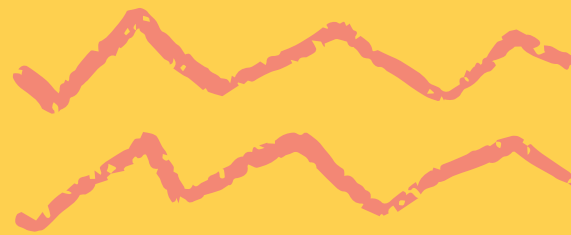


embolden

Annual Report



2020-2021

COALITION OF WOMEN'S DOMESTIC VIOLENCE SERVICES SA INC

Acknowledgement of Country

Embolden SA Inc. acknowledges that we work and live on the traditional lands of the Kurna people. This document was created on their lands. We recognise and respect their cultural heritage, spiritual beliefs and relationship with their land and waters and acknowledge that this is of continuing importance to the Kurna people today. We pay our respects to their ancestors, Elders past, present, and to emerging leaders from the Kurna nation.

As a peak body, we also acknowledge all other Aboriginal and Torres Strait Islander peoples who are represented through our services and our Aboriginal and Torres Strait Islander colleagues who give guidance to us.

We acknowledge that First Nations people have never ceded sovereignty, and remain strong in their enduring connection to land and culture.



Impact Statement

We recognise that violence against Aboriginal and Torres Strait Islander women is not a part of traditional culture and as one of the longest surviving cultures in the world, First Nations people successfully managed family and community relationships for over 60,000 years prior to colonisation. We acknowledge the continued impact of colonisation and intergenerational trauma on Aboriginal and Torres Strait Islander peoples today, and are committed to actively redressing this in our work and in actioning the principles of Reconciliation.



Credits: Original artwork by Rachel Abdulla. Photography by Gary Radler except where otherwise noted

About us

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Embolden is the South Australian peak body lobbying and advocating for the elimination of violence against women.

Our members provide services that promote women and their children's safety and wellbeing, and work to prevent and respond to violence against women.

Vision

A society based on equity and respect for all women, in a world free from violence

Purpose

To provide a strong collective voice calling for gender equity and the elimination of violence against women and their children in South Australia.

We lobby and advocate for women's rights to respect, safety and self determination, and represent providers of specialist services in the domestic and family violence, sexual violence, and related sectors.

Our vision and goals

Safety

Women and children have a fundamental right to safety

Freedom

Women and children have a fundamental right to freedom from violence

Women's rights to self-determination are upheld

Equity

Services for women and children are accessible

Service provision is equitable and non-discriminatory

Systemic barriers are recognised and dismantled

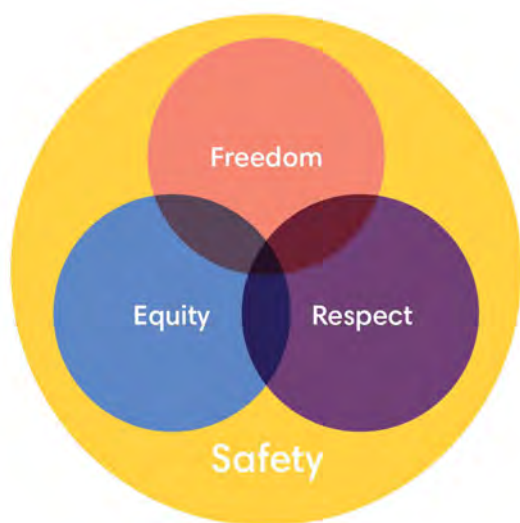
Respect

Services are responsive to diverse needs and cultural experiences

Services work collaboratively and actively support integration

Perpetrators are held accountable

Services work in a transparent and accountable manner



LEAD

Demonstrate leadership in our field with a clear, shared vision

LISTEN

Actively include and respect those with diversity of lived experience

ADVOCATE

Be a strong collective voice

REPRESENT

Influence policy and research directions

CONNECT

Build on existing connections and identify future networks and collaborations

STRENGTHEN

Be future focused and grow our capacity for change

Our impact

EVENTS



GLOBAL

UN CSW65 NGO virtual delegate

NATIONAL

SA March 4 Justice

VIRTUAL

Virtual Vigil
LGBTIQ+ DV
Awareness Day

**31x
members**

Representing regional, remote,
rural and metro DFSV services
across SA



10x

**Voices for Change
engagements**

110%

increase in online
audience



COVID-19

- o Service member distribution of specialised funding to clients affected by COVID-19
- o Data framework co-development with Office for Women
- o Case studies and stakeholder engagement (including V4C)

