

**Women in Prison Advocacy Network Incorporated
Trading as Women's Justice Network**

ABN 68 013 567 095

**Special Purpose Annual Report
For the Year Ended 30 June 2019**

Women in Prison Advocacy Network Incorporated
Trading as Women's Justice Network
ABN 68 013 567 095

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Women in Prison Advocacy Network Incorporated
Trading as Women's Justice Network
Committee's Report for the year ended 30 June 2019

Your Committee Members submit the financial accounts of the Women in Prison Advocacy Network Incorporated trading as Women's Justice Network for the financial year ended 30 June 2019.

Committee Members

The names of Committee Members during the year ended 30 June 2019, and to the date of this report, are as follows:

Kathryn Barnes

Helen Campbell

Helen Dunstan (Secretary)

Nicki Petrou (Vice President)

Nicole Rizgalla

Linda Steele

Sumithira Thavapalan (Treasurer)

Natasha Thompson (President)

Victoria Keesing was a Committee Member until her resignation on 18 September 2018.

Principal Activities

Women in Prison Advocacy Network Incorporated (WIPAN), trading as Women's Justice Network (WJN), is an advocacy-based organisation, managed and directed by women dedicated to improving the status, wellbeing and prospects of women and girls in the criminal justice system in NSW.

WJN's approach to addressing the impact of this social injustice is via the provision of a voluntary mentoring service for women and girls affected by the criminal justice system. This service increases their social capital, supports their community reintegration, encourages their autonomy and enables them to learn from their lived experiences.

WJN actively campaigns to raise awareness of the social injustices facing women in the criminal justice system and addresses the cultural, social, economic and political inequalities that sustain these injustices.

Significant Changes

No significant change in the nature of these activities occurred during the year.

Operating Result

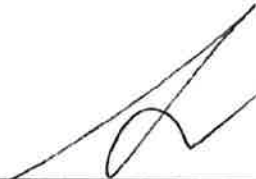
The Operating Loss and total Comprehensive Deficit for the Year Ended 30 June 2019 amounted to \$14,236. (The Operating Income and total Comprehensive Surplus for the Year Ended 30 June 2018 was \$88,707.)

Women in Prison Advocacy Network Incorporated
Trading as Women's Justice Network
Committee's Report for the year ended 30 June 2019

During the year ended 30 June 2019 insurance proceeds of \$38,156 were recognised as income (\$48,186 for the year ended 30 June 2018). These proceeds relate to the impact of a series of transactions that were made prior to 1 July 2018 that were not authorised by the Committee and did not relate to a proper purpose relevant to the Association's activities.

Following the detection of these unauthorised transactions in December 2017, the Committee carried out a detailed financial investigation into this matter and advises that internal controls and financial procedures have been comprehensively strengthened to prevent unauthorised transactions being made in the future.

Signed in accordance with a resolution of the Members of the Committee on: 29/11/19



Helen Campbell (Acting President)

S Thavapalan

Sumithira Thavapalan (Treasurer)



Auditor's Independence Declaration

As lead auditor for the audit of Women in Prison Advocacy Network Incorporated trading as Women's Justice Network for the year ended 30 June 2019, I declare that to the best of my knowledge and belief, there have been no contraventions of any applicable code of professional conduct in relation to the audit.

A handwritten signature in blue ink that reads 'C Ratwatte'.

Chamilka Ratwatte
Partner
PricewaterhouseCoopers

Sydney
29 November 2019

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Women in Prison Advocacy Network Incorporated
Trading as Women's Justice Network

Statement of Comprehensive Income for the year ended 30 June 2019

	Note	2019 \$	2018 \$
Income			
Revenue:			
Government Grants		320,389	356,887
Other Grants		30,500	-
Donations and Fundraising Initiatives		137,460	176,822
Membership Fees		1,136	2,219
		<u>489,485</u>	<u>535,928</u>
Other Income:			
Interest Received		3,825	-
Workers Compensation		-	44,605
Insurance Recoveries	10	38,156	48,186
		<u>41,981</u>	<u>92,791</u>
Total Income		<u>531,466</u>	<u>628,719</u>
Expenses			
Employee Benefits		408,401	349,438
Rent and Utilities		38,348	29,396
Program Expenses		48,136	44,447
Risk Management and Compliance		38,400	67,133
Depreciation and Fixed Assets write-off		2,380	13,712
Other Expenses		10,037	8,081
Expenses arising from unauthorised transactions	10	-	27,805
		<u>545,702</u>	<u>540,012</u>
Total Expenses		<u>545,702</u>	<u>540,012</u>
Net (Deficiency)/Surplus for the year		<u>(14,236)</u>	<u>88,707</u>
Opening Accumulated Surplus/(Deficiency)		238,421	149,714
Net (Deficiency)/Surplus attributable to the association		(14,236)	88,707
Closing Accumulated Surplus/(Deficiency)		<u>224,185</u>	<u>238,421</u>

