

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

ABN 68 013 567 095

**Financial Statements for the  
year ended 30 June 2018**

**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 2018**

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 2018.

### **Committee Members**

The names of Committee Members during the year ended 30 June 2018, and to the date of this report, are as follows:

Nicki Petrou, Helen Dunstan and Linda Steele.

Natasha Thompson, Sumithira Thavapalan, Helen Campbell, Kathryn Barnes and Nicole Rizgalla were appointed as a Committee Member on the 18 January 2018, 11 May 2018, 11 May 2018, 24 February 2018 and 25 August 2018 respectively, and continue in the office at the date of this report.

Lara Palombo, Ashleigh Thomson and Victoria Keesing were Committee Members from the beginning of the financial year ended 30 June 2018 until their resignation on 9 July, 7 November 2017 and 7 November 2017 respectively. On the 17 December 2017 all three were re-appointed as Committee Members until their resignation on 24 March 2018, 19 June 2018 and 18 September 2018 respectively.

Eleni Psillakis and Kathlin Armstrong were Committee Members from the beginning of the financial year ended 30 June 2018 until their resignation on the 14 August 2017 and 8 December 2017 respectively.

Felicity Lee was appointed as a Committee Member on the 17 December 2017 until her resignation on the 2 January 2018.

### **Principal Activities**

Women in Prison Advocacy Network (WIPAN) Incorporated, 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 in the criminal justice system in NSW. 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.

WJN's approach to addressing the impact of this social injustice is via the provision of a voluntary mentoring service for women and female youth 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.

### **Significant Changes**

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

### **Unauthorised Transactions**

These financial statements reflect the impact of a series of transactions that were not authorised by the Committee and did not relate to a proper purpose relevant to the Association's activities. The total value of these unauthorised transactions for the year ended 30 June 2018 was \$27,805 (\$160,273 for the year ended 30 June 2017).

However, during the year ended 30 June 2018, \$48,186 of insurance proceeds were recognised as income (\$148,274 for the year ended 30 June 2017). This included \$20,393 for recovery of costs associated with unauthorised transactions.

Following the detection of 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.

**Women in Prison Advocacy Network Incorporated  
Trading as Women's Justice Network  
Committee's Report for the year ended 30 June 2018**

**Operating Result**

The surplus and total comprehensive income for the year amounted to:

Year ended	Year ended
30 June 2018	30 June 2017
\$	\$
88,707	60,343

Signed in accordance with a resolution of the Members of the Committee on: 14 December 2018

N L Thompson

Natasha Thompson (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 2018, 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.

*C Ratwatte*

Chamilka Ratwatte  
Partner  
PricewaterhouseCoopers

Sydney  
14 December 2018

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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 2018**

	Note	2018 \$	2017 \$
<b>Income</b>			
Government Grants		356,887	261,285
Other Grants		-	95,246
Mentoring Sponsorships		-	19,902
Donations		176,822	26,974
Membership Fees		2,219	1,981
Other Income		-	3,613
Workers Compensation		44,605	-
Insurance Recoveries	<u>10</u>	48,186	148,274
<b>Total Income</b>		<u>628,719</u>	<u>557,275</u>
<b>Expenses</b>			
Employee Benefits		349,438	208,353
Rent and Utilities		29,396	31,178
Program Expenses		44,447	66,758
Risk Management and Compliance		67,133	13,877
Depreciation and write-off of Fixed Assets		13,712	2,552
Other Expenses		8,081	13,941
Expenses arising from unauthorised transactions	<u>10</u>	27,805	160,273
<b>Total Expenses</b>		<u>540,012</u>	<u>496,932</u>
<b>Surplus and total comprehensive income for the year</b>		<u><b>88,707</b></u>	<u><b>60,343</b></u>
Opening accumulated surplus/(deficiency)		<u>149,714</u>	<u>89,371</u>
Net surplus/(deficiency) attributable to the association		<u>88,707</u>	<u>60,343</u>
<b>Closing accumulated surplus/(deficiency)</b>		<u><b>238,421</b></u>	<u><b>149,714</b></u>