REPRESENTATION

- Australian Women Against Violence Alliance (AWAVA)
- Women's Services Network (WESNET)
- National Association of Services Against Sexual Violence (NASASV)
- National Plan Advisory Group
- SA DFV Alliance (SAHA)
- SAACCON
- Office for Women Key Partner Network (KPN)
- SA COVID-19 Women's Safety Governance Committee
- Rights Resource Network SA

ADVOCACY & POLICY DIRECTION

- Housing & Homelessness
- Provocation, Self Defence and Sentencing Bill Draft Amendments Submission
- Abortion Law Reform
- Coercive control
- Human rights framework
- C-19 protections
- 'Powerful Interventions' research project

Message from Co-Chairs



Susie Smith
Maria Hagias



The last year has witnessed significant activity for Embolden and its members in continuing to advance the work on eliminating violence against women and their children. This work was achieved at a time when the sector was also managing the implications of a pandemic for our members and those most vulnerable in our community.

During this period, we witnessed a collective commitment to working together with our partners to ensure business continuity and that those most vulnerable were provided with the services and support required to navigate this challenging time. Embolden remains dedicated to working closely with the Office for Women to support our member services, as they in turn support growing numbers of clients who have been critically affected by increases in the prevalence and severity of domestic and family violence; economic insecurity; a housing and homelessness crisis; childcare and home schooling pressures; amid a range of intersecting impacts that continue to be faced by victim-survivors of gender-based violence.

Embolden and its members participated in a significant change to the structure of services through the establishment of the Alliance models across the homelessness sector. Our members worked closely together to submit a Statewide DFV Alliance and were successful. This work continues and Embolden together with the Statewide DFV Alliance will formalise our partnership so as to continue the work that is being achieved in South Australia.

Across 2020-21 Embolden has continued to advocate for reform and strategies that support an end to violence against women. Our position on coercive control and the law in South Australia has been developed after extensive research and consultation with members and survivors of violence against women, Ministers, political representatives and Government and non-Government partners. Our position paper, submissions and other consultative instruments will continue to guide our advocacy on the issue, as the conversation continues about legislative reform. A new advocacy and awareness pathway has been opened for Embolden with our first online community forum, co-facilitated with Embolden member Women's Legal Service SA, on the topic of Coercive Control and The Law in South Australia.

Embolden also finalised a position paper on Housing and Homelessness and made a submission to Provocation, Self Defence and Sentencing Bill Draft Amendments, with the peak and its members also providing consultancy and advocacy relating to abortion law reform, sexual assault, intervention order research, and survivors' voices.

Message from Co-Chairs

We played an active role in South Australia's 8000-strong March 4 Justice, advising on trauma informed practice and safety and support for participants, as well as carrying out stage manager duties. The luminary achievements of our Voices for Change SA Advocates with lived experience of domestic and family violence was recognised with a Premier's certificate in honour of their outstanding volunteer service, as they continue to engage with the media, community, Government and public-private partnerships to centre survivors' voices in policy, practice and public discourse.

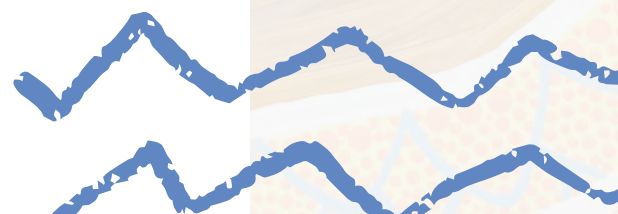
Over this period members also participated in representing South Australia on the National Plan Advisory Group and we look forward to the final strategic directions of this plan that will inform our work over the next 10 years.

Work towards the peak body's membership and governance restructure continued this year and in the year that follows, we shall see the transformation and expansion of our peak body come to fruition. The principles underpinning this are deeply rooted in the long and glorious history of the women's suffrage, women's shelters and feminist movements in South Australia, and the incredible work of those women who have championed an end to gender violence, and who have gone before us. Women's specialist domestic, family and sexual violence sector members will continue to drive the peak, to ensure its objects, purpose and values are foremost and upheld.

