

2017-2018

wdea works *ANNUAL REPORT*



UNLOCKING POTENTIAL
BUILDING ABILITY

ABOUT THIS REPORT

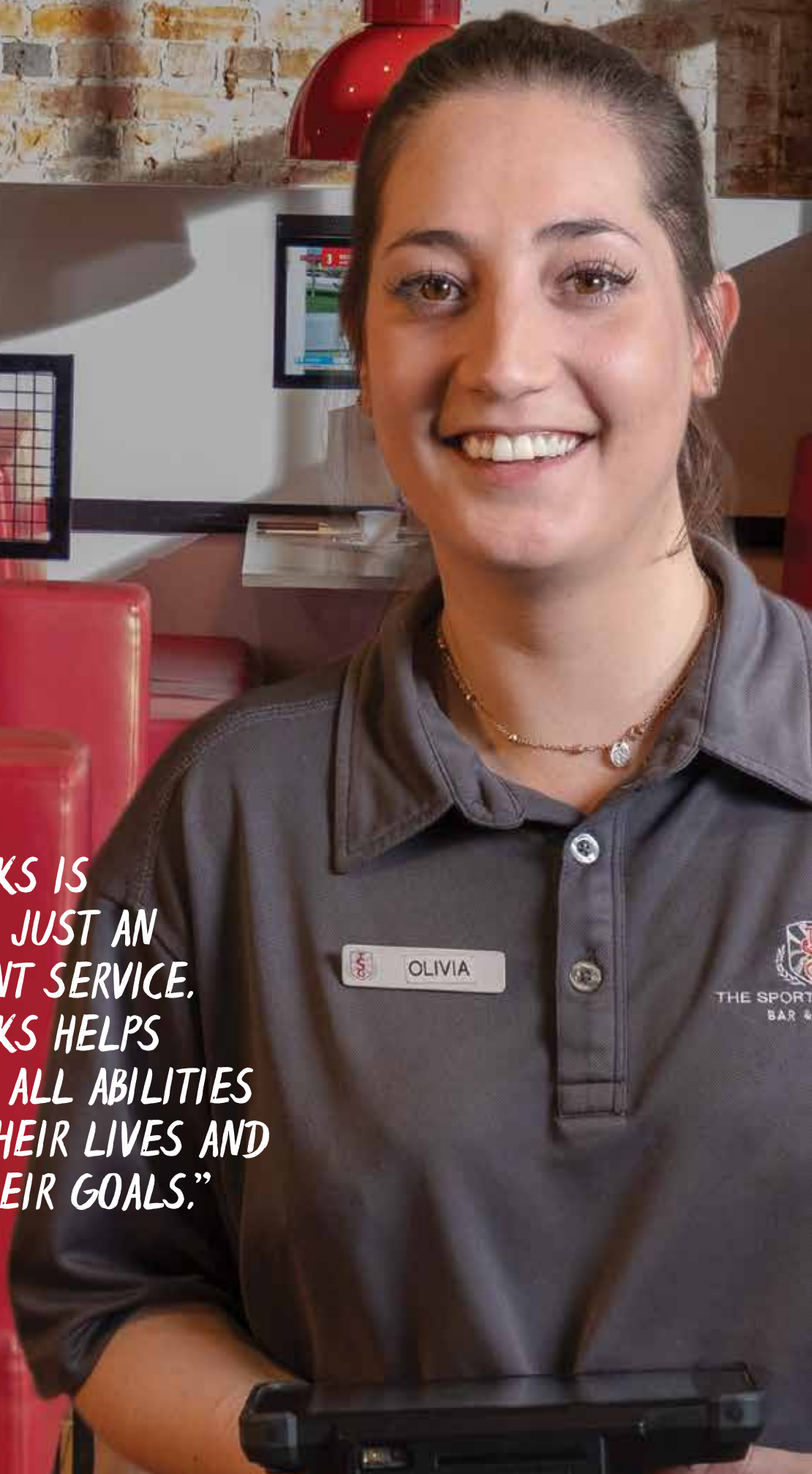
This Annual Report provides a 12-month overview of the performance of WDEA Works from 1 July 2017 to 30 June 2018.

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*WDEA WORKS IS
MORE THAN JUST AN
EMPLOYMENT SERVICE.
WDEA WORKS HELPS
PEOPLE OF ALL ABILITIES
ENHANCE THEIR LIVES AND
ACHIEVE THEIR GOALS.”*



ABOUT US

Almost 30 years ago, WDEA Works began in Warrnambool with just three dedicated team members. Today, over 300 people are part of the WDEA Works team, across more than 30 sites in Victoria and South Australia. The team has extensive employment services knowledge and experience in matching the employer and the job seeker, providing our own Supported Employment opportunities, enhancing the lives of our clients and strengthening the communities in which we operate.

OUR VISION

WDEA Works creates opportunities for business, individuals and our community. Through our innovative and effective programs, we aim to enhance the lives of our clients and help people fulfil their potential in a respectful and supportive environment. We continue to build on our reputation for quality service and experience in the employment sector, working effectively with local businesses, community support services and local government.

Since 2004, the WDEA Works Foundation has distributed almost \$900 000 to organisations and individuals, making valuable contributions to the communities where our clients work and live.

OUR MISSION

Calling on the valuable collective knowledge and experience of our people, WDEA Works improves the lives of its clients, and continues to grow and expand its operations. We provide professional recruitment services to employers and individuals.

Our communities are strengthened by the connections we forge in the development of innovative and effective support strategies for those experiencing disability or disadvantage. We foster and maintain sustainable relationships with our funding bodies, ensuring continuity for our clients and the community.

CHAIR'S REPORT

2017-2018

With another year of growth and sound financial performance, it gives me great pleasure in presenting my report on behalf of the Committee of Management.

After four years in the position, I will be stepping down as Chair, but will continue as a member of the Committee of Management (COM) for the next term.

Due to the changes we made to our Constitution relating to membership rules last year, we will be saying farewell to two long standing members, Mr Neville Vick and Mr Don Carter. Their input and continued support of the organisation over a number of years is much appreciated.

Our organisation operates in a continually changing environment, and to assist the COM prepare for future challenges, Mr Derek Stamoulis from *Leadership Learning Dynamics*, was employed to undertake a *Governance Review* of the COM. This review put forward a number of recommendations for improving Committee operations, processes and in particular, strategic thinking.

The review was followed in August by a one-day workshop, *Advanced Governance and Strategic Awareness*. The workshop was presented by Mr Steve Bowman from *Conscious Governance*. As a result of this workshop, the COM developed a timeline to implement various changes to improve the effectiveness of our operations.

In December 2017, the COM made the decision, after much deliberation and discussion based on reports presented by senior executives, to exit Community Day Services.

The decision was not made lightly but given the changing environment with the implementation of the NDIS, it was felt that clients in particular would be better served by other organisations offering appropriate services in the south west. The COM thanks the Executive team for the very committed and caring effort shown in assisting both clients and staff adapting to the change.

A further significant change occurred in July 2018 when the new Disability Employment Services (DES) contracts commenced. Prior to the commencement, the COM had spent some time discussing with the Employment team and consultants, the implications for the organisation of the new funding model and the competitiveness that would arise with the new contracts. It was also seen as an opportunity for the organisation to expand and attempt to capture some of the growing Geelong market and offer DES in areas where we limited our services to only jobactive.

The contracts are still very new and will take some time and no doubt some fine tuning before we can determine the full impact on the organisation. We offer staff working with these contracts our best wishes and appreciate the difficulties they face.

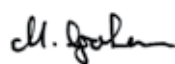
Given that change is part of our culture, the next challenge will be within the jobactive contracts. The Executive team are already preparing us with some preliminary reading in this area.

The Training arm, a subject of much deliberation at both the Executive and the COM levels, has also undergone some significant changes as a result of an external review conducted earlier this year.

The current offering of courses is directed towards assisting clients, staff and the general public to gain important skills.

Irrespective of the changes, one constant is our vision – that of positively changing peoples' lives by creating opportunity for businesses, individuals and the community. Our challenge is to ensure we are guided by and continue to meet this vision when responding to change.

I am confident that the current members of the COM are committed to this vision and serve the organisation appropriately. I thank all members for their contribution over the past year and look forward to another successful year. Thanks also go to our CEO, Mr Barrie Elvish, the Executive members and the entire staff for the commitment and dedication shown to the organisation.



Mary Graham
Committee of Management Chair



*ONE CONSTANT IS
OUR VISION – THAT
OF POSITIVELY
CHANGING PEOPLES'
LIVES BY CREATING
OPPORTUNITY FOR
BUSINESSES,
INDIVIDUALS AND
THE COMMUNITY."*

CEO'S REPORT

2017-2018

During last year's Annual Report I referred to the outstanding legacy WDEA Works had inherited as a result of the energy and vision of our founding Chief Executive Officer, Mick White, and the dedicated guidance and continuity of past and present Committees of Management.

As former US Secretary of State Pauline R. Kezer observed, 'Continuity gives us roots; change gives us branches, letting us stretch and grow and reach new heights.' This philosophy has been the basis of several key decisions enacted during the year under review.

A significant operational change was the decision to withdraw from the provision of Community Day Services over the 2017 Christmas period. The Committee of Management (COM) endorsed a recommendation to exit the programs that had been inherited as part of the Vantage Supported Employment acquisition, and transition the impacted clients to specialist NDIS-funded providers in the Warrnambool region. With the proactive assistance of Southern Way, Gen U and DHHS, all participants were successfully absorbed into alternative local programs.