Women in Prison Advocacy Network Incorporated
Trading as Women's Justice Network
Statement of Financial Position as at 30 June 2019

	Note	2019 \$	2018 \$
Assets			
Current Assets			
Cash and Cash Equivalents	<u>2</u>	214,170	346,634
Fixed Term Deposit	<u>2</u>	120,373	20,000
Receivables	<u>3</u>	1,077	-
Other	<u>4</u>	9,725	5,169
Total Current Assets		<u>345,345</u>	<u>371,803</u>
Non-Current Assets			
Property, Plant and Equipment	<u>5</u>	2,609	4,989
Total Non-Current Assets		<u>2,609</u>	<u>4,989</u>
Total Assets		347,954	376,792
Liabilities			
Current Liabilities			
Trade and Other Payables	<u>6</u>	58,364	24,085
Tax Liabilities	<u>7</u>	14,320	25,956
Provisions	<u>8</u>	51,085	88,330
Total Current Liabilities		<u>123,769</u>	<u>138,371</u>
Total Liabilities		123,769	138,371
Net Assets		<u>224,185</u>	<u>238,421</u>
Members' Funds			
Accumulated (Deficiency)/Surplus		224,185	238,421
Total Members' Funds		<u>224,185</u>	<u>238,421</u>

Women in Prison Advocacy Network Incorporated
Trading as Women's Justice Network
Statement of Changes in Equity
For the year ended 30 June 2019

	Accumulated Surplus \$
Balance at 1 July 2017	149,714
Surplus attributable to the association	88,707
Balance at 30 June 2018	238,421
Balance at 1 July 2018	238,421
Deficiency attributable to the association	(14,236)
Balance at 30 June 2019	224,185

Women in Prison Advocacy Network Incorporated
Trading as Women's Justice Network
Statement of Cash Flows
For the year ended 30 June 2019

	Note	2019 \$	2018 \$
Cash flows from operating activities			
Receipts from donations and other revenue streams		492,233	534,780
Receipts from insurers		38,156	278,731
Payments to suppliers and employees		(562,480)	(471,265)
Payments that were not authorised by the Committee		-	(27,805)
Net cash (outflows)/inflows from operating activities	<u>9</u>	<u>(32,091)</u>	<u>314,441</u>
Cash flows from investing activities			
Investment in Fixed Term Deposit		(100,373)	(20,000)
Payment for plant and equipment		-	(2,881)
Net cash (used in) investing activities		<u>(100,373)</u>	<u>(22,881)</u>
Cash flows from financing activities			
Net cash (used in)/provided by financing activities		-	-
Net (decrease)/increase in cash and cash equivalents		(132,464)	291,560
Cash and cash equivalents at beginning of year		346,634	55,074
Cash and cash equivalents at end of year		<u>214,170</u>	<u>346,634</u>

Women in Prison Advocacy Network Incorporated
Trading as Women's Justice Network
Notes to the Financial Statements for the year ended 30 June 2019

Note 1: Summary of Significant Accounting Policies

The Members of the Committee are of the opinion that the Association is a non-reporting entity because there are no users dependent on general purpose financial statements. These financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the *Charitable Fundraising Act 1991* and the *Charitable Fundraising Regulation 2015*.

The Association is a not-for-profit entity for the purpose of preparing the financial statements. The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the *Australian Charities and Not-for-profits Commission Act 2012* and the significant accounting policies disclosed below, which the Members of the Committee have determined are appropriate to meet the needs of members.

(a) Functional and Presentation Currency

Items included in the financial statements are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The financial statements are presented in Australian dollars (\$), which is the functional and presentation currency of Women in Prison Advocacy Network Incorporated Trading as Women's Justice Network.

(b) Property, Plant and Equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation. The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use. Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

(c) Impairment of Assets

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

(d) Employee Benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the amounts expected to be paid when the liability is settled.

(e) Provisions

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reasonably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(f) Cash and Cash Equivalents

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

Women in Prison Advocacy Network Incorporated
Trading as Women's Justice Network
Notes to the Financial Statements for the year ended 30 June 2019

(g) Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

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

Donation revenue is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

Significant grant revenue is recognised in the year it was received or when the entitlement for the revenue is established. If grant revenue is received with conditions attached, and grant revenue has to be refunded if the conditions are not met, then the grant revenue is not recognised as revenue until such time as the conditions of the grant are met and treated as income in advance.

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

(h) 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 Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the assets and liabilities statement are shown inclusive of GST.

