

2020-21 JOBWATCH HIGHLIGHTS

THIS YEAR:



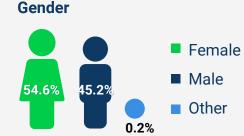


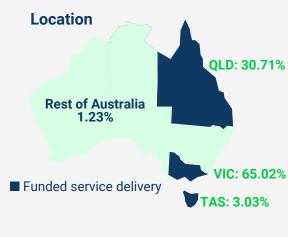


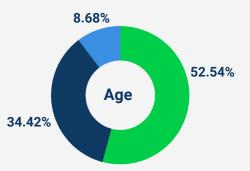
Telephone Information Service

16,726 caller assistances

CALLER DEMOGRAPHICS







- Workers (25 44)
- Older workers (Over 45)
- Young workers (Under 24)

CALL CHARACTERISTICS

Top 5 Industries



Top 5 Employment Status

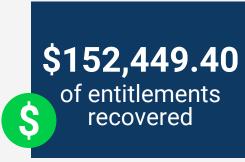


Top 5 Problem Types



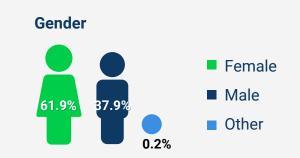
student interns and volunteers submissions

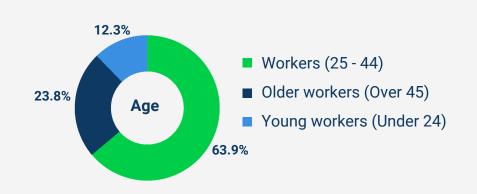
Legal Practice



504 legal assistances

CLIENT DEMOGRAPHICS





Community Engagement





113,216

website pageviews

2,325 social media followers



media hits



community presentations

Top 5 Problem Types

Unfair Dismissal

General Protections Dispute

Wage recovery

General advice

COVID-19 Related

Special Projects

COVID-19 Frontline Services

Dismissed Workers Project

Workplace Advice Service

International Students Employment and Accommodation Legal Service

Employment Documents Interpretation Service

Family Violence in the Workplace Project

JobWatch is an independent, not-for-profit employment rights community legal centre supporting workers with their rights at work. Established in 1980, we are the only service of our kind in Victoria, Queensland and Tasmania. We are committed to improving the lives of workers, particularly the most vulnerable and disadvantaged.



JobWatch is an independent, not-for-profit employment rights community legal centre supporting workers with their rights at work. Established in 1980, we are the only service of our kind in Victoria, Queensland and Tasmania. We are committed to improving the lives of workers, particularly the most vulnerable and disadvantaged.

Our Vision

A society where all workers are empowered and protected, with access to employment justice.

Our Purpose

To support and protect the employment rights of vulnerable workers, especially those most disadvantaged.

Our People

Our team is led by Executive Director Zana Bytheway, who has been with JobWatch for over 20 years. Collectively, the lawyers in JobWatch's Legal Practice have over 80 years of experience in practising and interpreting employment

Our team is supported by a significant number of law students, who assist JobWatch on the Telephone Information Service (TIS) and the Legal Practice. We are grateful for their contributions.

Committee of Management

- Dianne Cullen
- Sandrah Crabb
- Terry McGann
- Kathryn Duncan
- Rosemary Shaw
- Tamsin Webster

Staff

- Zana Bytheway
- Gabrielle Marchetti
- Ian Scott
- Melissa Favasuli
- John O'Hagan
- Héloïse Williams
- Tinashe Makamure
- Michael Giannopoulos
- Katie Gamble
- Laura Boehm

- Adrian Chevalier
- Joanna Fitch
- Amanda Chan
- Priscilla Tung
- Tamasan Freyer
- Lilian Tang
- Alan Hawkey
- Geoff Charles
- · Lachlan Scott
- Nathaniel McCracken
- Octavian Catrinei

Thank you to our supporters

We acknowledge and are grateful for the financial and other support we have received from the Commonwealth of Australia Attorney-General's Department, the Fair Work Ombudsman, the Victorian State Government and Victoria Legal Aid. We are also grateful for the financial assistance of the Collier Charitable Fund and Victoria Law Foundation.

With their continued funding and support, JobWatch remains a secure and financially viable organisation.

Acknowledgement of Country

JobWatch acknowledges the Aboriginal and Torres Strait Islander peoples of this nation. We acknowledge the traditional custodians of the lands on which we are located and where we conduct our business. We pay our respects to ancestors, and Elders, past, present and emerging.

A message from the Chair and Executive Director

On behalf of the JobWatch Committee of Management, staff, student interns and volunteers, it is with great pleasure that we present the 2020-21 Impact Report.

This year again, we increased service delivery. provided greater access to justice to vulnerable workers and all during a pandemic which continuously changed the employment law landscape and created new and more complex legal issues.

In addition to assistance, as a specialist employment law centre, we have continued to raise community awareness of the impact of COVID-19 on workers' rights through media, government and community engagement.

With a robust workplace infrastructure incorporating remote service delivery, dedicated and resilient staff and a proven ability to evolve and rise to the challenge, we are well placed to deal with the residual effects of the pandemic and emerging challenges. With newfound experience, it is in fact an opportunity for JobWatch to have an even greater impact, a greater influence on outcomes to protect workers and prevent further disadvantage.

Our Impact and Focus

We have continued to deliver essential employment law services to vulnerable workers - those with low incomes, young workers, older workers, workers from culturally and linguistically diverse backgrounds and visa workers. These workers have experienced heightened confusion and fear as their health and job security was threatened and their workplace presented even greater challenges.

Grappling with issues such as the validity of variation of contract, dismissal, redundancy, bullying and discrimination, occupational health and safety considerations and return to the workplace introduced the new legal complexity of mandated vaccinations.

Additionally, the public spotlight on workplace sexual harassment and assault will see many women emboldened to speak up about their experiences. As an Associate Member of the





federal government's Respect@Work Council, we are ready to make our unique contribution in supporting these women.

Our target vulnerable cohorts will be supported by our new Strategic Plan 2021-25, which is focused on:

- 1. Informed and empowered community with rights protected
- 2. Holistic services with choice of access
- 3. Organisational growth backed by efficiency
- 4. Skilled and resourced team, with a culture of excellence
- 5. Profile and recognition as an expert specialist

This is about having a multi-faceted approach to preventing and responding to employment law breaches at an individual, sector and community level with diverse support mechanisms, shifting the cultural norms around employment rights. and lobbying and advocating for positive change.