What could have been a very traumatic experience for vulnerable members of our community was made less disruptive through the care and commitment of all staff concerned.

On behalf of WDEA Works I thank those concerned and applaud their professionalism.

The withdrawal from these services has made several properties surplus to our needs and these are now being progressively sold.

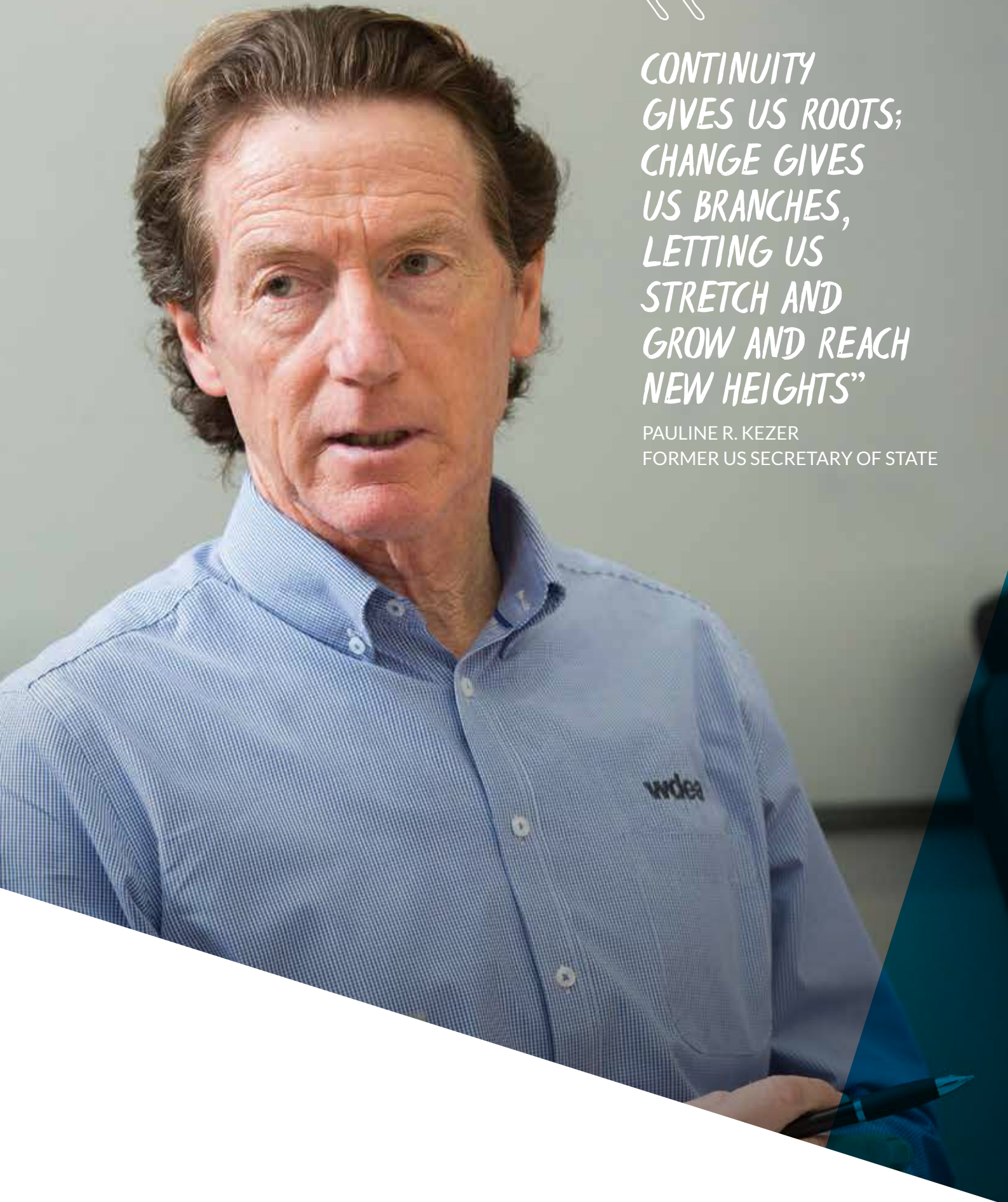
Although Community Day Services are no longer provided, our other NDIS-funded operations continue to expand with employment at our Enterprises division increasing by almost 25 percent. In recognition of this growing demand for Supported Employment places, the COM has agreed to fund the establishment of a new recycling facility in Warrnambool; hopefully operational by Christmas 2018.

WDEA Works' Training arm has undergone a full operational review and relocated to our head office in Warrnambool. Program offerings and locations have been streamlined with a renewed focus on Early Childhood Education and Care courses and other study options more in line with supporting clients in our jobactive and Disability Employment Services (DES) programs, including hospitality short courses and First Aid training.



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GIVES US ROOTS;
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PAULINE R. KEZER
FORMER US SECRETARY OF STATE



Due to changes in its structure, the WDEA Works Foundation had one application round in 2017-2018 and distributed almost \$40,000 in grants across regional Victoria to seven recipients, including projects in Portland, Mildura and Warrnambool.

The Supported Employment arm of WDEA Works, known as WDEA Works Enterprises, continued to power ahead over the past year with new employees joining one of the many options available in Warrnambool and Hamilton. NDIS funding has enabled additional members of the community to participate. To satisfy the increased demand for places, the COM will invest funds in a new recycling facility in Warrnambool – the ‘Big R’s Shed,’ which is planned to open by the end of 2018.

As the Financial Year concluded, in readiness for expanded operations into Geelong and a newly-deregulated market across all jurisdictions, WDEA Works rolled out its first comprehensive marketing campaign including television, radio, online, print, buses and billboards.

Even in the early stages, it is clear that ‘WDEA Works For Me’ is striking a chord with potential clients and the wider community alike.

This significant initiative designed to reinforce and promote our record of consistent high quality outcomes and professional commitment to our clients is in keeping with Peter Drucker’s advice that *“the greatest danger in times of turbulence is not the turbulence – it is to act with yesterday’s logic.”*

On behalf of our clients, all the executive team and the wider community I sincerely thank the COM for their forbearance and support and our wonderful staff for their ongoing dedication and passion; you are what makes the WDEA Works difference.



Barrie Elvish
Chief Executive Officer



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EVEN IN THE EARLY STAGES, IT IS CLEAR THAT “WDEA WORKS FOR ME” IS STRIKING A CHORD WITH POTENTIAL CLIENTS AND THE WIDER COMMUNITY ALIKE.”

A YEAR IN REVIEW

OUR ACCOMPLISHMENTS





EMPLOYMENT

Entering into a new competitive world in disability employment was an intensive process that required an enormous shift in our thinking.

Designing and delivering Disability Employment Services (DES) 2018 required a complete rethink toward a client-focused model – a move toward *choice and control* for the participant.

We won new business in existing areas such as Mildura, and forged a new path into Geelong. The new program saw the inaugural launch of an organisational marketing campaign. We decided to make our clients and their stories the heroes of our marketing campaign, which gave us an authenticity that has been well-received. Our commitment to client-focused customer service has seen many people entering or switching to our services in new and existing areas.

All of the above was achieved and operational by the 1 July start of the contract and, so far our client numbers have risen on the back of an active direct registration model.

JOB SEEKER PLACEMENT STATISTICS

In the 2017-2018 Financial Year, WDEA Works Employment staff have continued to achieve high quality outcomes for some of the most vulnerable people in our communities.

The commitment and dedication of our front-line workers has resulted in many opportunities for our job seekers; some of them entering the workforce for the first time, or gaining work after a period of unemployment.



7000

As a group, we have served over 7000 job seekers across the organisation in DES and jobactive.



4600

The hard work of our staff has resulted in over 4600 job placements across DES and jobactive programs.

Some of the people who have been placed into work may have never considered this achievement possible. With the assistance they received from the caring and dedicated staff at WDEA Works, they now have a workplace, a team, a pay-packet, and the luxury of choices that comes with greater financial stability.



CASE STUDY: EMPLOYMENT

WORKS FOR ME

WDEA Works recently placed 44-year-old Bendigo resident, Justin into a job that's a great fit – a shelf replenisher at a major supermarket chain. His Employment Consultant, Pamela had every faith in Justin, and knew that by working together they would find the right position for him.

Prior to his current job, Justin worked as a cleaner and in labouring jobs. When the supermarket job came up, Pamela and Justin were unsure whether he would be suited to a job in retail – would he work well with the public? Would Justin's appearance as a heavily-tattooed body builder affect his chances at the job?

'Justin is a teddy bear really,' Pamela said. 'He's always polite with everyone. He's got an image but once you know him, you see him in a different light.'

'One of the greatest things about Justin is that he's prepared to take on anything,' said Pamela. The journey hasn't always been smooth; some jobs weren't right for Justin, but he and Pamela agree that persistence is the key to success.

'We don't give up trying what might work. Sometimes we don't know ourselves!' said Pamela.

Justin has taken to his new role with gusto. After initially worrying about interaction with customers, it's now one of his favourite parts of the job.

'I was a bit shy (when I started) but now I'm a bit more open, I'm waiting for people to come up to me to ask. I'm good at finding the sauces, people always ask where the sauces are!'

Working has brought Justin a feeling of well-being and security. He feels better about himself and is happy he's now able to manage his own finances.

