & District Chamber of Commerce, Otway Business Awards was held this year. WDEA Works sponsored the Employee of the Year category, won by James Thwaites from Mixx FM.

We're proud to support Red Door Productions as it continues to play a prominent role in our community. We were the major sponsor for the sold-out run of the musical 'Hairspray' and also sponsored both of the Red Door's 'Band Together' community fundraisers, raising \$42,000 for the bushfires and over \$11,000 for the Colac Area Health Foundation. Through this partnership, Red Door have found a wonderful employee in Rylee, a WDEA Works jobseeker, who now assists with behind-the-scenes work like cataloguing, costume organisation and administration.

We have an ongoing relationship with the Colac Football support, with WDEA Works

logos appearing on club jumpers, making us a recognisable organisation to the club and spectators. Two WDEA Works jobseekers, John and Brian, have become familiar faces around the club after gaining employment as club cleaners.

We continue to grow our partnership with the Colac Golf Club. With over 600 member plus volunteers and employees, the Club is an important part of the Colac Community. The Golf Club has expanded their facilities, to include a driving range. WDEA Works jobseeker Shanae found an employment opportunity working in the pro-shop and bar.

We had some fantastic Good News Stories from Colac, including Tiffany, who is employed at Colac IGA and has been able to save up and buy a car.

As part of the WDEA Works 30th Birthday Celebration, we were able to support Colac Special Development School with a donation. We're looking forward to seeing the donation positively impact the students.

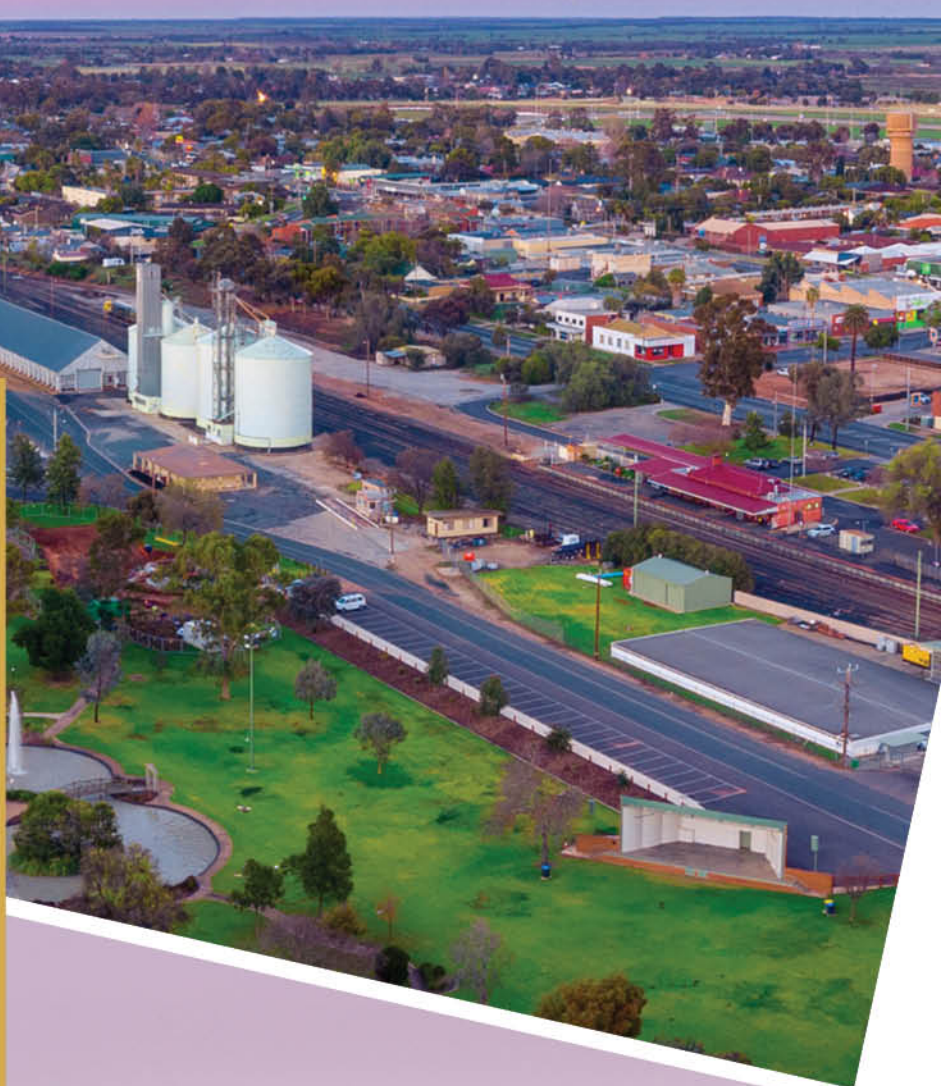
WDEA Works Colac commenced their SLES program in 2020, with COVID-19 restrictions sending learning online. The participants adapted incredibly well and have become more relaxed, with notable progress in communication and engagement. The social interaction in SLES groups has been very important for many participants, with confidence levels and self-esteem of our participants improving consistently.

Our **WDEA Works Training** department met the COVID-19 challenges head-on, and although they were unable to take on any new First-Aid students during lockdown, they trained over 55 people in First Aid. They also guided mature-age students looking to re-enter the workforce through the Career Transition Assistance (CTA) Program.



## **Mildura/Swan Hill Foundation RED CLIFFS EAST PRIMARY SCHOOL**

The WDEA Works Foundation Community Grant enabled the Red Cliffs East Primary School to build a garden. This creates a safe and quiet place for students who experience Autism, ADHS, learning difficulties, anxiety or are overwhelmed in a classroom setting and need time away from the classroom. They are able to go and sit in this space which is low maintenance, tactile, safe and within sight of most classrooms so students remain seen and safe. Red Cliffs East Primary Welfare Officer Bonney Dietrich said "Since returning to school, at recess and lunch times students can be seen sitting on the rocks or playing on the rocks and they all agree that it is a welcome addition to the school yard."







# MILDURA/SWAN HILL

Sitting on the banks of the Murray River Mildura is home to over 58,000 people. The region plays a key role in Australia's agriculture and manufacturing industries.

Swan Hill is also situated on the Murray, a few hours downstream from Mildura, and is home to over 11,000 people. It is Australia's largest producer of table grapes, pistachios, and olives. This region has experienced growth through the horticulture and agriculture industries.

WDEA Works Mildura services Irymple, Merbein and Red Cliffs, whilst WDEA Works Swan Hill services outreach sites at Robinvale and Kerang.

WDEA Works Mildura & Swan Hill provides Disability Employment Services, jobactive services and the NDIS Program SLES.

This past year has been one of growth for the Mildura office, expanding our office team by 25%. We celebrated our five-year anniversary and reached a milestone - four of our staff members have been here since we first opened! We have also remained a jobactive five-star site throughout this period. We have grown to become WDEA

Works' fourth largest site, and in the last twelve months increased our number of DES clients by 77%.

The SLES pilot program began in October and successfully paved the way for other sites to add the program to their services.

We were thrilled to learn the Red Cliffs Primary School were successful Foundation Grant Recipients, in addition to the Mildura Specialist School receiving a \$10,000 donation as part of the WDEA Works 30th Birthday celebrations.

We were excited to welcome the Swan Hill office into the family. We were one of the first fully digital sites, making the COVID-19 transition into working from home easier. It was great to be able to share Ollie's Good News Story in the Swan Hill Guardian and social media. Ollie and Stephen are an unstoppable duo at Mallee Mowing, and proof that opportunity means amazing things can happen for everybody.

The Swan Hill Specialist School was also thrilled with their \$10,000 WDEA Works 30th Birthday Celebration donation. Last year we were also able to support the T20 cricket team.

We're looking forward to the next 12 months. We'll continue to grow and develop both the Swan Hill and Mildura teams, and move the Mildura team into a new office.

***"WE'RE LOOKING FORWARD TO THE NEXT 12 MONTHS. WE'LL CONTINUE TO GROW AND DEVELOP BOTH THE SWAN HILL AND MILDURA TEAMS"***



# GEELONG

Located just over one hour from Melbourne, and with its close proximity to the Great Ocean Road, Geelong is an attractive alternative to city living, driving the population up to over 157,000 people. Geelong boasts a diverse economy including opportunities in health, education, retail, construction, manufacturing, and tourism, and is experiencing growth in knowledge intensive industries.

WDEA Works Geelong services outreach sites at Belmont, Drysdale, Torquay, Corio and Newcomb.

The Geelong and outreach sites are now in their second year of operation and it's been a big year! This year saw 54% growth in client numbers.

We continue to stick to the basics of getting to know our clients and developing employment opportunities to match their skills and interests, as well as consider any transport limitations.

We've built strong relationships with local businesses, with some providing multiple employment opportunities to grow their skills, confidence and employment capacity.

## NELSON PARK DONATION

As part of WDEA Works 30th Birthday Celebrations Geelong's Nelson Park school was given a donation. The school was able to use the donation to purchase books for their library. Most of their library books has previously been destroyed in a minor flood.

"One of our priority areas for the last 4 years has been the development of literacy skills for all of our students. As you can imagine we cannot get our hands on enough books to fill our relatively new library space. The money that you have donated will go a long way to being able to provide books of interest for our all of our students," said Libby Gatgens, Principal of Nelson Park.

