

Annual Report

2021



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Network West People

COMMITTEE OF GOVERNANCE

Lana Bedford	Treasurer
Mary Francis	Resigned
Maria Hanson	Chairperson
Lyn Harding	
Tracey Oliver	Acting Treasurer
Pat Rayner	
Esther Sadek	Secretary

STAFF

Sandy Joffe	Networker
Gilda Blacher	Admin and Comms

VOLUNTEERS

Helen Rodd	Facilitator, project partner and Custodian
Maggie Mildenhall	Community of Practice Custodian
Jasmine Phillips	Community of Practice Custodian
Emma Price	Community of Practice Custodian
Ian Ferreter	Community of Practice Custodian
Ben Pollard	Steering group contributor

SUPPORTERS

Our thanks to the Department of Families Fairness and Housing and the staff in the regional and central offices. A warm thanks also goes to the local government representatives of the LGA’s with whom we work. The support of these and so many others is enormously appreciated.

About Network West

Our Vision

To build thriving, cohesive and empowered communities in the West

Our Purpose

Using our Community Development framework, Network West supports, strengthens and advocates for Neighbourhood Houses in the western region of Melbourne

Our Region

Network West covers the fifty-five Neighbourhood Houses, community Centres and learning centres across the municipalities of Brimbank, Hobsons, Bay, Maribyrnong, Melbourne, Melton, Moonee Valley and Wyndham.

Our Members

Brimbank Council Area

- Cairnlea Community Hub
- Delahey Community Centre
- Sydenham Community Centre
- West Sunshine Community Centre
- Westvale Community centre
- Duke St. Neighbourhood House
- Community Plus Services Ltd.
- St Albans Community Youth .club inc.
- Kororoit Creek Neighbourhood House

Hobsons Bay Council Area

- Seabrook Neighbourhood House
- Williamstown Community Education Centre
- Louis Joel Arts and Community Centre
- Altona Meadows Community Centre Inc.
- South Kingsville Community Centre
- Outlets Cooperative
- Laverton Community Centre
- Walker Close Community Centre

Maribyrnong Council Area

- Braybrook Community Centre
- Maidstone Community Centre
- Maribyrnong Community Centre
- Yarraville Community Centre
- Angliss Neighbourhood House
- Braybrook Maidstone Neighbourhood House
- West Footscray Neighbourhood House

- Council Managed
- Community Managed

Melton Council Area

- Taylors Hill Community Centre
- Eynsebury Neighbourhood House
- Fraser Rise Community Centre
- Hillside Community House
- Stevenson House
- Melton South Community Centre
- Djerriwarrh Community and Education

Melbourne Council Area

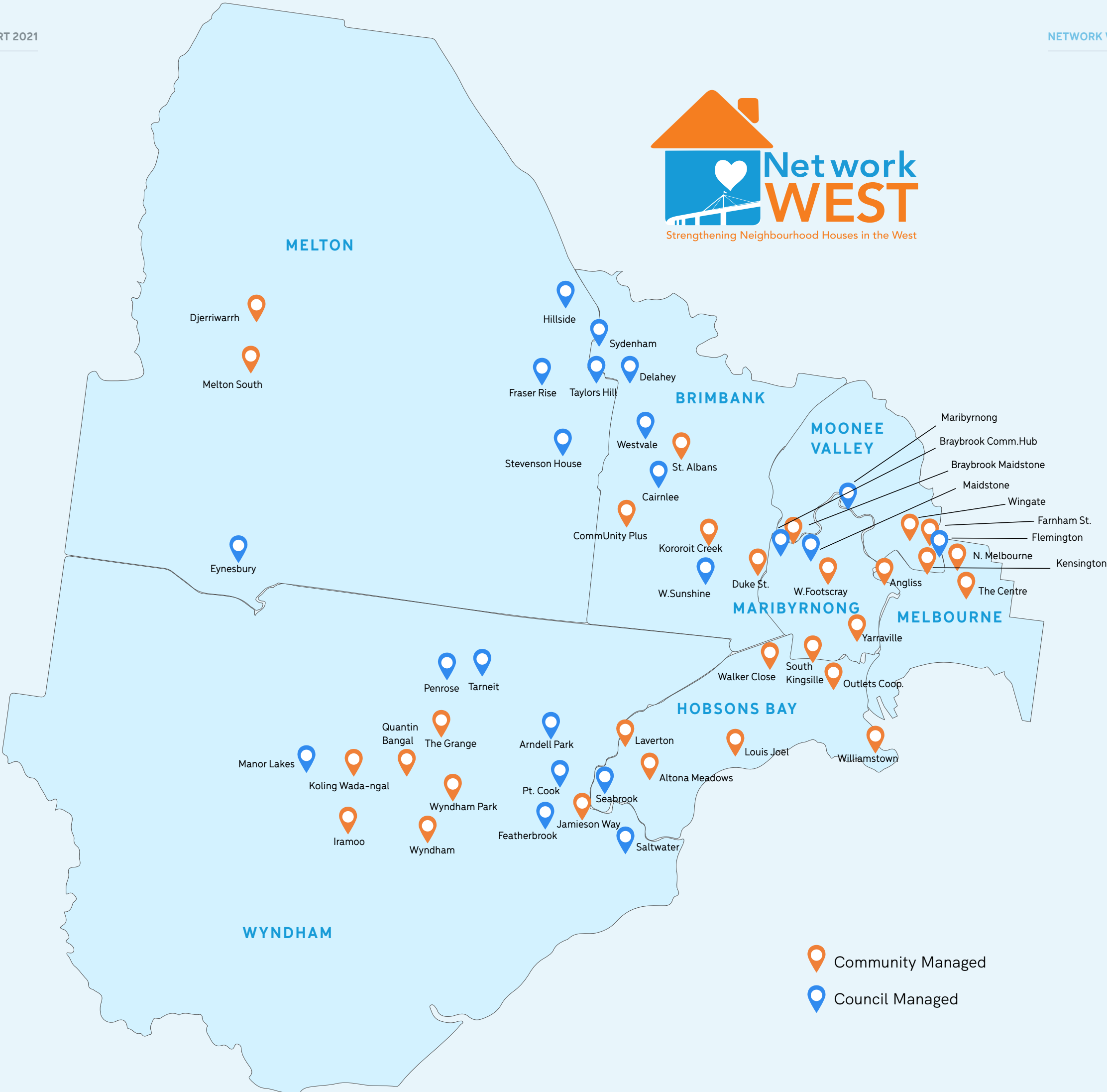
- The Centre
- Kensington Neighbourhood House
- North Melbourne Living and Learning Centre