Special Thanks

Our reach and impact has been even greater this year. This is entirely due to and made possible by the enthusiastic response and dedication of our staff. Our Committee of Management, student interns and volunteers have provided invaluable support. Funding from the federal and the Victorian governments has been integral. Many thanks to you all.

We are extremely proud of the exceptional work of JobWatch, our partners and our sector during a year of unprecedented demand on our services. We look forward to continued collaboration to provide the best possible outcomes for those in our community who need it most.

Diame Culler

Dianne Cullen Chair

Zana Bytheway Executive Director



OUR IMPACT

In 2020-21:

More assistances

More clients

More entitlements recovered

We are delivering broad and far-reaching positive results for vulnerable workers across three states through our specialist employment law services.

In 2020-21, we have increased service delivery of both our critical Telephone Information Service (by 29.9%) and our Legal Practice (by 58.8%).

We are increasing access to justice for the most vulnerable clients, and achieving real outcomes with over \$150,000 recovered in employee entitlements for our clients.

We have a vision of a society where all workers are empowered and protected, with access to employment justice. Each day, with each client and each assistance, we take a step further towards this vision.



Case Study: Rose

22-year-old Rose* called JobWatch for information on how to resign from her job without disclosing why she wanted to leave. It turned out that an older male colleague in an executive position had made unwanted sexual advances at the work Christmas party, and had persuaded her to do things she didn't want to do. Back at work, she felt that she could no longer work with him, and wanted to leave 'quietly' without any form of investigation into the incident.

We gave Rose an overview of her legal rights. We explained that she didn't have to give any reason when resigning, but should ensure that she gives the correct amount of notice. We also suggested the option of visiting a GP, who can provide her with a medical certificate for the stress and anxiety she is experiencing, which may allow her to avoid working on site during her notice period.

Though she wasn't ready to speak up publicly about the incident, we took her through the option of a conciliation process at the Victorian Equal Opportunity and Human Rights Commission and time limits for filing a sexual harassment claim at VCAT or the Australian Human Rights Commission. Importantly, we emphasised that sexual harassment is unlawful in the workplace, including at work related events.

Telephone Information Service

In 2020-21, there were 16,726 assistances on the TIS, an increase of 29.9% from the previous year.

We are known for our unique Telephone Information Service (TIS), a free and confidential service that assists over 16,000 Victorian, Queensland and Tasmanian workers every year with their rights at work. Through the TIS, we provide legal information and referrals relevant to our callers' individual situations, directly and comprehensively.

The impact of the COVID-19 pandemic led to unprecedented demand on the TIS, as workers found their employment impacted by lockdowns, safety concerns, job security and other related factors. The withdrawal of JobKeeper and other government assistance had a major impact on employment, with workers experiencing redundancies, contract changes, and stand down directions. Combined with other non-pandemic-related legislative changes including to the Fair Work Act 2009, there were significant impacts on workers across Australia over the past year.

To better meet this growth in demand, we made improvements to the delivery of our service including technology updates, increasing the number of phone consultants, and supported the information provided on the TIS with additional resources including Q&As, fact sheets and webinars.

44

JobWatch provides an essential service to workers in Australia and was of enormous help to me.

JobWatch TIS caller

Legal Practice

In 2020-21, we opened 504 new matters through the Legal Practice. This is a 58.8% increase on the previous year.

We run a legal casework practice supporting vulnerable Victorian workers every year with their rights at work. Many of our cases are run through our special projects that address identified demand among vulnerable workers.

Our clients may be more vulnerable to exploitative work situations because of their gender, race, culture, location, class, age or visa status. The majority of our clients are not union members, cannot afford legal assistance from a private lawyer, and do not have the capacity for self-representation on their matter.

Our lawyers assist people to enforce their work rights, ensuring that laws are not merely theoretical or only for those wealthy enough to afford private legal representation. They provide real access to justice.

44

[JobWatch Lawyer] has been the most amazing person whose kindness, empathy and knowledge has prevented me from a serious breakdown.

Words are not enough to say how much I appreciate what she has done for me. I thank her from the bottom of my heart. ____

JobWatch Legal Practice client



Case Study: Libby

Libby is an older woman who was employed in an aged care facility as a carer for over 10 years in a regular casual capacity. The facility changed ownership but kept all previous employees recognising their service.

Following the change of ownership, Libby's manager repeatedly made comments about Libby's age and that it was time that Libby retired. Subsequently, Libby's shifts were moved from her usual weekend roster and she was told by her employer that this was because it was too expensive to pay her weekend rates.

Libby observed that the facility had begun using young migrant workers to fill the weekend shifts in her place, often failing to provide them with breaks between long shifts. Libby later found out that the migrant workers were being substantially underpaid. When Libby raised the issue with her employer, her employment was terminated.

JobWatch's Legal Practice provided Libby with advice regarding her possible causes of action. Based on this advice, Libby chose to pursue a General Protections Dispute – Termination claim. JobWatch assisted Libby by drafting and filing the initiating application and representing her during the conference conducted by a member of the Fair Work Commission. The matter was settled at the conference and Libby obtained compensation and a statement of service.

Special Projects

COVID-19 Frontline Services

In 2020-21, we supported 208 clients through our COVID-19 Frontline Services.

Our COVID-19 frontline services commenced in July 2020. They are designed to address the unprecedented demand for employment law assistance for those whose employment was affected by COVID-19.

From stand downs and loss of jobs during early lockdowns, to JobKeeper-enabling directions, right through to occupational health and safety considerations in planning for a return to the office, as well as workers' rights in relation to mandated masks, testing and vaccinations - different stages of the pandemic gave rise to different employment law concerns for workers.

The primary challenge at each of these stages was how to respond, quickly and effectively to the endless stream of desperate and confused callers requiring urgent assistance. We were able to respond to unprecedented demand in rapidly changing circumstances both compassionately and professionally.

Fair Work Commission Workplace Advice Service

In 2020-21, we supported 122 clients through the Workplace Advice Service.

Through the Fair Work Commission's Workplace Advice Service, we provide one hour of free legal assistance to eligible employees referred to us by the Commission on matters including dismissal, general protections and workplace bullying, allowing us to support employees who are contemplating legal action on their workplace issue with tailored individualised advice on the best options available to them.

International Students Employment and Accommodation Legal Service (ISEALS)

In 2020-21, we assisted 67 new ISWRLS/ISEALS clients, recovering over \$100,000 in entitlements.

Known as the International Students Work Rights Legal Service (ISWRLS) until December 2020, ISEALS supports international students with free, confidential and independent legal assistance through weekly legal clinics. This includes legal information, advice, representation and complex case work for international students experiencing or at risk of exploitation or discrimination in their workplace or through their accommodation.