Despite the challenges of COVID-19, we were able to continue working with our clients remotely, with many clients telling us they appreciated the care and compassion shown by our staff. The pandemic has had a positive effect on relationship-building with clients – they know they can trust us to have their best interests in mind.

We have continued to support our clients, helping them to become job-ready. In late 2019, we had eight clients successfully build on their soft-skills through the Bounce program.

The SLES program commenced in Geelong and we're looking forward to seeing it grow. We were thrilled to be able to support four local specialist schools through the WDEA Works 30th Birthday Celebration donations. These schools included: Hamlyn Views School, Mackillop Education, Barwon Valley Special School and Nelson Park School.

During the last 12 months, we've continued to build our reputation in Geelong. As a member of the Central Geelong Business Network and the Geelong Chamber of Commerce, we've enjoyed networking with other businesses in the region. It was also great to have a corporate office presence, with members of the Marketing and People & Culture teams also working in the same space.





*“WE’VE BUILT STRONG  
RELATIONSHIPS WITH  
LOCAL BUSINESSES, WITH  
SOME PROVIDING MULTIPLE  
EMPLOYMENT OPPORTUNITIES”*







Bendigo skyline



Queens Gardens are a popular public park in central Shepparton.



# BENDIGO/ SHEPPARTON/ CASTLEMAINE/ MARYBOROUGH

Since the gold rush in the 1850's Bendigo has continued to grow as an industrial hub. With a population of over 94,000, Bendigo's major industries are manufacturing, retail, business, finance, and education.

With a population of over 6,000 people Castlemaine's economy is largely driven by food production.

A township of around 8,000, Maryborough is home to agricultural industries and businesses that support their community. At the heart of Australia's 'food bowl', Shepparton, with a population of over 32,000 people, plays a significant role in agriculture. The region's biggest employers are healthcare and social assistance followed by retail trade, agriculture and forestry.

WDEA Works Castlemaine also services an outreach at Kyneton; whilst WDEA Works Shepparton services outreach sites at Echuca and Cobram.

WDEA Works Bendigo, Castlemaine and Maryborough provides Disability Employment Services, jobactive services and SLES. WDEA Works Shepparton provides Disability Employment Services, SLES, Plan Management and Training (Early Childhood Education and Care and First Aid).

It has been a big year in Bendigo where we continue to invest in our community and to build relationships.

Fifteen of our team members reached the five-year mark at WDEA Works! We celebrated with individualised cupcakes in the middle of our first lockdown.

This year, we continued to support the Bendigo District Cricket Umpires Association. As a direct result, they were able to keep membership fees low and purchase a substantial supply of match day shirts with the WDEA Works logo featured on the front. The club is thrilled. "Our membership fees are very affordable rates which in turn creates a big recruitment incentive."

We're active members of the Bendigo Chamber of Commerce and are sponsoring an award at next year's Be.Bendigo Business Excellence Awards. R U OK continues to be an important day in Bendigo, with each of our staff wearing R U OK t-shirts and actively promoting positive mental health in our sites and community. ►



Bendigo's The Great Stupa of Universal Compassion received a Foundation grant, which has allowed them to upgrade their staff facilities. The organisation supports our community, helping to build the confidence and skills through work placement offerings with the centre.

### **NDIS Financial Plan Management**

This financial service was established in October 2018 and now employs six 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.

WDEA Works Shepparton experienced explosive growth with Plan Management doubling their staff number by and growing their caseload by 160%. Plan Management requires a high level of trust when managing clients' finances.

SLES commenced at both sites and continues to gather momentum.

In Maryborough, we supported the Maryborough and District Cricket Association as a naming rights sponsor.

The 30th Birthday Celebrations Special Development School donations were well received by the Bendigo Special Development School, Kalliana School, Maryborough Education Centre and Verney Road School. We've already received photos of the play equipment Kalliana purchased for their junior students.

In Bendigo and Maryborough, Early Childhood Education and Care Training had a strong start. COVID-19 restrictions meant students moved their studies online as required.

Maryborough also supported students to achieve First Aid qualified.

### **Bendigo Foundation GREAT STUPA**

WDEA Works Foundation supported the Great Stupa of Universal Compassion (GSUC) to upgrade their kitchenette facilities. "The provision of this kitchenette benefits our community by making these accessible and user-friendly facilities available to volunteers, work-for-the-dole teams, work experience and placement participants, particularly those with a disability." - (GSUC)

The works were completed by a dedicated team of volunteers and staff-members. Local contractors were engaged for the electrical and plumbing fit-out.

***"IT HAS BEEN  
A BIG YEAR IN  
BENDIGO WHERE  
WE CONTINUE TO  
INVEST INTO OUR  
COMMUNITY"***







# BALLARAT

Ballarat, with a population of over 100,000, is a short distance from Melbourne and steeped in gold mining History.. Current major employment industries include; healthcare, social assistance, retail, education and manufacturing.

WDEA Works Ballarat services outreach sites at Daylesford, Sebastopol, Wendouree and Maryborough (for jobactive).

WDEA Works Ballarat provides Disability Employment Services, jobactive services, SLES and Early Childhood Education and Care Training.

It was a big year for Ballarat, with jobactive receiving a five-star rating. This was a result of hard work, going back to basics, and implementing processes. The jobactive team worked cohesively, with increased staff accountability and celebrating wins, big and small. We moved to a more empathetic model, taking time to build client rapport.

***“IT WAS A RESULT OF  
HARD WORK, GOING  
BACK TO BASICS,  
AND IMPLEMENTING  
PROCESSES”***

The Disability Employment Services team focused on community engagement, reaching out to our community, demonstrating we are there to assist both jobseekers and employers. We attended SpringFest (approx. 10,000 attendees) and had a pop-up stall in Stockland Wendouree.

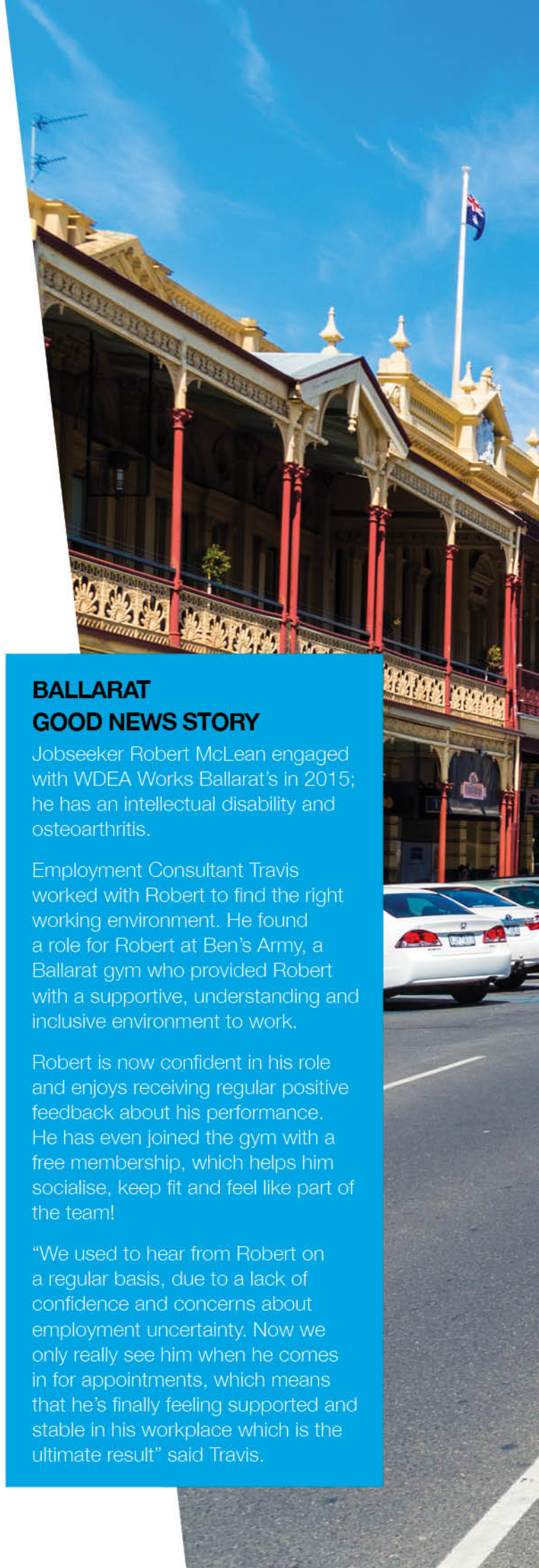
## BALLARAT GOOD NEWS STORY

Jobseeker Robert McLean engaged with WDEA Works Ballarat's in 2015; he has an intellectual disability and osteoarthritis.

Employment Consultant Travis worked with Robert to find the right working environment. He found a role for Robert at Ben's Army, a Ballarat gym who provided Robert with a supportive, understanding and inclusive environment to work.

Robert is now confident in his role and enjoys receiving regular positive feedback about his performance. He has even joined the gym with a free membership, which helps him socialise, keep fit and feel like part of the team!

“We used to hear from Robert on a regular basis, due to a lack of confidence and concerns about employment uncertainty. Now we only really see him when he comes in for appointments, which means that he's finally feeling supported and stable in his workplace which is the ultimate result” said Travis.