(i) Trade and Other Payables

Trade 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, which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(j) Income Tax

The entity is involved in community service and charitable activities and is exempt from income tax under the provisions of Division 50-5 of the Income Tax Assessment Act 1997. Accordingly, there is no income tax accounting consequences relevant to the preparation of these financial statements.

(k) New Accounting Standards and Interpretations

No new accounting standards or interpretations are expected to have a significant impact on the financial statements of the entity.

(l) Critical Accounting Estimates and Judgements

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

Key estimates

The entity assesses impairment at the end of each reporting period by evaluating conditions and events specific to the entity that may be indicative of impairment triggers and recognises impairment loss in the year of identification.

Women in Prison Advocacy Network Incorporated
Trading as Women's Justice Network
Notes to the Financial Statements for the year ended 30 June 2019

	2019	2018
	\$	\$
Note 2:		
Cash and Cash Equivalents		
Bank accounts:		
- NAB Cheque Accounts	61,384	346,634
- AMP Business Saving Account	152,786	-
	214,170	346,634
Fixed Term Deposits		
- NAB Fixed Term Deposit	20,373	20,000
- AMP Fixed Term Deposit	100,000	-
	120,373	20,000
Note 3: Receivables		
Current		
Other Receivables	1,077	-
	1,077	-
Note 4: Other Assets		
Current		
Security Deposit	2,544	2,544
Prepayments	7,181	2,625
	9,725	5,169
Note 5: Property, Plant and Equipment		
Office Equipment:		
- At cost	9,520	9,520
- Less: Accumulated depreciation	(6,911)	(4,531)
	2,609	4,989
Motor vehicles:		
- At cost	23,387	23,387
- Less: Accumulated depreciation	(23,387)	(23,387)
	-	-
	2,609	4,989

Women in Prison Advocacy Network Incorporated
Trading as Women's Justice Network
Notes to the Financial Statements for the year ended 30 June 2019

	2019	2018
	\$	\$
Note 6: Trade and Other Payables		
Unsecured:		
- Trade Payables	1,064	18,756
- Grant Payable	22,499	-
- Wages Payable	12,724	-
- Other Payables	22,077	5,329
	58,364	24,085

Note 7: Tax Liabilities

Current

Net GST Payable	3,152	18,806
PAYG Withholding Tax Payable	11,168	7,150
	14,320	25,956

Note 8: Provisions

Current

Employee entitlements	24,359	6,126
Other - Deferred income	26,726	82,204
	51,085	88,330

Note 9: Reconciliation of net (Deficit)/Surplus for the year to net Cash Flows (used in)/from operations

Net (Deficiency)/Surplus for the year	(14,236)	88,707
Add back:		
Depreciation and write-off of fixed asset	2,380	13,712
(Increase)/decrease in assets:		
- Insurance recovery receivable	-	185,940
- Receivables	(1,077)	-
- Prepayments	(4,556)	(1,148)
Increase/(decrease) in liabilities:		
- Trade and other payables	34,279	(4,869)
- Tax liabilities	(11,636)	(4,576)
- Provisions	(37,245)	36,675
Net cash flow from operating activities	(32,091)	314,441

Women in Prison Advocacy Network Incorporated
Trading as Women's Justice Network
Notes to the Financial Statements for the year ended 30 June 2019

Note 10: Unauthorised Transactions and Insurance Recoveries

During the year ended 30 June 2019 insurance proceeds of \$38,156 were recognised as income (\$48,186 for the year ended 30 June 2018). These proceeds relate to the impact of a series of transactions that were made prior to 1 July 2018 that were not authorised by the Committee and did not relate to a proper purpose relevant to the Association's activities.

Following the detection of these unauthorised transactions in December 2017, the Committee carried out a detailed financial investigation into this matter and advises that internal controls and financial procedures have been comprehensively strengthened to prevent unauthorised transactions being made in the future.

The total value of these insurance recoveries and unauthorised transactions recognised in the Statement of Comprehensive Income is as follows:

	2019	2018
	\$	\$
	<hr/>	<hr/>
Insurance Recoveries to cover:		
- Unauthorised transactions	-	27,793
- Costs associated with unauthorised transactions	38,156	20,393
Total Insurance recoveries	38,156	48,186
	<hr/>	<hr/>
Unauthorised transactions	0	27,805
	<hr/>	<hr/>

Women in Prison Advocacy Network Incorporated
Trading as Women's Justice Network
Statement by Members of the Committee

The Committee has determined that the Association is not a reporting entity and that this special purpose financial report has been prepared to meet the needs of the *Australian Charities and Not-for-profits Commission Act 2012* in line with the accounting policies outlined in Note 1 to the financial statements.