We look forward to the next chapter of Embolden and extending its collective impact as we establish a new model that expands its membership, positioning and voice as a truly South Australian peak addressing violence against women and their children.

We would like to acknowledge the Executive, our Deputy Chair Tina Quitadamo, whose leadership and support has been unwavering, and the work that is done in such a professional and competent way by our highly valued Policy and Communications Manager, Jennifer Kingwell. Jennifer continues to be a solid and positive guiding support to the Executive as we navigate the future for Embolden and the ever dynamic landscape of the domestic, family and sexual violence sector in South Australia, and nationally.

Finally, we would like to thank all of you, without your support through the year, our work could not proceed so meaningfully. We look forward to working with you all, Government, non-Government and valued members of civil society even more closely in the coming year, in our quest to end violence against women.



Our structure



Embolden SA Organisational Chart

Peak Body structure 2020

For a society based on equity and respect for all women, in a world free from violence.



Embolden SA Organisational Chart

Peak Body structure 2021

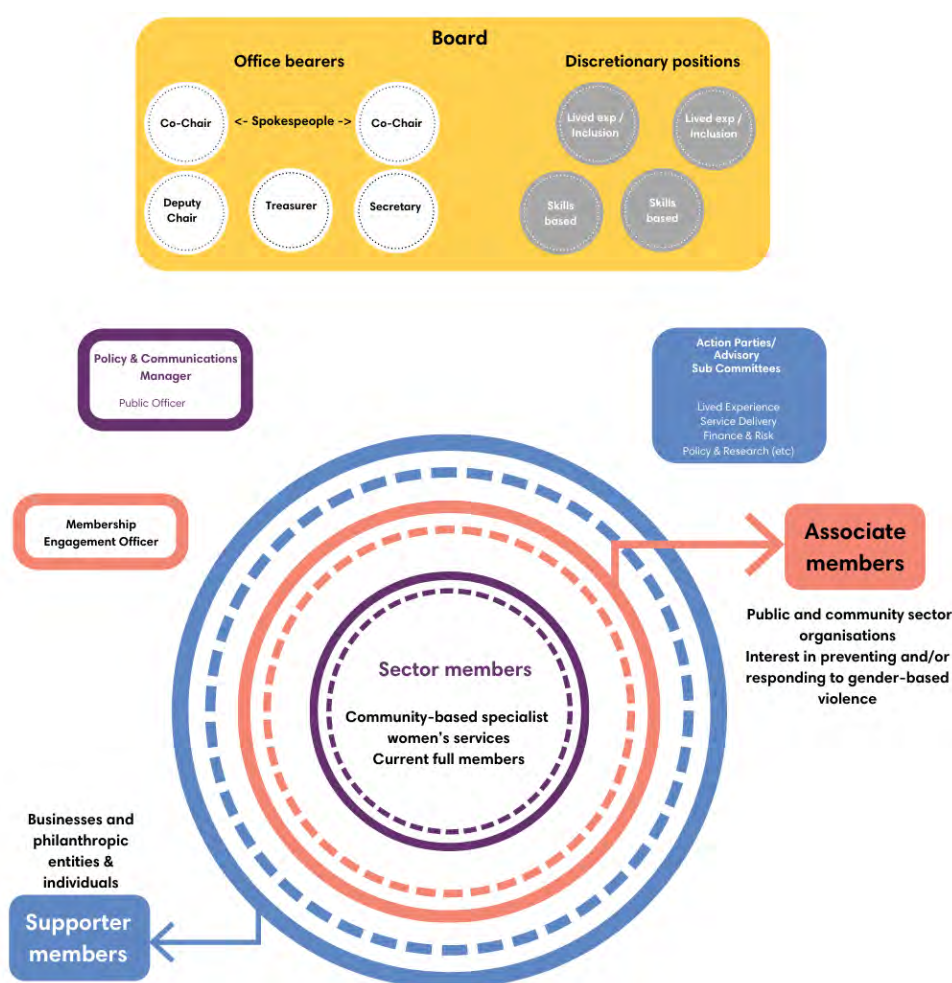
For a society based on equity and respect for all women, in a world free from violence.