We sponsored the Commerce Ballarat 'Business Day In'. Traditionally this is a fantastic networking opportunity but COVID-19 restrictions required an altered format. Our staff have worked innovatively, and we have aligned with local Occupational Therapists for shared business.

When Ballarat began to feel the impacts of COVID-19, we ensured we visited a local café each day and purchase 18-20 coffees to show our support. With an increased focus on mental health, we donated \$500 to 'Stand As One' for their local Mental Health Awareness fundraiser.

We've made great progress in building rapport with the local schools, particularly the Special Development School, who until recently were closely aligned with a competitor. We were thrilled to be able to donate \$10,000 to their programs.

We decided to move our Daylesford operation into the Daylesford community centre. Working out of the Community centre with other groups and providers connects us to people who need our services as well as other community groups.

In Ballarat, Early Childhood Education and Care Training had a strong start. COVID-19 restrictions meant students moved their studies online as required.





Ararat Skyline



Horsham shopping precinct



Enjoying a picnic in Stawell

**“SLES KICKED OFF THIS YEAR AND WE’RE PROUD OF THE SLES COMMUNITY WE’VE BUILT”**

**Horsham Foundation  
HORSHAM TABLE TENNIS  
ASSOCIATION**

The WDEA Works Foundation provided funding to the Horsham Table Tennis Association to be able to upgrade their disabled toilet facilities. These facilities not only benefit the Table Tennis Association and their members and guests but also means that other community functions hosted at these facilities can be fully inclusive.





# HORSHAM/ STAWELL & ARARAT

Horsham, Ararat, and Stawell are all located near “Gariwerd”, and the Grampians National Park. With a population of over 14,500, Horsham is a large regional city and the major provider of retail, community, and government services, with the largest industries in the region being agriculture and manufacturing.

Ararat with a population of over 8,000 is the gateway to the Grampians supported by local produce, wine production, agriculture and tourism.

Stawell, most well-known for Australia’s richest footrace, the ‘Stawell Gift’, has over 6,000 residents with its major economic driver being agriculture.

WDEA Works Horsham services an outreach site at Warracknabeal, while Ararat services the St Arnaud community.

WDEA Works Horsham, Stawell & Ararat provides Disability Employment Services, jobactive services, SLES and First Aid Training and Early Childhood Education and Care courses.

We spent the beginning of this year making solid headway into the Horsham community. WDEA Works was proud to support Carols by Candlelight and the Great Wimmera Duck Race, as well as hosting a stall at the Wimmera Machinery Field Days.

The success of last year’s Foundation grant to the St Arnaud & Stawell Neighbourhood House encouraged the Centre for Participation and Horsham Table Tennis Association to successfully

apply for grants this year. The Table Tennis Association has been able to install a disabled toilet and will also open the site for the community, which often hosts events and celebrations in the venue.

In the lead up to COVID-19 restrictions, we continued to support and work closely with the Horsham Agricultural Society through our Work for the Dole program, with volunteers working to update the Society’s facilities, which have been a significant improvement.

SLES kicked off this year and we’re proud of the SLES community we’ve built. Our SLES consultant Matthew was innovative and led an information session as part of the Western Vic Careers Expo where students, parents and teachers could learn more about SLES. We were also proud to see one of our jobseekers retain a long-lasting employment position with the Horsham Golf Club.

WDEA Works 30th Birthday celebration donations of \$10,000 each to the Horsham Special School and Skene Street Specialist School in Stawell were greatly appreciated by both schools. Skene Street Specialist School told us the donation enabled the school to purchase iPads for students so they could continue their learning experience during COVID-19 home-schooling. Without the iPads, the students wouldn’t have been able to connect to the school.

WDEA Works Training in Horsham, Stawell & Ararat met the COVID-19 challenges head-on, and although they were unable to take on any new First-Aid students during lockdown, they trained over 110 people in First Aid as well as over 60 in Early Childhood Education and Care (ECEC). They moved the ECEC course online to ensure that students were able to continue learning whilst in lockdown.



# HAMILTON /PORTLAND

With a population of around 10,000 people, Hamilton is at the heart of the 'Western District'. With rich farming land the major industries are agriculture, and forestry, followed by healthcare.

Slightly higher in population (10,800) Portland, with Victoria's only natural deep-water port, has the economic benefit of a trade hub, with major industries providing employment including manufacturing, health care, social assistance and retail trade.

WDEA Works Hamilton services an outreach site at Casterton, whilst WDEA Works Portland services an outreach at Heywood.

WDEA Works Hamilton and WDEA Works Portland provides Disability Employment Services, jobactive services, the NDIS program SLES and Training (First Aid, Career Transition Assistance and Early Childhood Education and Care).

This second half of this year saw our Hamilton & Portland teams using their initiative and innovation to create opportunities in a different environment created by COVID-19. We stayed proactive in building business and community partnerships, understanding that within small cities, our role within our community means that we're a source of support and knowledge.

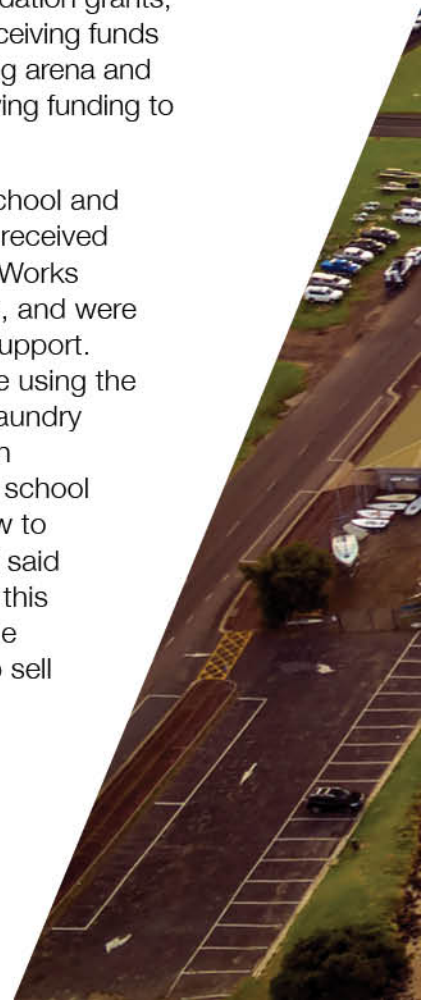
In November 2019 we participated in AccessAbility Day, a government program helping employers to connect with disabilities or jobseekers with a disability. As part of the program, WDEA Works jobseeker Yvonne undertook some work experience at the Western District Health Service (WHDS), so when a Door Attendant role became available, they were already familiar with Yvonne and her skillset. Another WDEA Works jobseeker Elsie also began working as a door attendant.

We continue to support our Hamilton community through sponsorships, with recipients including the Hamilton


Regional Business Association, Hamilton Racing Club, Hamilton Kangaroos Football Club and Western District Health Services Golf Day.

In Portland, we sponsored the Westerns Football Netball Club and the Portland Secondary College Awards Night. We also had two local organisations successfully apply for Foundation grants, with Pathways for Living receiving funds to upgrade their horse-riding arena and Portland Men's Shed receiving funding to help install solar panels.

The Hamilton Parklands School and Portland Bay School each received \$10,000 as part of WDEA Works 30th Birthday Celebrations, and were incredibly grateful for the support. Portland Bay School will be using the donation to build on their laundry business facilities. Hamilton Parklands were asking the school committee for input on how to maximise the donation but said "We're beyond grateful for this support. That's a lot of raffle tickets we would've had to sell to raise this money." ▶





An aerial photograph of Portlands foreshore in Dorset, England, taken during the 'golden hour' of sunset. The image shows a coastal town with a mix of residential and commercial buildings, green spaces, and a large marina filled with sailboats. The sea is calm, reflecting the warm light from the sky, which is filled with soft, white clouds. A prominent pier extends into the water in the foreground. The overall mood is peaceful and scenic.

**"WE'RE BEYOND GRATEFUL FOR THIS  
SUPPORT. THAT'S A LOT OF RAFFLE  
TICKETS WE WOULD'VE HAD TO  
SELL TO RAISE THIS MONEY"**



The SLES program has commenced in Hamilton and Portland, with facilitators and students demonstrating incredible resilience by adapting to an online mode of learning due to COVID-19.

WDEA Works Training has experienced challenges presented by COVID-19. However they've adapted and managed to provide First Aid training to students in both Hamilton and Portland. Early Childhood Education and Care had a strong start with educators still able to enter the workforce during this past year.

The Career Transition Assistance (CTA) Program continues to provide an important service to mature students looking to re-enter the workforce and has seen employment success for some students.

WDEA Works Social Enterprises has a Hamilton presence in Hamilton through E-waste, The Big Green Shed and Nigretta of Hamilton.

### **Ewaste Hamilton**

This particular business contributes greatly to one of our key goals: community participation and business relationships. E-waste works closely with surrounding councils to collect and dismantle electrical goods for recycling.

### **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 making a myriad of products some of which we available to purchase online.

### **The Big Green Shed (recycling)**

Focusing on Recycling and Re-using, The Big Green Shed in Hamilton is a great example of Social Enterprises working in the community.







