



Angel Gowns Australia
Annual Report 2021

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COMMITTEE



Julie Dimech	President
Megan Fenner	Vice President
Tricia Hughes	Secretary
Clytie de Vries	Treasurer
Dot McAdie	Public Officer
Glenda Wait	General Committee
Christine McKenna	General Committee
Robyn Lavery	General Committee

PRESIDENT'S STATEMENT

This last year has been yet another very difficult year for everyone as Covid 19 has continued to impact our members' ability to attend craft shows, markets, meetings and general get togethers. On the other hand, it has provided many of our members with more time to sew and to sew with a purpose.

Thank you to our current Management Committee Megan Fenner- Vice President, Tricia Hughes -Secretary, Clytie De Vries- Treasurer, Robyn Lavery, Christine McKenna and Glenda Wait. As a team of seven we have been working tirelessly behind the scenes to ensure the security and prosperity of Angel Gowns Australia.

We currently have over 370 volunteers from all states and territories of Australia. I would like to thank each one of them for their contribution to the success of our charity. Our seamstresses have been busy producing hundreds of gowns for angel babies, each precious gown sewn with so much love. Our tutu makers have been busy creating wonderful tutus for sick children to brighten their days. Our deconstructors work hard to keep the seamstresses provided with material ready to sew. AGA also has many volunteers that work with us to promote the charity, fundraise to keep us afloat and help build public awareness for infant and baby loss.

Our Tutu Program continues to grow, and we are proud to supply many hospitals and community groups with colourful tutus that brighten the lives of children in need. The Early Loss Pouch Program has also been well received in many hospitals especially the ED departments. These precious little pouches are designed for babies less than 20 weeks.

Finally, and most importantly to all the families we have gifted an Angel Gown garment. We are so honoured and privileged to provide this service to you, at what would have been an unimaginably heartbreaking time. It is our hope we were able to provide comfort to you and allowed your precious Angel to be wrapped in love for their final journey.

It has been both a privilege and an honour to serve as President of this amazing charity, alongside passionate and tireless women who have steered Angel Gowns Australia to where it is today.

JULIE DIMECH
PRESIDENT

SECRETARY'S STATEMENT

Overall, the last two years have been challenging for Angel Gowns Australia due to the pandemic know as COVID - 19. During that time many businesses and organisations have struggled to maintain service to customers and members and have had to close. I am proud that AGA has continued to provide a valued service to those who have needed it throughout the year without disruption, bringing a moment of joy to a grieving family.

The Committee has worked tirelessly throughout the year to deliver logistics to members under conditions that were undesirable but ensured that when a wedding dress or tutu fabric was needed, we came through to deliver when we could.

It has been a pleasure serving members as the Secretary on the Committee of Management for the last three years and I have enjoyed the company of some very committed and passionate people over this time.

As Angel Gowns Australia grows and develops the governance will need to stand up to the ever-changing requirements of the governing body, the Australian Charities and Not for Profit Commission and we have a good platform from which to launch.

Creating the Annual Report has been one of my favourite activities and includes program activity, awareness-raising through community events and the financial report for the July 1 2020 to June 30 2021 period.

TRICIA HUGHES
SECRETARY

PROGRAM ACTIVITY



Tutu Program

Our tutu makers have been happily making our beautiful tutus and dress-ups during the challenging time posed by the COVID19 restrictions around Australia. Using the stash of salvaged tulle from wedding dresses and evening wear fabrics we've made over 60 tutus this past 12 months. Stock has been gifted to hospitals including Ronald McDonald House Perth, Perth Children's Hospital, Royal Children's Hospital Melbourne and Rose Ward at Women's and Childrens' Hospital Adelaide. We also gifted several Special Requests to children dealing with ongoing serious medical challenges when families requested them. There were 28 endorsed tutu makers including 4 new appointees in the past 12 months.

Tutu Program Coordinator Christine McKenna

Seamstress Committee

It has been a busy year for the Seamstress and Creative Committee. Numerous craft projects have been designed and released with the help of our members. These are designed to use the pieces of the wedding dresses that are too elaborate or heavily beaded to be used for our Angel Gown garments. These craft items will be available for sale at craft shows, community days and markets.

This year we have designed and released the Early Loss Pouch which has been designed to be used for the very early losses that are too small for a wrap. These have been well received by hospitals, and are made from dresses that are unsuitable for our garments.

