



**ANNUAL  
REPORT  
2016-2017**



**PositiveWomen**

*Supporting Women Living with HIV/AIDS*

Positive Women Victoria Incorporated ABN 818 1755 4189

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# About Positive Women (Victoria) Incorporated

## OUR VISION

All women and girls living with HIV in Australia are free from stigma and supported in their unique journey.

## OUR MISSION

Supporting, representing and promoting effective change for women and girls living with HIV to enable their needs to be met

## OUR HISTORY

Positive Women Victoria is a strong and proactive support agency for women living with HIV. For over 25 years Positive Women has worked hard to support all women with HIV to live healthy, happy and vibrant lives. As an organisation founded by women for women, Positive Women recognises the female experience of HIV as unique and the impact gender has on a woman's health and wellbeing.

Positive Women provides peer support, health information, referral, and advocacy so that women living with HIV continue to be diverse strong and successful. Positive Women Victoria is funded by the Victorian Department of Health and Human Services.

## STRUCTURE AND MANAGEMENT

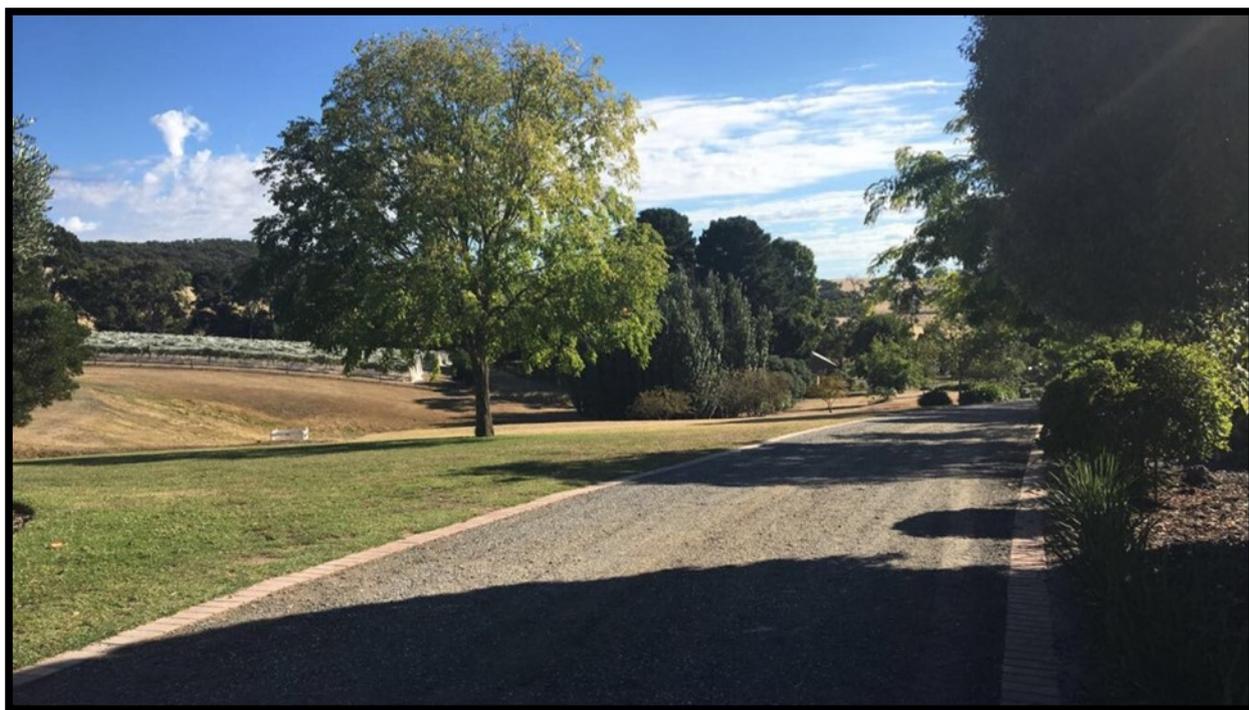
Positive Women Victoria (PWV) is registered with the Australian Charities and Not-for-profits Commission (ACNC). It is an Incorporated Association governed by a Board of Management. PWV offers support and advocacy for all women living with HIV regardless of whether or not they are members of the organisation.



# Positive Women Victoria Guiding Principles

Positive Women Victoria is guided by the following principles. We aim to:

- Recognise and respect the strength and life experiences of women living with HIV
- Inspire confidence by offering a professional, responsive and accessible service to women living with HIV and actively promote prevention strategies in the broader community
- Strive to ensure we are a receptive learning organisation that embraces change and innovation
- Actively promote a capacity building approach that builds on the strengths and independence of women living with HIV
- Provide a safe and respectful environment for women living with HIV to seek information and access support
- Advocate for individuals and address systemic issues utilising data and research to contribute to reforming laws and policies in relation to women and HIV and emerging populations
- Act as an ethical, collegiate organisation which expects and supports excellence in our staff and management
- Seek to strengthen collaboration and partnership practices, engage with other funding bodies, HIV and health providers to maximize resources and promote an integrated response
- Actively strive to provide an inclusive service that acknowledges and embraces the diversity of women living with HIV.