Moonee Valley Council Area

- Flemington Neighbourhood House
- Wingate Ave Community Centre
- Farnham St. Neighbourhood Learning Centre

Wyndham Council Area

- Arndell Park Community Centre
- Featherbrook Community Centre
- Manor Lakes Community Learning Centre
- Penrose Promenade Community Centre
- Point Cook Community Learning Centre
- Saltwater Community Centre
- Tarneit Community Centre
- Koling Wada-ngal
- Jamieson Way Community Centre
- Quantin Binnah Community Centre
- The Grange Community Centre
- Wyndham Community and Education centre
- Wyndham Park Community Centre
- Iramoo Community Centre



Statement of Purpose

Recognising the diverse nature and the autonomy of each member of the Association, the purpose for which the Association is established is:

- a) To act as a mutual support network and information sharing group for all neighbourhood houses & Community Centres which are members of the Association
- b) To provide an advocacy role in representing the interests of member houses in development of community development practice and in sustaining viability and growth
- c) To support individual houses in developing effective operation of their organisation
- d) To encourage and work towards developing partnerships to enhance the work of member house
- e) To provide training, access to training and resources, and professional development opportunities for Houses
- f) To develop and implement policies and strategies for the Governance Committee
- g) To promote the philosophies of the Neighbourhood House Sector within the wider community
- h) To work with other networks and organisations to strengthen and enrich the Neighbourhood House Sector at regional, state and national levels.

Chairperson's Report



Maria Hanson
CHAIRPERSON

I would like to begin by saying what an amazing, resilient group of people we all are. We have adapted so quickly to a new way of working and continuing to support our communities.

The beginning of this reportable (financial) year, started with the announcement of a snap lockdown across 10 postcodes. Within the fortnight, an additional two postcodes including 9 public housing towers with over 3000 residents were immediately slammed into quarantined. Thus, starting the 2nd lockdown in Melbourne and wider Victoria. This all seems like so long ago, there has been stress, hardship, home-schooling and financial pressure in between which continues still to today, as we work our way through Lockdown number 6.

Despite the year that has been we still have so much to celebrate. As always, in times of crisis the Neighbourhood House sector rose to the occasion. Houses implemented Emergency Relief programs, started phone trees and welfare calls, sewed gowns and face mask just to name a few. The wonderful Sandy, our Networker, was on hand to organise bulk meals and cold storage for them, supply hygiene, safety supplies and information to rooming house residents, support the hospital gown project, check in on all the houses individually as well as hosting group Zoom session to inform, support and inspire all of the houses across the West.

I'm exhausted just thinking about all of this.

In the midst of the global pandemic, Network West successfully applied for 'The Westgate Tunnel Project' grant to further support the NH sector and the people who work within it across the municipalities of Maribyrnong and Hobsons Bay. We have finally had funding for this project confirmed and look forward to welcoming Shauna McIntyre who will be leading our Steering Group through this project. We are very fortunate to be a society who has adapted very quickly to the use of technology, which enables Shauna to get onboard whilst still being placed in another State of Australia.

I know I am feeling tired and at times frustrated and look forward to returning to a glimpse of my old life. These lockdowns have really challenged our endurance, yet we have come to understand flexibility like never before.

Many thanks to my fellow Committee of Governance members for all your ongoing dedication and support in leading Network West through yet another challenging year.

Networker's Report



Sandy Joffe
NETWORKER

In last year's report I said that we were 'emerging, blinking into the sunlight after lockdown' believing that was the end of lockdowns. We know better now, as we made our way through another year of challenges, far deeper and more demanding than the previous year. It has taken a toll on most of us, and most certainly on our communities. The language we are using has changed too. No more 'snapping back', no more 'we're all in this together'. We aren't going back to normal, nor should we be.