The Members of the Committee of the Association declare that, in the Committee's opinion:

1) The financial statements and notes, as set out on pages 6 to 14, are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and:

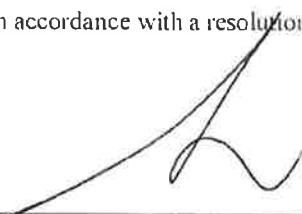
- a) comply with the accounting policies described in Note 1 to the financial statements; and
- b) give a true and fair view of the financial position of the Association as at 30 June 2019 and of its performance for the year ended on that date.

2) There are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.

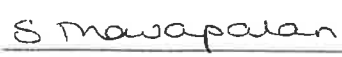
3) Pursuant to the *Charitable Fundraising Act 1991 (NSW)* and regulations:

- (a) the consolidated statement of profit and loss and other comprehensive income is drawn up so as to give a true and fair view of income and expenditure of the company for the year ended 30 June 2019 with respect to fundraising appeals;
- (b) the consolidated statement of financial position is drawn up so as to give a true and fair view of the state of affairs of the company as at 30 June 2019 with respect to the fundraising appeals;
- (c) the provisions of the *Charitable Fundraising Act (NSW) 1991* and the regulations under the Act and the conditions attached to the company have been complied with for the year ended 30 June 2019; and
- (d) the internal controls exercised by the company are appropriate and effective in accounting for all income received and applied by the company from any of the fundraising appeals.

This declaration is made in accordance with a resolution of the Board of Directors.



Helen Campbell (Acting President)



Sumithira Thavapalan (Treasurer)

Dated this 29th day of November 2019.



Independent auditor's report

To the members of Women in Prison Advocacy Network Incorporated trading as Women's Justice Network

Report on the audit of the financial report

Our opinion

In our opinion:

The accompanying financial report of Women in Prison Advocacy Network Incorporated trading as Women's Justice Network (the Entity) is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission (ACNC) Act 2012*, including:

- (a) giving a true and fair view of the Entity's financial position as at 30 June 2019 and of its financial performance for the year then ended
- (b) complying with Australian Accounting Standards to the extent described in Note 1 and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

What we have audited

The financial report comprises:

- the statement of financial position as at 30 June 2019
- the statement of comprehensive income for the year then ended
- the statement of changes in equity for the year then ended
- the statement of cash flows for the year then ended
- the notes to the financial statements, which include a summary of significant accounting policies
- the statement by Members of the Committee.

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

Independence

We are independent of the Entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (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.

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Emphasis of matter - basis of accounting and restriction on use

We draw attention to Note 1 in the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Members of the Committee's financial reporting responsibilities under the *Australian Charities and Not-for-profits Commission (ACNC) Act 2012*. As a result, the financial report may not be suitable for another purpose. Our report is intended solely for Women in Prison Advocacy Network Incorporated trading as Women's Justice Network and its members and should not be used by parties other than Women in Prison Advocacy Network Incorporated trading as Women's Justice Network and its members. Our opinion is not modified in respect of this matter.

Other information

The Members of the Committee is responsible for the other information. The other information comprises the information included in the annual report for the year ended 30 June 2019, but does not include the financial report and our auditor's report thereon.

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

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

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

Responsibilities of the Members of the Committee for the financial report

The Members of the Committee of the Entity is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Australian Charities and Not-for-profits Commission (ACNC) Act 2012* and is appropriate to meet the needs of the members. The Members of the Committee's responsibility also includes such internal control as the Members of the Committee determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Members of the Committee is responsible for assessing the ability of the Entity to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Members of the Committee either intends to liquidate the Entity or to cease operations, or have no realistic alternative but to do so.

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 the financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.

Report on the Requirements of the Charitable Fundraising Act 1991 and the Charitable Fundraising Regulation 2015

We have audited the financial report as required by Section 24(2) of the Charitable Fundraising Act 1991. The Members of the Committee are responsible for the preparation of the financial report in accordance with the Charitable Fundraising Act 1991 and the Charitable Fundraising Regulation 2015. Our responsibility is to express an opinion on the financial report based on our audit.

In our opinion the financial report and associated records have been properly kept, during the financial year ended 30 June 2019, in accordance with:

- a) Sections 20(1), 22(1-2) and 24(1-3) of the Charitable Fundraising Act 1991; and
- b) Sections 9(6) and 10 of the Charitable Fundraising Regulation 2015.
- c) Money received as a result of fundraising appeals conducted during the financial year ended 30 June 2019 has been properly accounted for and applied in accordance with the above mentioned Act and Regulation.

The logo for PricewaterhouseCoopers, featuring the company name in a blue, cursive script font above the name 'PricewaterhouseCoopers' in a smaller, black, sans-serif font.

A handwritten signature in blue ink that reads 'C Ratwatte'.

Chamilka Ratwatte
Partner

Sydney
29 November 2019