

2022-2023

# ANNUAL REPORT

COALITION OF WOMEN'S DOMESTIC VIOLENCE SERVICES SA INC





Embalden 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 and 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.



# Table of Contents

|           |                      |
|-----------|----------------------|
| <b>02</b> | Our Vision and Goals |
| <b>03</b> | Structure and Impact |
| <b>04</b> | Co-Chairs Report     |
| <b>06</b> | Financial Reports    |

# 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

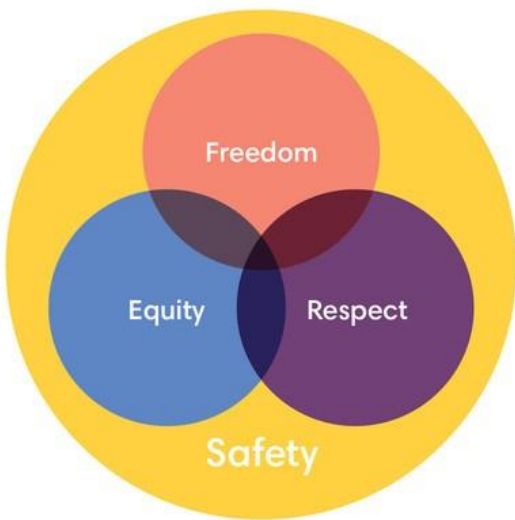
## Respect

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

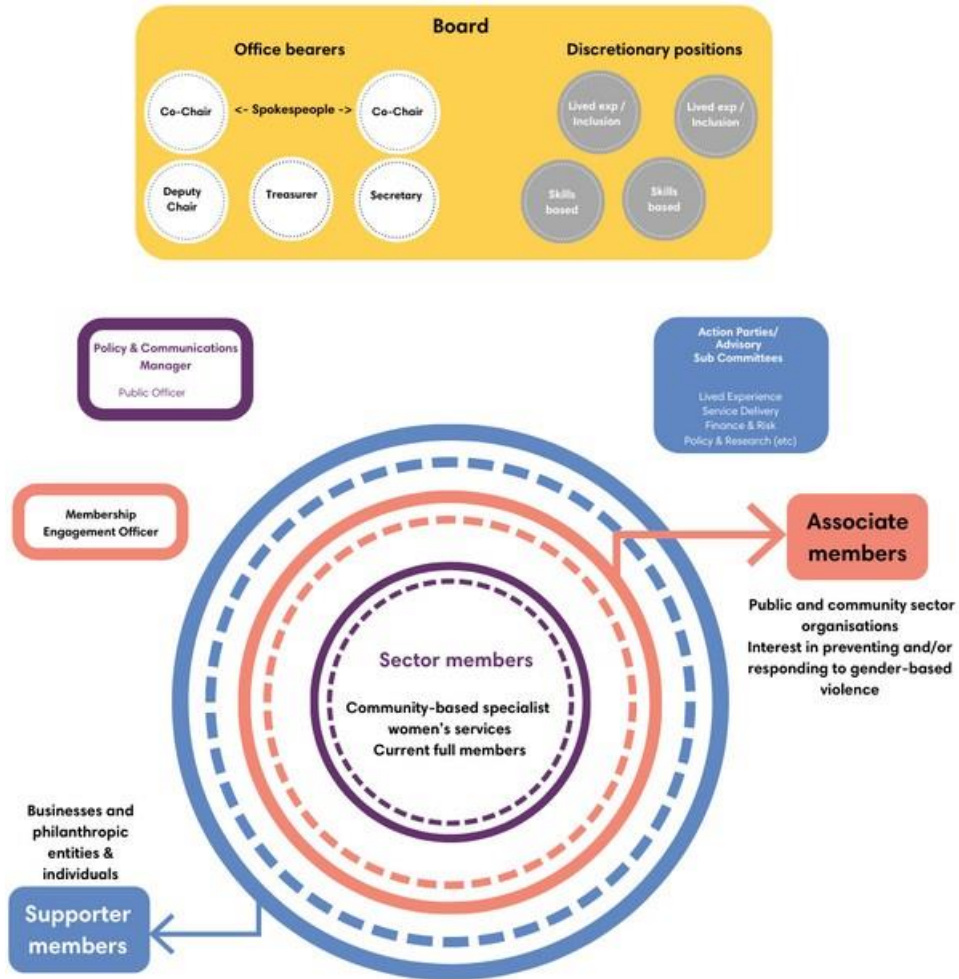
**ADVOCATE** Be a strong collective voice

**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 Structure



# Our Impact Snapshot



8943  
Web & social  
combined  
audiences



30  
Members  
across sector,  
associate and  
supporter  
cohorts



10  
Events across  
2022-23



4  
Research,  
policy  
submissions  
and  
consultations

# Co-Chair's Report

## Susie Smith and Maria Hagias

2022-2023 saw important reforms at the national level for the domestic, family and sexual violence sector, with the release of the *National Plan to End Violence Against Women and Children 2022-32* and appointment of Australia's first Domestic, Family and Sexual Violence Commissioner in October 2022.