So what have we learned through this crisis, and what does this mean for Neighbourhood Houses and community centres into the future? I think that there are three clear messages I can take from what we have seen.

Although Neighbourhood Houses are place-based, we are in fact, not necessarily a physical space. We work where our community is – whether that be in parks or in the virtual world.

That our relationships with people who are not connected to mainstream groups, media or employment is crucial in a crisis and that government knows this now.

That the massive inequality in our region negatively affects us all and that Neighbourhood Houses are well placed to advocate for our communities.

With these, and the wisdom of our members in mind, I look forward to spending the next eighteen months interrogating how we can work through the changes we have experienced and those to come and use them to enhance the role of our sector in our communities.

Network West, like our members, had a challenging year. Our regular zoom sessions, and Community of Practice went online. Our cluster and network meetings went online. Professional development opportunities and information sharing went online too. We cancelled so many activities. So it is important to celebrate the highlights, including the wonderful celebration lunch for the sewers who participated in our Surgical Gowns project. It was a magical morning of community celebration and acknowledgement by Western Health. It was the essence of strong vibrant communities and I wished I could bottle that to illustrate what we work for. Another silver lining of the COVID lockdown has been working more closely with fellow networkers across the state, and I thank them for their support.

Our successful submission for a leadership project across Maribyrnong and Hobsons Bay was another highlight of the year. I am

We work where our community is – whether that be in parks or in the virtual world.

ridiculously excited to see how this rolls out. There is much to look forward to. Our focus on governance from November onwards, our 'Call to Action' process of thinking about how we 'Honour the past, celebrate the present and embrace the future', and our new leadership project, together with the regular work of the Network.

None of this would be possible without the amazing support of some deeply thoughtful and committed volunteers, first among them Helen Rodd. Warm thanks to my co-worker Gilda Blacher for taking over the newsletters and always being on hand to talk through the ups and downs of the work. Finally, my deep gratitude to the Network West Committee of Governance, the backbone of the organisation. Generously and thoughtfully chaired by Maria Hanson, they are the epitome of good governance.

Governance

Out of the 55 members, 23 of our members are managed by their local councils, the rest are managed by a Committee of Governance as an Incorporated Association, a Company Limited by Guarantee or as a Cooperative.