The beautiful Lancemore Hill was the setting for this year's Positive Women Retreat

# Patron, Board and Staff

## OUR PATRON

Anne Phelan, OAM

## BOARD

Sarah Feagan	Chair
Thilaka Satha	Deputy Chair
Deirdre Pinto	Secretary
Deidre McEwen	Treasurer
Heather Ellis	Non-Executive Director
Carol El-Hayek	Non-Executive Director
Bernadette Roberts	Non-Executive Director
Shirley Shen	Non-Executive Director

## STAFF

Alison Boughey	CEO
Heather Mugwagwa	Peer support
Melissa Iddles	Peer support
Christabel Millar	Health Promotion and communications
Nabreesa Shafeeu	Research co-ordinator
Karyn Fulcher	Research and Health Promotion (July 2016—August 2016)
Juliette Wittich	Health Promotion and communications (August 2016—February 2017)

# Positive Women Victoria Chair's Report



I can't believe its AGM time again! What a year PWV has had. I feel super proud of the work we as a collective have produced. From board to staff to our supporters to members we are again punching above our weight providing peer support, health promotion and advocacy for women living with HIV.

Our strategic plan has guided us and we have delivered. Membership has increased which is a cause for celebration and cause for concern. We can celebrate that we are capturing women that previously have fallen through the cracks. Women from rural areas and overseas are now engaging with PWV. But we are seeing more diagnoses. A trend I hope will decrease in the coming years.

We now have full time peer support thanks to the wonderful Melissa joining the amazing Heather, ensuring that all our members' needs are met to the best of their ability. More information on our peer support activities is available on page 10

Our health promotion has changed hands again seeing Juliette leave us for the World Health Organisation in Geneva and Christabel taking the helm. She is revamping our newsletter getting women involved and is a welcome addition to the PWV staff team.

A key piece of our advocacy work this year has been developing submissions to the National HIV Strategy development process. In the previous national HIV strategy, women were not recognised as a priority population, which could be a reason why Australian women are continuing to be diagnosed with HIV.

Our team have been working hard all year to try to make sure this doesn't happen again. Thanks in part to their hard work, women are now recognised in the Victorian HIV strategy as a key population and we hope that our efforts will be equally effective at the national level.

The work that PWV staff do is huge, so a big thank you to you all, especially Alison. She has held the fort through massive operational change and was the driving force behind the national strategy alongside Kirsten Machen who helped us draft our submission. Thank you both and to Carol and everyone else involved in the submission. This work is a true milestone and something that will hopefully change our future as women living with HIV and leave a historical mark that no one will be left behind.

A huge thank you to our board. Our governance is strong with great diversity in our skills. I feel so proud of our work and know that with a strong team of women working behind the scenes, the sky's the limit. We welcome anyone interested in stepping up to the board. We offer training and would love to see new women building capacity and having a seat at the table.

Thank you to all our supporters. Especially the Victorian AIDS Council, Living Positive Victoria and Viiv Healthcare. Your ongoing support is essential to our work and I cannot stress the value of our relationships to me personally and the rest of the PWV team. A true privilege to work with you and into the future.

It's PWV's 30th birthday next year! Amazing! This is an opportunity to celebrate. Get in touch with Christabel for ideas on how you think our birthday year should be celebrated at [healthpromotion@positivewomen.com.au](mailto:healthpromotion@positivewomen.com.au) Next year is also AIDS 2018 in Amsterdam. If you're a women living with HIV get online and apply for a scholarship. These conferences are a life changing experience and I'd love to see you gals there!

My term as Chair of PWV is up. I have grown so much in this role and really value the relationships and work that I have done. I have a feeling you will be seeing me around next year so lets not pop the champagne just yet. I'm ready for what ever is to come. I care so much for Positive Women Victoria and I want to see us continue into the future on the same trajectory we are on. To do that we need you to get involved. On the board, volunteering, joining a working group, training. We have lots on offer so get in touch with the office staff and I hope to see you all in the new year.

Sarah Feagan  
Chair, Positive Women Victoria



Images from the Women's Symposium where we joined women from right around Australia to develop a case for inclusion of women in Australia's national HIV strategy.

# Positive Women Victoria CEO's Report

This year has been another exciting and productive year at Positive Women Victoria. We have expanded significantly on every front, growing from three staff to five, seven board members to eight and we have been joined by 38 new members.

It has been so satisfying to see that many of our new members are newly or recently diagnosed, were born overseas or have carer responsibilities. Some live in rural or outer suburban areas, which means they can be geographically and socially isolated. One of our main peer support goals is to try to reduce this isolation by helping our members connect up with each other in a safe and confidential environment.

As well as offering peer support, Phoenix workshops, My Positive Journey Kits and other support to our new members, we have also been busy providing ongoing support to our existing members. On page 10 we present some of our peer support statistics. Whilst these numbers are important in terms of ensuring we continue to retain and grow our funding, at Positive Women we are about so much more than numbers.

Every woman who engages with our organisation has a unique story and a personal history. Every story is immensely personal and can't always be shared, however each staff member takes very seriously the privilege of being the people you trust enough to share your stories with.

As well as our growing peer support program, this year Positive Women started its first research project. Following the approval of our African women's research project by the Alfred Hospital Human Research Ethics Committee (HREC) in the second half of 2016, we applied for and received a small funding grant from Viiv Healthcare which enabled us to get the project started. With this money we employed Nabreesa Shafeeu as a part-time research coordinator to support Heather to recruit and interview women for the study as well as to conduct interviews with HIV sector service providers.