During the COVID-19 pandemic, international students who are more likely to work cash-in-hand or casualised jobs in affected industries such as hospitality and retail, have experienced significant impacts to their employment. In turn, this has negatively impacted on their housing security, their health and wellbeing and their studies.

We are pleased to work with our project partners WEstjustice, Springvale Monash Legal Service, Study Melbourne and Victoria Legal Aid to deliver this important project.

Dismissed Workers Project

In 2020-21, we assisted 126 clients through the Dismissed Workers Project, made up of 89 direct assistances by JobWatch, and 37 eligible clients referred to our partner Justice Connect.

The Dismissed Workers Project provides legal advice and support to vulnerable Victorian workers who have been dismissed from their employment. We have a focus on workers who are particularly vulnerable due to their age, gender, cultural or linguistic background, visa status, or other similar factors.

Family Violence and the Workplace Project

In 2020-21, we assisted 36 clients through the Family Violence and the Workplace Project. This represents a 500% increase in the number of assistances since the commencement of the Project.

Maintaining employment for people experiencing family violence is extremely important for their security, independence and self-esteem. We commenced the Family Violence and the Workplace Project in 2018, enhancing our ability to provide advice and representation to clients, usually women, whose experience of family violence has had a detrimental impact on their employment.

We also provide training to service providers and other community legal centres on how to support clients whose employment has been impacted by family violence. In 2020-21, we have delivered presentations to financial counsellors, community legal centres, and an open webinar attracting nearly 150 attendees.

Employment Documents Interpretation Service (EDIS)

In 2020-21, we assisted 56 clients through this pilot project.

Employment law is complex, with employee rights and entitlements coming from many different sources including legislation, contracts of employment, employer policies, industrial instruments, and more. This complexity is exacerbated when there is a dispute about the meaning or interpretation of clauses in employment documents.

With the support of the Victoria Law Foundation, JobWatch has provided the EDIS to any worker seeking legal advice regarding the interpretation of any document related to their employment or other work. This was a pilot project in 2020-21, designed to test the efficacy of once-off legal document interpretation for workers who are particularly vulnerable.

This pilot has now ended, but the community need for a dedicated Employment Documents Interpretation Service remains and could be met with continued funding.

Case Study: David

David used our EDIS service when he called our TIS with concerns about proposed changes to his existing employment contract. These included the removal of annual leave loading without any compensation, amendment of a travel allowance, and a Restraint of Trade clause for six months after leaving the company.



Our TIS phone consultant referred David to our EDIS service, where a JobWatch lawyer reviewed the proposed contract in full and provided advice on his entitlements and how to respond to his employer.

With our support, David was able to confidently negotiate the terms of his new contract. As a result, he:

- received all the accumulated leave loading that he was owed;
- received an increase to his ongoing hourly rate to compensate for the removal of leave loading in the future;
- received all the travel allowance that he was owed for previous overnight travel; and
- got confirmation that the Restraint of Trade clause would not apply to him if he was to leave and work in a similar role for a competitor.

Our EDIS service allowed David to claim thousands of dollars of monies owed to him, as well as secure a higher wage into the future – an excellent result!

Community Legal Education

We advocate for and deliver comprehensive legal education and provide information for all workers. Knowledge is power, and knowledge about their workplace rights and where they can turn to for assistance provides workers with the tools they need to address exploitative work practices.

We provide speakers and run workshops on employment rights. These can be tailored for different audiences including schools, universities, training programs and community groups. We also assist local community groups, unions and other organisations with advice, educational material, campaigns and training.

In 2020-21 we delivered 21 community legal education presentations, published 7 new resources and grew our social media audience to over 2,300 followers.

New Resources

- 'Hard Lockdown' Factsheet
- Q&A Stage 4 Restrictions and Employment Rights
- Q&A JobKeeper 2.0
- End of JobKeeper Q&A
- Changes for Casuals webinar content
- Family Violence and Employment Law webinar content
- Criminal Records, Spent Convictions and Employment factsheet



I've attended a lot of webinars on different legal topics and this was extremely well delivered - very clear, no nonsense, practical. Thank you for all the work you do!

Lawyer, Community Legal Centre



Law Reform

We take a leading role in government advocacy, media campaigning and law reform activity to promote workplace justice and equity for all workers.

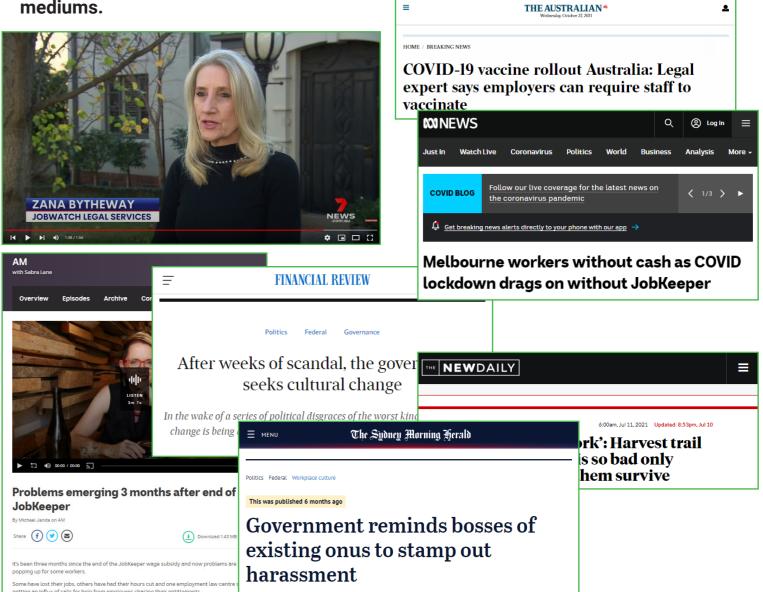
We conduct research into employment and industrial law issues. Our research is based on real experiences of workers as sourced from our Telephone Information Service and the associated database of employment law statistics.

We make submissions to a broad range of employment and industrial relations government inquiries, drawing upon our expertise to articulate the human impact of government policy decisions and legislation.

In 2020-21 we completed 5 law reform submissions, and engaged with media across online, print, radio and TV mediums.

List of Submissions

- Briefing Paper: Supplementary Submission Inquiry into the Victorian On-Demand Workforce
- 2. Submission to the Select Committee on Temporary Migration
- Submission to the Senate Education and Employment Committees about the provisions of the Fair Work Amendment (Supporting Australia's Jobs and Economic Recovery) Bill 2020
- 4. Submission to the Victorian Department of Premier and Cabinet about the Review of the Child Employment Act 2003 (Vic)
- Submission to the Select Committee on Job Security regarding the impact of insecure or precarious employment on the economy, wages, social cohesion and workplace rights and conditions.