*From the 2020 Annual General Meeting, Women's Safety Services SA consolidated its program memberships to be represented as a unified service.



Our structure

2022 and beyond -- a new membership model



Throughout 2020–21, Embolden has been undertaking a significant body of work to strengthen our membership and governance structures, with a new model for the peak coming into effect in 2022. As well as continuing to represent community-based specialist women's services, Embolden will be welcoming Associate and Supporter members who are aligned with Embolden's objectives, vision and values and committed to collective action against gender-based violence.

Financial Report 30 June 2021

Committee members report

The committee members present their report, together with the financial statements, on the incorporated association for the year ended 30 June 2021.

Committee members

The following persons were committee members of the incorporated association during the whole of the financial year and up to the date of this report, unless otherwise stated:

| | | | |
|-----------------|--------------------|-----------------|--------------------|
| Naomi Thiel | Hayley Manning | Judith Ronan | Suzanne Clark |
| Louise O'Connor | Kirsty Drew | Angela Dessart | Craig Rigney |
| Susie Smith | Nik Tilley | Tina Quitadamo | Deborah Lockwood |
| Angela Avery | Justine Blenfell | Penny Ogden | John Rademaker |
| Abbey Tucker | Maria Hagias | Sharyn Potts | Katrina Dee |
| Sarah Cooper | Gemma Burdon | Leigh Garrett | Louise Kelly |
| Zita Ngor | Daniel Biggs* | Anisa Leaver* | Emily Adcock** |
| Tiffany King** | Kara Plitz* | Kathrine Cock** | Gayle Tourish* |
| Kathy Lilis** | Milenka Vasekova** | Helen Walker* | Melissa Lindeman* |
| Mergho Ray** | Clare McKay** | Sandra Fuchs* | Belinda Halliday** |
| Trish Rollins* | Rachel Abdulla** | | Pearl Bailey* |
| Liz Hillyer* | | | |

* Resigned during last financial year

** Membership consolidated (WSSSA)

Objectives

The short and long term objective of the incorporated association is to provide a strong collective voice calling for gender equity and the elimination of violence against women and their children in South Australia.

Principal activities

During the financial year the principal continuing activities of the incorporated association were providing services that promote women and their children's safety and wellbeing, and work to prevent and respond to violence against women.

On behalf of the committee members

Co-Chairs
27 September 2021, Adelaide



Susie Smith

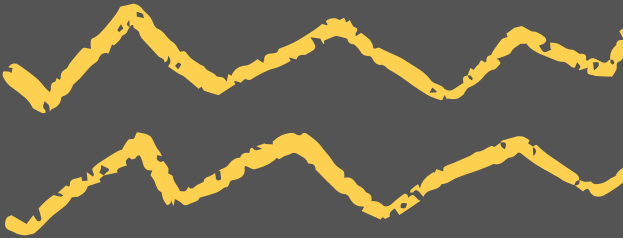


Maria Hagias

General information

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General information

The financial statements cover Women's Emergency Services Coalition of South Australia Inc as an individual entity. The financial statements are presented in Australian dollars, which is Women's Emergency Services Coalition of South Australia Inc's functional and presentation currency. Women's Emergency Services Coalition of South Australia Inc, trading as Embolden, is a not-for-profit incorporated association, incorporated and domiciled in Australia. Its registered office and principal place of business are:

Registered office and Principal place of business

PO Box 79
Hilton Plaza
Hilton SA 5033

A description of the nature of the incorporated association's operations and its principal activities are included in the committee members' report, which is not part of the financial statements.