*“THIS PARTICULAR  
BUSINESS  
CONTRIBUTES  
GREATLY TO  
ONE OF OUR KEY  
GOALS: COMMUNITY  
PARTICIPATION  
AND BUSINESS  
RELATIONSHIPS”*

**Portland Foundation  
PORTLAND MEN'S SHED**

The WDEA Works Foundation supported the Portland Men's Shed with funding towards the installation of solar panels. The Portland Men's Shed fosters connection and skills-building and plays a crucial role in positive men's mental health in the Portland community. The solar panel installation has meant a reduction in operating costs, increasing sustainability of the Men's Shed and a reduced carbon footprint.



***“WE HAVE PARTICIPATED  
IN ROUND-TABLE  
DISCUSSIONS WITH LOCAL  
COUNCIL AND COMMUNITY  
ORGANISATIONS”***

### **Mount Gambier Foundation PATHWAYS FOR LIVING**

The WDEA Works Foundation supported Pathways for Living to create an all-weather surface for their horse-riding arena as well as a car park for increased accessibility. Pathways for Living specialise in equine therapy, supporting people experiencing trauma, mental health, addiction, stress, anxiety, depression and personal growth.

Mt Gambier Town Hall



# MOUNT GAMBIER

Over 28,000 people call Mount Gambier home. Located in South Australia, Mount Gambier's key industries are; retail trade, healthcare,

social assistance, manufacturing, education, accommodation, and food services.

WDEA Works Mount Gambier services outreach sites at Naracoorte and Millicent.

WDEA Works Mount Gambier provides Disability Employment Services (DES) and the NDIS program School Leaver Employment Supports (SLES).

This year, the Mount Gambier team has worked hard to develop relationships, trust and visibility within local schools, community organisations and the wider Mount Gambier community.

We have given presentations outlining the services of WDEA Works, DES and SLES to 75 different organisations within our community. We've built valuable knowledge and partnerships, and we've been able to identify services to assist our jobseekers build their capacity and skills.

WDEA Works has assisted jobseekers referred to us in finding employment that ultimately benefits our community.

We have participated in round-table discussions with local council and community organisations, and been able to collaboratively discuss how best to service our community. The last meeting was hosted in March and focused on improving homelessness.

We were thrilled to be able to support Mount Gambier Gordons Education Centre as part of WDEA Works 30th Birthday celebrations and look forward seeing the donation make an impact for the schools community.

We have grown from a one star in ESS to three stars, and along with this built a reputation as an organisation that is caring, empathetic and that listens. Our star rating was achieved through hard work, engaging with customers and offering a person-centred approach. We talk with jobseekers about the types of jobs they would like to do and work from there, supporting jobseekers in upskilling and training opportunities.

We have moved into a new site on James Street, allowing us to be closer and more accessible for our jobseekers.

This year, we commenced the SLES Program and have worked remotely with students during COVID-19, allowing them to continue and grow as they work towards achieving their goals and building skills for future employment.



# GROWTH & DEVELOPMENT

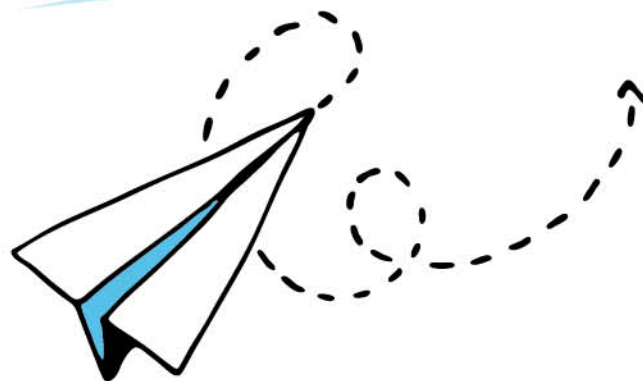
## EMPLOYMENT

School Leavers Employment Supports (SLES) is a National Disability Insurance Scheme (NDIS) service designed to prepare young people for employment.

SLES is available to students who are completing Year 12 through to 22-year-olds who have a significant disability and require support with the transition from school to employment.

The WDEA Works pilot SLES program commenced in Mildura in October 2019, and following its success and noticeable benefits for participants, additional WDEA Works sites began offering SLES services.

WDEA Works' SLES program helps young people gain employment by preparing them for work and helping them look for a job. We provide meaningful, individualised capacity-building activities. Prior to SLES, many of these young adults did not have a funded pathway that focused on



intensive, individualised support to prepare for employment. Once participants are ready, they receive assistance to seek and maintain employment, including ongoing support from WDEA Works' specialist disability employment support staff.

COVID-19 presented many challenges, but we worked hard to ensure participants were able to work toward their goals. We used video conferencing to work on communication, independence and community building. Our team shared ideas, resources and provided invaluable collaborative support to one another, which has allowed the program and participants to continue to grow.



Left: SLES Handbook.

Above: Mildura SLES Participant Amelia on her first day of employment with Lime Therapy.

L-R: Nathan Jones (WDEA Works), Amelia Hill, Chelsea McInnes (WDEA Works), Mikaela Hamm (Lime Therapy)



## SOCIAL ENTERPRISES

### THE BIG R's COFFEE SHOP



Big R's Coffee Shop is a welcome addition to the Big R's Shed, creating hospitality training and excellent coffee.

Our Social Enterprises supported employees are learning transferable skills from industry experts, with delicious results! True to our social and environmental vision, we repurposed a used coffee machine and sourced fair-trade coffee and ethically sourced biodegradable packaging.

Participants Wayne, Jenny and Bec have all learned their café trade at Big R's Coffee Shop. Wayne works behind the counter as a barista, Jenny stocks shelves and chats with the customers and Bec is a cashier. Customers of Big R's may have never had their café needs fulfilled by people living with a disability, and may be unaware of the positive impact they help create. With the help of the community, Big R's is empowering people to be the best they can.



**“WITH THE HELP OF  
THE COMMUNITY, BIG  
R'S IS EMPOWERING  
PEOPLE TO BE THE  
BEST THEY CAN”**



# CHIEF FINANCIAL OFFICER REPORT



Jason Ernst

WDEA Works has recorded a surplus of \$3,159,080 for the 2019/2020 financial year.

This represents a sound result; particularly given the impacts that COVID-19 has had on the economy, local businesses, employers, clients and on our service delivery models.

Total revenue was \$45m, an increase of \$10.8 million from the previous year. This increase was due to:

- ▶ Strong performance of the Disability Employment program, servicing an increased caseload of 13% in clients over the 12-month period, a continued high number of job placements and increased number of clients reaching 13 and 26 week employment outcomes
- ▶ Growth in NDIS plan management with an increase in the number of NDIS plans from 315 to 676





- ▶ Establishment of new services including the School Leavers Employment Supports (SLES) and the Career Transition Assistance program
- ▶ Receipt of the Government's JobKeeper Payment

This increased growth has been supported by a corresponding increase in expenditure.

Total expenses were \$41.8m, an increase of \$9.8 million from the previous year.

#### **This has been due to:**

- ▶ Increased staff to service a higher number of jobseekers and clients, to deliver new and growing services, and to strengthen the organisation structure to meet the organisation's current needs whilst positioning WDEA Works for future strategic growth opportunities

- ▶ Growing supports for jobseekers, clients and employers with an increase in program and client costs
- ▶ Additional COVID-19-related costs including IT and phone equipment to enable staff to work from home and work modifications to allow a safe return to the worksite post-COVID-19 restrictions
- ▶ Supporting our communities through continued expenditure through the WDEA Works Foundation, sponsorship initiatives and purchasing through our local communities

WDEA Work's Statement of Financial Position remains strong, with Net Assets of \$23.4 million. WDEA has maintained strong liquidity, solvency and financial ratios which provides a strong foundation to continue to deliver on our vision, and meet the needs of our community.

L-R: Brett Orr, Jason Ernst, Andrea Hogan, Mark Koch, Tom Scarborough, Jack Melican and Andrew Giblin





# OUR DIRECTORS



**ANDREW GIBLIN**

People, Culture, Training

The last 12 months has been filled with many exciting developments. We successfully implemented ELMO, a new management system, enhancing new employee experiences and training and development for all staff. We commenced our application for Employer of Choice, including the Buddy Program, WDEA Works-wide inductions and the Keep Warm program. We appointed a dedicated OHS Manager to ensure the safety of employees. WDEA Works Training implemented a new student management system (aXcelerate) taking the RTO to the next level in delivering training services online. We achieved all this under tricky COVID-19 conditions!



**MARK KOCH**

Strategy & Growth

Structured reporting and business plans for our strategic enablers supported our achievements during this phase of the 2019-2021 Strategic Plan. There was significant investment in IT with a major upgrade of links and back-end infrastructure. User experience was improved by replacing all desktops with notebooks and mobile phones. We developed a new risk framework and commenced installation of RiskWare, working towards achieving appropriate levels of risk for WDEA Works. We developed a due diligence process for new business assessment, with multiple opportunities assessed using the process.



**ANDREA HOGAN**

Comms & Engagement

The 19/20 year saw our newly formed Communications and Engagement department overseeing internal and external marketing and communications. Our initial focus was working with all directorates to increase WDEA Works' public profile and marketplace presence. A communication strategy was developed, including our new tagline "Supporting Our Community", emphasising how we add value to our communities. A highlight was delivering donations to local Special Development Schools and grant recipients as part of celebrating our 30-year Anniversary. We're now focused on values with new icons developed to represent WDEA Works values.