We had thirty new seamstresses, tutu makers and de-constructors join Angel Gowns Australia in the last twelve months. All our volunteers are part of a valued and special team, and the Seamstress and Creative Committee continues to offer support to all.

Seamstress Committee Chair Robyn Lavery

PROGRAM ACTIVITY



Special Requests

This year Special Requests has received heartfelt messages from families in need. AGA gifted eight poem cards with crystals, four families received wraps, four families a micro gown and nine families received a micro gown/wrap pack.

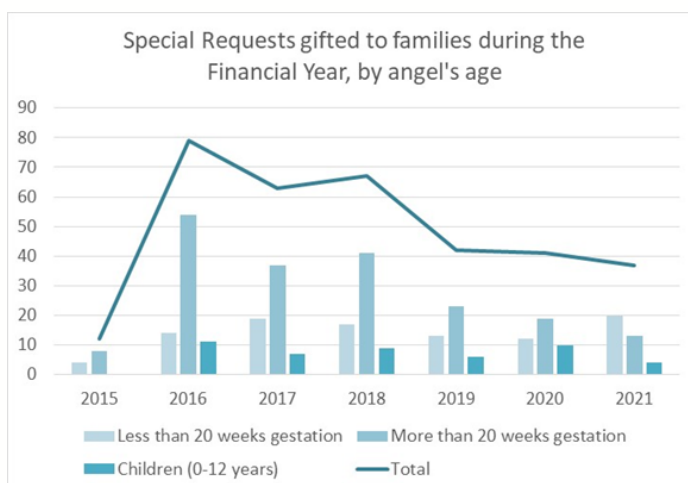
There were also four small gowns, two medium gowns and two large gowns gifted. Of these only three were truly “special requests” where the wedding dress was supplied by the family and made especially by one of the volunteer seamstresses a truly special request.

In addition to these, five families requested our larger 0/3 months size. Of these, seventeen were for baby girls, eight for baby boys and five neutrals.

Most of the requests were from families that had ‘fallen through the cracks’ in the system or the establishments did not stock our gowns. AGA continues to approach funeral homes and hospitals that do not stock our gowns as yet.

As a result of following up all the requests, I am pleased to report that we have now had our garments introduced into four new funeral homes and one new hospital.

Special Request Coordinator Glenda Wait



CHARITY EVENTS & LOGISTICS

Despite ongoing challenges holding live events, our members were able to attend two COVID-safe Craft Shows in the past twelve months in Victoria and we thank them for their dedication. AGA participated in Craft Alive online craft shows through posts on our Facebook page, with the last two shows going international.

Successful online auctions for fundraising were held there and we linked to our online shop at angel-gowns-australia.myshopify.com and our Give Now page on our website. The schedule for live events is still subject to individual State restrictions but our volunteers are willing and ready to attend, when possible, to showcase our organisation.

In some states Members were able to put up static displays in libraries, shop fronts and council chambers, attend pop-up and community markets and give guest speaker talks over the past twelve months. We thank them all for their great work.