This has been a huge step for Positive Women because it has allowed us to look more closely at the barriers to accessing community HIV supports that many of our African-born members face. Doing this within a social research framework means the findings can be used to make services better for African-born women in the future.

As always, we have so many people to thank for their support for Positive Women and its members. We would firstly like to thank once again the Victorian Department of Health and Human Services for their ongoing acknowledgement of the importance for Victoria of providing dedicated support services to women living with HIV. As you may know, Victoria is the only state in Australia that funds a support organisation specifically for women living with HIV. This year the Victorian government, in its newly launched Victorian HIV strategy, went one step further in its support for women by acknowledging the disadvantage experienced by women living with or at risk of HIV as a result of the intersection of gender with other socioeconomic factors, placing them at greater risk of harm.

Our partnerships with the Victorian AIDS Council (VAC) and with Living Positive Victoria (LPV) were both formalised this year through Memoranda of Understanding (MOUs). These partnerships are critical in supporting the Positive Women peer support program and without them, we would not be able to deliver the



amount of support we do. We thank VAC and LPV for their ongoing support along with all of our other partner organisations, listed on page 28. In the advocacy area, as Sarah mentioned in her report, we have been working very hard to gain better recognition for women at the state and national policy level.

Before I finish I would like to pay tribute to the extraordinary efforts of Positive Women's Board and staff. Our eight talented and hard-working board members spend many hours each month working to make Positive Women a successful organisation for the benefit of all its members. They do this work completely voluntarily and without them we literally would not have an organisation. I would particularly like to thank and acknowledge our Chair, Sarah Feagan who works tirelessly both behind the scenes and very publically to promote the organisation and advocate for all women living with HIV. Sarah is incredibly generous with her time and effort and is a wonderful Chair and advocate for Positive Women— thank you Sarah for everything you do for us.

I can only describe the Positive Women staff as a remarkable group of women who graciously and willingly go above and beyond the expectations of their role every day to make our organisation the success it is. Much of their work happens behind closed doors and without a lot of recognition so I would like to take this opportunity to publically thank Heather, Melissa, Christabel and Nabreesa for their drive, their hard work and their good grace in supporting and advocating for all of our members and all women living with HIV.

The biggest thank you of all goes to all our members who are the heart and soul of our organisation. It is so nice that more and more women living with HIV are engaging with Positive Women and it is a great privilege and pleasure to know you. I look forward to continuing to work with all of you over the coming year.