**BRETT ORR**

Employment

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Employment Services is always an interesting space, but no-one could have predicted the changes required due to a global pandemic. If we thought the biggest change to our model was introducing competition in DES, we hadn't met COVID-19 yet!

With our service delivery model tipped on its head, we regrouped, retrained and refocussed the way we engage with our clients, employers and community stakeholders. We fought for the best outcomes for our clients and ensured that every employment consultant could focus on the job.

Our work has always been essential – keeping our communities strong by assisting their most vulnerable members to find dignity through work. It is even more important now with so many people accessing our services and looking to us for assistance to rebuild their lives.

We will continue to provide service to our clients with compassion, renewed vigour and fierce advocacy, engaging with employers and helping people into the jobs that they need and deserve.



**JACK MELICAN**

Social Enterprises

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#### **NDIS Social and Community Participation Centre Based Activities**

Our onsite activities continue to go from strength to strength, with most groups at capacity. This year, our activities have been disrupted due to COVID-19 but we managed to navigate our way through with minimal disruption, keeping as many activities as possible operational with COVID-19 safety protocols.

#### **NDIS Plan Management**

WDEA Works Plan management has now been in action for 24 months and remains a growth area. The team has grown to six, and we support 676 participants across the state. We are passionate about assisting our participants to achieve their goals.

#### **Social Enterprises Businesses**

All seven of our Enterprises have experienced a challenging year. We have almost 152 staff, who've all shown terrific resilience and flexibility. A special mention to The Big R's Shed, which began in July 2019 and has made a considerable contribution to the community as well as being a training facility for employees to learn new skills in hospitality and retail.



# WDEA WORKS COMMITTEE OF MANAGEMENT



**MARY GRAHAM**

Chairperson

**SUB COMMITTEES:**

Finance and Audit Committee,  
Governance Committee

YEARS OF SERVICE: 9

**QUALIFICATIONS:**

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

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



**PATRICIA (TRISH) MCLEAN**

Vice-Chairperson

**SUB COMMITTEES:**

Governance Committee;  
WDEA Training Committee

YEARS OF SERVICE: 4

**QUALIFICATIONS:**

Dip. Business Management; Dip. OH&S; Cert IV Business Administration; Cert IV Frontline Management; Bail Justice (Ret.), JP, FRVAHJ, AAICD

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



**DENNIS BARNETT**

Treasurer

**SUB COMMITTEES:**

Finance & Audit Committee; Risk, Quality, and Compliance Committee

YEARS OF SERVICE: 3

**QUALIFICATIONS:**

B. Business (Accounting); B. Information Technology, GAICD

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





## **KELLIE KING**

**Secretary**

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### **SUB COMMITTEES:**

**Governance Committee;  
Risk, Quality, and  
Compliance Committee**

**YEARS OF SERVICE: 2**

### **QUALIFICATIONS:**

**BA, BSc; GCert PPM,  
GAICD, MIWA**

Kellie has enjoyed a rich and varied career, working for governments, not-for-profits, and independent consultancy within education, health, and community sectors. Kellie has held volunteer roles including Chairperson of Lifeline South West Victoria, and President of the Merrivale Primary School Council. Throughout her working life, she has focused 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 Graduate of the Australian Institute of Company Directors.



# WDEA WORKS COMMITTEE OF MANAGEMENT



**MICHAEL  
OBST**

Committee Member

**SUB COMMITTEES:**

**Finance and Audit Committee; WDEA Training Committee**

**YEARS OF SERVICE: 4**

**QUALIFICATIONS:**

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

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



**CAMERON  
POWER**

Committee Member

**SUB COMMITTEES:**

**Governance Committee; Risk, Quality, and Compliance Committee**

**YEARS OF SERVICE: 1**

**QUALIFICATIONS:**

**MBA, GAICD, CPA**

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

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



**MICHAEL (MICK)  
WHITE**

Committee Member

**SUB COMMITTEES:**

**Finance & Audit Committee; Risk, Quality, and Compliance Committee**

**YEARS OF SERVICE: 1**

Mick was one of three founding employees of WDEA Works in 1989 prior to his appointment as CEO, has worked tirelessly growing the organisation from a small Warrnambool based disability employment agency, to one of the leading providers of Disability Employment and Job Network Services in Victoria and South Australia.

Mick retired as CEO in 2017 and focuses on various community initiatives including serving as Chair of the Warrnambool Greyhound Racing Club.



## RETIRED MEMBERS



### PETER LAKE

#### Committee Member

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YEARS OF SERVICE: 2

RETIRED: **October 2019**

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. Peter has also worked in service provision and legislative reform for rental housing. Peter received a Public Service Medal in the 2009 Queen's Birthday Honours. He lives in Warrnambool and works with Aboriginal communities and mainstream agencies with a strong commitment to regional Victoria.



### TROY WEST

#### Committee Member

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YEARS OF SERVICE: 2

RETIRED: **March 2020**

QUALIFICATIONS:

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

Troy began his career in the finance sector in 1996 in Melbourne, before returning to his hometown of Bendigo to commence work with St Luke's Foster Care program. A career change saw him move into financial counselling. Troy also sits on the board of Regional Academy of Cycling Excellence and the Eaglehawk Hockey Club committee.





As a thank you for his service WDEA Works presented Keith with an Artlink artwork piece.

L-R Keith Haines, Tom Scarborough & Mary Graham



# CELEBRATING

*17 YEARS OF CONTRIBUTIONS*

# KEITH HAINES

WDEA Works acknowledges the ongoing legacy that Keith has left at WDEA Works with his significant contribution to the Committee of Management.

In December 2019, Keith tendered his resignation to the COM of WDEA Works. Keith had served WDEA Works as a committee member for over eight years, but has had a much longer involvement with governance and disability organisations– being actively involved with Vantage Inc, a former disability organisation serving South West Victoria. Keith has a long-term involvement with disability service, including being one of the founding members of Nigretta Enterprise in Hamilton.

Keith has a son with a disability and has graciously provided a unique first-hand perspective on disability. When Vantage Inc became part of WDEA Works in 2011, his membership of the COM ensured continuity of the services provided to clients and that our disability enterprises were fully supported.

Thank you, Keith, for your contribution and laying the strong foundation within WDEA Works for serving disability enterprises. We wish you and your family well in the future, and rest assured WDEA Works will continue to serve those in the community with a disability.



**Mary Graham**  
COM Chair

**“KEITH HAD THE CAPABILITY OF  
PROVIDING A UNIQUE FIRST-HAND  
PERSPECTIVE ON DISABILITY”**



# COMMITTEE'S REPORT

## Western District Employment Access Inc.

ABN 18 781 854 750

### COMMITTEE'S REPORT

FOR THE YEAR ENDED 30 JUNE 2020

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Your committee members submit the financial report of Western District Employment Access Inc. for the financial year ended 30 June 2020.

#### Committee Members

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

Mrs Mary Graham - Chairperson	Mr Michael Obst
Ms Patricia (Trish) McLean - Vice Chairperson	Mr Peter Lake - resigned October 2019
Mr Dennis Barnett - Treasurer	Mr Troy West - resigned March 2020
Mrs Kellie King - Secretary	Mr Cameron Power - appointed October 2019
Mr Keith Haines resigned December 2019	Mr Mick White - appointed January 2020

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

#### Meetings of Members of the Committee

During the financial year, 11 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	11	11
Ms Patricia (Trish) McLean - Vice Chairperson	11	9
Mr Dennis Barnett - Treasurer	11	6
Mrs Kellie King - Secretary	11	9
Mr Michael Obst	11	10
Mr Cameron Power	8	8
Mr Mick White	5	4
Mr Peter Lake	3	3
Mr Keith Haines	5	4
Mr Troy West	7	5

#### Review of Operations

The consolidated surplus after providing for income tax for the financial year amounted to \$3,159,080. (2019: Surplus \$1,857,181).

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



## Western District Employment Access Inc.

ABN 18 781 854 750

### COMMITTEE'S REPORT

FOR THE YEAR ENDED 30 JUNE 2020

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#### 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.

Signed in accordance with a resolution of the Committee:



Mrs Mary Graham  
Chairperson



Mr Michael Obst  
Committee Member

Dated at Warrnambool this 30<sup>th</sup> day of September 2020.



# *“ONLINE MEETING CAPABILITIES PROVIDE A SAFE AND CONNECTED WORK ENVIRONMENT”*

- Mary Graham



Top L-R - Cameron Power, Dennis Barnett, Kellie King

Middle L-R - Mary Graham, Michael Obst, Mick White

Bottom L-R - Trish McLean, Tom Scarborough (CEO), Alison Toohey (Company Secretary)



2019-2020

# FINANCIAL SUMMARY REPORT

Through a challenging year, WDEA  
Works has continued to deliver a  
strong financial performance.