Sector Engagement

As Victoria's only specialist employment rights community legal centre, we take a leading role in the sector on employment law issues. In 2020-21, we have been involved

- The Law Institute of Victoria's Workplace Relations Committee
- The Board of the Federation of Community Legal Centres
- The Advisory Council of CLCs Australia
- The Community Development and Community Legal Education Working Group of the Federation of Community Legal Centres and Victoria Legal Aid
- The Respect@Work Council
- The Child Employment Entertainment Industry Working Group of the Department of Premier and Cabinet
- The RMIT Rethinking Criminal Record Checks Reference Committee
- Woor-Dungin Advisory Committee
- Australian Red Cross Cross Sector Collaboration **Employment Project**

We have also been involved in supporting other community legal centres and legal sector entities through established warm referral pathways, secondary consultations, and feedback and consultation on the creation of resources.

Internship Program

In 2020-21, we hosted 273 students from our university partners.

We strongly value our partnerships with the University of Melbourne, Monash University, Deakin University, Australian Catholic University and La Trobe University. Our long-standing internship programs with these university partners allow us to deliver high quality services to callers on our TIS.

We know that many of our interns go on to work in employment law in the private, community legal or government sectors, and take with them a unique experience and understanding of workplace issues. We are proud to play an important part in their clinical education.

Our valued interns and volunteers

- Aartika Chand
- Abbey McNally
- Adam Reisner
- Alan Truong
- Alec Tullock
- Alexander Christie
- Alexander Hughan
- Alexandra Murrell Alfred Shiu
- Ali Alansari
- Alice Gleisner
- Alyssa Croce Amelia Berry
- An Gia Pham
- An Pham
- Andrea De Silva
- Andreas Scicluna
- Angela Resic
- Angelica Santini
- Anisha Maganty
- Anmol Seth
- Annie Rehe
- Annika D'Sa

- Ashley Stocco
- Barnaby Kirk

- **Bridget Bassett-**
- Smith
- Brooke McGurgan

- Woodland

- Cartia Pisano

- Anthony Tarabay
- Ava Dullard

- Benjamin
- Menahem
- Binny Nguyen
- Bonnie Gillman
- Brandon Lam

- Caera McGill
- Caitlin Rose
- Caitlyn Gibbs
- Caitlyn Gibbs
- Callum McInnes
- Calum Cookson
- Cameron Buck
- Carrie Liu
- Carson Crowe

- - Claudia Lynch
 - Clayton Sutherland

· Casey Shevlin

Catherine Wen

Chelsea Aminde

Chloe Smith

Chris Warwick

Christina Pei

· Christine Bulos

Claire Topsom

Chris Puljevic

Charlotte Harding

Christina Panitsidis

- Clement Mok
- Courtney Poie
- Dang Nhat Quynh Nguyen
- Daniel Bennett-Spark
- Danielle Lim
- Dannielle Wright

- Dante Schiavone-Delfino
- Darcy Keogh · Chancal Preet Kaur
 - **Declan Curtin**
 - Denise Dogan
 - Dristi Gautam
 - Edwina Lu
 - Elaine Fell
 - **Eleanor Boag**
 - Elena Goss
 - Elias Azzi
 - Eliza Gannon
 - Ellen Niven-Hubble Ellen Wilczer

 - Emilia Feneziani Emilia Sterjova
 - **Emily Ginis**
 - **Emily Kaplan**
 - Emma Bourke Evangeline Yong
 - Fariha Chowdhury Fatuma Jacob
 - Frances Jackson

Our valued interns and volunteers (cont.)

Jessica Ding

- Freya Collins Hallahan
- Gabrielle Stolzenhain
- Gemma Sibley-Lewis
- George Aprim
- George Tabet
- Georgia Johnstone Georgia Lloyde
- Georgia Millington
- Georgio Giannellis Gisele Bellia
- Grace Rui En Sin **Guy Stephens**
- Hannah Semaan Harrison Gay
- Harrison Tate
- **Haven Roberts** Henry Ja
- Hilary Ung
- Hoang Huy Tran
- **Hugo Morris**
- Hugo Rogers
- Hui Lin Chen
- Ilknur Cay Ingrid Bennett
- Iris Pene
- Isabella Anticev Isabella Farrugia
- Isabelle Bennison
- Isobel Riggall
- Jackson Almenara
- Jade Martin Jade Moss
 - James Gao
 - James Gray-Foster
 - James Plunkett
 - James Tennant James Thomas
 - Hatley-Smith James Zhou
 - Jan Oh Jane Leona
 - Janine Wilson Jarrod Karpala
 - Jasmine Joyce Jason Pan
 - Jay Dee
 - Jennie Ho Jerome Cash

- Jianan Dong
- Jianpu Wang **Jodie Marion**
- Goodman
- John Woo Joseph Micallef
- Joseph Siveges
- Josephine
- Marchant
- Jun En Chong Kartia Bouras
- Katherine Nikolaou Katie Gamble
- Katrina Bell Khushboo Ruhal
- Kirra Griffin

Kristoff Cabral

- Krystal Gayton
- Lachlan Barrett Lachlan Dowling
- Lana Milanovic Laura Armstrong
- Laura Bartuccio Laura Boehm
- Lauren Wrigley Leanne Chew
- Lexi Savige Louis Muller
- Lucy Johnson Lucy Baudinette
- Luke Amoddio
- Luke Tizzani Lulu Fawdon
- **Jenkins** Madison Halge
- Maggie Chow Malvern Gwizo
- Manny De Silva
- Marcus Iuele Mariah Tiganis
- Mark Antonopoulos
- Mark Beddard Martina Moshy
- Mary Nguyen Matilda Breheny-
- Mcguire Matthew Li
- Max Duncan
 - Megan Odgers

- Melis Cosar
- Mellisone Azman
- Mengting Chen
- Michael Coffey
- Michaela Biggins
- Michelle Tran
- Milan Kantor
- Milou Derks-
- Convery Miranda Aprile
- Molly Grant
- Molly Kinghorn
- Montana Howard Naa Darko

Nia Cree Oliveira-

- Nen Pho
- Blacket Nicholas
- **Bredhauer**
- Nicholas Hatzis Nicholas Kierce
- Nicholas Mirgiannis
- Nicholas Nassios Nikki MacFarlane
- Nikola Henkul Nora Mosa
- Nyakuma Gilelul
- Nvawir Maiok Oakley Conroy
- Octavian Catrinei Oliver Davis
- Olivia Williams
- Paris Hazell
- Paryce Bausch Patrick Ryan
- Peter Gavralas Phillip Cortes
- Pierce Duffy Priyanka Saha
- Rachel Cohen Rebecca Cleary
- Rebecca Poynton Remy Interligi
- Richa Rao Richard Lyons
- Richard Pagone
- Premasooriya Robert Kuszer