Justin is quick to acknowledge the help he's received on his journey. 'Pamela is like family,' he said. 'She's had my back since I met her. Give WDEA Works a crack. If work doesn't work out for you, keep going, it does happen.'



works
for me



*WE SEE THE FOUNDATION
AS A WAY TO FURTHER OUR
ORGANISATION'S CORE
VALUES OF ACHIEVEMENT,
INNOVATION, PARTICIPATION,
FULFILMENT OF POTENTIAL
AND CONTRIBUTING TO OUR
COMMUNITY..."*

CASE STUDY: WDEA WORKS FOUNDATION

WDEA WORKS FOUNDATION GRANTS \$12,000 FOR SUNRAYSLA EMPLOYMENT OPPORTUNITIES

CHRISTIE CENTRE INC AND NORTHERN MALLEE LEADERS REWARDED IN LATEST ROUND OF FOUNDATION FUNDING.

Two Sunraysia programs with proven success in building the skills and capabilities of local people are the recipients of the latest round of funding from the WDEA Works Foundation.

Christie Centre's Aroundagain community enterprise and the Northern Mallee Leaders Program received \$4500 and \$7,730 from the Foundation respectively, to help them continue the significant work they do in the region.

For Christie Centre Inc, the WDEA Works Foundation grant will meet the cost of purchasing portable air conditioning units to improve working conditions for their 17 supported employees and numerous support staff.

Christie Centre Inc Executive Officer Florence Davidson said the breakdown of old air conditioning units over the previous summer had cost the organisation dearly.

"Three of our existing units have broken down over the past 12 months, resulting in costly repairs and early closure of our Aroundagain shop and activities. It means we lost between two and a half and five hours of trading each day, resulting in reduction of income for a community enterprise, and reduced hours of engagement for our supported employees and volunteers."

Northern Mallee Leaders' \$7730.00 grant will fund two scholarships to the annual program; one for a long-term unemployed job seeker and another a person with a disability. Additional funding was also provided to ensure that additional expenses to improve access for a disabled participant could be accommodated.

NML Executive Officer Jen Grigg said the program was itself designed to celebrate the differences of existing and potential leaders in the region. "The strength of the program lies in the diversity of its participants."

"Participants develop skills that increase their confidence, social awareness, resilience and community participation. It's been proven to enhance their future employability in the region."

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

"We see the Foundation as a way to further our organisation's core values of achievement, innovation, participation, fulfilment of potential and contributing to our community, and a tangible and beneficial way to continue how we work with local communities," Mr Fox said.

ENTERPRISES

BUSINESS SNAPSHOTS

The last 12 months has seen a great change in the operations of WDEA Works Enterprises. The NDIS came into effect in Western Victoria in October 2017 and has given us the opportunity to expand our employment and activity numbers. This presented a few challenges, but also gave us many opportunities to grow from a Disability Enterprise to a Supported Employment Social Enterprise, engaging more with the community.

During the 2017-2018 Financial Year, all of our businesses achieved or bettered their budgets, which is a credit to all the staff involved.

NIGRETTA FURNITURE

Hamilton's Nigretta Furniture keeps producing many examples of quality hardwood furniture and chopping boards. The staff, led by Josh Membery, always show a high level of dedication while enjoying the social benefits of being in a workplace – birthday celebrations being no exception! Bill's wife, Diane makes the best homemade sausage rolls in Western Victoria for celebrations at Nigretta; one of the social highlights of the organisation.

EWASTE RECYCLING

The experienced staff at eWaste Recycling, led by James Chapman, continue to dismantle TVs, computers and anything electrical, competently separating the different components for recycling. The construction of a new e-waste storage shed has provided a way of storing products undercover and will comply with incoming regulations, when the 'e-waste ban to landfill' campaign is implemented in July 2019.

STEAM AND CLEAN

The oldest of all WDEA Works enterprise businesses, Steam and Clean has flourished over the last 12 months, establishing itself as the premium car detailing business in the Warrnambool area. Staff of 20, led by Aiden Murphy, continue to receive reward and thanks from their many regular customers, which include both private and fleet car clients.

CREATE AND COLLATE

Karen Carter has overseen a very busy year at Create and Collate, with some new faces joining their ranks. The crew have had a very successful year securing additional work around the plug assembly, and successfully completing jobs for many local businesses around the south west. They continue to service the clothing bins, providing a vital service to ensure clothing and many other usable products are saved from landfill and recycled. A great year for all employees and supervisors.



THE INTRODUCTION OF THE NDIS HAS GIVEN US THE OPPORTUNITY TO EXPAND OUR EMPLOYMENT AND ACTIVITY NUMBERS."



CLEAR CUT

Clear Cut lawnmowing and garden maintenance is our highest profile business turning over nearly \$800,000 annually. Rebel Noter leads a fantastic team who continue to produce work of the highest quality. This can be seen at some of our biggest clients such as South West Health Care, Warrnambool Primary School, Warrnambool Cheese and Butter and The Warrnambool Showgrounds.

THE BIG GREEN SHED

Now in its third year of operation at the Hamilton Transfer Station, the Big Green Shed has given employment opportunities to both WDEA Works Employment and Enterprises clients. The Big Green Shed also contributes greatly to the community through its recycling and reuse capabilities. Find The Big Green Shed, Hamilton on Facebook – there may be something you need at a bargain price. The Warrnambool version, The Big R's Shed, is coming soon!

THE SOCIALISERS

Under the guidance of Jodie Carey, The Socialisers has bloomed, now boasting over 70 current members. President Amy Howe guides a monthly general meeting at our Albert Street site where guest speakers present and general business is discussed. Popular monthly functions are held including karaoke, dinners, shows and sporting events – always full of fun and laughter.

CASE STUDY: ENTERPRISES

WDEA WORKS SUPPORTED EMPLOYMENT PROVIDES MORE THAN A JOB FOR 'DAMO'

In 2012, 31 year old Damien began with WDEA Works' Warrnambool enterprise business Clear Cut, and has seen his skill-set expand exponentially. He grew up helping out on the family farm, giving him a good foundation. WDEA Works was able to match him to a role to suit his love of working outdoors.

Over the last six years, Damien has learned many of the skills required for Clear Cut lawnmowing and garden maintenance. Some bits have been more difficult than others – Damien says that navigating slopes on the ride-on mower has been particularly challenging.

Every skill gained has been a feather in Damien's cap – but it's not just the nuts and bolts of working that's changed his life. Meeting and interacting with new people is a daily highlight. Damien credits Gary Hetherington from Clear Cut for a cheerful workplace.

And it's not only fellow Clear Cut staffers – Damien has also struck up friendships with people from the wider community, like Alisha from the local milk bar. 'She's made me many a coffee!' he says.

Damien's love of music keeps him rocking along, but he reckons he'd choose another profession if he wasn't gardening.

'It definitely wouldn't be sky diving! Maybe a comedian!' he says.

WDEA Works also linked Damien in with his local footy club, Russell's Creek Football Netball Club.

Damien volunteers at the club as a runner, and he's also part of the social fabric of the club. He says the social interaction is his favourite part 'by far.'

'Plenty of time we are being belted and I'm running the water and all I can think about is the silly function I am going to tonight,' he says.

Jacob Linford is one of Damien's favourite people at the club. 'He helps me get to games,' Damien says. 'And he's just a good fella.'

Damien has not finished adding to his resumé yet – he's keen to triumph over the hedge-trimmer, and learn to drive, though preferably not at the same time. And who knows, maybe one day we'll see Damien on stage as a comedian!



**EVERY SKILL GAINED
HAS BEEN A FEATHER IN
DAMIEN'S CAP - BUT IT'S
NOT JUST THE NUTS AND
BOLTS OF WORKING THAT'S
CHANGED HIS LIFE."**

*Photo taken and supplied by Rodney Harris – Damien participating
with his fellow WDEA Works mates at the Tower Hill Challenge*



FINANCIAL RESULT

It has been a very busy and exciting 12 months since NDIS commenced on the 1st October 2017. Our 86 Supported Employees all chose to stay with WDEA Works – a great result! We have also employed 21 new Supported Employees.

With the roll out of the NDIS, the numbers have been uncapped so we look forward to busy times ahead. Over the next few years our Supported Employment intake can increase by 30+ new participants.

The increase in numbers is requiring WDEA Works' Enterprises division to continually review the job tasks it provides, and to look for new opportunities for our Supported Employees. The Big R's Shed will be one of those.

PERCENTAGE OF SUPPORTED EMPLOYEES IN EACH BUSINESS

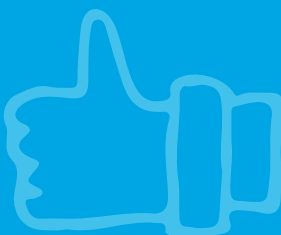
	2016-17	2017-18
Create and Collate	18.6%	19.6%
Clear Cut	12.8%	17.6%
Clear Cut Terang	5.8%	5.9%
eWaste Recycling	18.6%	20.6%
Nigretta Furniture	23.3%	17.6%
Steam and Clean	20.9%	18.7%

Total number of Supported Employees	86 😊	102 😊
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25%

After 12 months as an NDIS Provider we will have increased our Supported Employees by about 25%.

This increase is across all businesses over four sites. The majority of new employees are based at the Albert Street site.



102

Across four sites, we now have a total of 102 Supported Employees, including 21 new Supported Employees.

112+

There are currently an additional five Supported Employees waiting for NDIS Plan approval. This will raise the 2018 number to 112 Supported Employees, a 30% rise.