## Western District Employment Access Inc.

ABN 18 781 854 750

### CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2020

		Consolidated Group	
		2020	2019
	Notes	\$	\$
Revenue	2a	39,910,952	32,284,016
Other revenue	2b	5,073,969	1,816,743
Net gain on disposal of property plant & equipment	4	17,654	64,194
Advertising and marketing		(599,112)	(273,260)
Bank charges		(7,581)	(9,589)
Charitable trust		(70,779)	(89,484)
Cleaning		(214,855)	(200,471)
Client costs and wage subsidies		(14,658,851)	(10,482,390)
Computer support and licensing		(371,705)	(240,939)
Cost of sales		(97,394)	(76,033)
Depreciation and amortisation		(1,734,940)	(796,990)
Insurance		(137,328)	(96,713)
Interest		(57,940)	(219)
Memberships and subscriptions		(60,482)	(56,661)
Minor equipment		(1,127,329)	(325,326)
Motor vehicle operating costs		(249,433)	(313,057)
Postage		(78,068)	(70,293)
Printing and stationery		(197,315)	(229,054)
Professional costs		(456,823)	(260,075)
Rent		(85,859)	(955,063)
Repairs and maintenance		(301,954)	(177,185)
Staff costs	3	(20,343,428)	(16,491,634)
Student resources		(37,238)	(10,495)
Sundry expenses		(27,777)	(34,768)
Telephone and internet		(505,453)	(479,346)
Uniform		(59,270)	(45,082)
Utilities and rates		(362,581)	(333,387)
<b>Net current year surplus</b>		<b>3,159,080</b>	<b>2,117,439</b>
<b>Other comprehensive income</b>			
Net asset revaluation decrement		-	(181,018)
Change in fair value of held-for-sale asset		-	(79,240)
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>		<b>3,159,080</b>	<b>1,857,181</b>

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 2020

		Consolidated Group	
		2020	2019
	Notes	\$	\$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	5	11,191,990	8,195,017
Accounts receivable and other debtors	6	2,519,751	1,352,829
Financial Assets	7	5,953,833	6,023,833
Inventories		87,502	98,065
Other current assets	8	403,000	221,168
Assets-held-for-sale	9	176,960	926,960
<b>Total current assets</b>		<b>20,333,036</b>	<b>16,817,872</b>
<b>Non current assets</b>			
Property, plant & equipment	10	8,338,759	7,477,743
Right of use assets	11	2,113,177	-
<b>Total non current assets</b>		<b>10,451,936</b>	<b>7,477,743</b>
<b>TOTAL ASSETS</b>		<b>30,784,972</b>	<b>24,295,615</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Accounts payable and other payables	12	2,090,976	1,502,281
Employee provisions	13	1,990,589	1,514,987
Other liabilities	14	715,711	651,240
Lease liabilities	15	997,837	-
<b>Total current liabilities</b>		<b>5,795,113</b>	<b>3,668,508</b>
<b>Non current liabilities</b>			
Employee provisions	13	393,834	362,607
Lease liabilities	15	1,172,445	-
<b>Total non current liabilities</b>		<b>1,566,279</b>	<b>362,607</b>
<b>TOTAL LIABILITIES</b>		<b>7,361,392</b>	<b>4,031,115</b>
<b>NET ASSETS</b>		<b>23,423,580</b>	<b>20,264,500</b>
<b>EQUITY</b>			
Asset revaluation reserve	18	1,319,156	1,319,156
Government equity reserve		(463,040)	-
Retained earnings		22,567,464	18,945,344
<b>TOTAL EQUITY</b>		<b>23,423,580</b>	<b>20,264,500</b>



## Western District Employment Access Inc.

ABN 18 781 854 750

### CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2020

	Asset Revaluation Reserve \$	Government Equity Reserve \$	Retained Earnings \$	Total \$
<b>Consolidated Group</b>				
<b>Balance at 1 July 2018</b>	<b>1,500,174</b>	<b>-</b>	<b>16,907,145</b>	<b>18,407,319</b>
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
<b>Balance at 30 June 2019</b>	<b>1,319,156</b>	<b>-</b>	<b>18,945,344</b>	<b>20,264,500</b>
Net asset revaluation decrement	-	-	-	-
Transfer to reserves	-	(463,040)	463,040	-
Surplus for the year	-	-	3,159,080	3,159,080
<b>Balance at 30 June 2020</b>	<b>1,319,156</b>	<b>(463,040)</b>	<b>22,567,464</b>	<b>23,423,580</b>
<b>Parent</b>				
<b>Balance at 1 July 2018</b>	<b>1,500,174</b>	<b>-</b>	<b>16,779,689</b>	<b>18,279,863</b>
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
<b>Balance at 30 June 2019</b>	<b>1,319,156</b>	<b>-</b>	<b>18,942,931</b>	<b>20,262,087</b>
Net asset revaluation decrement	-	-	-	-
Transfer to reserves	-	(463,040)	463,040	-
Surplus for the year	-	-	3,104,472	3,104,472
<b>Balance at 30 June 2020</b>	<b>1,319,156</b>	<b>(463,040)</b>	<b>22,510,443</b>	<b>23,366,559</b>

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 2020

		Consolidated Group	
		2020	2019
	Notes	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers		43,644,265	33,997,195
Payments to suppliers and employees		(39,171,669)	(30,128,316)
Interest received		206,996	223,072
Interest paid		-	(219)
Operating lease costs		(941,485)	-
Net GST received		76,519	-
<b>NET CASH PROVIDED OPERATING ACTIVITIES</b>	17	<b>3,814,626</b>	<b>4,091,732</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of property, plant & equipment		868,704	245,116
Payments for property, plant & equipment		(1,756,357)	(1,450,839)
Redemption from financial assets		70,000	-
Payments for purchase of financial assets		-	(6,023,833)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>		<b>(817,653)</b>	<b>(7,229,556)</b>
<b>NET INCREASE (DECREASE) IN CASH HELD</b>		<b>2,996,973</b>	<b>(3,137,824)</b>
CASH AT BEGINNING OF FINANCIAL YEAR		8,195,017	11,332,841
<b>CASH AT END OF FINANCIAL YEAR</b>	5	<b>11,191,990</b>	<b>8,195,017</b>



## Western District Employment Access Inc.

ABN 18 781 854 750

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

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#### 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 entity 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 30 September 2020 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 16 Leases

This note explains the impact of the adoption of AASB 16 Leases on the consolidated entity's financial statements.

The consolidated entity has applied AASB 16 with a date of initial application of 1 July 2019. The consolidated entity has elected to apply AASB 16 using the modified retrospective approach, as per the transitional provisions of AASB 16 for all leases for which it is a lessee. The cumulative effect of initial application is recognised in retained earnings as at 1 July 2019. Accordingly, the comparative information presented is not restated and is reported under AASB 117 and related interpretations.

##### Leases classified as operating leases under AASB 117

As a lessee, the consolidated entity previously classified leases as operating or finance leases based on its assessment of whether the lease transferred significantly all of the risks and rewards incidental to ownership of the underlying asset to the consolidated entity. Under AASB 16, the consolidated entity recognises right-of-use assets and lease liabilities for all leases except where exemption is availed in respect of short-term and low value leases.

On adoption of AASB 16, the consolidated entity recognised lease liabilities in relation to leases which had previously been classified as operating leases under the principles of AASB 117 Leases. These liabilities were measured at the present value of the remaining lease payments, discounted using the consolidated entity's incremental borrowing rate as of 1 July 2019. On transition, right-of-use assets are measured at the amount equal to the lease liability, adjusted by the amount of any prepaid or accrued lease payments relating to that lease recognised in the balance sheet as at 30 June 2019.



## Western District Employment Access Inc.

ABN 18 781 854 750

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

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

The consolidated entity has elected to apply the following practical expedients when applying AASB 16 to leases previously classified as operating leases under AASB 117:

- Applied a single discount rate to a portfolio of leases with similar characteristics;
- Adjusted the right-of-use assets by the amount of AASB 137 onerous contracts provision immediately before the date of initial application, as an alternative to an impairment review;
- Applied the exemption not to recognise right-of-use assets and liabilities for leases with less than 12 months of lease term;
- Excluded initial direct costs from measuring the right-of-use asset at the date of initial application; and
- Used hindsight when determining the lease term if the contract contains options to extend or terminate the lease.

For leases that were classified as finance leases under AASB 117, the carrying amount of the right-of-use asset and lease liability at 1 July 2019 are determined as the carrying amount of the lease asset and lease liability under AASB 117 immediately before that date.

Leases as a Lessor

The consolidated entity is not required to make any adjustments on transition to AASB 16 for leases in which it acts as a lessor. The consolidated entity accounted for its leases in accordance with AASB 16 from the date of initial application.

Impacts on financial statements

On transition to AASB 16, the consolidated entity recognised \$3,053,827 of right-of-use assets and \$3,053,827 of lease liabilities.

When measuring lease liabilities, the consolidated entity discounted lease payments using its incremental borrowing rate at 1 July 2019. The weighted average rate applied is 3.63%.

2) AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities

The consolidated entity has applied AASB 15: Revenue from Contracts with Customers (AASB 15) and AASB 1058: Income of Not-for-Profit Entities (AASB 1058) using the cumulative effective method of initially applying AASB 15 and AASB 1058 as at 1 July 2019. Therefore the comparative information has not been restated and continues to be presented under AASB 18: Revenue and AASB 1004: Contributions.

There was no impact on opening balances from the application of AASB 15 or AASB 1058.

## Accounting policies

## a. Principles of consolidation

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

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

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 23.

## 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

The consolidated entity has applied AASB 15: Revenue from Contracts with Customers (AASB 15) and AASB 1058: Income of Not-for-Profit Entities (AASB 1058) using the cumulative effective method of initially applying AASB 15 and AASB 1058 as at 1 July 2019. Therefore the comparative information has not been restated and continues to be presented under AASB 18: Revenue and AASB 1004: Contributions.