Rihini

Robert Natenzon

- Roberta Hernandez
 - Sabrina Ranasinghe
- Sabrina Warwick-Smith
- Safai Alidad
- Sagorika Patel
- Sajini Kumaranayaka
- Sally Wang
- Sam Wilkinson
- Samantha Marks
- Samiha Chowdhury Sammie Fung
- Sandra Solaka Sarah Eid
- Sarah Fitton Shivya Nath
- Siobhan Glover Sophie Whiteside
- Sylvia Cho Tamasan Freyer
- Tanisha Whitfield Thanh Nguyen
- Thomas McGowan Tianzhen Xia
- Tim Sheehan Tina Gan
- Tiong Hoe Chuah
- Tom Borland Tracey Huang
- Tracey Vuu Trang Nguyen
- Trysten Bolitho Ujala Kakar
- Vanessa Nguyen Vanessa Reinehr
- Veronica Belot Victor Korng
- Vincent Luong Vira Kingsada
- Vivien Lim Viyan Issa
- Wen Zhang Will Ross
- Will Wilson William Ma
- William Owen Yuandong Qin
- Zayne Breadmore
- Zhen Zhou

JobWatch

Melbourne Metro - (03) 9662 1933 Regional VIC, QLD, TAS - 1800 331 617

Level 10, 21 Victoria Street MELBOURNE VIC 3000

www.jobwatch.org.au

ABN: 74 615 132 361

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

CONTENTS

ITEM	PAGE
Statement of Profit or Loss and Other Comprehensive Income	1 - 2
Statement of Financial Position	3
Statement of Changes in Equity	4
Statement of Cash Flows	5
Notes to and forming part of the accounts	6 - 9
Statement by Members of the Committee	10
Auditor's Independence Declaration	11
Independent Auditors Report	12 - 13
Certificate by Members of the Committee	14

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021	2020
INCOME		\$	\$
Grants - Project Funds:			
DBI/VLA (State Funding)	7(a)	1,356,978	287,999
OFWO (Commonwealth Funding)		412,059	416,178
Miscellaneous Income		108,165	324,347
Government subsidies		142,500	152,500
Interest	_	20,017	24,002
		2,039,719	1,205,026
EXPENDITURE			
Salary & On-Costs:			
Salaries		886,975	570,546
Salaries - Salary Packaging		159,496	139,286
Leave Provisions		117,171	(18,952)
Superannuation		98,299	63,302
Other employment related costs	_	77,050	26,023
		1,338,991	780,205
Operating Expenses			
Accounting Fees and audit fees		39,794	32,864
Client Disbursements and Costs		8,727	5,650
Conferences (Inc. Fees, Travel and Accom)		1,291	1,988
Consultants fees		5,474	-
Sundry expenses		1,262	2,719
Depreciation		18,214	26,058
IT Support and Software		63,280	9,377
Insurances		3,382	3,553
Marketing and Promotion		726	13,866
Memberships		9,507	9,922
Printing, Stationary and Postage		18,744	15,046
Rent and Outgoings		85,146	95,657
Practice Certificates		2,365	2,861
Staff Amenities		14,040	6,460
Telephones	_	41,534	37,024
	_	313,486	263,045
TOTAL EXPENDITURE	<u>-</u>	1,652,477	1,043,250
Surplus before income tax expense		387,242	161,776
Income tax expense		-	-
Other comprehensive income net of income tax	-	-	
Total comprehensive income for the year		387,242	161,776
rotal comprehensive income for the year	=	301,242	101,770

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

	Note	2021 \$	2020 \$
CURRENT ASSETS		•	Ţ
Cash and cash equivalents	2	3,454,915	1,052,615
Trade and other receivables	3	16,957	1,181,670
Financial assets	4	250,000	551,689
TOTAL CURRENT ASSETS	_	3,721,872	2,785,974
NON-CURRENT ASSETS			
Property, plant and equipment	5 _	27,156	31,181
TOTAL NON-CURRENT ASSETS	_	27,156	31,181
TOTAL ASSETS	_ _	3,749,028	2,817,155
CURRENT LIABILITIES			
Trade and other payables	6	149,810	101,740
Amounts received in advance	7	1,497,975	1,118,586
Provisions	8 _	404,961	290,636
TOTAL CURRENT LIABILITIES	_	2,052,746	1,510,962
NON-CURRENT LIABILITIES			
Provisions	8 _	6,836	3,989
TOTAL NON-CURRENT LIABILITIES	_	6,836	3,989
TOTAL LIABILITIES	-	2,059,582	1,514,951
NET ASSETS	=	1,689,446	1,302,204
MEMBERS' FUNDS			
Retained Profits	_	1,689,446	1,302,204
TOTAL MEMBERS' FUNDS	_	1,689,446	1,302,204

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2021

	Note	Retained Earnings \$	Total \$
Balance at 1 July 2019		1,140,428	1,140,428
Surplus attributable to the entity		161,776	161,776
Other comprehensive income	_		
Balance at 30 June 2020		1,302,204	1,302,204
Surplus attributable to the entity		387,242	387,242
Other comprehensive income	_	-	
Balance at 30 June 2021	_	1,689,446	1,689,446

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$	2020 \$
CASH FLOWS FROM OPERATING ACTIVITIES		•	•
Receipts from Government Grants - recurrent		3,115,689	844,204
Receipts from Other Sources		417,552	296,436
Interest Received		20,017	24,002
Payments to Suppliers and Employees	_	(1,414,348)	(917,148)
Net cash provided by operating activities	8 _	2,138,910	247,494
CASH FLOWS FROM INVESTING ACTIVITIES			
Redemption/(investment) in term deposits		301,689	(10,897)
Purchase of plant and equipment		(38,299)	-
Proceeds from sale of equipment	_	<u> </u>	
Net cash provided by/(used in) investing activities	_	263,390	(10,897)
Net increase in cash held		2,402,300	236,597
Cash at the beginning of the year	-	1,052,615	816,018
Cash at the end of the year	2	3,454,915	1,052,615

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Note 1: Statement of Significant Accounting Policies

The Board has determined that the Association is not a reporting entity because it is unlikely there are users of these financial statements who are not in a position to require the preparation of reports tailored to their information needs.