The NDIA state that a key objective of the NDIS is 'increasing capacity of people to engage in economic participation over time to reduce lifetime support costs', indicating that a growth of Supported Employees is likely to continue into 2019, as more participants consider economic participation as a goal worthy of pursuit.

CENTRE-BASED ACTIVITIES

SOUTH WEST GAMERS

Andrew and the crew in South West Gamers have been learning and experiencing all types of gaming across multiple media and formats. With many weekly competitions and a wonderful sense of teamwork, the group has seen dramatic growth. One highlight this year was Gaming Night, where all members got together in one group to play games together, share pizza and have a wonderful social night.

CREATIVE CRAFT

Karen and the Creative Craft members have undertaken some special projects this year with many favourites including recycled jeans and boomerang bags, homemade earrings and other jewellery, key rings and a very long, colourful door sock snake. They have also made some very stylish bandanas for their mascot Stanley, who was more than happy to show them off in the Creative Craft fashion parade!

MAKING SAWDUST

Rodney and the 'Sawdusters' have been flat-chat learning new skills and completing some wonderful projects. The high points of the year include a hotly-contested catapult competition and an impressive array of tool and jewellery boxes. The participants have learned a variety of new hands-on skills including sanding, hammering, cutting with different tools, as well as life skills.

Another highlight was the excursion to Anchor Point to visit the local Men's Shed, where they had the opportunity to view and learn new techniques and tools to use in their woodwork.

THE BEAT LAB

Andrew and his musicians have been busy in the lab producing some phat beats and learning some new skills. The Beat Lab has proven to be a very popular activity with many participants discovering an untapped love of music.

Big achievements this year have included Damien O'Sullivan, Dylan Chatterton and Tyler Bushel forming a rock band. It won't be long before we see them on the charts!

We had many members of the lab join the All Abilities Choir this year and provided an astounding performance at the Port Fairy Folk Festival. Congratulation to all the budding musicians!

MEET UP EAT UP

Laurie, Nick, Sam and the members in the Meet Up Eat Up group have been busy learning new recipes and enjoying delicious home-cooked meals with friends. Often, the amazing smells of the Meet Up Eat Up creations drift down the corridor, generating interest from many parties, including a particular manager and his love for home-made sausage rolls!

Congratulations to the participants who continue to make us all hungry!

ARTLINK

Fiona and Laurie have enjoyed a very busy year with Artlink, helping some new faces learn the joys of art. They've explored new concepts and mediums and produced some stunning pieces. These are on display in the corridor gallery of our Albert Street site for everyone to pop in and see.

TRAINING

A POSITIVE OUTLOOK

2017-18 has been a financial success for WDEA Works Training but has seen many changes and challenges at the same time. At the start of the year we continued to offer courses in Aged Care, Disability, Individual Support and Early Childhood Education and Care.

At the commencement of 2018, the Department of Education introduced capping of the number of students each Registered Training Organisation (RTO) could enrol in Early Childhood Education and Care courses, which had a significant impact on our student numbers. With the announcement of TAFE offering free courses in 2019, it was agreed that WDEA Works Training would cease new student enrolments and train the existing students to completion. Later in the year, the department lifted the enrolment capping, and WDEA Works Training was successful in increasing student numbers in Early Childhood Education and Care courses.

The Certificate III and Diploma of Early Childhood Education and Care courses are a niche area that WDEA Works Training has specialised in with great success due to the quality and professionalism of training staff. Moving forward, we will continue to train in this specialised area and provide quality students to the childcare centres we work with.

We have developed great relationships with many centres across our region as evidenced by one of the 22 letters of support (pictured) from Koala Childcare Centre's Service Manager Gill Marsden.

Our First Aid and CPR short courses have shown promising growth, reflecting the quality of our trainers. We are also preparing to offer hospitality short courses including Responsible Serving of Alcohol (RSA), Food Safety and various other courses to increase our scope, complement other parts of our organisation and develop relationships with the general public and community organisations.





*WE HAVE DEVELOPED
GREAT RELATIONSHIPS
WITH MANY CENTRES
ACROSS OUR REGION...”*



174 – 178 Lava Street
Warnambool
VIC 3280

To Whom It May Concern

RE: Support for WDEA Training

I would like to confirm my support for WDEA Training. They have provided quality training services to our Centre for the past 3.5 years. Our involvement with WDEA Training has involved students studying the Certificate III in Early Childhood Education and Care and the Diploma of Early Childhood Education and Care. Some students

- have been employed as trainees
- have been employed upon completion of their studies
- were already employed by us and were upskilled through WDEA Training
- were employed by us while doing their work placement through WDEA Training

We use WDEA Training because of the quality of the training services. We have excellent relationships with local industry leaders and trainers. This ensures that the training they deliver meets the current standards and requirements, and the current trends. They have the relevant skills and experience to provide the best training for our staff.

COURSE STATISTICS

NUMBER OF STUDENTS IN EACH COURSE

2017-18

Cert III in Individual Support (Ageing, Home & Community)	67
Cert IV in Ageing Support	38
Cert IV in Disability	32
Dip Early Childhood Education and Care	50
Cert III Early Childhood Education and Care	33
CPR	346
Provide First Aid	351
<hr/>	
Total number of students	917



90%

An outstanding 90% of students reported that they went on to find work successfully.



63

During the 2017-2018 Financial Year, a total of 63 students graduated with WDEA Works.



Above-average performance

State Government performance indicators released earlier in the year indicate that WDEA Works has performed above-average compared to other Victorian Registered Training Organisations (RTO).

Over 95% of students satisfied

A state-wide analysis found that over 95% of those who completed a course with WDEA Works Training in 2017-2018 were satisfied with their training, compared to a state-average of 84%.

Over 90% of students would recommend WDEA Works Training

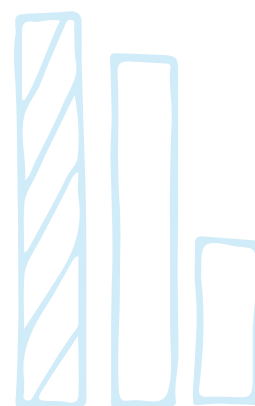
Over 90% of students who completed their course would recommend WDEA Works Training to others looking to study in similar fields.

Improved employment status

More than 72% of WDEA Works Training students had an improved employment status after completing their training.

Employers report improvement in job skills

80% of employers with staff who undertook courses with WDEA Works Training reported an improvement in their job and technical skills.



OUR PEOPLE



RECOGNITION OF YEARS OF SERVICE

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

30 YEARS OF SERVICE

Keith Small
Clear Cut (Terang)

25 YEARS OF SERVICE

Matthew Bishop
Clear Cut (Warrnambool)

20 YEARS OF SERVICE

Gerard Jansen
eWaste Recycling Warrnambool

Neil Pigdon
Create and Collate

Peter Bourke
Steam and Clean

Simon Carter
Clear Cut (Warrnambool)

Brian Rees
Nigretta Furniture

15 YEARS OF SERVICE

Gregory Burger
Nigretta Furniture

10 YEARS OF SERVICE

Leanne Warburton
DES Portland

Brett Johnstone
Nigretta Furniture

Tony Sudiro
Steam and Clean

5 YEARS OF SERVICE

Anthony Knowles
eWaste Recycling Warrnambool

Bryce Page
Create and Collate

Kim Goldsworthy
jobactive Ballarat

Michelle Riordon
DES Warrnambool

Melanie Hiensch
Finance

Katriona Heneberry
jobactive Bendigo

Annie Falls
jobactive Ballarat

Marlene Clifford
Finance

Christopher Booth
DES Bendigo

Josh Membrey
Nigretta Furniture

Kassia Whittle
DES Hamilton

Jasmine Mueller
DES Horsham

Rachel Kerr
Create and Collate

WDEA WORKS EXECUTIVE



BARRIE ELVISH

Chief Executive Officer

BA, Grad Dip Ed, MBA, GAICD

Barrie's arrival at WDEA Works in November 2016 delivered more than 20 years of management experience in the not-for-profit sector.

He oversees the delivery of WDEA Works' Strategic Plan, securing its ongoing financial viability, organisational culture and operational effectiveness.

Barrie's role is to also support WDEA Works' Committee of Management through the provision of full, accurate and impartial information; to ensure effective advocacy to stakeholders on behalf of existing and potential clients and represent WDEA Works in the wider communities in which the organisation operates.

"My role is also to ensure WDEA Works is appropriately resourced to enable ongoing viability and has the organisational capacity to maximise all relevant opportunities."



MARK KOCH

Director Finance & Governance

B.AppSci, AdvDipBusMan, AFIML

Mark joined WDEA Works in February 2017, bringing with him extensive management experience in a range of sectors, across regional Victoria.

His perspective of business operations was honed in industries including retail, sport, professional services, as well as the not-for-profit sector, where he admits his professional passion has always remained.

Mark's passion for the not-for-profit sector is what drew him to WDEA Works.



BRETT ORR

Director of Employment Services

Brett began at WDEA Works in 2002 as a Disability Case Manager, working through the organisation over the past 15 years to the role of Director of Employment Services.

This has provided Brett with first-hand understanding of and empathy for members of the community impacted by disadvantage or disability.

"I value working in a team that is high performing and that enjoys a great sense of camaraderie and good humour."