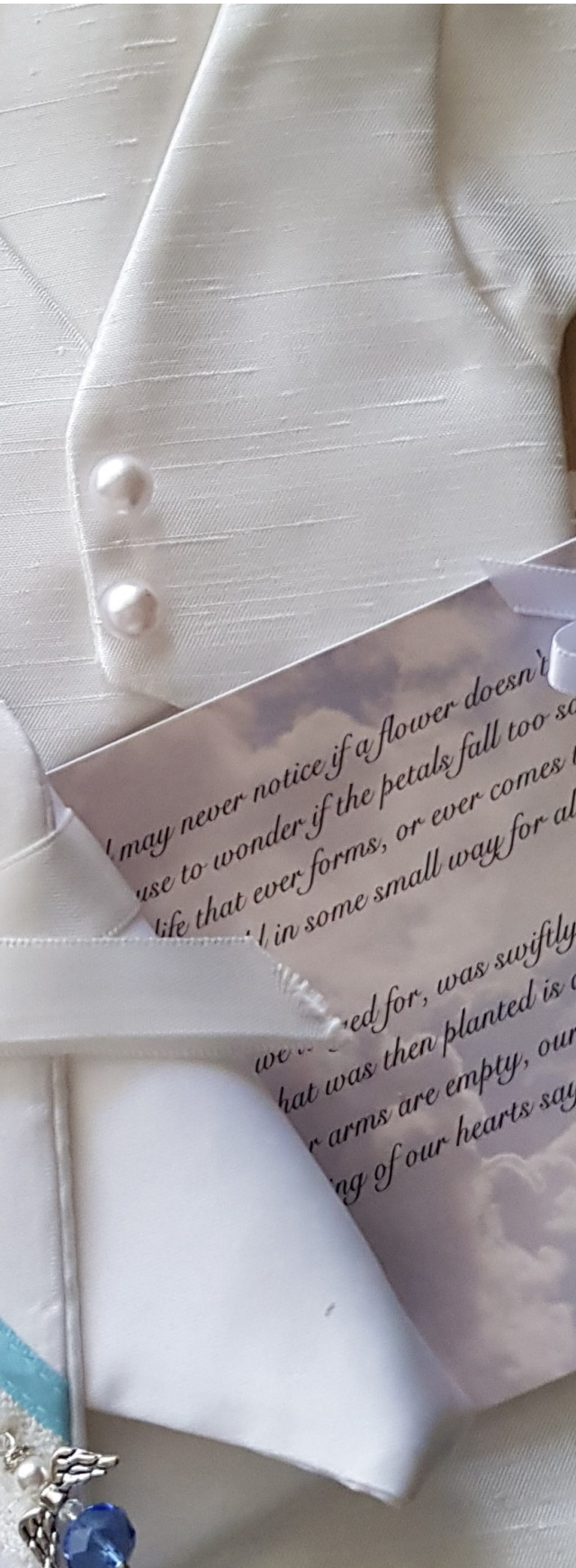
With lock downs in Melbourne and Sydney it was difficult to get to storage facilities affecting the supply of dresses to seamstresses. Both Committee and Coordinators have worked hard to ensure members have been supplied as well as possible throughout the year.

Distribution was also also made difficult as the services run by TOLL and AusPost and their ability to deliver across Australia whilst keeping their employees safe as well as border closures which compromised delivery times. We are grateful for the ongoing support of TOLL.

All meetings were conducted virtually again and the opportunity to meet up in person was not achievable. The support of the IT Team at UDIT was appreciated as was their patience as members navigate the digital world.



HOSPITALS & FUNERAL HOMES



The number of hospitals and funeral homes services by Angel Gowns Australia continues to increase steadily as our services becomes more well known.

At the time of this report Angel Gowns Australia is servicing 211 hospitals and 102 funeral homes across Australia.