City of Brimbank



City of Hobsons Bay



City of Maribyrnong



City of Melbourne



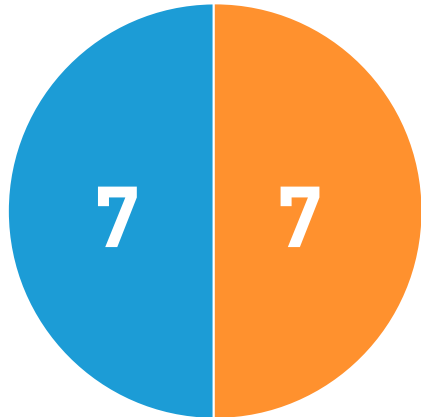
City of Melton



City of Moonee Valley

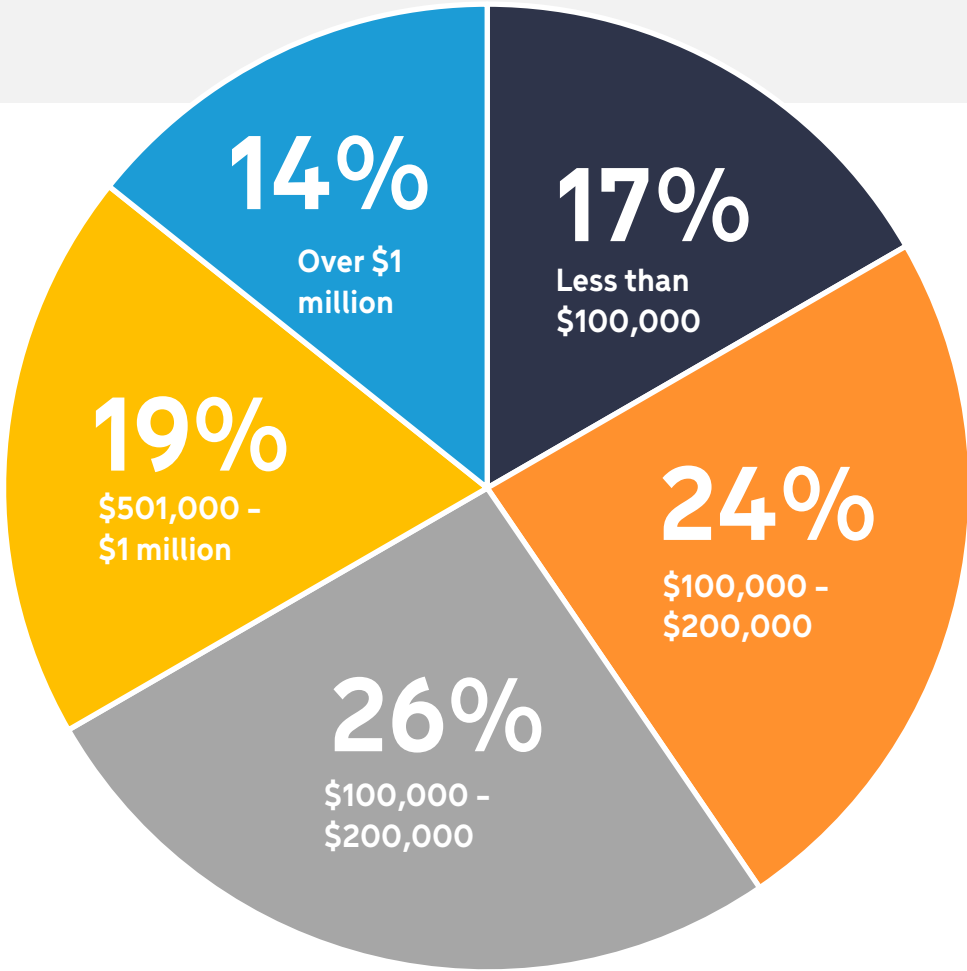


City of Wyndham



Council Managed
 Community Managed

Core funding sources



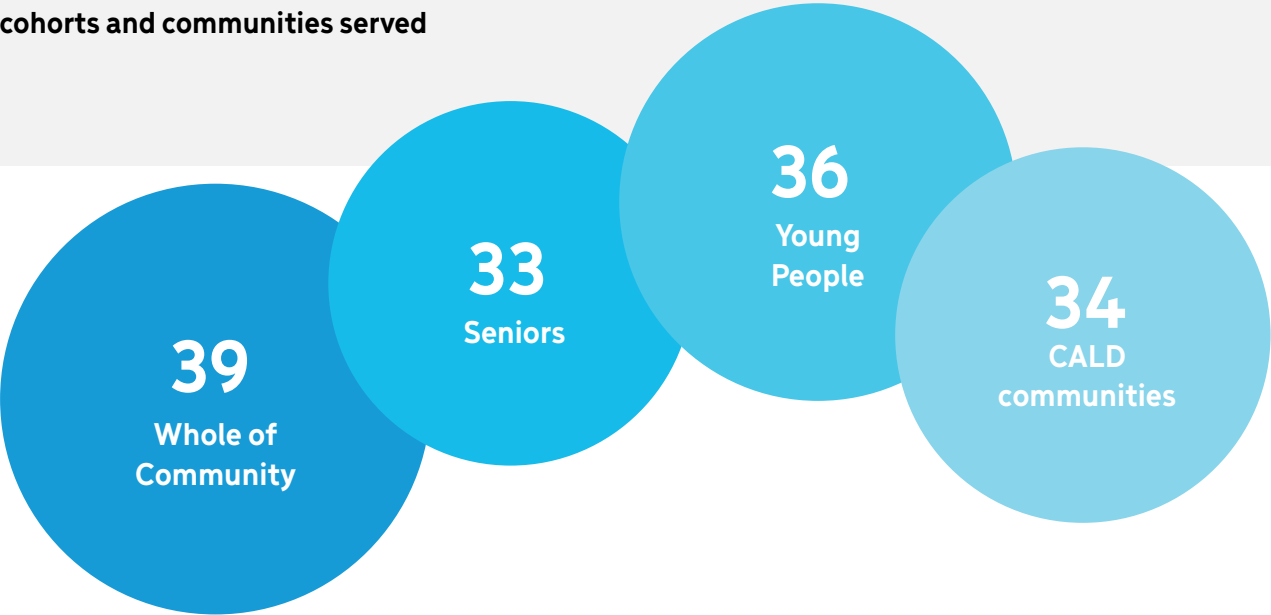
Less than \$100,000	7	17%
\$100,000 - \$200,000	10	24%
\$201,000 - \$500,000	11	26%
\$501,000 - \$1 million	8	19%
Over \$1 million	6	14%

Of our members, 43 are funded through the Neighbourhood House Coordination Program of the Department of Families Fairness and Housing, and twelve are only funded through their local government. On average, our members receive 28 hrs/week funding. The 43 members who completed our survey illustrate the vast difference in gross incomes across our members.



Our Neighbourhood House activities

40 members responded to our survey, and the results illustrated the breadth of the cohorts and communities served