JACK MELICAN

General Manager – NDIS Enterprises

Masters of Education (Special Needs Education) Deakin University, Graduate Certificate in The Arts (Theology) ACU

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

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

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

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



ANDREW GIBLIN

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

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

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

COMMITTEE OF MANAGEMENT PROFILES



MARY GRAHAM

Chair

SUBCOMMITTEES: **Audit, Risk**

YEARS OF SERVICE: **7**

TITLE/POSITION OUTSIDE WDEA WORKS:

Business Owner

QUALIFICATION: **PHD Economics, M. Comm., B.Ec., Dip Ec., Dip. Ed**

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



DONALD CARTER

Secretary

SUB COMMITTEES: **Audit, Risk**

YEARS OF SERVICE: **10**

TITLE/POSITION OUTSIDE WDEA WORKS:

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

QUALIFICATION: **B.Eng - Civil**

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



DENNIS BARNETT

Treasurer

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

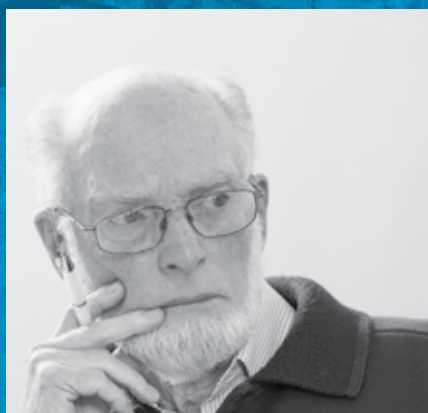
YEARS OF SERVICE: **Appointed October 2017**

TITLE/POSITION OUTSIDE WDEA WORKS:

Chartered accountant and director of AFS & Associates Pty Ltd

QUALIFICATIONS: **B. Business (accounting); B. Information Technology**

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



KEITH HAINES

Committee Member

SUB COMMITTEE: **WDEA Works Training**

YEARS OF SERVICE: **7**

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

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

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



MICHAEL OBST

Committee Member

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

YEARS OF SERVICE: **1**

TITLE/POSITION OUTSIDE WDEA WORKS: **Solicitor, Tait's Legal**

QUALIFICATION: **LL.B (Hons), BE (Hons), GDLP**

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



NEVILLE VICK

Committee Member

SUB COMMITTEES: **Audit (Chair), WDEA Works Training (Chair)**

YEARS OF SERVICE: **17**

TITLE/POSITION OUTSIDE WDEA WORKS: **Retired Sergeant – Victoria Police**

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

COMMITTEE OF MANAGEMENT PROFILES



PATRICIA (TRISH) MCLEAN

Committee Member

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

YEARS OF SERVICE: **1**

TITLE/POSITION OUTSIDE WDEA WORKS:

Site Administrator, A2C International Trade P/L, Portland

QUALIFICATIONS: **Dip. Business Management; Dip. OH&S; Cert IV Business Administration; Cert IV Frontline Management; Bail Justice, Justice of the Peace, Fellow of the Royal Victorian Association of Honorary Justices**

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



PETER LAKE

Committee Member

YEARS OF SERVICE: **Appointed May 2018**

TITLE/POSITION OUTSIDE WDEA

WORKS: **Consultant – Community Services**

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

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



KELLIE KING

Committee Member

YEARS OF SERVICE: **Appointed May 2018**

TITLE/POSITION OUTSIDE WDEA

WORKS: **General Manager, community and corporate services, Wannon Water**

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

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



SUZAN MOREY

Retired July 2017

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

YEARS OF SERVICE: **9**

TITLE/POSITION OUTSIDE WDEA WORKS: **Community Partnerships Manager, South West Healthcare**

QUALIFICATIONS: **BA (Humanities), MFIA**

Social justice and community development are key passions of this award-winning, one-time radio presenter, who served on the board from 2009 –2017. Suzan's career has spanned industries and disciplines, including a news reporter and presenter, women's health development worker and working with an addictive behaviours program. As a community partnerships manager in Warrnambool, Suzan oversees the media management, corporate image management, fundraising and donor management of South West Healthcare.



GREG MOON

Retired October 2017

SUB COMMITTEES: **Risk (Chair), Audit**

YEARS OF SERVICE: **4**

TITLE/POSITION OUTSIDE WDEA WORKS: **Business Manager, Waltanna Farms**

QUALIFICATIONS: **Dip. Business – Frontline Management; Dip. Business – Franchising**

Raised in Lara on the outskirts of Geelong, Greg began a 27-year career in finance and banking, moving through the industry literally and figuratively, serving as a bank manager in areas including Geelong, Ballarat, Davenport, Hobart and Warrnambool. Now calling Warrnambool his home, he joined the WDEA Works Committee of Management in 2014 and now handles the business administration of Waltanna Farms.



NEIL SMITH

Retired October 2017

SUB COMMITTEE: **WDEA Works Foundation**

YEARS OF SERVICE: **24**

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

QUALIFICATIONS: **Dip M.E., Grad Dip. Ed**

A long-term Warrnambool resident, Neil's service to WDEA Works reflected his awareness of the importance of providing meaning to the lives of all community members. During his 23 years on the committee of management, Neil aimed to provide strategic guidance and leadership as part of a team of like-minded people, for the benefit of residents able-bodied or otherwise.



2017-2018 FINANCIAL SUMMARY REPORT

WDEA Works accomplishes many wonderful things with its clients and within the communities it serves. These programs continue to go from strength to strength as has the financial performance. In the 2017-18 Financial Year, WDEA Works recorded a consolidated profit of \$1,722,255 due largely to a 12.4% increase in total income to \$36,586,493.

Employment continues to be the largest source of income generated by WDEA Works, this accounts for 88% of income. While we have seen Disability Employment Service (DES) income remain consistent with that of 2017, the income from jobactive has increased by 34% to represent almost 46% of the overall income WDEA Works received.



INCOME AND EXPENSES

The changes in the government funding model for the 2018-2019 Financial Year have affected WDEA Works' cash position, providing the ability to negotiate changes without putting any client programs at risk.



12.4%

In the 2017-18 Financial Year, WDEA Works recorded a consolidated profit of \$1,722,255 largely due to a 12.4% increase in total income to \$36,586,493.



13.9%

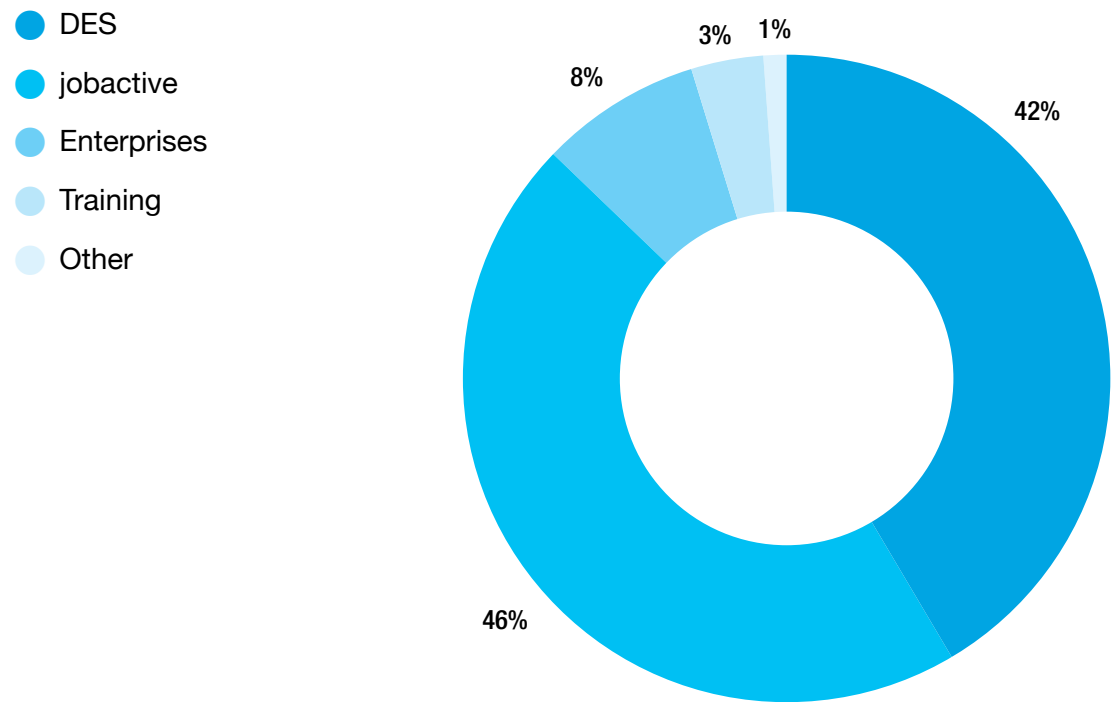
The expenses of WDEA Works increased by 13.9% to \$34,864,237. This increase was a result of an additional \$3,775,398 invested back into clients taking total client costs to \$13,028,966.