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE YEAR ENDED 30 JUNE 2021

| | Note | 2021 \$ | 2020 \$ |
|-------------------------------------------------------------------------------------------------------------------------------------------|------|------------------|------------------|
| Revenue | | | |
| Memberships | | 1,005 | 9,166 |
| Grant income | | 148,200 | 148,200 |
| Sundry Income | | 8,000 | 22,723 |
| Total Revenue | | 157,205 | 180,089 |
| Expenses | | | |
| Audit fees | | (3,190) | (400) |
| Coalition catering/Meeting costs | | - | (2,583) |
| Communications | | (3,646) | (3,824) |
| Insurances | | (1,660) | (1,222) |
| Marketing | | (5,318) | (38,088) |
| Subscriptions | | (702) | (426) |
| Minute taking | | (366) | (1,035) |
| Printing | | - | (282) |
| Postage | | - | (14) |
| Sundries | | (529) | (67) |
| Travel and accommodation | | (55) | (2,717) |
| Website | | - | (687) |
| Shared services charge - WSSSA | | (15,561) | (8,944) |
| HR, IT and other services - management fee | | (47) | (6,525) |
| Community events | | (1,568) | (5,302) |
| Salaries and wages | | (96,317) | (84,883) |
| Staff amenities | | (163) | - |
| Honorarium payments | | (4,984) | (4,100) |
| Sponsorships | | - | (6,000) |
| Total Expenses | | (134,106) | (167,099) |
| Surplus/(Deficit) for the year | | 23,099 | 12,990 |
| Other comprehensive income for the year | | - | - |
| Total comprehensive income for the year attributable to the members of Women's Emergency Services Coalition of South Australia Inc | | 23,099 | 12,990 |

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2021

| | Note | 2021 \$ | 2020 \$ |
|-----------------------------|------|----------------|---------------|
| Assets | | | |
| Current assets | | | |
| Cash and cash equivalents | 2 | 31,407 | 30,516 |
| Trade and other receivables | 3 | 78,283 | 56,075 |
| Total current assets | | 109,690 | 86,591 |
| Total assets | | 109,690 | 86,591 |
| Net assets | | 109,690 | 86,591 |
| Equity | | | |
| Retained surplus | | 109,690 | 86,591 |
| Total equity | | 109,690 | 86,591 |

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2021

| | Note | Retained surpluses \$ | Total equity \$ |
|-----------------------------------------|----------|-----------------------------|-----------------------|
| Balance at 1 July 2019 | | 59,782 | 59,782 |
| Surplus for the year | | 12,990 | 12,990 |
| Prior year adjustment | | 13,819 | 13,819 |
| Other comprehensive income for the year | | - | - |
| Total comprehensive income for the year | | 26,809 | 26,809 |
| Balance at 30 June 2020 | | 86,591 | 86,591 |
| | | | |
| | | Retained surpluses \$ | Total equity \$ |
| Balance at 1 July 2020 | | 86,591 | 86,591 |
| Surplus for the year | | 23,099 | 23,098 |
| Other comprehensive income for the year | | - | - |
| Total comprehensive income for the year | | 23,099 | 23,098 |
| Balance at 30 June 2021 | 4 | 109,690 | 109,690 |

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2021

| | Note | 2021 \$ | 2020 \$ |
|------------------------------------------------------------------|------|------------|------------|
| Cash flows from operating activities | | | |
| Receipts from customers | | 9,005 | 9,166 |
| Payments to suppliers | | (156,314) | (167,098) |
| | | (147,309) | (157,932) |
| Grants received | | 148,200 | 166,859 |
| Net cash from operating activities | 9 | 891 | 8,927 |
| Net increase in cash and cash equivalents | | 891 | 8,927 |
| Cash and cash equivalents at the beginning of the financial year | | 30,516 | 21,589 |
| Cash and cash equivalents at the end of the financial year | 9 | 31,407 | 30,516 |

Notes to the financial statements

30 June 2021

Note 1. Significant accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

New or amended Accounting Standards and Interpretations adopted

The incorporated association has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Basis of preparation

In the committee members' opinion, the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements.

These are special purpose financial statements that have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and the Associations Incorporation Act 1985 and associated regulations.

The committee members have determined that the accounting policies adopted are appropriate to meet the needs of the members of Women's Emergency Services Coalition of South Australia Inc.

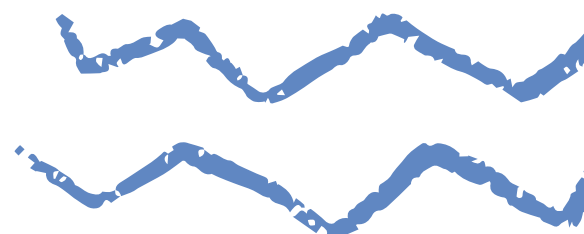
These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 107 'Statement of Cash Flows', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors', AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for-profit oriented entities.