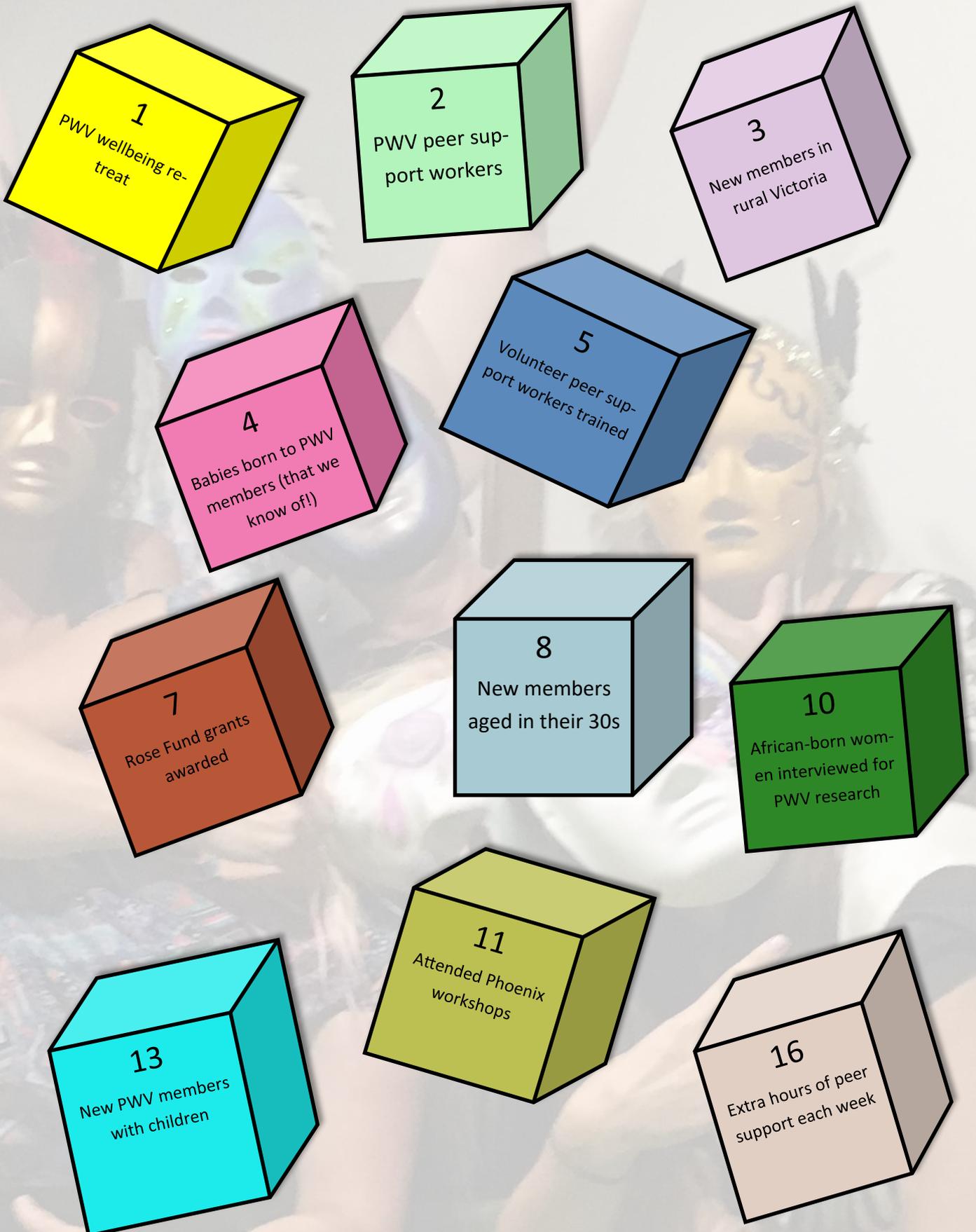
Alison Boughey

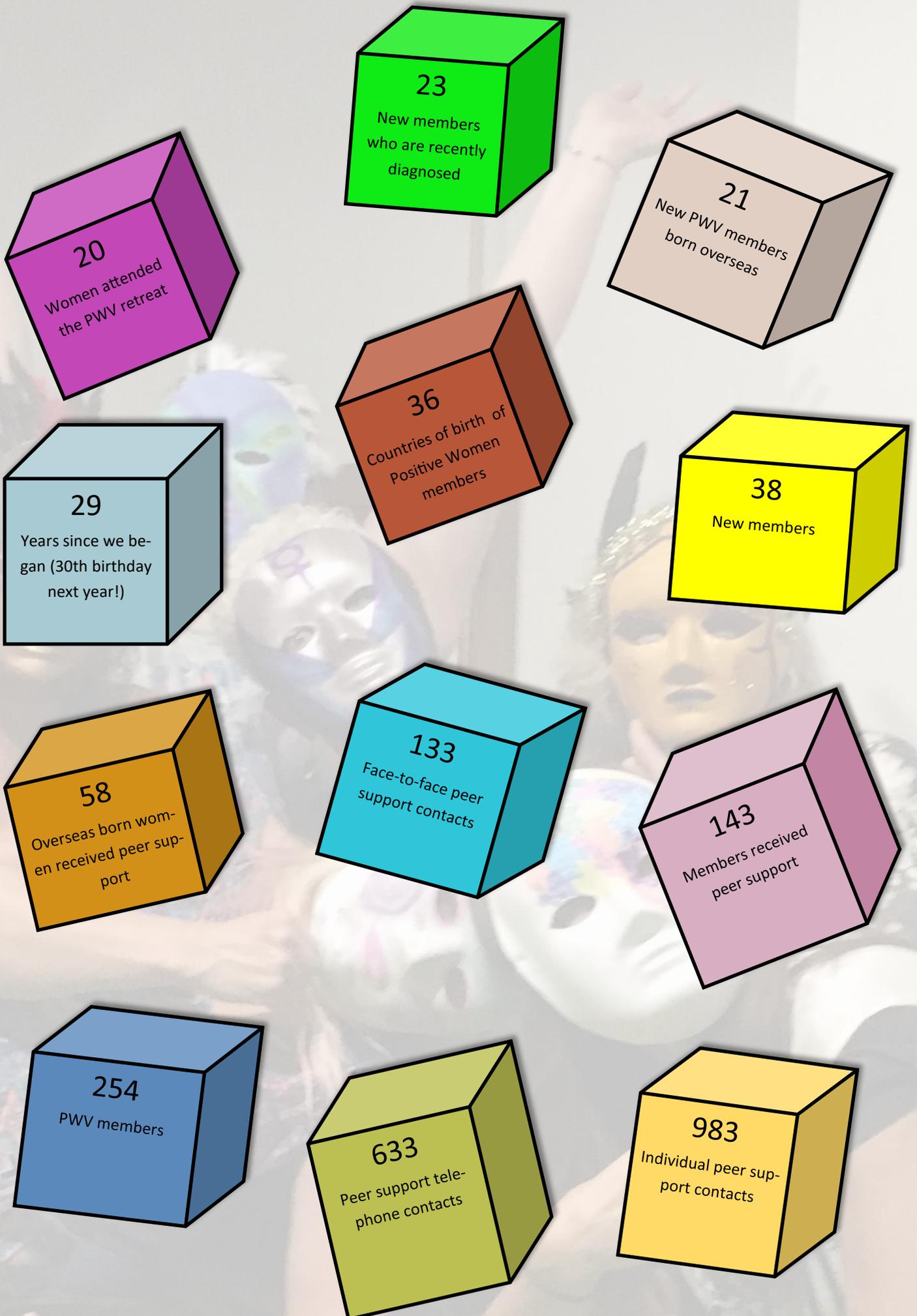
Images from the launch of the Victorian HIV strategy, which recognises women as a priority population for the first time. Clockwise from top left: the new look strategy document; Christabel Millar delivering a powerhouse address on the lived experience of HIV and Christabel with Health Minister the Hon. Jill Hennessy, Sharon Lewin from the Doherty Institute and Dr Eric Glare from the Positive Speaker's Bureau



# Positive Women peer support activity

Just for something different, we thought we'd bring you this year's member activity data in numerical form. While the outside of the boxes show the numbers, the real treasure is inside each box, which contain all of the stories that sit behind the numbers. At Positive Women we know that each woman's story is individual and every woman's journey is unique...