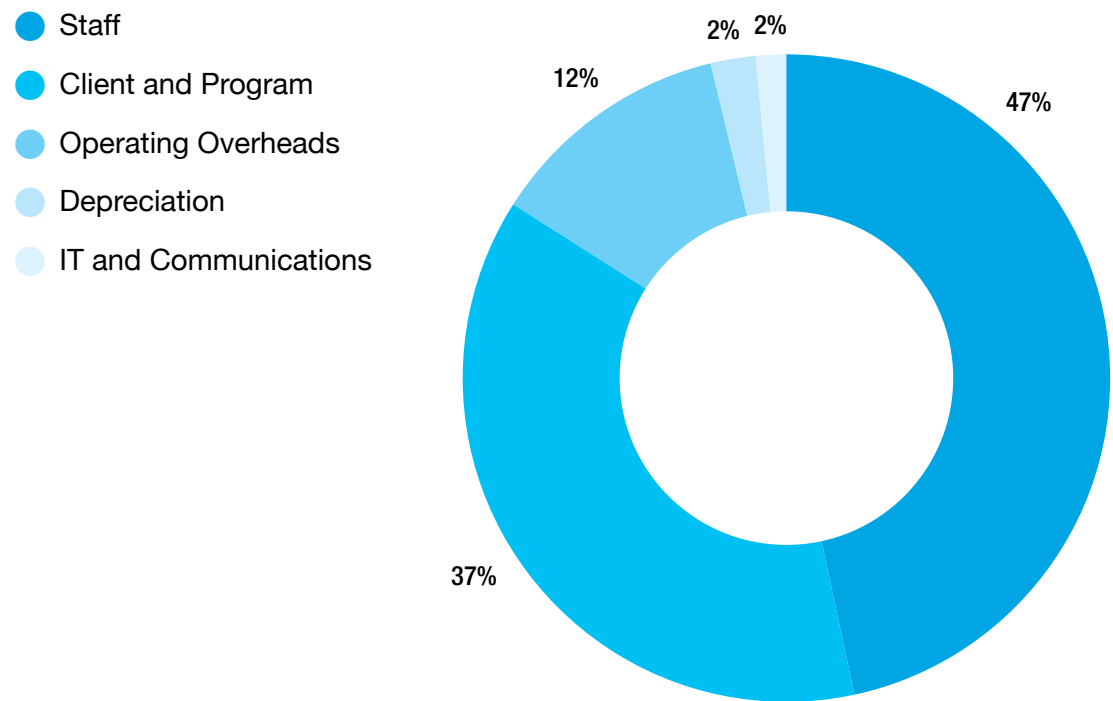
10%

Net Assets increased by 10% to \$18,407,319 confirming the strong financial position WDEA Works is in. This increase was represented largely due to cash on hand increasing to \$11,332,841.

INCOME BY PROGRAM



EXPENSE BY CATEGORY



COMMITTEE'S REPORT

Your committee members submit the financial report of Western District Employment Access Inc. for the financial year ended 30 June 2018.

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 – Vice Chairperson

Mr Don Carter – Secretary

Mr Dennis Barnett – Treasurer – appointed October 2017

Mr Neville Vick

Mr Keith Haines

Ms Patricia (Trish) McLean

Mr Peter Lake – appointed May 2018

Mrs Kellie King – appointed May 2018

Ms Suzan Morey – retired July 2017

Mr Greg Moon – retired October 2017

Mr Neil Smith – retired October 2017

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

REVIEW OF OPERATIONS

The consolidated surplus after providing for income tax for the financial year amounted to \$1,722,255. (2017: Surplus \$1,953,057).

PRINCIPAL ACTIVITIES

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

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

OBJECTIVES

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

EVENTS SUBSEQUENT TO THE END OF THE REPORTING PERIOD

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

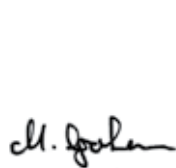
MEETINGS OF MEMBERS OF THE COMMITTEE

During the financial year, 14 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	14	14
Mr Michael Obst – Vice Chairperson	14	13
Mr Don Carter – Secretary	14	14
Mr Dennis Barnett – Treasurer – appointed October 2017	7	6
Mr Neville Vick	14	10
Mr Keith Haines	14	10
Ms Patricia (Trish) McLean	14	13
Mr Peter Lake – appointed May 2018	1	1
Mrs Kellie King – appointed May 2018	1	0
Mrs Suzan Morey – retired July 2017	0	0
Mr Greg Moon – retired October 2017	5	5
Mr Neil Smith – retired October 2017	5	5

Signed in accordance with a resolution of the Committee:



Mrs Mary Graham
Chairperson



Mr Neville Vick
Committee Member

Dated at Warrnambool this 8th day of October 2018.

Western District Employment Access Inc.

ABN 18 781 854 750

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2018

	Notes	Consolidated Group	
		2018	2017
		\$	\$
Revenue	2a	34,597,710	30,625,600
Other revenue	2b	1,988,783	1,925,705
Advertising and marketing		(564,637)	(205,241)
Bank charges		(18,868)	(15,883)
Charitable trust		(31,300)	(111,702)
Cleaning		(194,326)	(167,406)
Client costs and wage subsidies		(13,028,966)	(9,253,568)
Computer support and licensing		(549,614)	(548,908)
Cost of sales		(132,747)	(107,482)
Depreciation		(786,300)	(871,677)
Insurance		(91,669)	(103,756)
Interest		(270)	-
Memberships and subscriptions		(66,481)	(53,895)
Minor equipment		(169,721)	(85,402)
Motor vehicle operating costs		(341,574)	(298,092)
Net loss on disposal of property plant & equipment	4	(219,346)	(187,745)
Postage		(73,728)	(79,088)
Printing and stationery		(175,873)	(196,782)
Professional costs		(141,745)	(209,286)
Rent		(933,246)	(908,528)
Repairs and maintenance		(140,976)	(166,218)
Staff costs	3	(16,199,213)	(16,141,797)
Student resources		(13,673)	(59,472)
Sundry expenses		(130,374)	(69,600)
Telephone and internet		(457,255)	(410,424)
Uniform		(102,019)	(56,581)
Utilities and rates		(300,317)	(289,715)
Net current year surplus		1,722,255	1,953,057
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		1,722,255	1,953,057

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 2018

		Consolidated Group	
	Notes	2018 \$	2017 \$
ASSETS			
Current assets			
Cash on hand	5	11,332,841	9,146,107
Accounts receivable and other debtors	6	108,015	272,315
Inventories	7	100,994	103,587
Other current assets	8	1,924,695	1,787,101
Total current assets		13,466,545	11,309,110
Non current assets			
Property, plant & equipment	9	8,263,148	8,578,648
Intangibles			995
Total non current assets		8,263,148	8,579,643
TOTAL ASSETS		21,729,693	19,888,753
LIABILITIES			
Current liabilities			
Accounts payable and other payables	10	1,185,482	1,238,074
Employee provisions	11	1,368,978	1,384,460
Other liabilities	12	521,580	389,252
Total current liabilities		3,076,040	3,011,786
Non current liabilities			
Employee provisions	11	246,335	191,903
Total non current liabilities		246,335	191,903
TOTAL LIABILITIES		3,322,375	3,203,689
NET ASSETS		18,407,319	16,685,064
EQUITY			
Asset revaluation reserve	15	1,500,174	1,500,174
Retained earnings		16,907,145	15,184,890
TOTAL EQUITY		18,407,319	16,685,064

The accompanying notes form part of these financial accounts.

Western District Employment Access Inc.

ABN 18 781 854 750

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2018

	Asset Revaluation Reserve \$	Retained Earnings \$	Total \$
Consolidated Group			
Balance at 1 July 2016	1,500,174	13,231,833	14,732,007
Surplus for the year	-	1,953,057	1,953,057
Balance at 30 June 2017	1,500,174	15,184,890	16,685,064
Surplus for the year	-	1,722,255	1,722,255
Balance at 30 June 2018	1,500,174	16,907,145	18,407,319
	Asset Revaluation Reserve \$	Retained Earnings \$	Total \$
Parent			
Balance at 1 July 2016	1,500,174	13,231,833	14,732,007
Surplus for the year	-	1,953,057	1,953,057
Balance at 30 June 2017	1,500,174	15,184,890	16,685,064
Surplus for the year	-	1,594,799	1,594,799
Balance at 30 June 2018	1,500,174	16,779,689	18,279,863

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 2018

		Consolidated Group	
	Notes	2018 \$	2017 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		36,674,395	32,262,424
Payments to suppliers		(33,906,831)	(29,988,981)
Interest received		165,176	169,676
Interest paid		(270)	-
NET CASH PROVIDED OPERATING ACTIVITIES	14	2,932,470	2,443,119
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant & equipment		132,834	106,478
Payment for property, plant & equipment		(878,570)	(1,467,283)
NET CASH USED IN INVESTING ACTIVITIES		(745,736)	(1,360,805)
NET INCREASE (DECREASE) IN CASH HELD		2,186,734	1,082,314
CASH AT BEGINNING OF FINANCIAL YEAR		9,146,107	8,063,793
CASH AT END OF FINANCIAL YEAR	5	11,332,841	9,146,107

The accompanying notes form part of these financial accounts.

Western District Employment Access Inc.

ABN 18 781 854 750

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2018

Note 1: Statement of Significant Accounting Policies

These consolidated financials are special purpose consolidated financial statements prepared in order to satisfy the financial reporting requirements of the *Associations Incorporation Reform Act 2012* and the *Australian Charities and Not-for-profits Commission Act 2012*. The committee has determined that the association is not a reporting entity.

The consolidated financial statements have been prepared on an accrual basis and are based on historical costs. They do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

The 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.

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 changed, where necessary, to ensure consistency with the policies adopted by the consolidated entity.

Details of controlled entities are disclosed in note 20.

b. Income tax

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

c. Revenue

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

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

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

Donations and bequests are recognised as revenue when received.

Western District Employment Access Inc.