Implementation of the National Plan at the state level represents a key ongoing opportunity to strengthen our prevention and response to violence against women, and we look forward to continuing to work in partnership with the State Government and community sector to make SA safer for women and children.



2022-2023 highlights for Embolden and the sector include:

- Funding of new earlier intervention and recovery services under the National Partnership Agreement on Family, Domestic and Sexual Violence Responses
- Passing of the Equal Opportunity (Domestic Abuse) Amendment Bill 2023, creating new protections against discrimination for people with experience of domestic and family violence
- Embolden convening the Domestic Violence Vigil in May 2023, in partnership with Spirit of Women, to honour those who have lost their lives to gendered violence
- Embolden's Jennifer Kingwell delivering the keynote speech at the 2022 While Ribbon Breakfast
- Embolden representing SA on the National Plan Advisory Committee and the Board of WESNET (national sector peak body)
- Providing strategic advice on several key reforms/issues, including the development of a statewide women's safety strategy for SA and the Economic and Finance Committee Inquiry into SA Housing Availability
- Creation of a new General Manager, Policy and Operations position for Embolden

# Co-Chair's Report

## Susie Smith and Maria Hagias

Looking forward, the SA domestic, family and sexual violence sector is facing significant challenges, as well as opportunities. Embolden will be focusing on advocating strongly for the needs of our sector to ensure that we're making a difference for women and children. In SA, we need a systematic review of our systems and services to inform a whole-of-government strategic and integrated approach to preventing and responding to domestic, family and sexual violence.

We are also advocating for an overhaul of current sector funding. Creating safer communities will require greater investment in prevention, early intervention, recovery and healing, and services for people who use violence, alongside crisis responses. It will also require addressing current inequities in access to services for people living regionally and remotely. Investment in our sector must also recognise the resources required for measurement and monitoring of funding, demand, capacity and service outcomes, which is critical to drive efficient and effective investment and service design into the future.


While Embolden welcomes the anticipated introduction of coercive control criminal offences in the coming year, the sector must be appropriately resourced and supported to respond to the needs of victim-survivors in this new context.

Finally, Embolden will be developing a framework to embed the voices of people with lived experience in our sector's policy and service development, including the unique perspectives and expertise of Aboriginal people in relation to healing families and communities.

Together, we have much to do. Our partners are integral to the work of Embolden. We work alongside fantastic individuals and organisations, and we thank them for their commitment to ending violence against women and children and look forward to our ongoing work together. To our members and Board, thank you for your amazing work and support of Embolden. To the 2022-23 staff of Embolden - Jennifer Kingwell, Rhiannon Burner and Isabelle Pointon - thank you for great work and unwavering commitment to the values of Embolden.



Maria Hagias  
Embolden Co-Chairs



Susie Smith

# Financial Report 30 June 2023

## COMMITTEE MEMBERS REPORT

The committee members present their report, together with the financial statements, on the incorporated association for the year ended 30 June 2023.

### 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:

Maria Hagias, CEO Women's Safety Services - Board Co-Chair

Susie Smith, Regional Manager Southern Country Domestic Violence Service  
Centacare Catholic Family Services - Board Co-Chair

Kelly-Ann Tansley, CEO Zahra Foundation – Board Deputy Chair

Tracy Holden, Executive Manager Services, Uniting Country SA – Board Treasurer (Tracy resigned from the Board after the financial year)

Louise Kelly, Deputy CEO, OARS Community Transitions – Board Secretary

### 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



Maria Hagias  
Co-Chair



Susie Smith  
Co-Chair

15 November 2023, Adelaide

# Financial Report 30 June 2023

## CONTENTS

|  |    |
|--|----|
| Statement of profit or loss and other comprehensive income   | 8  |
| Statement of financial position  | 9  |
| Statement of changes in equity   | 10 |
| Statement of cash flows  | 11 |
| Notes to the financial statements  | 12 |
| Committee members' declaration   | 17 |
| Independent auditor's report to the committee members of Women's Emergency Services Coalition of South Australia Inc | 18 |