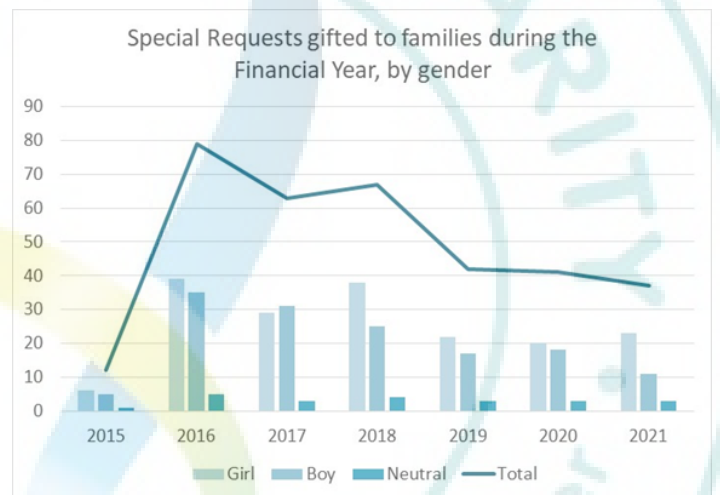
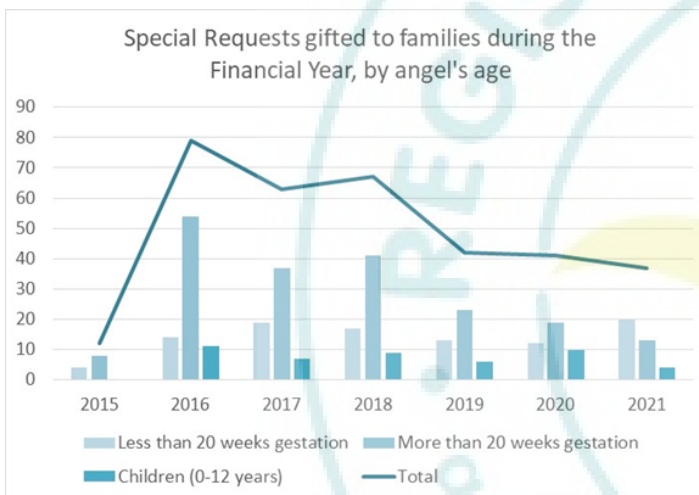
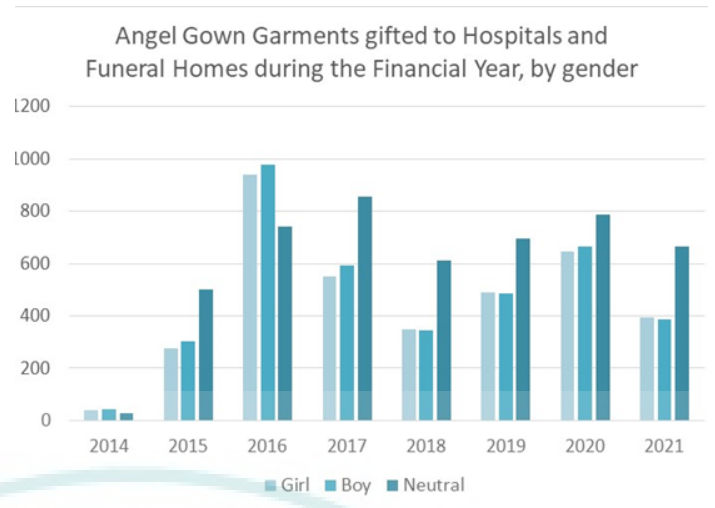
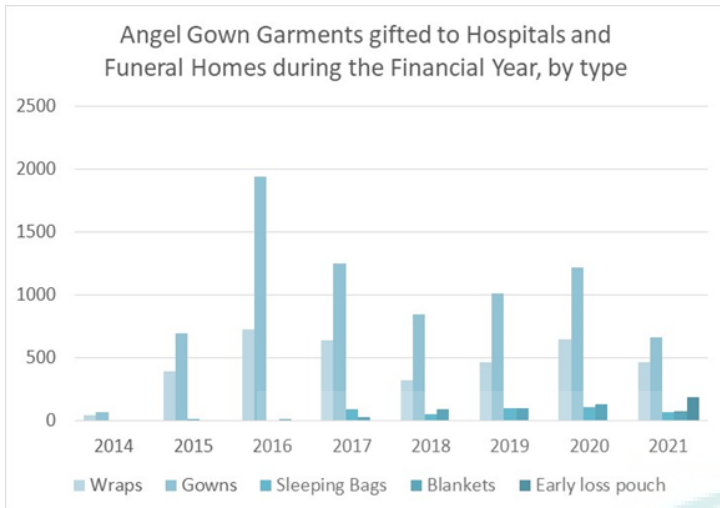
We continue to create strong relationships with these stakeholders by providing information and quality assured gowns for families in need.

Coordinators are in regular contact ensuring AGA stock is up to date and available at all times. When low in one State or Territory the collaboration from Coordinators ensures all requests for stock are filled.

All activity is entered into a data sheet for the required reporting to the Australian Charities and Not for Profit Commission.

A summary of activity can be shown in the graphs on the data page following.

DATA INTEGRITY & REPORTING



VOLUNTEERS



As at 30 June 2021

Seamstress and Creative Committee

Robyn Lavery - Chair
Christine McKenna
Julie Dimech (Ex Officio)
Amy Clink
Alyson Menzies
Jo-Anne Kraljevic (resigned)
Julie Taylor (resigned)

State Coordinators & Supports

Glenda Wait
Jenine Meyn
Jessica Nash
Julie Dimech
Julie Elliott (Resigned)
Julie Anne Smallpage
Kerry Schellein (Resigned)
Kirsty Welling
Lorraine Bennett
Lyn Phillips
Pam Semple
Robyn Lavery
Tegan Small
Vicki Wilson

New Seamstress Membership Packs & Dress Movements

Tanya Woll

Angel Pendants Coordinator

Lorena Lee (resigned)

Logistics Coordinator

Lyn Paton (resigned)