ABN 18 781 854 750

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2018

Note 1: Statement of Significant Accounting Policies (continued)

c. Revenue (continued)

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

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

d. Fair Value of Assets

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

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are noted 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 2018

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%
Plant and equipment	5% - 100%
Motor vehicles	10% - 50%

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

g. Leases

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

h. Impairment

At the end of each reporting period, the association assesses whether there is objective evidence that a financial asset has been impaired. A financial asset (or a group of financial assets) is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

i. Employee benefits

Short-term employee benefits

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

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

Western District Employment Access Inc.

ABN 18 781 854 750

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

Note 1: Statement of Significant Accounting Policies (continued)

i. Employee benefits (continued)

Other long-term employee benefits

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

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

j. Cash on hand

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

k. Accounts receivable and other debtors

Accounts receivable and other debtors include amounts due from customers for goods sold in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

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

l. Accounts payable and other payables

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

Western District Employment Access Inc.
ABN 18 781 854 750
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

Note 1: Statement of Significant Accounting Policies (continued)

m. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

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

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

n. Comparative Figures

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

o. Critical Accounting Estimates and Judgements

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

Key estimates

(i) *Impairment*

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

Western District Employment Access Inc.

ABN 18 781 854 750

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

Note 1: Statement of Significant Accounting Policies (continued)

p. New Accounting Standards for Application in Future Periods

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

As at 30 June 2018, the following standards and interpretations had been issued by the AASB but were not yet effective. They become effective for the first financial statements for reporting periods commencing after the stated operative dates as detailed in the table below. Western District Employment Access Inc. has not and does not intend to adopt these standards early.

Standard / Interpretation	Summary	Applicable for reporting periods beginning on	Impact on association's Annual Statements
AASB 15 Revenue From Contracts with Customers	The core principle of AASB 15 requires an entity to recognise revenue when the entity satisfies a performance obligation by transferring a promised good or service to a customer.	1 January 2019	The changes in revenue recognition requirements in AASB 15 may result in changes to the timing and amount of revenue recorded in the financial statements. The Standard will also require additional disclosures on service revenue and contract modifications.
AASB 16 - Leases	The key changes introduced by AASB 116 include the recognition of most operating leases (which are currently not recognised) on balance sheet.	1 January 2019	The assessment has indicated that as most operating leases will come on balance sheet, recognition of lease assets and lease liabilities will cause net debt to increase. Depreciation of lease assets and interest on lease liabilities will be recognised in the income statement with marginal impact on the operating surplus. The amounts of cash paid for the principal portion of the lease liability will be presented within financing activities and the amounts paid for the interest portion will be presented within operating activities in the cash flow statement. No change for lessors.

Western District Employment Access Inc.

ABN 18 781 854 750

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2018

	Consolidated Group	
	2018	2017
	\$	\$
Note 2: Revenue and other income		
a. Program funding		
Department of social services - Australian disability enterprises	771,718	1,218,852
Department of social services - Disability employment	15,144,836	15,213,626
Department of employment - Job services	16,447,302	12,284,533
Department of health and human services	1,090,582	863,894
Skills victoria	1,143,272	1,044,695
Total revenue	34,597,710	30,625,600
b. Other revenue		
Training incentives received	380,451	150,083
Enrolment fees	96,535	89,400
Short courses	57,585	52,591
Community program fees	51,680	96,438
Interest income	195,150	188,884
Room hire income	42,524	55,474
Sundry income	75,194	141,167
Sales and service income	1,089,665	1,151,668
Total other revenue	1,988,783	1,925,705
Total revenue	36,586,492	32,551,305
Note 3: Employee expenses		
Wages	14,251,527	14,221,121
Staff training and accommodation	267,802	218,225
Staff recruitment, activities and amenities	223,460	247,305
Superannuation	1,306,013	1,305,536
Workcover	150,411	149,610
	16,199,213	16,141,797

Western District Employment Access Inc.

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2018

	Consolidated Group	
	2018	2017
	\$	\$
Note 4: Net loss on disposal of property, plant & equipment		
Proceeds from disposal of non current assets and other minor assets	596,951	106,477
Written down value of non current assets sold	(816,297)	(294,222)
	<u>(219,346)</u>	<u>(187,745)</u>
Note 5: Cash on hand		
Cash at bank and on hand	4,732,841	2,546,107
Short-term bank deposits	6,600,000	6,600,000
	<u>11,332,841</u>	<u>9,146,107</u>
Note 6: Accounts receivable and other debtors		
Accounts receivable	135,361	296,932
Less provision for impairment	(27,347)	(24,617)
	<u>108,015</u>	<u>272,315</u>
Note 7: Inventories		
Finished goods at cost	100,994	103,587
	<u>100,994</u>	<u>103,587</u>
Note 8: Other current assets		
Accrued income	1,597,459	1,529,454
Accrued interest	117,506	87,532
Prepayments	181,708	150,290
Security deposits	28,022	19,825
	<u>1,924,695</u>	<u>1,787,101</u>

Western District Employment Access Inc.

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2018

	Consolidated Group	
	2018	2017
	\$	\$
Note 9: Property plant & equipment		
Land		
Land at valuation - 30 June 2015	2,845,000	3,411,000
Total land	2,845,000	3,411,000
Buildings		
Buildings at valuation - 30 June 2015	2,594,802	2,047,190
Accumulated depreciation	(186,080)	(115,792)
Buildings at cost	743,859	892,126
Accumulated depreciation	(5,884)	(5,884)
Leasehold improvements at cost	1,168,864	1,360,362
Accumulated depreciation	(733,204)	(799,430)
Total buildings	3,582,357	3,378,572
Plant and equipment		
Plant and equipment at cost	799,686	1,069,973
Accumulated depreciation	(293,377)	(596,355)
Computer equipment at cost	569,274	934,074
Accumulated depreciation	(293,637)	(603,200)
Total plant and equipment	781,946	804,492
Motor vehicles		
Motor vehicles at cost	1,858,100	1,794,902
Accumulated depreciation	(804,255)	(810,318)
Total motor vehicles	1,053,845	984,584
Total property, plant and equipment	8,263,148	8,578,648

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 2015. 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.

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2018

Note 9: Property plant & equipment (cont.)

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

	Land	Buildings	Plant and Equipment	Motor Vehicles	Total
Consolidated Group	\$	\$	\$	\$	\$
Balance at 1 July 2017	3,411,000	3,378,572	804,492	984,584	8,578,648
Additions	-	663,379	210,393	452,808	1,326,580
Disposals	(566,000)	(151,936)	(7,814)	(131,027)	(856,777)
Depreciation	-	(307,658)	(225,125)	(252,520)	(785,303)
Carrying amount at 30 June 2018	2,845,000	3,582,357	781,946	1,053,845	8,263,148
	Land	Buildings	Plant and Equipment	Motor Vehicles	Total
Consolidated Group	\$	\$	\$	\$	\$
Balance at 1 July 2016	3,411,000	2,918,909	903,470	1,043,885	8,277,264
Additions	-	928,654	245,862	292,767	1,467,283
Disposals	-	(132,258)	(58,820)	(103,144)	(294,222)
Depreciation	-	(336,733)	(286,020)	(248,924)	(871,677)
Carrying amount at 30 June 2017	3,411,000	3,378,572	804,492	984,584	8,578,648

Western District Employment Access Inc.

ABN 18 781 854 750

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2018

	Consolidated Group	
	2018	2017
	\$	\$
Note 10: Trade & other payables		
Trade payables	417,342	427,719
Accrued expenses	437,549	316,749
Statutory payables - GST and PAYG	330,592	493,606
	1,185,482	1,238,074
Note 11: Employee provisions		
Current		
Employee provisions		
Annual leave	834,873	863,264
Long service leave	521,470	501,036
Time owing in Lieu	12,635	20,160
	1,368,978	1,384,460
Non-current		
Employee provisions		
Long service leave	246,335	191,903
	246,335	191,903
Note 12: Other liabilities		
Grants received in advance	521,580	389,252
	521,580	389,252
Note 13: 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.		
Spectrum Signs and Designs for which Mr Neil Smith, a committee member of the association, is the principal.		
- Provision of signage and name badges	3,787	7,316
Taits Legal for which Michael Obst is a Property and Commercial Lawyer and was committee Vice Chair of the association.		
- Provision of Legal services	8,106	
Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.		

Western District Employment Access Inc.

ABN 18 781 854 750

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

	Consolidated Group	
	2018	2017
	\$	\$

Note 14: Cash Flow Information

Reconciliation of cash flows from operations with net current year surplus

Net current year surplus / (deficit)	1,722,255	1,953,057
Depreciation	786,300	871,677
Net loss on disposal of property, plant & equipment	219,346	187,744
Bad and doubtful debts	14,044	8,495
(Increase)/decrease in accounts receivable and other debtors	164,300	(119,486)
(Increase)/decrease in inventories	2,593	(31,870)
(Increase)/decrease in other current assets	(95,054)	(532,072)
Increase/(decrease) in accounts payable and other payables	(52,592)	54,972
Increase/(decrease) in employee provisions	38,949	31,103
Increase/(decrease) in other liabilities	132,328	19,499
Net cash provided by operating activities	<u>2,932,470</u>	<u>2,443,119</u>

Note 15: Reserves

a. Asset revaluation reserve:

The revaluation surplus records revaluations of non-current assets.

Opening balance	1,500,174	1,500,174
Closing balance	<u>1,500,174</u>	<u>1,500,174</u>

Note 16: Commitments

Non-cancellable operating lease commitments contracted for but not recognised in the financial statements:

Payable - minimum lease payments:

- not later than 12 months	925,916	756,882
- between 12 months and five years	943,070	675,766
	<u>1,868,986</u>	<u>1,432,648</u>

Operating lease commitments for rent of office space.