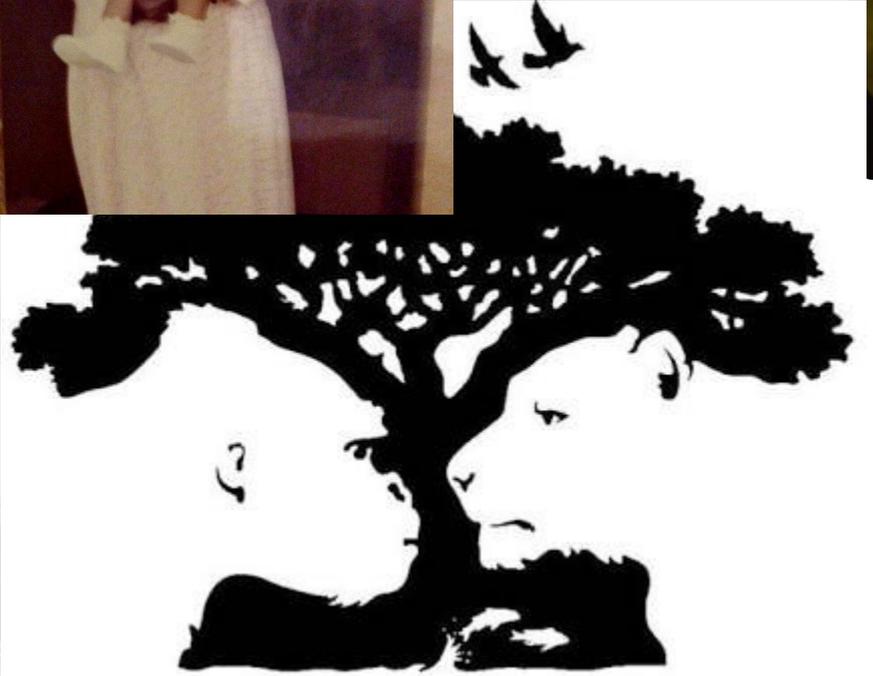




# Health Promotion—The Storywall Project

...speaking of stories. One of our most successful Health Promotion activities this year was the Storywall project. This project was designed to give voice to the many women either living with HIV or who work in the HIV sector whose stories we rarely hear. Women were invited to choose an image that was meaningful for them and write a few words about their experiences living with or working in the HIV sector. The

aim was to showcase the diversity and humanity of women in the sector on World AIDS Day. Here are a few of the images. For more about the Storywall project and to read the women's stories, please visit our website.



Images from the Storywall project

# World AIDS day

...and while we're on the subject of World AIDS day. Did you know that every year since 1988, December 1<sup>st</sup> has been the day set aside to commemorate all of the people who have died of HIV/AIDS and acknowledge all of the people living with HIV. World AIDS Day is celebrated right around the world by individuals, organisations, governments, researchers, health workers and everybody who engages with this important event. In Melbourne, the World AIDS Day commemorative activities are led by the community of people living with HIV and bring together the entire HIV sector.

The theme of World AIDS Day in 2016 was the changing face of the HIV epidemic with a particular focus on previously under-recognised populations including women. All of our members are warmly invited to join in the World AIDS day commemorations every year.



Images from World AIDS day 2016. Clockwise from top left:

The red ribbon, symbol of World AIDS day.

Heather Mugwagwa joining in a panel session at the Burnet Institute

Juliette Wittich and Alison Boughey being interviewed on Joy FM in the lead up to the day.

PWV Board member Heather Ellis speaking about her experiences before a capacity audience at the Burnet Institute



# Positive Women Victoria Financial Statements 2016-2017

## INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED JUNE 30 2017

	Notes	2017 \$	2016 \$
Revenue from ordinary activities	2	333,614	305,077
Employee expense		(209,945)	(199,799)
Depreciation and amortisation expenses		(6,774)	(6,103)
Legal expenses		(1,050)	(1,050)
Project expenses		(21,084)	(4,986)
Rent		-	-
Other expenses from ordinary activities		(72,928)	(54,840)
<b>Surplus/(Loss) before income tax expense (income tax revenue)</b>		<b>21,833</b>	<b>38,299</b>
Income tax revenue (income tax expense)			
<b>Surplus/(Loss) after income tax expense (income tax revenue)</b>		<b>21,833</b>	<b>38,299</b>