Tutu Program Coordinator

Christine McKenna

Hospital and Funeral Homes Database

Leslie Wordsworth

FINANCIAL REPORTS



ANGEL GOWNS AUSTRALIA INC

A.B.N. 32 590 616 129

**AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

ANGEL GOWNS AUSTRALIA | ANNUAL REPORT 2021



ANGEL GOWNS AUSTRALIA INC
YEAR ENDED 30 JUNE 2021

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**ANGEL GOWNS AUSTRALIA INC
COMMITTEE'S REPORT
YEAR ENDED 30 JUNE 2021**

Your committee members submit the financial report of the Angel Gowns Australia Inc. ("the association") for the financial year ended 30 June 2021.

Committee Members

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

- President Julie Dimech Appointed 13/09/20
- Vice President Megan Fenner Appointed 13/09/20
- Secretary Tricia Hughes

- Treasurer Clytie de Vries Appointed 13/09/20
 Roy John Resigned 01/07/20

- Ordinary Board Members – Glenda Wait, Robyn Lavery, Christine McKenna - Appointed 13/09/2020

Public Officer Dorothy McAdie

Principal Activities

The principal activities of the association during the financial year were Bereavement Services

Significant Changes

No significant change in the nature of these activities occurred during the year.

Operating Result

The Loss to the association for the financial year amounted to -\$2,827 (Loss 2020: -16,574)

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



Committee Member



Committee Member

Dated this day of September 2021

20th

ANGEL GOWNS AUSTRALIA INC
INCOME STATEMENT
YEAR ENDED 30 JUNE 2021

	<u>2021</u>	<u>2020</u>
	<u>\$</u>	<u>\$</u>
INCOME		
Donations/Membership	10,130	13,296
Grants and other income	1,646	3,641
Fundraising	<u>2,202</u>	<u>2,103</u>
	<u>13,978</u>	<u>19,040</u>
<i>Other Income</i>		
Interest Received	23	81
Other Revenue	<u>-</u>	<u>-</u>
	<u>23</u>	<u>81</u>
	<u>14,001</u>	<u>19,121</u>
EXPENDITURE		
Accountancy Fees	910	1,333
Bank Charges	143	394
Beads	-	238
Christmas Baubles	-	1,232
Freight & Courier	22	12
Depreciation	1,051	596
Donation	-	13,000
Events Costs	1,038	761
General Expenses	1,059	-
Insurance	2,230	2,073
Marketing	983	2,356
Office Expenses	-	2,120
Postage	538	2,466
Printing & Stationery	959	2,163
Ribbon	1,002	302
Storage Fees	4,843	5,121
Subscriptions	2,041	1,487
Sundry Expenses	<u>9</u>	<u>41</u>
TOTAL EXPENDITURE	<u>16,828</u>	<u>35,694</u>
DEFICIT BEFORE INCOME TAX	(2,827)	(16,574)
Income tax expense	<u>-</u>	<u>-</u>
DEFICIT AFTER INCOME TAX	(2,827)	(16,574)
ACCUMULATED SURPLUS AT THE BEGINNING OF THE FINANCIAL YEAR	<u>63,984</u>	<u>80,557</u>
ACCUMULATED SURPLUS AT THE END OF THE FINANCIAL YEAR	<u>61,157</u>	<u>63,984</u>

The accompanying notes form part of these financial statements.

ANGEL GOWNS AUSTRALIA INC.
BALANCE SHEET
AS AT 30 JUNE 2021

	Note	<u>2021</u> \$	<u>2020</u> \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	2	60,913	62,688
TOTAL CURRENT ASSETS		<u>60,913</u>	<u>62,688</u>
NON-CURRENT ASSETS			
Computer/Plant and equipment	3	244	1,296
TOTAL NON-CURRENT ASSETS		<u>244</u>	<u>1,296</u>
<u>TOTAL ASSETS</u>		<u>61,157</u>	<u>63,984</u>
LIABILITIES			
CURRENT LIABILITIES			
Load 'n' Go Cards	4	-	-
TOTAL CURRENT LIABILITIES		<u>-</u>	<u>-</u>
NON-CURRENT LIABILITIES			
TOTAL NON-CURRENT LIABILITIES		<u>-</u>	<u>-</u>
<u>TOTAL LIABILITIES</u>		<u>-</u>	<u>-</u>
NET ASSETS		<u>61,157</u>	<u>63,984</u>
MEMBERS' FUNDS			
Accumulated surplus brought forward		63,984	80,557
Surplus for the year		<u>(2,827)</u>	<u>(16,574)</u>
TOTAL MEMBERS' FUNDS	5	<u>61,157</u>	<u>63,984</u>

The accompanying notes form part of these financial statements.