## 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

Building 4, Level 1  
32-56 Sir Donald Bradman Drive  
Mile End SA 5031

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 2023

|   | 2023             | 2022             |
|---|------------------|------------------|
|   | \$               | \$               |
| <b>Revenue</b>  |                  |                  |
| Memberships   | 1,050            | 1,403            |
| Grant income  | 166,050          | 148,200          |
| Sundry Income   | 9,490            | 4,594            |
| <b>Total Revenue</b>  | <b>176,590</b>   | <b>145,009</b>   |
| <b>Expenses</b>   |                  |                  |
| Audit fees  | (3,450)          | (5,950)          |
| Communications  | (4,267)          | (7,430)          |
| Insurances  | (1,499)          | (1,506)          |
| Marketing   | (1,695)          | (21,512)         |
| Subscriptions   | -                | -                |
| Minute taking   | (38)             | (936)            |
| Printing  | -                | (73)             |
| Postage   | (8)              | (4)              |
| Sundries  | (201)            | (173)            |
| Travel and accommodation  | -                | -                |
| Shared services charge - WSSSA  | (13,102)         | (15,561)         |
| HR, IT and other services – management fee  | (358)            | (481)            |
| Community events  | -                | (1,667)          |
| Salaries and wages  | (99,757)         | (146,822)        |
| Staff amenities   | (395)            | (94)             |
| Memberships   | (157)            | (9,819)          |
| Cleaning  | (1,068)          | (563)            |
| Honorarium payments   | (640)            | (2,032)          |
| Rent  | (3,166)          | (2,077)          |
| <b>Total Expenses</b>   | <b>(129,801)</b> | <b>(216,700)</b> |
| <b>(Deficit)/Surplus for the year</b>   | <b>46,789</b>    | <b>(71,691)</b>  |
| Other comprehensive income for the year   | -                | -                |
| <b>Total comprehensive income for the year attributable to the members of Women's Emergency Services Coalition of South Australia Inc</b> | <b>46,789</b>    | <b>(71,691)</b>  |

# Statement of financial position

## As at 30 June 2023

|                             | Note | 2023<br>\$           | 2022<br>\$           |
|-----------------------------|------|----------------------|----------------------|
| <b>Assets</b>               |      |                      |                      |
| <b>Current assets</b>       |      |                      |                      |
| Cash and cash equivalents   | 2    | 43,506               | 32,966               |
| Trade and other receivables | 3    | <u>34,817</u>        | <u>933</u>           |
| Total current assets        |      | <u>78,323</u>        | <u>33,899</u>        |
| <b>Total assets</b>         |      | <b><u>78,323</u></b> | <b><u>33,899</u></b> |
| <b>Liabilities</b>          |      |                      |                      |
| <b>Current Liabilities</b>  |      |                      |                      |
| Trade and other payables    | 4    | <u>-</u>             | <u>(2,365)</u>       |
| Total current liabilities   |      | <u>-</u>             | <u>(2,365)</u>       |
| <b>Total liabilities</b>    |      | <b>-</b>             | <b>(2,365)</b>       |
| <b>Net assets</b>           |      | <b><u>78,323</u></b> | <b><u>31,534</u></b> |
| <b>Equity</b>               |      |                      |                      |
| Retained surplus            |      | <u>78,323</u>        | <u>31,534</u>        |
| <b>Total equity</b>         |      | <b><u>78,323</u></b> | <b><u>31,534</u></b> |

# Statement of changes in equity

## For the year ended 30 June 2023

|   | Retained<br>surpluses<br>\$ | Total<br>equity<br>\$ |
|---|-----------------------------|-----------------------|
| <b>Balance at 1 July 2021</b>           | <b>109,690</b>              | <b>109,690</b>        |
| (Deficit) for the year                  | (71,691)                    | (71,691)              |
| Prior year adjustment - adoption of GST | (6,465)                     | (6,465)               |
| Other comprehensive income for the year | -                           | -                     |
| Total comprehensive income for the year | (78,156)                    | (78,156)              |
| <b>Balance at 30 June 2022</b>          | <b>31,534</b>               | <b>31,534</b>         |

|   | Note     | Retained<br>surpluses<br>\$ | Total<br>equity<br>\$ |
|---|----------|-----------------------------|-----------------------|
| <b>Balance at 1 July 2022</b>           |          | <b>31,534</b>               | <b>31,534</b>         |
| Surplus for the year                    |          | 46,789                      | 46,789                |
| Other comprehensive income for the year |          | -                           | -                     |
| Total comprehensive income for the year |          | 46,789                      | 46,789                |
| <b>Balance at 30 June 2023</b>          | <b>5</b> | <b>78,323</b>               | <b>78,323</b>         |

# Statement of cash flows

## For the year ended 30 June 2023

|  | Note | 2023<br>\$           | 2022<br>\$           |
|--|------|----------------------|----------------------|
| <b>Cash flows from operating activities</b>                      |      |                      |                      |
| (Refund)/receipts from customers                                 |      | 10,540               | 3,191                |
| Payments to suppliers  |      | <u>(129,801)</u>     | <u>(143,450)</u>     |
|  |      | (129,801)            | (140,177)            |
| Grants received  |      | <u>129,801</u>       | <u>148,200</u>       |
| Net cash from operating activities                               | 10   | <u>10,540</u>        | <u>1,559</u>         |
| <hr/>  |      |                      |                      |
| Net increase in cash and cash equivalents                        |      | 10,540               | 1,559                |
| Cash and cash equivalents at the beginning of the financial year |      | 32,966               | 31,407               |
|  |      | <u>32,966</u>        | <u>31,407</u>        |
| Cash and cash equivalents at the end of the financial year       | 10   | <u><b>43,506</b></u> | <u><b>32,966</b></u> |
|  |      | <u><u>43,506</u></u> | <u><u>32,966</u></u> |