## STATEMENT OF FINANCIAL POSITION AS AT JUNE 30 2017

	Notes	2017 \$	2016 \$
<b>CURRENT ASSETS</b>			
Cash assets	3	273,821	214,252
Receivables	4	-	-
Other	5	-	18,280
<b>TOTAL CURRENT ASSETS</b>		<b>273,821</b>	<b>232,532</b>
<b>NON-CURRENT ASSETS</b>			
Fixed Assets	6	1,500	4,565
<b>TOTAL NON-CURRENT ASSETS</b>		<b>1,500</b>	<b>4,565</b>
<b>TOTAL ASSETS</b>		<b>275,321</b>	<b>237,097</b>
<b>CURRENT LIABILITIES</b>			
Payables	7	18,691	12,512
Provisions	8	13,855	10,313
Other	9	6,670	-
<b>TOTAL CURRENT LIABILITIES</b>		<b>39,216</b>	<b>22,825</b>
<b>NON-CURRENT LIABILITIES</b>			
Provision for Long Service Leave	8	-	-
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>		<b>39,216</b>	<b>22,825</b>
<b>NET ASSETS</b>		<b>236,105</b>	<b>214,272</b>
<b>MEMBERS' FUNDS</b>			
Retained surplus	10	236,105	214,272
<b>TOTAL MEMBERS' FUNDS</b>		<b>236,105</b>	<b>214,272</b>



## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2017

	Notes	2017 \$	2016 \$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Receipts from Government and Sponsors		369,648	331,747
Payments to suppliers and employees		(309,852)	(280,421)
Interest received		3,482	3,435
Net cash provided by/(used in) operating activities	11 (b)	63,278	54,761
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Payment for property, plant and equipment		(3,709)	(5,191)
Net cash used in investing activities		(3,709)	(5,191)
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Net cash provided by/(used in) financing activities		-	-
Net increase/(decrease) in cash held		59,569	49,570
Cash at beginning of financial year		214,252	164,682
Cash at end of financial year	11 (a)	273,821	214,252

The accompanying notes form part of these financial statements

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Reform Act 2012 (Vic). The Board of Management has determined that the association is not a reporting entity.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following specific accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this report:

#### (a) Fixed Assets

Fixed assets are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all fixed assets are depreciated over the useful lives of the assets to the association commencing from the time the asset was held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The carrying amount of fixed assets is reviewed annually by the Board of Management to ensure it is not in excess of the recoverable amount of those assets.

The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets' employment and subsequent disposal. The expected net cash flows have not been discounted to their present values in determining recoverable amounts.

#### *Depreciation*

The depreciable amount of all fixed assets including buildings and capitalised leased assets, but excluding freehold land, are depreciated over their estimated useful lives to the association commencing from the time the asset is held ready for use. Properties held for investment purposes are not subject to a depreciation charge. Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

<b>Class of Fixed Asset</b>	<b>Depreciation Rate</b>
Office Furniture & Equipment	10-40%

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

Asset classes 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 or losses are included in the income statement. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained earnings.

#### (b) Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, are transferred to the association are classified as finance leases. Finance leases are capitalised, recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual values. Leased assets are depreciated on a straight line basis over their estimated useful lives where it is likely that the association will obtain ownership of the asset, or over the term of the lease. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017 (CONT)

### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### (c) Employee Benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits expected to be settled within one year together with benefits arising from wages and salaries, annual leave and sick leave which will be settled after one year, have been measured at the amounts expected to be paid when the liability is settled plus related on-costs. Other employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits.

Contributions are made by the association to an employee superannuation fund and are charged as expenses when incurred.

#### (d) Revenue

Revenue from sale of goods is recognised upon the delivery of goods to customers.

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

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

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

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

	Notes	2017 \$	2016 \$
<b>NOTE 2: REVENUE</b>			
<b>Operating activities</b>			
-interest	2(a)	3,482	3,435
-operating grants		289,133	277,703
- other grants		3,330	13,350
-donations and sponsorship		36,000	10,398
- other income		1,669	191
		<b>333,614</b>	<b>305,077</b>
(a) Interest from:			
-Bank account deposits		3,482	3,435
<b>NOTE 3: CASH ASSETS</b>			
Cash on hand		201	201
Cash at Bank		7,735	6,954
Cash at bank DGR		14	4
Rose Fund Bank Accounts		8,148	1,277
Rose Fund investment Accounts		60,996	62,536
ING Investment Accounts		128,251	126,161
Cash Reserve		68,476	17,119
		<b>273,821</b>	<b>214,252</b>

Notes	2017	2016
	\$	\$
<b>NOTE 4: RECEIVABLES (none)</b>		
<b>NOTE 5: OTHER ASSETS</b>		
CURRENT		
Prepayments		18,280
		<u>18,280</u>
<b>NOTE 6: FIXED ASSETS</b>		
(a) Plant and equipment		
At cost	34,206	30,497
Less accumulated depreciation	(34,206)	(27,432)
	-	<u>3,065</u>
(b) Artwork		
At cost	1,500	1,500
Less accumulated depreciation	-	-
	<u>1,500</u>	<u>1,500</u>
Total plant and equipment	1,500	4,565
<b>NOTE 7: PAYABLES</b>		
CURRENT		
Trade creditors	6,953	6,231
Sundry creditors and accruals	11,738	6,281
	<u>18,691</u>	<u>12,512</u>
<b>NOTE 8: PROVISIONS</b>		
CURRENT		
Employee benefits - Provision for Annual Leave	13,855	10,313
NON-CURRENT		
Employee Benefits – Provision for long service leave	-	-
Aggregate employee benefits liability	<u>13,855</u>	<u>10,313</u>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