Accordingly, these financial statements have been prepared to satisfy the Committee's reporting requirements under the *Australian Charities and Not-for-profits Commission Act 2012*. The Association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Statement of Compliance

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the *Australian Charities and Not-for-profits Commission Act 2012*. These special purpose financial statements do not comply with all the recognition and measurement requirements in Australian Accounting Standards.

The recognition and measurement requirements that have not been complied with are those specified in AASB 15 *Revenue from Contracts with Customers* and AASB 1058 *Income of Not-for-Profit Entities* as, in accounting for income, recognition of some grant income has been deferred until the related expenses are incurred without assessing whether there are enforceable performance obligations to transfer a good or service to a third party which are sufficiently specific to know when the performance obligation has been satisfied. Refer to Note 1(f) Revenue below.

Basis of Preparation

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs unless otherwise stated in the notes. The material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise. Where applicable they indicate how the recognition and measurement requirements in Australian Accounting Standards have not been complied with. The amounts presented in the financial statements have been rounded to the nearest dollar.

Impact of COVID-19

Job Watch Inc. has recorded a surplus for this financial year. A surplus has also been achieved in the previous two financial years after experiencing significant losses in prior financial years due to reduced funding. The entity is dependent upon funding received from both the state and federal governments to operate. Funding is received from the Fair Work Ombudsman, (federal) and the funding is committed until 31 December 2024. State funding administered by VLA is committed until 30 June 2023 and is applied for on an annual basis. There are currently no indications that either source of funding is at risk of cessation or reduction.

Significant additional funding was received at the end of the current financial year from state and federal government sources and administered by VLA in order to expand services during the COVID-19 pandemic. Subsidies have also been received from the federal government to mitigate any COVID-19 impacts on the entity. COVID-19 is not expected to adversely impact the entity as a going concern.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Note 1: Statement of Significant Accounting Policies (cont.)

a. Cash and Cash Equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

b. Property, Plant and Equipment

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all property, plant and equipment is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use. Leasehold Improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

c. Employee Entitlements

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the amounts expected to be paid when the liability is settled.

Provision is made for the Association's liability for long service leave from commencement of employment service with the Association.

d. Provisions

Provisions are recognised when the Association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

e. Impairment of Assets

At the end of each reporting period, the entity reviews the carrying values of its tangible and intangible assets to determine whether there is an indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying value over its recoverable amount is recognised in the income and expenditure statement.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Note 1: Statement of Significant Accounting Policies (cont.)

f. Revenue

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

Grant Income

All grant income is recognised as revenue in the year of receipt except where substantially all the related expenses will be incurred in subsequent accounting periods without assessing whether sufficiently specific performance obligations exist. These unspent funds are deferred as a liability in the financial statements until spent for the purpose received. This does not comply with AASB 15 *Revenue from Contracts with Customers* or AASB 1058 *Income of Not-for-Profit Entities*.

Interest Revenue

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument.

Donations

Donation income is recognised when the entity obtains control over the funds which is generally at the time of receipt.

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

g. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the assets and liabilities statement.

h. Income Tax

The Association is exempt from paying income tax by virtue of Section 50-45 of the Income Tax Assessment Act, 1997. Accordingly, tax effect accounting has not been adopted.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
Note 2: Cash and cash equivalents		
Cash on Hand	1,008	508
Cash at Bank	3,453,907	1,052,107
	3,454,915	1,052,615
Note 3: Trade and other receivables		
Trade debtors	2,350	1,136,500
Prepayments	9,139	9,702
Bond - Security Deposits	5,468	5,468
Sundry receivables	-	30,000
	16,957	1,181,670
		_
Note 4: Financial Assets		
Term deposits	250,000	551,689
Note 5: Property, plant and equipment		
Computers - at cost	140,337	131,574
Less accumulated depreciation	(124,557)	(111,336)
	15,780	20,238
Furniture & Equipment - at cost	152,281	146,854
Less accumulated depreciation	(140,905)	(135,911)
	11,376	10,943
	27,156	31,181
		,
Note 6: Trade and other payables		
Current		
Trades and other payables	35,165	31,233
PAYG withholding payable	-	(8,792)
Accrued expenses	66,301	35,747
GST payable	48,344	43,552
	149,810	101,740