# Notes to the financial statements

30 June 2023

## 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 2023

## 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 2023**

## **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 2023. 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 2023

### Note 2. Current assets - cash and cash equivalents

|              | 2023<br>\$    | 2022<br>\$    |
|--------------|---------------|---------------|
| Cash at bank | 43,506        | 32,966        |
|              | <u>43,506</u> | <u>32,966</u> |

### Note 3. Current assets - trade and other receivables

|                         | 2023<br>\$    | 2022<br>\$    |
|-------------------------|---------------|---------------|
| Pledges receivable      | 933           | 933           |
| Intercompany receivable | 33,884        | 34,921        |
|                         | <u>34,817</u> | <u>35,854</u> |

### Note 4. Current liabilities - trade and other receivables

|                         | 2023<br>\$ | 2022<br>\$   |
|-------------------------|------------|--------------|
| Intercompany receivable | -          | 2,365        |
|                         | <u>-</u>   | <u>2,365</u> |

### Note 5. Equity - retained surpluses

|   | 2023<br>\$    | 2022<br>\$    |
|---|---------------|---------------|
| Retained surpluses at the beginning of the financial year | 31,534        | 109,690       |
| (Deficit) / Surplus for the year                          | 46,789        | (71,691)      |
| Prior year adjustment - adoption of GST                   | -             | (6,465)       |
|   | <u>78,323</u> | <u>31,534</u> |



# Notes to the financial statements

## 30 June 2023

### Note 6. 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:

|                                      | 2023<br>\$   | 2022<br>\$   |
|--------------------------------------|--------------|--------------|
| <u>Audit services – PKF Adelaide</u> |              |              |
| Audit of the financial statements    | 3,450        | 5,950        |
|                                      | <u>3,450</u> | <u>5,950</u> |

### Note 7. Contingent liabilities

The incorporated association had no contingent liabilities as at 30 June 2023 and 30 June 2022.

### Note 8. Commitments

The incorporated association had no commitments for expenditure as at 30 June 2023 and 30 June 2022.

### Note 9. Events after the reporting period

No matter or circumstance have arisen since 30 June 2023 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 10. Reconciliation of surplus after income tax to net cash from operating activities

|   | 2023<br>\$    | 2022<br>\$   |
|---|---------------|--------------|
| Surplus / (Deficit) after income tax expense for the year | 47,827        | (71,691)     |
| Add: prior period adjustment                              | -             | (6,464)      |
| Change in operating assets and liabilities:               |               |              |
| Decrease/(increase) in trade and other receivables        | (34,992)      | 77,349       |
| Increase/(decrease) in trade and other payables           | (2,365)       | 2,365        |
| Net cash from operating activities                        | <u>10,540</u> | <u>1,559</u> |

# Committee members' declaration

**30 June 2023**

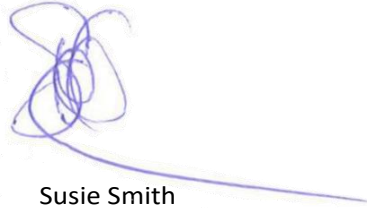
In the committee members' opinion:

- 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 2023 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



Maria Hagias  
Co-Chair  
15 November 2023  
Adelaide



Susie Smith  
Co-Chair  
15 November 2023  
Adelaide

**Independent Auditor's Report****To the Board 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 2023, 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 board 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 2023 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.



## 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.

### Independence

We confirm that the independence declaration required by the ACNC Act, which has been given to the responsible officers of Women's Emergency Services Coalition of South Australia Inc, would be in the same terms if given to the responsible entities as at the time of this auditor's report.

PKF Adelaide

A handwritten signature in black ink, appearing to read 'Jasmine Tan', written in a cursive style.

Jasmine Tan CA, RCA  
Audit Director  
Lvl 9, 81 Flinders Street, Adelaide SA

Dated this 15<sup>th</sup> day of November 2023



**Auditor's independence declaration**

**To the Board of Women's Emergency Services Coalition of South Australia Inc.**

**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 2023, 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

A handwritten signature in black ink, appearing to be 'Jasmine Tan', written in a cursive style.

Jasmine Tan CA, RCA  
Audit Director  
Lvl 9, 81 Flinders Street, Adelaide SA

Dated this 15<sup>th</sup> day of November 2023

# embolden

Alliance for women's freedom, equity and respect



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