Notes	2017 \$	2016 \$
<b>NOTE 9: OTHER LIABILITIES</b>		
CURRENT		
Prepaid Income	6,670	-
	<b>6,670</b>	<b>-</b>
<b>NOTE 10: RETAINED SURPLUS</b>		
Retained surplus at the beginning of the financial year	214,272	175,973
Net surplus (loss) attributable to members of the entity	21,833	38,299
Retained surplus at the end of the financial year	236,105	214,272
<b>NOTE 11: CASH FLOW INFORMATION</b>		
(a) Reconciliation of cash		
Cash at the end of the financial year as shown in the statement of Cash Flows is reconciled to the related items in the statement of financial position as follows:		
Cash on hand	201	201
Cash at bank	273,620	214,051
	<b>273,821</b>	<b>214,252</b>
(b) Reconciliation of cash flow from operations with profit from ordinary activities after income tax		
Surplus (Deficit) from ordinary activities after income tax	21,833	38,299
Non-cash flows in profit from ordinary activities		
Depreciation	6,774	6,104
Changes in assets and liabilities:		
(Increase)/decrease in receivables		-
(Increase)/decrease in other assets	18,280	8,680
Increase/(decrease) in prepaid income	6,670	-
Increase/(decrease) in payables	6,179	(3,962)
increase/(decrease) in provisions	3,542	5,640
Cash flows provided by (used in) operations	<b>63,278</b>	<b>54,761</b>

### NOTE 12: ASSOCIATION DETAILS

The principal place of business of the association is:

Positive Women (Victoria) Incorporated  
 Coventry House,  
 Suite 1, 111 Coventry St, Southbank 3006

## STATEMENT BY THE BOARD OF MANAGEMENT

The Board have determined that the association is not a reporting entity.

The board have determined 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 board the financial report:

1. Presents a true and fair view of the financial position of Positive Women (Victoria) Incorporated as at 30 June 2017 and its performance for the financial year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Positive Women (Victoria) Incorporated will be able to pay its debts as and when they fall due.

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

Dated this 3th day of October 2017



.....  
Deirdre McEwen  
Treasurer  
Positive Women (Victoria) Inc.

.....  
Sarah Feagan  
Chair  
Positive Women (Victoria) Inc.

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF POSITIVE WOMEN (VICTORIA) INCORPORATED

Report on the Financial Report

## Opinion

I have audited the financial report of Positive Women (Victoria) Incorporated (the association), which comprises the Statement of Financial Position as at 30 June 2017, the income and expenditure statement and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the association as at 30 June 2017 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the *Associations Incorporation Reform Act 2012 (Vic)*.

## Basis for Opinion

I conducted my 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. 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 my 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 our opinion.

## Emphasis of Matter – Basis of Accounting

I draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the association to meet the requirements of the *Associations Incorporation Reform Act 2012 (Vic)*. 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 the Committee for the Financial Report

The committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the *Associations Incorporation Reform Act 2012 (Vic)*. and for such internal control as the committee 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, the committee 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 the committee either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

## Auditor's Responsibilities for the Audit of the Financial Report

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

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this 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 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 association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.
- Conclude on the appropriateness of the committee'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 association'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 association 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 the committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

John Woodward

Chartered Accountant

Level 5, 398 Lonsdale Street, Melbourne Vic 3000

John Woodward

Chartered Accountant

Level 5, 398 Lonsdale Street, Melbourne Vic 3000

Dated this 3rd day of October 2017



## DISCLAIMER TO THE MEMBERS OF POSITIVE WOMEN (VICTORIA) INCORPORATED

The additional financial data following is in accordance with the books and records of the association which have been subjected to the auditing procedures applied in our statutory audit of the association for the financial year ended 30 June 2017. It will be appreciated that our statutory audit did not cover all details of the additional financial data. Accordingly, I do not express an opinion on such financial data and we give no warranty of accuracy or reliability in respect of the data provided. Neither the firm nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person (other than Positive Women (Victoria) Incorporated) in respect of such data, including any errors of omissions therein however caused.



John Woodward  
Chartered Accountant

3<sup>rd</sup> October 2017

## DETAILED INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED JUNE 30, 2017

	2017 \$	2016 \$
<b>INCOME</b>		
Interest	3,482	3,435
Subsidies and grants	292,463	291,053
Donations and sponsorship	36,000	10,398
Sundry Income	1,669	191
<b>TOTAL INCOME</b>	<b>333,614</b>	<b>305,077</b>
<b>LESS EXPENSES</b>		
Accounting fees	12,399	10,671
Advocacy expenses	2,302	-
Audit fees	3,200	2,900
Bank charges	200	200
Board & AGM Expenses	1,077	1,710
Computer expenses	537	484
Conferences & Seminars	3,824	2,051
Consulting Fees	1,200	-
Depreciation	6,774	6,103
Holiday pay provision increase/(decrease)	3,542	5,640
Insurances (inc WorkCover)	2,244	2,067
Legal Fees	1,050	1,050
Office Expenses	749	988
Planning expenses	222	1,366
Postage and Couriers	29	332
Printing and stationery	2,549	1,128
Professional Development	4,171	2,797
Promotion expenses	24	300
Project expenses	21,084	4,986
Sponsorship/Donations	-	1,000
<b>Carried forward expenses</b>	<b>67,177</b>	<b>45,773</b>