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Note 7: Amounts Received In Advance - VLA Surplus (a) 1,496,960 1,117,591 Funding Grants in Advance - VLA Other Projects 1,015 995 Funding Grants in Advance - Other 1,1015 995 Funding Grants in Advance - Other 1,118,586 1,1015 995 (a) Reconciliation of VLA Funds received VLA VLA VLA VLA VLA Total Opening balance 1,021,500 96,091 1,117,591 1,117				2021 \$	2020 \$
Funding Grants in Advance - Other 1,015 995 Funding Grants in Advance - Other 1,015 995 (a) Reconciliation of VLA Funds received VLA VLA VLA VLA VLA Total Opening balance 1,021,500 96,091 1,117,591 Surplus Funds received 166,869 1,200,000 369,478 1,736,347 Funds utilised (net of interest and other inc.) (166,869) (779,437) (410,672) (1,356,978) Balance Funds Carried Forward - 1,442,063 54,897 1,496,960 Note 8: Provisions \$ \$ \$ Current 2021 2020 Provision for Annual Leave 161,767 96,830 Provision for Long Service Leave 243,194 193,806 Non-Current 404,961 290,636 Note 10: Cash Flow Information 8 3,892 Reconciliation of Cash Flow from Operations with Profit from Ordinary Activities 387,242 161,776 Non-cash flows in profit - 18,214 26,058	Note 7: Amounts Received In Advance				-
Punding Grants in Advance - Other 1,015 1,118,586 1,497,975 1,118,586 1,497,975 1,118,586 1,497,975 1,118,586 1,497,975 1,118,586 1,497,975 1,118,586 1,497,975 1,118,586 1,497,975 1,118,586 1,497,975 1,497,97	Funding Grants in Advance - VLA Surplus (a))		1,496,960	1,117,591
(a) Reconciliation of VLA Funds received VLA	Funding Grants in Advance - VLA Other Proj	iects		-	-
(a) Reconciliation of VLA Funds received VLA VLA VLA Surplus Total Opening balance - 1,021,500 96,091 1,117,591 Funds received 166,869 1,200,000 369,478 1,736,347 Funds utilised (net of interest and other inc.) (166,869) (779,437) (410,672) (1,356,978) Balance Funds Carried Forward - 1,442,063 54,897 1,496,960 Note 8: Provisions \$ \$ \$ \$ Current 161,767 96,830 Provision for Annual Leave 161,767 96,830 Provision for Long Service Leave 161,767 96,830 Non-Current Provision for Long Service Leave 6,836 3,989 Note 10: Cash Flow Information Reconciliation of Cash Flow from Operations with Profit from Ordinary Activities Surplus after income tax expense 387,242 161,776 Non-cash flows in profit - Depreciation 18,214 26,058 <td>Funding Grants in Advance - Other</td> <td></td> <td></td> <td>1,015</td> <td>995</td>	Funding Grants in Advance - Other			1,015	995
VLA VLA VLA VLA Total Opening balance 1,021,500 96,091 1,117,591 Funds received 166,869 1,200,000 369,478 1,736,347 Funds utilised (net of interest and other inc.) (166,869) (779,437) (410,672) (1,356,978) Balance Funds Carried Forward - 1,442,063 54,897 1,496,960 Note 8: Provisions \$ \$ \$ Current Provision for Annual Leave 161,767 96,830 Provision for Long Service Leave 243,194 193,806 Non-Current Provision for Long Service Leave 6,836 3,989 Note 10: Cash Flow Information Reconciliation of Cash Flow from Operations with Profit from Ordinary Activities Surplus after income tax expense 387,242 161,776 Non-cash flows in profit - Depreciation 18,214 26,058 - Profit on disposal of asset				1,497,975	1,118,586
Opening balance - 1,021,500 96,091 1,117,591 Funds received 166,869 1,200,000 369,478 1,736,347 Funds utilised (net of interest and other inc.) (166,869) (779,437) (410,672) (1,356,978) Balance Funds Carried Forward - 1,442,063 54,897 1,496,960 Note 8: Provisions \$ \$ \$ Current Provision for Annual Leave 161,767 96,830 Provision for Long Service Leave 243,194 193,806 Non-Current Provision for Long Service Leave 6,836 3,989 Note 10: Cash Flow Information Reconciliation of Cash Flow from Operations with Profit from Ordinary Activities Surplus after income tax expense 387,242 161,776 Non-cash flows in profit - - - 18,214 26,058 Profit on disposal of asset - - - -	(a) Reconciliation of VLA Funds received				
Opening balance - 1,021,500 96,091 1,117,591 Funds received 166,869 1,200,000 369,478 1,736,347 Funds utilised (net of interest and other inc.) (166,869) (779,437) (410,672) (1,356,978) Balance Funds Carried Forward - 1,442,063 54,897 1,496,960 Note 8: Provisions \$ \$ \$ Current Provision for Annual Leave 161,767 96,830 Provision for Long Service Leave 243,194 193,806 Non-current Provision for Long Service Leave 6,836 3,989 Note 10: Cash Flow Information Reconciliation of Cash Flow from Operations with Profit from Ordinary Activities Surplus after income tax expense 387,242 161,776 Non-cash flows in profit - Depreciation 18,214 26,058 - profit on disposal of asset - Temperature of the proper department of the		VLA	VLA	VLA	Total
Funds received 166,869 1,200,000 369,478 1,736,347 Funds utilised (net of interest and other inc.) (166,869) (779,437) (410,672) (1,356,978) Balance Funds Carried Forward - 1,442,063 54,897 1,496,960 Note 8: Provisions \$ \$ \$ Current Provision for Annual Leave 161,767 96,830 Provision for Long Service Leave 243,194 193,806 Non-Current Provision for Long Service Leave 6,836 3,989 Note 10: Cash Flow Information Reconciliation of Cash Flow from Operations with Profit from Ordinary Activities Surplus after income tax expense 387,242 161,776 Non-cash flows in profit - Depreciation 18,214 26,058 - profit on disposal of asset - - - -		Other Projects	COVID-19 & ITC	Surplus	
Funds utilised (net of interest and other inc.) (166,869) (779,437) (410,672) (1,356,978) Balance Funds Carried Forward - 1,442,063 54,897 1,496,960 Note 8: Provisions \$ \$ \$ \$ Current Provision for Annual Leave 161,767 96,830 Provision for Long Service Leave 243,194 193,806 Non-Current Provision for Long Service Leave 6,836 3,989 Note 10: Cash Flow Information Reconciliation of Cash Flow from Operations with Profit from Ordinary Activities Surplus after income tax expense 387,242 161,776 Non-cash flows in profit - - - Depreciation 18,214 26,058 - profit on disposal of asset - -	Opening balance	-	1,021,500	96,091	1,117,591
Balance Funds Carried Forward - 1,442,063 54,897 1,496,960 2021 2020 Note 8: Provisions \$ \$ Current Provision for Annual Leave 161,767 96,830 Provision for Long Service Leave 243,194 193,806 Non-Current Provision for Long Service Leave 6,836 3,989 Note 10: Cash Flow Information Reconciliation of Cash Flow from Operations with Profit from Ordinary Activities Surplus after income tax expense 387,242 161,776 Non-cash flows in profit - - Depreciation 18,214 26,058 - profit on disposal of asset - -	Funds received	166,869	1,200,000	369,478	1,736,347
Note 8: Provisions \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Funds utilised (net of interest and other inc.)	(166,869)	(779,437)	(410,672)	(1,356,978)
Note 8: Provisions Current Provision for Annual Leave Provision for Long Service Leave Non-Current Provision for Long Service Leave Non-Current Provision for Long Service Leave Note 10: Cash Flow Information Reconciliation of Cash Flow from Operations with Profit from Ordinary Activities Non-cash flows in profit - Depreciation - profit on disposal of asset Surplus after income tax expense Non-cash flows in profit - Depreciation - profit on disposal of asset	Balance Funds Carried Forward	-	1,442,063	54,897	1,496,960
Note 8: Provisions Current Provision for Annual Leave Provision for Long Service Leave Non-Current Provision for Long Service Leave Non-Current Provision for Long Service Leave Note 10: Cash Flow Information Reconciliation of Cash Flow from Operations with Profit from Ordinary Activities Non-cash flows in profit - Depreciation - profit on disposal of asset Surplus after income tax expense Non-cash flows in profit - Depreciation - profit on disposal of asset					
CurrentProvision for Annual Leave161,76796,830Provision for Long Service Leave243,194193,806Non-CurrentProvision for Long Service Leave6,8363,989Note 10: Cash Flow Information Reconciliation of Cash Flow from Operations with Profit from Ordinary ActivitiesSurplus after income tax expense387,242161,776Non-cash flows in profit - Depreciation18,21426,058- profit on disposal of asset					
Provision for Annual Leave Provision for Long Service Leave 161,767 96,830 243,194 193,806 404,961 290,636 Non-Current Provision for Long Service Leave 6,836 3,989 Note 10: Cash Flow Information Reconciliation of Cash Flow from Operations with Profit from Ordinary Activities Surplus after income tax expense 387,242 161,776 Non-cash flows in profit - Depreciation - profit on disposal of asset				\$	\$
Provision for Long Service Leave 243,194 193,806 404,961 290,636 Non-Current Provision for Long Service Leave 6,836 3,989 Note 10: Cash Flow Information Reconciliation of Cash Flow from Operations with Profit from Ordinary Activities Surplus after income tax expense 387,242 161,776 Non-cash flows in profit - Depreciation 18,214 26,058 - profit on disposal of asset					
Non-Current Provision for Long Service Leave Note 10: Cash Flow Information Reconciliation of Cash Flow from Operations with Profit from Ordinary Activities Surplus after income tax expense Non-cash flows in profit - Depreciation - profit on disposal of asset - 404,961 290,636 3,989 161,776				*	·
Non-Current Provision for Long Service Leave 6,836 3,989 Note 10: Cash Flow Information Reconciliation of Cash Flow from Operations with Profit from Ordinary Activities Surplus after income tax expense 387,242 161,776 Non-cash flows in profit - Depreciation 18,214 26,058 - profit on disposal of asset	Provision for Long Service Leave				
Provision for Long Service Leave 6,836 3,989 Note 10: Cash Flow Information Reconciliation of Cash Flow from Operations with Profit from Ordinary Activities Surplus after income tax expense 387,242 161,776 Non-cash flows in profit - Depreciation 18,214 26,058 - profit on disposal of asset				404,961	290,636
Note 10: Cash Flow Information Reconciliation of Cash Flow from Operations with Profit from Ordinary Activities Surplus after income tax expense 387,242 161,776 Non-cash flows in profit - Depreciation 18,214 26,058 - profit on disposal of asset					
Reconciliation of Cash Flow from Operations with Profit from Ordinary Activities Surplus after income tax expense 387,242 161,776 Non-cash flows in profit - Depreciation 18,214 26,058 - profit on disposal of asset	Provision for Long Service Leave			6,836	3,989
Reconciliation of Cash Flow from Operations with Profit from Ordinary Activities Surplus after income tax expense 387,242 161,776 Non-cash flows in profit - Depreciation 18,214 26,058 - profit on disposal of asset	Note 10: Cash Flow Information				
Surplus after income tax expense 387,242 161,776 Non-cash flows in profit - Depreciation 18,214 26,058 - profit on disposal of asset					
Non-cash flows in profit - Depreciation - profit on disposal of asset 18,214 26,058 - continuous continuo	·		•		
- Depreciation 18,214 26,058 - profit on disposal of asset	Surplus after income tax expense			387,242	161,776
- Depreciation 18,214 26,058 - profit on disposal of asset					
- profit on disposal of asset	Non-cash flows in profit				
	- Depreciation			18,214	26,058
	- profit on disposal of asset			-	-
Changes in assets and liabilities;	Changes in assets and liabilities:				
- Decrease/(increase) in trade and other receivables 1,164,713 (924,011)		ceivables		1.164.713	(924.011)
- Increase in trade and other payables 48,070 118,163					
- Increase in amounts in advance 379,389 884,460					
- Increase/(decrease) provisions 117,172 (18,952)					
Net cash provided by operating activities 2,114,800 247,494	* * *				