Operating Grants, Donations and Bequests

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

When both these conditions are satisfied, the consolidated entity:

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

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

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



## Western District Employment Access Inc.

ABN 18 781 854 750

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

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

##### c. Revenue (continued)

###### *Capital Grants*

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

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

###### *Interest Income*

Interest income is recognised using the effective interest method.

##### d. Fair Value of Assets

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

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

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

##### e. Inventories

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

##### f. Property, plant and equipment

###### *Property*

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

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

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

###### *Plant and equipment*

Plant and equipment are measured on the cost basis and therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than the estimated recoverable amount, the carrying value is written down immediately to the estimated recoverable amount and impairment losses are recognised either in profit or loss as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1(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 2020

#### 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% - 13%

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

##### g. Leases

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

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

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

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

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

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

##### h. Impairment

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

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



## Western District Employment Access Inc.

ABN 18 781 854 750

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

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

##### i. Employee benefits (continued)

###### Short-term employee benefits

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

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

###### Other long-term employee benefits

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

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

##### 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(q) for further discussion on the determination of impairment losses.

##### 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 consolidated entity during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.



**Western District Employment Access Inc.**  
**ABN 18 781 854 750**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

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**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. Key estimates**

**(i) Impairment**

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

**p. Key judgements**

**(i) Employee provisions**

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

*Provision for impairment of receivables*

Management has completed an assessment of receivables outstanding.

*Lease term and Option to Extend under AASB 16*

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

*Performance obligations under AASB 15*

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

**q. Financial instruments**

**Initial recognition and measurement**

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

## Western District Employment Access Inc.

ABN 18 781 854 750

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

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

##### q. Financial instruments (cont.)

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

##### Classification and subsequent measurement

###### Financial liabilities

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

###### Financial assets

Financial assets are subsequently measured at:

- amortised cost;
- fair value through other comprehensive income; or
- fair value through profit or loss.

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

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

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

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

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

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

##### Derecognition

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

###### Derecognition of financial liabilities

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

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

###### Derecognition of financial assets

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

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

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

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

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



Western District Employment Access Inc.  
 ABN 18 781 854 750  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

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

**q. Financial instruments (cont.)**

**Impairment**

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

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

Loss allowance is not recognised for:

- financial assets measured at fair value through profit or loss; or
- equity instruments measured at fair value through other comprehensive income.

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

The consolidated entity uses the following approaches to impairment, as applicable under AASB 9: *Financial Instruments*:

- the general approach; and
- the simplified approach;

*General approach*

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

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

*Simplified approach*

The simplified approach does not require tracking of changes in credit risk at every reporting period, but instead requires the recognition of lifetime expected credit loss at all times.

This approach is applicable to:

- trade receivables, and
- lease receivables.

In measuring the expected credit loss, a provision matrix for trade receivables is used taking into consideration various data to get to an expected credit loss (i.e. diversity of its customer base, appropriate groupings of its historical loss experience etc.)

**Recognition of expected credit losses in financial statements**

At each reporting date, the consolidated entity recognises the movement in the loss allowance as an impairment gain or loss in the statement of profit or loss or other comprehensive income.

The carrying amount of financial assets measured at amortised cost included the loss allowance relating to that asset.

## Western District Employment Access Inc.

ABN 18 781 854 750

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

#### r. New Accounting Standards for Application in Future Periods

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

As at 30 June 2020, 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. The consolidated entity has not and does not intend to adopt these standards early.

Standard / Interpretation	Summary	Applicable for reporting periods beginning on	Impact on consolidated entity's Annual Statements
AASB 2018-7 Amendments to Australian Accounting Standards – Definition of Material	This Standard principally amends AASB 101 Presentation of Financial Statements and AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors. The amendments refine and clarify the definition of material in AASB 101 and its application by improving the wording and aligning the definition across AASB Standards and other publications. The amendments also include some supporting requirements in AASB 101 in the definition to give it more prominence and clarify the explanation accompanying the definition of material.	1 January 2020	The standard is not expected to have a significant impact on the consolidated entity.
AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current	This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current. A liability is classified as non-current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period. The meaning of settlement of a liability is also clarified.	1 January 2022. However, ED 301 has been issued with the intention to defer application to 1 January 2023.	The standard is not expected to have a significant impact on the consolidated entity.



## Western District Employment Access Inc.

ABN 18 781 854 750

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

	Consolidated Group	
	2020	2019
	\$	\$
<b>Note 2: Revenue and other income</b>		
<b>a. Program funding</b>		
Department of social services - Australian disability enterprises	62,009	118,354
Department of social services - Disability employment	16,976,090	14,829,634
Department of employment - Job services	11,231,540	13,746,134
Department of health and human services	26,279	82,329
NDIS/Plan management	10,588,006	2,806,262
Skills Victoria	523,659	701,303
SLES Funding NDIA	366,324	-
Department of employment - CTA income	137,045	-
<b>Total revenue</b>	<b>39,910,952</b>	<b>32,284,016</b>
<b>b. Other revenue</b>		
Training incentives received	103,102	134,921
Enrolment fees	148,230	158,021
Interest income	206,647	222,739
Room hire income	18,241	77,547
Sundry income	3,413,814	131,236
Sales and service income	1,183,935	1,092,279
<b>Total other revenue</b>	<b>5,073,969</b>	<b>1,816,743</b>
<b>Total revenue</b>	<b>44,984,921</b>	<b>34,100,759</b>
<b>Note 3: Employee expenses</b>		
Wages	17,868,533	14,350,047
Staff training and accommodation	355,365	308,951
Staff recruitment, activities and amenities	378,399	255,792
Superannuation	1,518,528	1,327,663
Workcover	222,603	249,181
	<b>20,343,428</b>	<b>16,491,634</b>

## Western District Employment Access Inc.

ABN 18 781 854 750

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

	Consolidated Group	
	2020	2019
	\$	\$
<b>Note 4: Net gain/(loss) on disposal of property, plant &amp; equipment</b>		
Proceeds from disposal of non current assets and other minor assets	118,704	245,116
Written down value of non current assets sold	(101,050)	(180,130)
	<u>17,654</u>	<u>64,986</u>
<b>Note 5: Cash on hand</b>		
Cash at bank and on hand	11,191,990	7,195,017
Short-term bank deposits	-	1,000,000
	<u>11,191,990</u>	<u>8,195,017</u>
<b>Note 6: Accounts receivable and other debtors</b>		
Accounts receivable	294,070	195,609
Less provision for impairment	(17,597)	(21,048)
Accrued income	2,172,098	1,061,110
Accrued interest	71,180	117,158
	<u>2,519,751</u>	<u>1,352,829</u>
<b>Note 7: Financial Assets</b>		
Term deposits (investment period >3months)	5,953,833	6,023,833
	<u>5,953,833</u>	<u>6,023,833</u>
<b>Note 8: Other current assets</b>		
Prepayments	356,279	193,145
Security deposits	46,721	28,023
	<u>403,000</u>	<u>221,168</u>
<b>Note 9: Assets-held-for-sale</b>		
Land and buildings	640,000	1,390,000
less Government equity share in assets-held-for-sale	(463,040)	(463,040)
	<u>176,960</u>	<u>926,960</u>



## Western District Employment Access Inc.

ABN 18 781 854 750

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2020

	Consolidated Group	
	2020	2019
	\$	\$
<b>Note 10: Property plant &amp; equipment</b>		
<b>Land</b>		
Land at valuation - 30 June 2019	2,145,427	2,145,427
<b>Total land</b>	<b>2,145,427</b>	<b>2,145,427</b>
<b>Buildings</b>		
Buildings at valuation - 30 June 2019	2,982,073	2,982,073
Accumulated depreciation	(59,641)	-
Buildings at cost	160,918	-
Accumulated depreciation	(3,681)	-
Leasehold improvements at cost	991,665	1,001,157
Accumulated depreciation	(713,881)	(629,153)
<b>Total buildings</b>	<b>3,357,453</b>	<b>3,354,077</b>
<b>Plant and equipment</b>		
Plant and equipment at cost	1,016,932	869,449
Accumulated depreciation	(454,279)	(363,159)
Computer equipment at cost	869,036	527,227
Accumulated depreciation	(174,175)	(254,371)
<b>Total plant and equipment</b>	<b>1,257,514</b>	<b>779,146</b>
<b>Motor vehicles</b>		
Motor vehicles at cost	2,443,302	1,894,237
Accumulated depreciation	(864,937)	(695,144)
<b>Total motor vehicles</b>	<b>1,578,365</b>	<b>1,199,093</b>
<b>Total property, plant and equipment</b>	<b>8,338,759</b>	<b>7,477,743</b>

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 2020

#### 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 2019	2,145,427	3,354,077	779,938	1,199,093	7,478,535
Additions	-	275,685	754,173	725,707	1,755,565
Disposals	-	-	(20,482)	(80,568)	(101,050)
Depreciation	-	(272,312)	(256,112)	(265,867)	(794,291)
<b>Carrying amount at 30 June 2020</b>	<b>2,145,427</b>	<b>3,357,450</b>	<b>1,257,517</b>	<b>1,578,365</b>	<b>8,338,759</b>