## DETAILED INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED JUNE 30, 2017

	2017 \$	2016 \$
Carried forward expenses	67,177	45,773
Recruitment costs	4,768	4,809
Rent	-	-
Salaries and wages	186,713	175,343
Staff training and welfare	121	146
Staff Workplace Counselling	-	-
Storage costs	-	-
Subscriptions	379	520
Sundry expenses	282	355
Superannuation	17,447	16,750
Support expenses	28,498	15,959
Telephone	436	46
Travelling expenses, accommodation and conference	2,910	1,523
Website expenses	3,050	5,554
<b>TOTAL EXPENSES</b>	<b>311,781</b>	<b>266,778</b>
<b>SURPLUS/(LOSS)</b>	<b>21,833</b>	<b>38,299</b>

# Positive Women Victoria Treasurer's Report



I am pleased to present the audited Financial Report for Positive Women (Victoria) Inc. for the year ended 30 June, 2017. This year, Positive Women recorded a surplus of \$21,833 building on the \$38,299 surplus recorded last year. Our financial position at 30 June, 2017 is shown in the Balance Sheet which states total members' funds to be \$236,105. With reference to the surpluses posted over the past two years, this goes some way to restoring the members' funds due to the heavy draw downs on retained earnings that occurred in the 2013-14 financial year and that these surpluses restore us to the financial position prior to that time.

Last year saw the Positive Women Board develop its draft strategic plan for 2016 to 2019. Under this plan, significant financial growth targets have been set for the coming years. This is to provide financial stability in the future by diversifying our funding structure as well as funding PWV identified strategic goals. In order to achieve this the board formed a fundraising sub-committee to determine how these fundraising targets could be met. It is anticipated that much of this growth in funding will need to come from sources from which the organisation has not previously attracted funding.

In order to achieve the strategic plan it should be noted that the board has agreed a budget for year 2017/18 that could potentially be in deficit. This potential deficit is based on expanding the programs that the organisation is offering and funding this expansion by additional fundraising which is the responsibility of the board, the CEO and various working groups. The board has put in place over the last 2 years strong financial management by implementing controls that should allow the board to closely monitor overall organisational expenditure and therefore manage this potential deficit.

Due to the heavy demand on peer support the organisation has appointed an extra peer support worker. If the organisation is unable to meet all of the fundraising targets there may be a need to go into a slight deficit in order to retain this position and continue to meet the growing demand for peer support.

The Victorian State Government's Department of Health & Human Services (DHHS) continues to be our major funder, providing us with \$289,133 in grants funding this year. Other revenue was from Viiv Healthcare, the Victorian AIDS Council, Living Positive Victoria and Network 10. We express our gratitude to all of these organisations for their ongoing recognition of the importance of supporting a dedicated, stand-alone organisation for women living with HIV.

The Coventry House lease provides us with continuity of accommodation until September 2019 arrangements. We share this lease with Straight Arrows and Living Positive Victoria. In addition to its annual operating grant to Positive Women, the DHHS also funds this lease arrangement on behalf of the HIV community organisations and again, we express our appreciation of the Department's recognition of the importance of a dedicated space for the community organisations that support all people living with HIV.

The rise in salary and wage expense this year has been due to a number of factors including increased peer support hours and having additional staffing during the financial year. These increased costs also reflect increases to salaries paid to staff under awards and contracts which aligns with the 2012 Fair Work Commission annual mandated increases in salaries paid to staff employed under the Social and Community services awards. These annual mandated increases will continue until 2020. The Positive Women Board is committed to ensuring that our staff are appropriately remunerated for the work they do.

Before finishing I would like to thank our Board, staff and volunteers for their ongoing commitment to supporting women living with HIV. Many people give generously of their time, talent and resources to ensure that Positive Women can continue to offer the support and advocacy it provides to women living with HIV and for this we are deeply appreciative .

A handwritten signature in black ink, appearing to read 'Deirdre McEwen'.

Deirdre McEwen  
Treasurer  
Positive Women (Victoria) Inc.

# Thank You...

## CORPORATE AND COMMUNITY PARTNERS

Thank you to all of our partners and collaborators. Without your support we would not be able to do the things we do:

- Victorian Government – Department of Health and Human Services
- Victorian AIDS Council
- Living Positive Victoria
- Centre for Culture Ethnicity and Health
- Australian Research Centre in Sex, Health and Society
- Barwon Health
- The Burnet Institute
- Melbourne Sexual Health Centre
- Victorian Aboriginal Community Controlled Health Organisation
- North Richmond Community Health
- Hepatitis Victoria
- The Alfred
- Monash Health
- NAPWHA
- AFAO
- Queensland Positive People
- Positive Life NSW
- Victorian Infectious Diseases Service, the Royal Melbourne Hospital
- Women's Health Victoria
- Women's Health Association of Victoria
- University of Melbourne
- Royal District Nursing Service
- WISE Employment Services

## STUDENTS AND VOLUNTEERS

And to all of the Coventry House volunteers:

- Jerry Adams
- Zen Andra
- Joe Borg
- Peter Brokenshire
- Allen Deppeler
- Mitchell Gatt
- Zuwairi Ramli
- Jeffrey Robertson
- Joshua Reed
- Jackie Roberts
- Roderick Sharpe
- Claire Sidlow