**Women in Prison Advocacy Network Incorporated**  
**Trading as Women's Justice Network**  
**Balance Sheet as at 30 June 2018**

	Note	2018 \$	2017 \$
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	<u>2</u>	346,634	55,074
Fixed Term Deposit		20,000	-
Receivables	<u>3</u>	-	185,940
Other	<u>4</u>	5,169	4,021
<b>Total Current Assets</b>		<u>371,803</u>	<u>245,035</u>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	<u>5</u>	4,989	15,820
<b>Total Non-Current Assets</b>		<u>4,989</u>	<u>15,820</u>
<b>Total Assets</b>		<u>376,792</u>	<u>260,855</u>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	<u>6</u>	24,085	28,954
Tax Liabilities	<u>7</u>	25,956	30,532
Provisions	<u>8</u>	88,330	51,655
<b>Total Current Liabilities</b>		<u>138,371</u>	<u>111,141</u>
<b>Total Liabilities</b>		<u>138,371</u>	<u>111,141</u>
<b>Net Assets</b>		<u>238,421</u>	<u>149,714</u>
<b>Members' Funds</b>			
Accumulated Surplus/ (Deficiency)		238,421	149,714
<b>Total Members' Funds</b>		<u>238,421</u>	<u>149,714</u>

**Women in Prison Advocacy Network Incorporated**  
**Trading as Women's Justice Network**  
**Statement of Changes in Equity**  
**For the year ended 30 June 2018**

	Accumulated Surplus \$	Total \$
<b>Balance as at 1 July 2016</b>	89,371	89,371
Surplus attributable to the association	60,343	60,343
<b>Balance as at 30 June 2017</b>	<u>149,714</u>	<u>149,714</u>
<b>Balance at 1 July 2017</b>	149,714	149,714
Surplus attributable to the association	88,707	88,707
<b>Balance at 30 June 2018</b>	<u>238,421</u>	<u>238,421</u>



**Women in Prison Advocacy Network Incorporated**  
**Trading as Women's Justice Network**  
**Statement of Cash flows**  
**For the year ended 30 June 2018**

	2018	2017
	\$	\$
<b>Cash flows from operating activities</b>		
Receipts from donations and other revenue streams	534,780	386,214
Receipts from insurers	278,731	-
Payments to suppliers and employees	(471,265)	(291,955)
Payments that were not authorised by the Committee	(27,805)	(160,273)
Net cash provided by/(used in) operating activities	<u>314,441</u>	<u>(66,014)</u>
<b>Cash flows from investing activities</b>		
Investment in Fixed Term Deposit	(20,000)	-
Payment for plant and equipment	(2,881)	(17,347)
Net cash provided by/(used in) investing activities	<u>(22,881)</u>	<u>(17,347)</u>
<b>Cash flows from financing activities</b>		
Net cash provided by/(used in) financing activities	<u>-</u>	<u>-</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>291,560</b>	<b>(83,361)</b>
Cash and cash equivalents at beginning of year	55,074	138,435
Cash and cash equivalents at end of year	<u>346,634</u>	<u>55,074</u>

**Women in Prison Advocacy Network Incorporated**  
**Trading as Women's Justice Network**  
**Notes to the Financial Statements for the year ended 30 June 2018**

## **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 2018**

**(g) Revenue and Other Income**

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. 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. Dividend revenue is recognised when the right to receive a dividend has been established.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

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 evaluate 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 2018**