Historical cost convention

The financial statements have been prepared under the historical cost convention.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the incorporated association's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements.



Notes to the financial statements

30 June 2021

Revenue recognition

The incorporated association recognises revenue as follows:

Revenue from contracts with customers

Revenue is recognised at an amount that reflects the consideration to which the incorporated association is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the incorporated association: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Variable consideration within the transaction price, if any, reflects concessions provided to the customer such as discounts, rebates and refunds, any potential bonuses receivable from the customer and any other contingent events. Such estimates are determined using either the 'expected value' or 'most likely amount' method. The measurement of variable consideration is subject to a constraining principle whereby revenue will only be recognised to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur. The measurement constraint continues until the uncertainty associated with the variable consideration is subsequently resolved. Amounts received that are subject to the constraining principle are recognised as a refund liability.

Sales revenue

Membership and training fees are recognised when received or receivable.

Donations

Donations are recognised at the time the pledge is made.

Grants

Grants are recognised at their fair value where there is a reasonable assurance that the grant will be received and all attached conditions will be complied with.

Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

Income tax

As the incorporated association is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

Notes to the financial statements

30 June 2021

Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

Deferred tax assets and liabilities are always classified as non-current.

Cash and cash equivalents

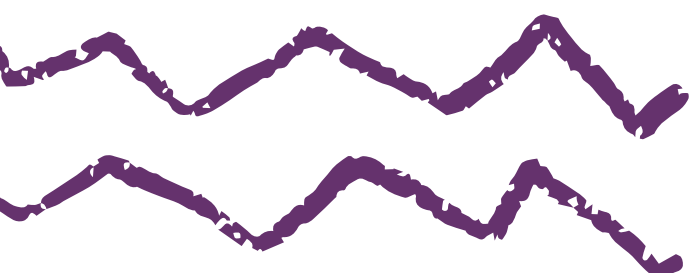
Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Trade and other receivables

Other receivables are recognised at amortised cost, less any allowance for expected credit losses.

New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the incorporated association for the annual reporting period ended 30 June 2021. The incorporated association has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.



Notes to the financial statements

30 June 2021

Note 2. Current assets - cash and cash equivalents

| | 2021 \$ | 2020 \$ |
|--------------|---------------|---------------|
| Cash at bank | 31,407 | 30,516 |
| | <u>31,407</u> | <u>30,516</u> |

Note 3. Current assets - trade and other receivables

| | 2021 \$ | 2020 \$ |
|-------------------------|---------------|---------------|
| Pledges receivable | 933 | 933 |
| Intercompany receivable | 77,350 | 55,142 |
| | <u>78,283</u> | <u>56,075</u> |

Note 4. Equity - retained surpluses

| | 2021 \$ | 2020 \$ |
|-----------------------------------------------------------|----------------|---------------|
| Retained surpluses at the beginning of the financial year | 86,591 | 59,782 |
| Surplus / (Deficit) for the year | 23,099 | 12,990 |
| Prior year adjustment | - | 13,819 |
| | <u>109,690</u> | <u>86,591</u> |

Note 5. Remuneration of auditors

During the financial year the following fees were paid or payable for services provided by PKF Adelaide, the auditor of the incorporated association:

| | 2021 \$ | 2020 \$ |
|--------------------------------------|------------|------------|
| <u>Audit services – PKF Adelaide</u> | | |
| Audit of the financial statements | 3,190 | 400 |

Notes to the financial statements

30 June 2021

Note 6. Contingent liabilities

The incorporated association had no contingent liabilities as at 30 June 2021 and 30 June 2020.

Note 7. Commitments

The incorporated association had no commitments for expenditure as at 30 June 2021 and 30 June 2020.

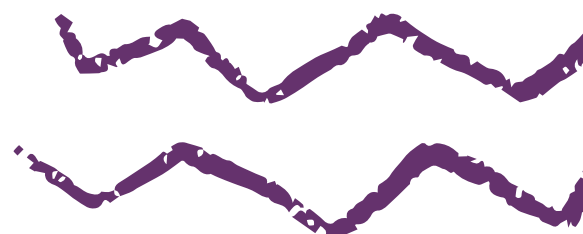
Note 8. Events after the reporting period

The impact of the Coronavirus (COVID-19) pandemic is ongoing and while it has been financially challenging for the incorporated association up to 30 June 2021, it is not practicable to estimate the potential impact, positive or negative, after the reporting date. The situation is rapidly developing and is dependent on measures imposed by the Australian Government and other countries, such as maintaining social distancing requirements, quarantine, travel restrictions and any economic stimulus that may be provided.