What we do

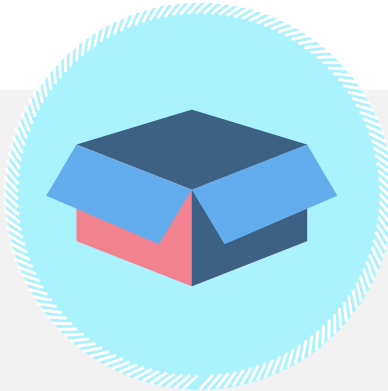
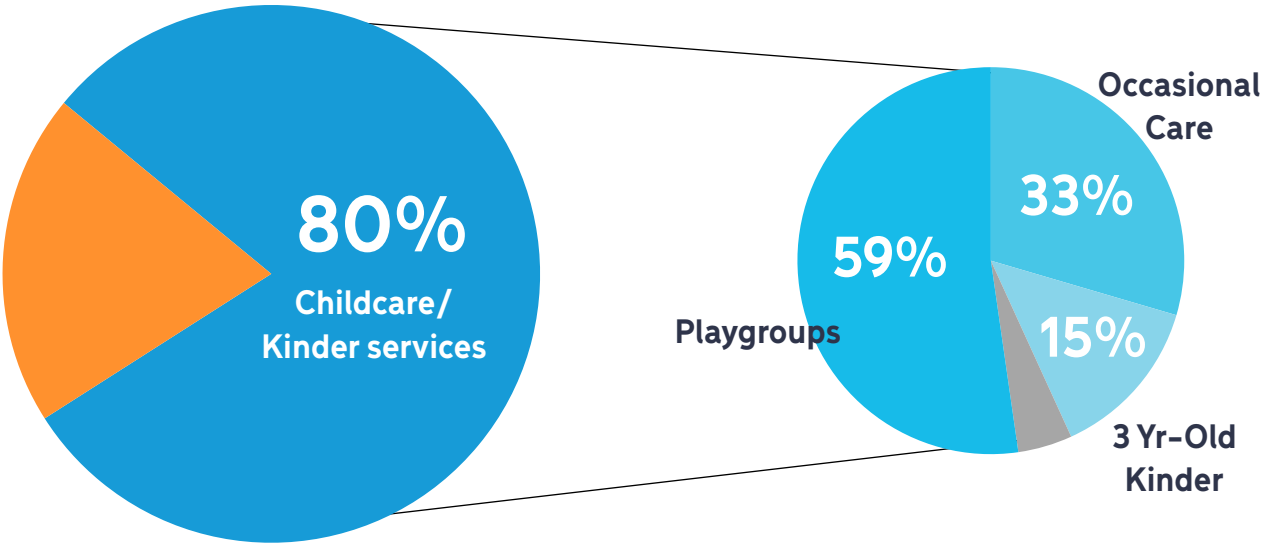
The survey illustrated the following areas of engagement





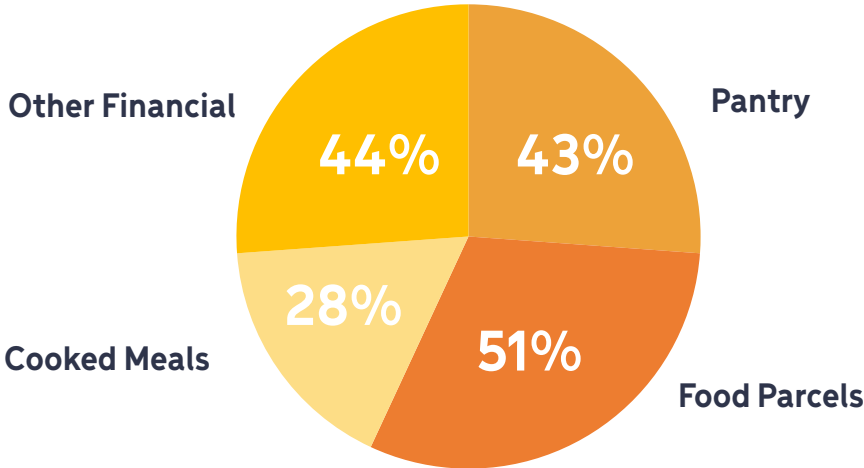
Childcare Services

A remarkable 80% of our members offer some form of childcare or children services. Of those who do provide services for young children, 33% provide occasional care, 59% run play groups, 15% offer 3 year old kinder and only two services provide long daycare.



Food Relief

Nearly 90% of our members offer some sort of material support to people in need. The types of support varies from community pantries (43%) through food parcels (51%) and cooked meals (28%) and other forms of financial support (44%). During non-COVID times, 20% of our members provide community meals.





Above: Coffee Catch Ups in the Farnham Street park with our Federal Member, Bill Shorten, his wife Chloe and daughter Clementine joining us. We have been running them daily during lockdown



Top and middle right: Front Yard Frolics, Maribyrnong
Middle left: Sewing PPE gowns



Victoria Premier Dan Andrews with Braybrook and Maidstone Neighbourhood House Manager Vivienne and Katie