STATEMENT BY MEMBERS OF THE COMMITTEE FOR THE YEAR ENDED 30 JUNE 2021

The Committee has determined that the Association is not a reporting entity and that this special purpose report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the committee of Job Watch Inc.:

- a) the financial statements and notes of Job Watch Inc. are in accordance with the Associations Incorporation Reform Act (Vic) 2012 and the Australian Charities and Not-for-profits Commission Act 2012, including:
 - i. giving a true and fair view of its financial position as at 30 June 2021 and of its performance for the financial year ended on that date; and
 - ii. complying with the Australian Charities and Not-for-profits Commission Regulation 2013; and
- b) there are reasonable grounds to believe that Job Watch Inc. will be able to pay its debts as and when they become due and payable.

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

Committee by:

Committee member

Committee member

Dated: 11 November 2021 Dated: 11 November 2021

Page 10

AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 60-40 OF THE AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012

In accordance with the requirements of section 60-40 of the *Australian Charities and Not-for-profits Commission Act* 2012, as auditor for the audit of Job Watch Inc. for the year ended 30 June 2021, I declare that, to the best of my knowledge and belief, there have been:

- i. no contraventions of the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- ii. no contraventions of any applicable code of professional conduct in relation to the audit.

Sean Denham

Dated: II'M November 2021 Sean Denham & Associates Suite 1, 707 Mt Alexander Road

Moonee Ponds VIC 3039

Accountants & Auditors

INDEPENDENT AUDIT REPORT TO THE MEMBERS OF JOB WATCH INC.

Opinion

I have audited the accompanying financial report, of Job Watch Inc., which comprises the statement of financial position as at 30 June 2021, statement of changes in equity, statement of cash flows and the statement of profit or loss and other comprehensive income for the year then ended, notes comprising a summary of significant accounting policies and the certification by members of the committee.

In my opinion, the accompanying financial report of Job Watch Inc. has been prepared in accordance with Div 60 of the *Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act)* including:

- a) giving a true and fair view of the Association's financial position as at 30 June 2021 and of its financial performance for the year then ended; and
- b) complies with Australian Accounting Standards to the extent described in Note 1 to the financial statements, and the requirements of the Associations Incorporation Reform Act 2012 (Vic) and Div 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of my report. I am independent of the association in accordance with the Associations Incorporation Reform Act 2012 (Vic) 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 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 my opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the association's reporting responsibilities under the *Associations Incorporation Reform Act 2012 (Vic)* and the *Australian Charities and Not-for-profits Commission Act 2012.* As a result, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Responsibility of the Committee for the Financial Report

The committee of the association 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 of the financial report is appropriate to meet the requirements of the *Associations Incorporation Reform Act 2012 (Vic)* and the *Australian* Charities and Not-for-profits Commission Act 2012 and the needs of the members. The committee's responsibility also includes such internal control as the committee 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 committee are 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 intend to liquidate the association or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibility for the Audit of the Financial Report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 responsible entities' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am 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 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 that may cause the to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Sean Denham

Suite 1, 707 Mt Alexander Road
Moonee Ponds VIC 3039

JOB WATCH INC.

CERTIFICATE BY MEMBER OF THE COMMITTEE

I	, of		, certify that:
(name)		(address)	
a. I attended the annual genera	al meeting of the association h	neld on(date)	·
b. The financial statements for at its annual general meetin		were submitted to the member	rs of the Association
Committee member			
committee member			
Dated			