No other matter or circumstance has arisen since 30 June 2021 that has significantly affected, or may significantly affect the incorporated association's operations, the results of those operations, or the incorporated association's state of affairs in future financial years.

Note 9. Reconciliation of surplus after income tax to net cash from operating activities

| | 2021 \$ | 2020 \$ |
|-----------------------------------------------------------|------------|------------|
| Surplus / (Deficit) after income tax expense for the year | 23,099 | 12,990 |
| Add: prior period adjustment | - | 13,819 |
| Change in operating assets and liabilities: | (22,208) | (17,882) |
| Decrease/(increase) in trade and other receivables | | |
| Net cash from operating activities | 891 | 8,927 |



Committee members' declaration

30 June 2021

In the committee members' opinion:

- the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and the Associations Incorporation Act SA 1985, and associated regulations;
- the attached financial statements and notes comply with the Accounting Standards as described in note 1 to the financial statements;
- the attached financial statements and notes give a true and fair view of the incorporated association's financial position as at 30 June 2021 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the incorporated association will be able to pay its debts as and when they become due and payable.

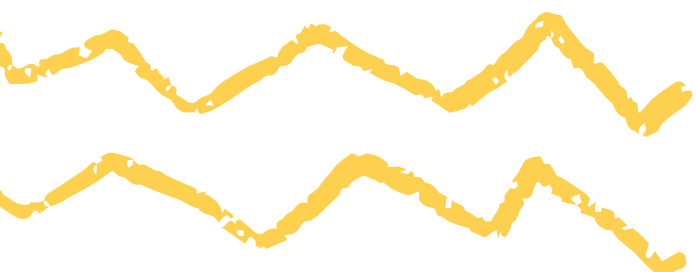
On behalf of the committee members



Susie Smith
Co-Chair
27 September 2021
Adelaide



Maria Hagias
Co-Chair
27 September 2021
Adelaide



Independent Auditor's Report

To the Committee Members of Women's Emergency Services Coalition of South Australia Inc.

Report on the Financial Report

We have audited the accompanying financial report being a special purpose financial report, of Women's Emergency Services Coalition of South Australia Inc., which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the committee members' declaration.

In our opinion the accompanying financial report of Women's Emergency Services Coalition of South Australia Inc. is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (a) giving a true and fair view of the registered entity's financial position as at 30 June 2021 and of its financial performance for the year ended; and
- (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*.

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

Basis of Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the registered entity in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and 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.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of preparation. The financial report has been prepared for the purpose of fulfilling the registered entity's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibility of the Responsible Officers for the Financial Report

The responsible officers of the registered entity are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act, *Associations Incorporation Act (SA) 1985* and the needs of the members. The responsible officers' responsibility also includes such internal control as the responsible officers determine is necessary to enable the preparation of a 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 are responsible for assessing the registered entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the responsible officers either intend to liquidate the registered entity or to cease operations, or have no realistic alternative but to do so.

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Independent Auditor's Report continued

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.

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

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

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

PKF Adelaide



Steven A Russo CA, RCA
Audit Partner
Lvl 9, 81 Flinders Street, Adelaide SA

Dated this 27th day of September 2021

Women's Emergency Services Coalition of South Australia Inc.

Auditor's independence declaration

**Under section 60-40 of the Australian charities
And not-for-profits commission act 2012**

In accordance with section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012, I am pleased to provide the following declaration of independence to the Committee of Women's Emergency Services Coalition of South Australia Inc.

As lead audit partner for the audit of the financial statements of Women's Emergency Services Coalition of South Australia Inc. for the financial year ended 30 June 2021, 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.

PKF Adelaide



Steven A Russo CA, RCA
Audit Partner
Lvl 9, 81 Flinders Street, Adelaide SA

Dated this 27th day of September 2021

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