	2018	2017
	\$	\$
<b>Note 2: Cash and Cash Equivalents</b>		
Bank accounts:		
- NAB Cheque Accounts	346,634	54,859
- Cash on hand	-	215
	<b>346,634</b>	<b>55,074</b>
<b>Note 3: Receivables</b>		
<b>Current</b>		
Insurance Recovery Receivable	-	185,940
	-	<b>185,940</b>
<b>Note 4: Other Assets</b>		
<b>Current</b>		
Prepayments	5,169	4,021
	<b>5,169</b>	<b>4,021</b>
<b>Note 5: Property, Plant and Equipment</b>		
Other plant and equipment:		
- At cost	9,520	17,347
- Less: Accumulated depreciation	(4,531)	(1,527)
	4,989	15,820
Motor vehicles:		
- At cost	23,387	23,387
- Less: Accumulated depreciation	(23,387)	(23,387)
	-	-
	<b>4,989</b>	<b>15,820</b>

**Women in Prison Advocacy Network Incorporated**  
**Trading as Women's Justice Network**  
**Notes to the Financial Statements for the year ended 30 June 2018**

	2018	2017
	\$	\$
<b>Note 6: Trade and Other Payables</b>		
Unsecured:		
- Trade creditors	18,756	22,523
- Other creditors	5,329	6,431
	<b>24,085</b>	<b>28,954</b>

**Note 7: Tax Liabilities**

**Current**

Net GST Payable	18,806	19,789
PAYG Withholding Tax Payable	7,150	10,743
	<b>25,956</b>	<b>30,532</b>

**Note 8: Provisions**

**Current**

Employee entitlements	6,126	4,696
Other - Deferred income	82,204	46,959
	<b>88,330</b>	<b>51,655</b>

**Note 9: Reconciliation of net surplus for the year to net cash flows from operations**

Net surplus for the year	88,707	60,343
Add back:		
Depreciation and write-off of fixed asset	13,712	2,552
(Increase)/decrease in assets:		
- Insurance recovery receivable	185,940	(148,274)
- Prepayments	(1,148)	(278)
Increase/(decrease) in liabilities:		
- Trade and other creditors	(4,869)	24,553
- Tax liabilities	(4,576)	17,925
- Provisions	36,675	(22,835)
<b>Net cash flow from operating activities</b>	<b>314,441</b>	<b>(66,014)</b>

**Women in Prison Advocacy Network Incorporated**  
**Trading as Women's Justice Network**  
**Notes to the Financial Statements for the year ended 30 June 2018**

**Note 10: Unauthorised Transactions and Insurance Recoveries**

These financial statements reflect the impact of a series of transactions that were not authorised by the Committee and did not relate to a proper purpose relevant to the Association's activities. However, insurance proceeds have been recovered under a policy held by the Association.

Following the detection of 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 unauthorised transactions recognised in the statement of comprehensive income is as follows:

	<b>2018</b>	<b>2017</b>
	\$	\$
<b>Unauthorised transactions</b>	<b>27,805</b>	<b>160,273</b>
Insurance Recoveries to cover:		
- Unauthorised transactions	27,793	148,274
- Costs associated with unauthorised transactions	20,393	-
<b>Total Insurance recoveries</b>	<b>48,186</b>	<b>148,274</b>

**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 2018 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) The provisions of the *Charitable Fundraising Act 1991* and the regulations under that Act and the conditions attached to the authority have been complied with for the year ended 30 June 2018. This statement is signed in accordance with subs 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulation 2013*.



\_\_\_\_\_  
Natasha Thompson (President)



\_\_\_\_\_  
Sumithira Thavapalan (Treasurer)



## *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*

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#### *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 2018 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 balance sheet as at 30 June 2018
- 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 of the 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* (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 distributed to or 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.

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### *Other information*

The Members of the Committee are responsible for the other information. The other information comprises the information included in the financial statements for the year ended 30 June 2018, 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.

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### *Responsibilities of the Members of the Committee for the financial report*

The Members of the Committee of the Entity are 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 determine 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 intend to liquidate the Entity or to cease operations, or have no realistic alternative but to do so.

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### *Auditor's responsibilities for the audit of the financial report*

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that



includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of 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](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 and presentation 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 2018, 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 2018 has been properly accounted for and applied in accordance with the above mentioned Act and Regulation

  
PricewaterhouseCoopers

  
Chamilka Ratwatte  
Partner

Sydney  
14 December 2018