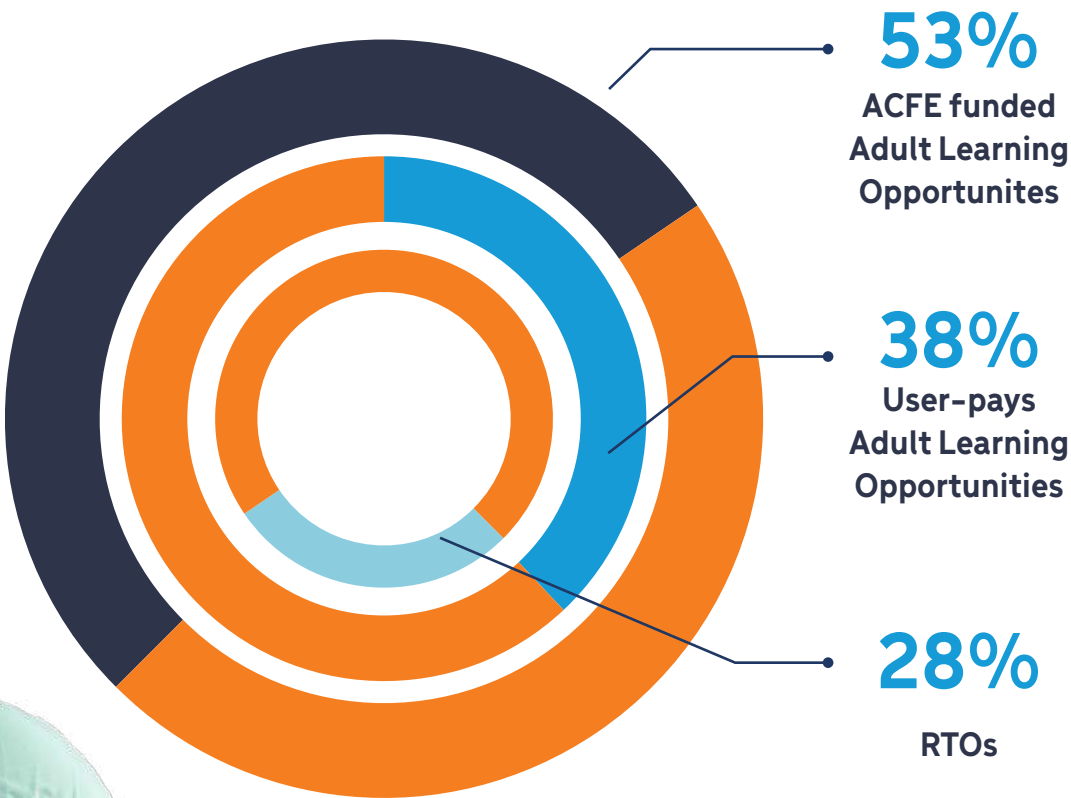


Network West Board Members Esther and Pat & Gilda, Administration & Communications Staff



Adult Learning

Fifty-three percent of respondents to our membership survey offer ACFE funded adult learning opportunities and 38% offer user-pays adult learning opportunities. We have 11 (28%) Registered Training Organisations in our membership across the western region. Other Adult learning programs include Adult Migrant English Program (AMEP), other English language classes and Skills for Education and Employment (SEE) programs.



Maria picking up her tablet for her online learning.

Treasurer's Report

Tracey Oliver
 ACTING TREASURER

The 2020/2021 financial year has been an unusual one as lockdown changed the way we work at Network West. However, this has not had a significant impact on our budget.

While spending on catering and meetings reduced, Network West increased our spending on wages with the temporary employment of administration and communications worker. We also increased spending on projects and professional development for our members.

Network West loaned funds to one of our members as it transitioned to a new management, governance and banking arrangement. This accounts for the \$46,976 accounts receivable.

I am pleased to report that Network West has a net surplus of \$9,097 for the last financial year bringing our accumulated funds to \$157,290.

I thank our staff and committee for their work over the past year.

NETWORK WEST INC

A.B.N. 15 637 705 856

SPECIAL PURPOSE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2021

NETWORK WEST INC
 A.B.N. 15 637 705 856
 FOR THE YEAR ENDED 30 JUNE 2021

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NETWORK WEST INC
A.B.N. 15 637 705 856
COMMITTEE'S REPORT

Your committee members present the special purpose financial report on the entity for the financial year ended 30 June 2021.

Committee of Management Members

The names of committee of management members throughout the year and at the date of this report are:

Maria Hanson	Chairperson	The Grange Community Centre (Wyndham)	
Esther Sadek	Secretary	Kensington Neighbourhood House (Melbourne)	Appointed 13/10/2020
Mary Francis	Past Secretary	Laverton Community Integrated Services Inc	Resigned 13/10/2020
Lana Bedford	Treasurer	Duke Street Community House	Absent with leave
Pat Rayner	General Member	Point Cook Community Learning Centre (Wyndham)	
Tracey Oliver	General Member	Maribyrnong Community Centres Coordinator	
Carolyn Webster	General Member	Kensington Neighbourhood House (Melbourne)	Resigned 13/10/2020

Principal Activities

The principal activities of the association during the financial year was to provide social and administrative support to neighbourhood housing and community centres. Network West aims to strengthen Neighbourhood Houses in the western region of Melbourne using a community development framework.

Services include supporting membership organisations with Induction/ Governance, Policy & Procedures, Compliance, Strategic Planning, HR and Industrial Relations, Information Dissemination and Sharing Good Practice, Advocacy and Professional Development.

Significant Changes

No significant changes in the nature of the entity's activity occurred during the financial year.

Operating Results

The surplus for the year attributable to the entity amounted to \$9,097 (2019: \$19,341).

After Balance Date Events

No significant after balance date events occurred.

Signed in accordance with a resolution of the Members of the Committee.