Western District Employment Access Inc.
 ABN 18 781 854 750
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

Consolidated Group	
2018	2017
\$	\$

Note 17: Contingencies

The entity is unaware of any contingent assets or liabilities as at 30 June 2018. (2017 Nil).

Note 18: 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 19: 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 20: 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 2018	Holding 2017
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.

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2018

	Parent Entity	
	2018	2017
	\$	\$
Note 20: Investments in controlled entities (continued)		
Parent Entity Information		
Western District Employment Access		
STATEMENT OF FINANCIAL POSITION		
ASSETS		
Current assets		
Cash on hand	11,066,140	9,027,275
Trade and other receivables	105,568	223,732
Inventories	100,994	103,587
Other current assets	1,815,375	1,673,057
Total current assets	13,088,077	11,027,651
Non current assets		
Property, plant & equipment	8,262,196	8,576,774
Financial assets	165,000	156,470
Total non current assets	8,427,196	8,733,244
TOTAL ASSETS	21,515,273	19,760,895
LIABILITIES		
Current liabilities		
Trade and other payables	1,141,927	1,172,741
Employee provisions	1,332,825	1,327,271
Other liabilities	521,579	389,252
Total current liabilities	2,996,331	2,889,264
Non current liabilities		
Employee provisions	239,080	186,567
Total non current liabilities	239,080	186,567
TOTAL LIABILITIES	3,235,411	3,075,831
NET ASSETS	18,279,862	16,685,064
EQUITY		
Asset revaluation reserve	1,500,174	1,500,174
Retained earnings	16,779,688	15,184,890
TOTAL EQUITY	18,279,862	16,685,064

Western District Employment Access Inc.

ABN 18 781 854 750

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2018

	Parent Entity	
	2018	2017
	\$	\$
Note 20: Investments in controlled entities (continued)		
Parent Entity Information		
Western District Employment Access		
STATEMENT OF COMPREHENSIVE INCOME		
Revenue	33,454,438	29,578,259
Other revenue	1,836,540	1,721,180
Advertising and marketing	(558,505)	(177,144)
Bank charges	(4,432)	(13,040)
Charitable trust	(31,300)	(111,702)
Cleaning	(188,588)	(165,253)
Client costs and wage subsidies	(13,048,353)	(9,279,619)
Computer support and licensing	(525,454)	(516,851)
Cost of sales	(132,747)	(107,482)
Depreciation	(780,491)	(864,843)
Insurance	(90,185)	(101,769)
Interest	(268)	-
Memberships and subscriptions	(63,987)	(51,668)
Minor equipment	(169,120)	(82,749)
Motor vehicle operating costs	(290,689)	(260,939)
Net loss on disposal of property plant & equipment	(218,875)	(187,745)
Postage	(72,239)	(77,297)
Printing and stationery	(162,947)	(176,676)
Professional costs	(124,938)	(199,120)
Rent	(907,643)	(870,383)
Repairs and maintenance	(138,635)	(160,251)
Staff costs	(15,255,260)	(15,126,082)
Sundry expenses	(118,271)	(68,618)
Telephone and internet	(435,218)	(394,382)
Uniform	(98,429)	(55,426)
Utilities and rates	(279,606)	(269,812)
Net current year surplus	1,594,799	1,980,588
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	1,594,799	1,980,588

Western District Employment Access Inc.

ABN 18 781 854 750

STATEMENT BY MEMBERS OF THE COMMITTEE FOR THE YEAR ENDED 30 JUNE 2018

In the opinion of the committee:

1. the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the Associations Incorporation Reform Act 2012 (Vic) and associated regulations;
2. the attached consolidated financial statements and notes thereto comply with Accounting Standards as described in note 1 to the consolidated financial statements;
3. the attached consolidated financial statements and notes thereto give a true and fair value of the incorporated association's financial position as at 30 June 2018 and of its performance for the financial year ended on that date; and
4. there are reasonable grounds to believe that the incorporated association will be able to pay its debts as and when they become due and payable.

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



Mrs Mary Graham
Chairperson



Mr Neville Vick
Committee Member

Dated at Warrnambool this 8th day of October 2018.

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 2018, 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 2018, and its financial performance and its cash flows for the year then ended in accordance with the financial reporting requirements of the *Associations Incorporation Reform Act (Vic) 2012*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the consolidated entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter – Basis of Accounting

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

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

Management is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the *Associations Incorporation Reform Act (Vic) 2012* and for such internal control as management determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

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

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

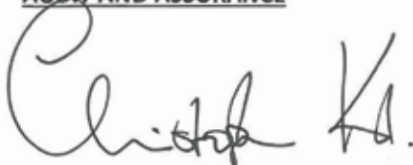
Independence

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



MCLAREN HUNT

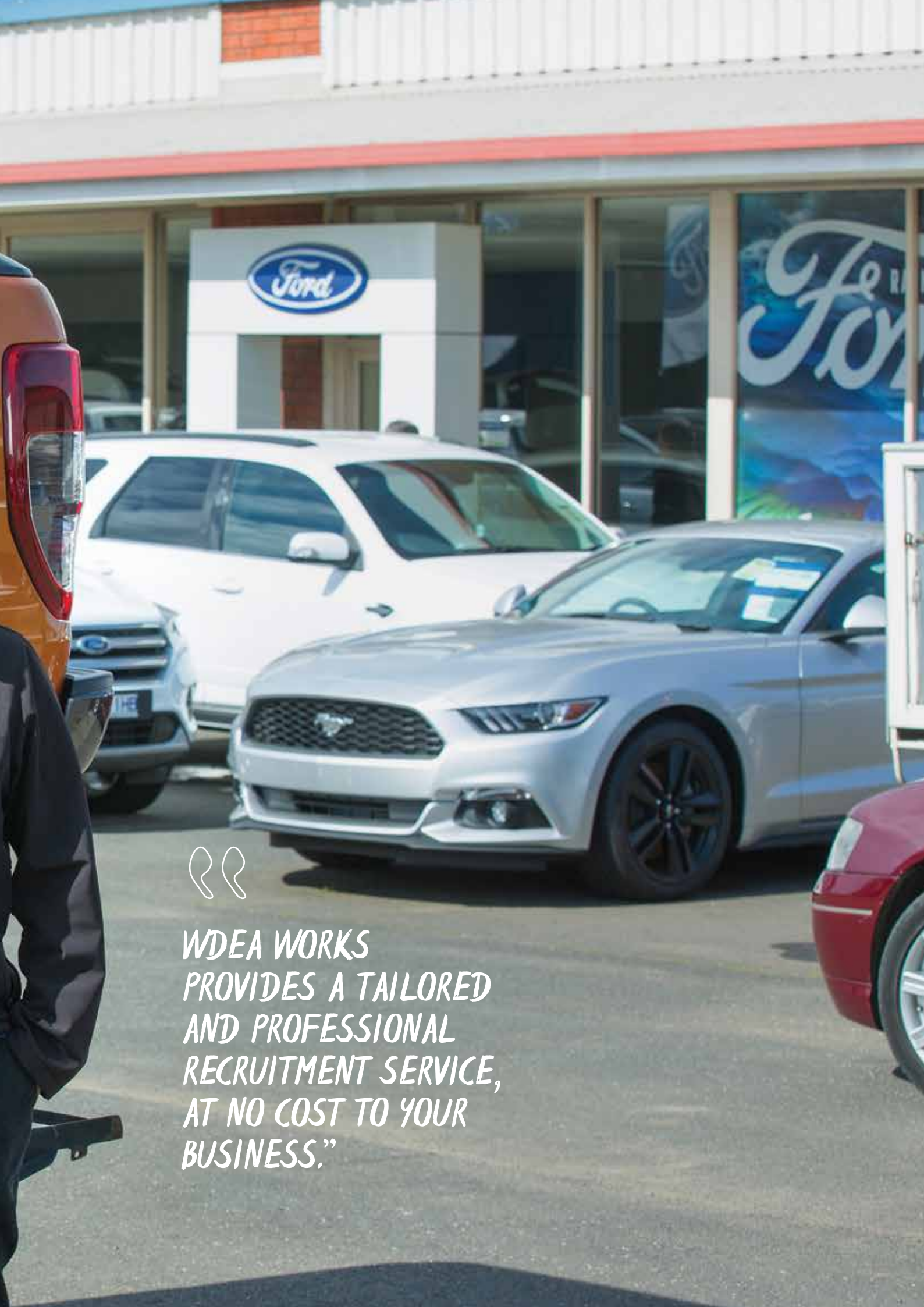
AUDIT AND ASSURANCE



CHRIS KOL
PARTNER

Dated at Warrnambool, 8th October 2018





*WDEA WORKS
PROVIDES A TAILORED
AND PROFESSIONAL
RECRUITMENT SERVICE,
AT NO COST TO YOUR
BUSINESS.”*

STANDARDS

WDEA Works have achieved accreditation and gained certification to the following standards:

ISO 9001:2015	Quality Management Systems
ISO 14001:2015	Environmental
NSDS	National Standards for Disability Services
DHHS	Human Services Standards
QAF	Quality Assurance Framework
VRQA	Victorian Registration and Qualifications Authority (RTO standards)



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.



wdea works

Unlocking potential. Building ability.

wdeaworks.org.au 1300 521 511



works
for me

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