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)
<b>Carrying amount at 30 June 2019</b>	<b>2,145,427</b>	<b>3,354,077</b>	<b>779,938</b>	<b>1,199,093</b>	<b>7,478,535</b>



Western District Employment Access Inc.  
 ABN 18 781 854 750  
 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 30 JUNE 2020

	Consolidated Group	
	2020	2019
	\$	\$
<b>Note 11: Right-of-use Assets</b>		
<b>Right of Use - Building</b>		
At cost	3,053,827	-
Less accumulated amortisation	(940,650)	-
	<b>2,113,177</b>	-
<b>Movement in carrying amounts:</b>		
<b>Leases buildings</b>		
Recognised on Initial application of AASB 16	3,053,827	-
(previously classified as operating leases under AASB 117)		
Depreciation expense	(940,650)	-
<b>Net carrying amount</b>	<b>2,113,177</b>	-
<b>Note 12: Trade and other payables</b>		
Trade payables	997,894	806,276
Accrued expenses	662,179	344,066
Statutory payables - GST and PAYG	423,542	347,023
Gift Vouchers redeemable	7,361	4,916
	<b>2,090,976</b>	<b>1,502,281</b>
<b>Note 13: Employee provisions</b>		
<b>Current</b>		
Employee provisions		
Annual leave	1,258,916	879,707
Long service leave	708,431	620,121
Time owing in lieu	23,242	15,159
	<b>1,990,589</b>	<b>1,514,987</b>
<b>Non-current</b>		
Employee provisions		
Long service leave	393,834	362,607
	<b>393,834</b>	<b>362,607</b>
<b>Note 14: Other liabilities</b>		
Grants received in advance	607,542	651,240
Other liabilities	108,169	-
	<b>715,711</b>	<b>651,240</b>

## Western District Employment Access Inc.

ABN 18 781 854 750

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

	Consolidated Group	
	2020	2019
	\$	\$
<b>Note 15: Lease Liabilities</b>		
<b>Current</b>		
Lease liabilities	997,837	-
	<u>997,837</u>	<u>-</u>
<b>Non-current</b>		
Lease liabilities	1,172,445	-
	<u>1,172,445</u>	<u>-</u>

### Note 16: 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 is a committee member of the association.

- Provision of Legal services	<u>-</u>	<u>9,935</u>
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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 2020

	Consolidated Group	
	2020	2019
	\$	\$

**Note 17: Cash Flow Information****Reconciliation of cash flows from operations with net current year surplus**

Net current year surplus	3,159,080	2,117,439
Depreciation and amortisation	1,734,940	796,990
Net (gain)/loss on disposal of property, plant & equipment	(17,654)	(64,194)
Bad and doubtful debts	(15,075)	15,075
(Increase)/decrease in accounts receivable and other debtors	(1,171,847)	(66,546)
(increase)/decrease in inventories	10,563	2,929
(Increase)/decrease in other current assets	(181,832)	581,299
Increase/(decrease) in accounts payable and other payables	588,695	316,799
Increase/(decrease) in employee provisions	506,829	262,281
Increase/(decrease) in lease liabilities	(863,544)	-
Increase/(decrease) in other liabilities	64,471	129,660
Net cash provided by operating activities	<b>3,814,626</b>	<b>4,091,732</b>

**Note 18: Reserves****a. Asset revaluation reserve:**

The revaluation surplus records revaluations of non-current assets.

Opening balance		-
Revaluation of land and buildings	1,319,156	1,319,156
Closing balance	<b>1,319,156</b>	<b>1,319,156</b>

**Note 19: 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	23,328	992,695
- between 12 months and five years	52,014	3,164,836
	<b>75,342</b>	<b>4,157,531</b>

Operating lease commitments for rent of photocopiers. Leases for properties have been included in right of use assets as disclosed in note 11.

Capital commitments payable		
- not later than 12 months	<b>205,500</b>	-

## Western District Employment Access Inc.

ABN 18 781 854 750

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

	Consolidated Group	
	2020	2019
	\$	\$

#### Note 20: Contingencies

The entity is unaware of any contingent assets or liabilities as at 30 June 2020. (2019 Nil).

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

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

#### Note 22: Association details

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

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

#### Note 23: Investments in controlled entities

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

Name of entity	Holding 2020	Holding 2019
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 2020

	Parent Entity	
	2020	2019
	\$	\$
<b>Note 23: Investments in controlled entities (continued)</b>		
<b>Parent Entity Information - Western District Employment Access</b>		
<b>BALANCE SHEET</b>		
<b>ASSETS</b>		
<b>Current assets</b>		
Cash on hand	10,973,622	14,022,751
Trade and other receivables	2,479,057	171,775
Inventories	87,502	98,065
Financial assets	5,923,833	-
Other current assets	399,821	1,344,188
Assets-held-for-sale	176,960	926,960
<b>Total current assets</b>	<b>20,040,795</b>	<b>16,563,739</b>
<b>Non current assets</b>		
Property, plant & equipment	8,316,143	7,477,743
Financial assets	200,755	200,755
Right of use assets	2,107,804	-
<b>Total non current assets</b>	<b>10,624,702</b>	<b>7,678,498</b>
<b>TOTAL ASSETS</b>	<b>30,665,497</b>	<b>24,242,237</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Trade and other payables	2,079,976	1,480,251
Employee provisions	1,957,909	1,493,112
Lease liability	992,342	-
Other liabilities	715,711	651,240
<b>Total current liabilities</b>	<b>5,745,938</b>	<b>3,624,603</b>
<b>Non current liabilities</b>		
Employee provisions	380,556	355,548
Lease liability	1,172,445	-
<b>Total non current liabilities</b>	<b>1,553,001</b>	<b>355,548</b>
<b>TOTAL LIABILITIES</b>	<b>7,298,939</b>	<b>3,980,151</b>
<b>NET ASSETS</b>	<b>23,366,558</b>	<b>20,262,086</b>
<b>EQUITY</b>		
Asset revaluation reserve	1,319,156	1,319,156
Retained earnings	22,047,402	18,942,930
<b>TOTAL EQUITY</b>	<b>23,366,558</b>	<b>20,262,086</b>

## Western District Employment Access Inc.

ABN 18 781 854 750

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

	Parent Entity	
	2020	2019
	\$	\$
<b>Note 23: Investments in controlled entities (continued)</b>		
<b>Parent Entity Information</b>		
<b>Western District Employment Access</b>		
<b>STATEMENT OF COMPREHENSIVE INCOME</b>		
Program funding	38,883,924	31,582,713
Other revenue	5,300,553	1,658,887
Cost recovery	113,390	-
Reversal of impairment of investment	-	35,000
Change in fair value of investment	-	200,755
Gain on disposal of property plant & equipment	17,654	64,986
Advertising and marketing	(594,731)	(265,640)
Amortisation right of use assets	(929,905)	-
Bank charges	(7,011)	(7,067)
Charitable trust	(70,779)	(89,484)
Cleaning	(214,582)	(200,184)
Client costs and wage subsidies	(14,806,460)	(10,490,178)
Computer support and licensing	(351,537)	(238,252)
Cost of sales	(97,394)	(76,033)
Depreciation	(789,442)	(796,832)
Insurance	(133,111)	(95,495)
Interest	(57,748)	-
Memberships and subscriptions	(58,273)	(53,858)
Minor equipment	(1,116,978)	(321,223)
Motor vehicle operating costs	(220,492)	(281,595)
Postage	(78,015)	(69,762)
Printing and stationery	(191,047)	(215,365)
Professional costs	(431,449)	(243,329)
Rent	(82,222)	(932,305)
Repairs and maintenance	(301,296)	(175,247)
Staff costs	(19,786,154)	(15,874,911)
Sundry expenses	28,749	(27,925)
Telephone and internet	(500,361)	(468,832)
Uniform	(59,104)	(44,858)
Utilities and rates	(361,707)	(331,484)
<b>Net current year surplus</b>	<b>3,104,472</b>	<b>2,242,482</b>
<b>Other comprehensive income</b>		
Net asset revaluation decrement	-	(181,018)
Change in fair value of held-for-sale asset	-	(79,240)
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>	<b>3,104,472</b>	<b>1,982,224</b>



## Western District Employment Access Inc.

ABN 18 781 854 750

**STATEMENT BY MEMBERS OF THE COMMITTEE  
FOR THE YEAR ENDED 30 JUNE 2020**

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

1. The financial statements and notes as set out on pages 3 to 25, satisfied the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and:
  - a. comply with Australian Accounting Standards applicable to the consolidated entity; and
  - b. give a true and fair view of the financial position of Western District Employment Access Inc and controlled entity as at 30 June 2020 and of their performance for the year ended on that date.
2. There are reasonable grounds to believe that the consolidated entity will be able to pay its debts as and when they become due and payable.



Mrs Mary Graham  
Chairperson



Mr Michael Obst  
Committee Member

Dated at Warrnambool this 30<sup>th</sup> day of September 2020.



## 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 2020, 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 2020, 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* and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act).

### 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* and the ACNC Act. 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 ACNC Act and 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.

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# MH | McLAREN HUNT

AUDIT AND ASSURANCE

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*

**MCLAREN HUNT**  
**AUDIT AND ASSURANCE**

*N.L. McLEAN*

**N.L. McLEAN**  
**PARTNER**

Dated at Warrnambool, 2 October 2020

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The team from WDEA Works Social Enterprises  
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