Chairperson 
Maria Hanson

Acting Treasurer Tracey Oliver

Dated September 2021

NETWORK WEST INC
A.B.N. 15 637 705 856
INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 30 JUNE 2021

	2021 \$	2020 \$
INCOME		
State Government grants	118,196	112,926
Memberships	9,041	7,600
Be connected grants	8,333	46,667
Interest	1,075	2,288
Miscellaneous income	-	806
Administration income	1,667	5,000
Training income	3,916	-
Project - Rooming Houses - CoVid19 Support income	5,200	-
Support income	4,145	-
COVID-19 cash flow boost	10,000	10,000
TOTAL INCOME	161,573	185,287
EXPENDITURE		
Administration expenses	1,747	5,059
Annual leave	(393)	2,443
Audit & accounting fees	3,137	4,688
Bad debts	1,353	-
Computer expenses	570	725
Consultants and contractors	-	791
Depreciation	1,969	1,969
Events and meeting expenses	281	7,580
Interest expense	517	-
Internet	360	27
Long service leave provision	1,687	1,388
Loss on disposal of fixed assets	-	-
Marketing	540	-
Minor equipment	-	3,175
Neighbourhood House Week	-	473
Postage	11	-
Printing	-	18
Professional development	4,266	430
Projects	6,053	3,696
Recruitment	130	-
Rent	4,882	5,324
Repairs & maintenance	-	1,633
Resources/consumables	-	137
Salary and wages	103,706	109,849
Stationery & Printing	13	199
Subscriptions	2,711	2,043
Sundry expenses	193	184
Superannuation	13,047	10,377
Telephone	2,087	646
Travel	822	1,756
Workcover	2,787	1,336
TOTAL EXPENDITURE	152,476	165,946
NET SURPLUS/(DEFICIENCY) FOR THE PERIOD	9,097	19,341

The Income and Expenditure Statement is to be read in conjunction with the audit report and the notes to the financial statements.

NETWORK WEST INC
A.B.N. 15 637 705 856
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

	2021 \$	2020 \$
CURRENT ASSETS		
Cash at Bank	44,192	101,921
Cash on Term Deposit	76,177	75,201
Petty Cash	-	-
Accounts Receivable	46,976	3,793
Provision for Doubtful Debts	-	(701)
Other Receivables	679	-
TOTAL CURRENT ASSETS	168,024	180,214
NON-CURRENT ASSETS		
Furniture & Fittings - at book value	814	2,783
TOTAL NON-CURRENT ASSETS	814	2,783
TOTAL ASSETS	168,838	182,997
CURRENT LIABILITIES		
Accounts Payable	1,065	163
PAYG Withholding Tax	3,072	3,234
Superannuation Payable	-	8,782
GST Payable	3,229	5,407
Grants in Advance	-	8,333
Income in Advance	-	4,310
Provision for Annual Leave	4,182	4,575
TOTAL CURRENT LIABILITIES	11,548	34,804
TOTAL LIABILITIES	11,548	34,804
NET ASSETS	157,290	148,193
EQUITY		
Accumulated Funds	157,290	148,193
	157,290	148,193

The Statement of Financial Position is to be read in conjunction with the audit report and the notes to the financial statements.

NETWORK WEST INC
A.B.N. 15 637 705 856
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2021

	Accumulated funds \$	Total \$
Balance as at 1 July 2019	128,852	128,852
Surplus/ (deficit) attributable to the association	19,341	19,341
Balance as at 30 June 2020	148,193	148,193
Surplus/ (deficit) attributable to the association	9,097	9,097
Balance as at 30 June 2021	157,290	157,290

The Statement of Changes in Equity is to be read in conjunction with the audit report and the notes to the financial statements.

NETWORK WEST INC
A.B.N. 15 637 705 856
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$	2020 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from grant funding		105,553	100,569
Other receipts		(881)	67,382
Payments to suppliers and employees		(162,500)	(156,654)
Interest received		1,075	2,288
Net cash generated from/(used in) operating activities	(i)	(56,753)	13,585
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for property, plant and equipment		-	(2,440)
Net cash (used in)/provided by investing activities		-	(2,440)
Net increase/(decrease) in cash held		(56,753)	11,145
Cash and cash equivalents at beginning of financial year		177,122	165,977
Cash and cash equivalents at end of financial year	(ii)	120,369	177,122

NETWORK WEST INC
A.B.N. 15 637 705 856
NOTES TO THE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2021

	2021 \$	2020 \$
Note (i). Net cash generated from/(used in) operating activities		
(Loss)/profit after income tax	9,097	19,341
Non-cash flow item: bad debts	(701)	-
Non-cash flow item: depreciation	1,969	1,969
(Increase)/decrease in accounts receivables	(43,183)	(2,691)
(Increase)/decrease in other receivables	(679)	268
Increase/(decrease) in trade and other payables	(10,220)	4,612
Increase/(decrease) in amounts received in advance	(12,643)	(12,357)
Increase/(decrease) in provisions	(393)	2,443
	(56,753)	13,585
Note (ii). Cash and cash equivalents at end of financial year		
Cash at Bank	44,192	101,921
Cash on Term Deposit	76,177	75,201
Petty Cash	-	-
	120,369	177,122

The Statement of Cash Flows is to be read in conjunction with the audit report and the notes to the financial statements.

The Statement of Cash Flows is to be read in conjunction with the audit report and the notes to the financial statements.

Note 1. Statement of Significant Accounting Policies

This financial report includes the financial statements and notes of the Network West Inc, a incorporated association, which is incorporated in Victoria under the Associations Incorporation Reform Act 2012.

Basis of preparation

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the *Australian Charities and Not for Profits Commission Act 2012* and the *Associations Incorporation Reform Act 2012*. The committee has determined that the association is not a reporting entity.

The financial report has been prepared on an accruals basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

The following is a summary of the material accounting policies adopted by the company in the preparation of the general purpose financial report. The accounting policies have been consistently applied, unless otherwise stated.

Accounting Policies

a. Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

Plant and Equipment

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Depreciation

The depreciable amount of all fixed assets including buildings, is depreciated on a straight-line basis over their useful lives to the company commencing from the time the asset is held ready for use. The depreciation rates used for each class of depreciable assets are:

Class of fixed asset	Depreciation rate
Furniture & Fittings	33.00%

The asset's residual values and useful lives are reviewed and adjusted, if appropriate, at each balance date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the income statement.

Note 1. Statement of Significant Accounting Policies (continued)

b. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

c. Revenue

Revenue is measured at the fair value of the consideration received or receivable.

Revenue is brought to account when received and to the extent that it relates to the subsequent period it is disclosed as a liability.

Grant Income

Grant revenue is recognised in the income statement when the association obtains control of the grant, it is probable that the economic benefits gained from the grant will flow to the association and the amount of the grant can be measured reliably.

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

When grant revenue is received whereby the association 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.

The association receives non-reciprocal contributions of assets from the government and other parties for zero or a nominal value. These assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in the income statement.

Income from Service

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

Sale of Goods

Revenue from the sale of goods is recognised at the point of delivery as this corresponds to the transfer of significant risks and rewards of ownership of the goods and the cessation of all involvement in those goods.

Interest Income

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

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

d. Income Tax

By virtue of its aims as set out in the constitution, the Association qualifies as an organisation specifically exempt from income tax under Section 50-45 of the *Income Tax Assessment Act 1997*.

NETWORK WEST INC
A.B.N. 15 637 705 856
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Note 1. Statement of Significant Accounting Policies (continued)

e. 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. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense. Receivables and payables in the Statement of Financial Position are shown inclusive of GST.

f. Employment Entitlements

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits that are expected to be settled within one year have been measured at the amount expected to be paid when the liability is settled.

Employee benefits payable later than one year have been measured at the present value of estimated future cash outflows to be made for those benefits.

g. 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 reliably measured.

NETWORK WEST INC
A.B.N. 15 637 705 856
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 should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the committee the financial report as set out on pages 2 to 9:

- 1 Presents a true and fair view of the financial position of Network West Inc as at 30 June 2021 and its performance for the year ended on that date.
- 2 At the date of this statement, there are reasonable grounds to believe that Network West Inc will be able to pay its debts as and when they fall due.

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

Chairperson



Maria Hanson

Acting Treasurer

Tracey Oliver

Dated this

day of September 2021

TOWARDS A VISION SHARED



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Footscray VIC 3011
Australia

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Fax (03) 9689 6605

www.collinsco.com.au

NETWORK WEST INC
A.B.N. 15 637 705 856
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

Opinion

I have audited the accompanying financial report of Network West Inc (the Association), which comprises the balance sheet as at 30 June 2021, and the income statement, statement of changes in equity and cash flow statement for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the statement by the members of the Board.

In my opinion, the financial report of the Association is in accordance with *the Australian Charities and Not for Profits Commission Act 2012* and *the Associations Incorporation Reform Act 2012*, including:

- i. giving a true and fair view of the Association's financial position as at 30 June 2021 and of its performance for the year ended; and
- ii. complying with Australian Accounting Standards as per Note 1, *the Australian Charities and Not for Profits Commission Act 2012* and *the Associations Incorporation Reform Act 2012*.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. I am independent of the Association 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 my audit of the financial report in Australia. I have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter - Basis of Accounting and Restriction on Distribution

I draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Network West Inc to meet the requirements of the *Australian Charities and Not for Profits Commission Act 2012* and *the Associations Incorporation Reform Act 2012*. As a result, the financial report may not be suitable for another purpose. My 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 applicable legislation 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 Association'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 Entity or to cease operations, or has no realistic alternative but to do so.

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

TOWARDS A VISION SHARED



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Auditor's Responsibilities for the Audit of the Financial Report

My 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 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.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 my 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 registered entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the responsible entities.
- Conclude on the appropriateness of the responsible entities 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 registered entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the registered 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.

I 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 controls that I identify during my audit.

Auditor: Frederik Ryk Ludolf Eksteen

ASIC Registration Number: 421448

Address: Collins & Co Audit Pty Ltd, 127 Paisley Street, FOOTSCRAY VIC 3011

Signature:

Date: 9 September 2021

NETWORK WEST INC
A.B.N. 15 637 705 856

I, Maria Hanson & I, Tracey Oliver certify that:

- (a) We are members of the committee of management of Network West Inc.
- (b) We attended the annual general meeting of the association held on 7 October 2021.
- (c) We are authorised by the attached resolution of the committee to sign this certificate.
- (d) This annual statement was submitted to the members of the association at its annual general meeting.

Chairperson

Maria Hanson

Acting Treasurer

Tracey Oliver

Dated this

day of **October 2021**

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