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in accordance with Division 60 of the *Australian Charities and Not for Profits Commission Act 2012* and the *Associations Incorporation Act 1991 (ACT)*. The Committee has determined that the Association is not a reporting entity.

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

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

(a) Plant and Equipment

Plant and equipment 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 is held ready for use.

(b) Income Tax

The Association is a Public Benevolent Institution (PBI) which is exempt from Income Tax .

(c) 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 any 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 value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

(d) 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.

(e) Revenue and Other Income

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

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

ANGEL GOWNS AUSTRALIA INC
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2021

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES - continued

(f) 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.

(g) Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

(h) Accounts Payable and Other Payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

ANGEL GOWNS AUSTRALIA INC
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED 30 JUNE 2021

	<u>2021</u>	<u>2020</u>
	£	£
NOTE 2: CASH & CASH EQUIVALENTS		
Cash at Bank	60,331	61,786
Cash at Bank - Paypal	582	902
	<u>60,913</u>	<u>62,688</u>
NOTE 3: COMPUTER/PLANT AND EQUIPMENT		
Computer/Plant & Equipment	3,812	3,812
Less: Accumulated Depreciation	-3,568	-2,516
Total Computer/Plant and equipment	<u>244</u>	<u>1,296</u>
NOTE 4: Trade & Payables		
Load 'n' Go Cards	-	-
	<u>-</u>	<u>-</u>
NOTE 5: RETAINED EARNINGS		
Retained earnings at the beginning of the financial year	63,984	80,557
Net Profit attributable to the association	-2,827	-16,574
Retained earnings at the end of the financial year	<u>61,158</u>	<u>63,984</u>

NOTE 6: EVENTS AFTER THE END OF THE REPORTING PERIOD

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operation of the Association, the results of those operations, or the state of affairs of the Association in future financial years.

NOTE 7: CONTINGENT LIABILITY

The committee members are not aware of any contingent liabilities that have arisen since the end of the financial year which significantly or may significantly affect the operations of the Association.

**ANGEL GOWNS AUSTRALIA INC
STATEMENT BY MEMBERS OF THE COMMITTEE**

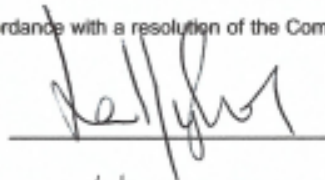
The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Committee of Angel Gowns Australia Inc. the financial statements and notes as set out on pages 2 to 6 are in accordance with Division 60 of the *Australian Charities and Not for Profits Commission Act 2012* and the *Associations Incorporation Act 1991 (ACT)*:

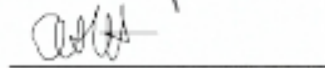
- (1) presents a true and fair view of the financial position of *Angel Gowns Australia Inc.* as at 30 June 2021 and its performance for the year ended on that date.
- (2) the operations of the Association have been carried out in accordance with the Constitution and the *Associations Incorporation Act 1991 (ACT)*; and
- (3) at the date of this statement, there are reasonable grounds to believe that *Angel Gowns Australia Inc.* will be able to pay its debts as and when they fall due.

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

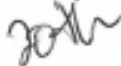
Committee Member



Committee Member



Dated this day of September 2021



Independent Auditor's Report
To the Members of Angel Gowns Australia Inc

I have audited the financial report of Angel Gowns Australia Inc (the "Association") which comprises statement of financial position as at 30 June 2021, and the statement of profit and loss, statement of changes in equity, statement of cash flow and notes comprising a summary of significant accounting policies and other explanatory information and the statement by members of the committee.

In my opinion, except for the effect of the matters described in the *Basis for Qualified Opinion* section of my report, the accompanying financial report gives a true and fair view of the Association's financial position as at 30 June 2021 and of its performance for the year then ended in accordance with the requirements prescribed by the Division 60 of the *Australian Charities and Not for Profits Commission Act 2012* and the *Associations Incorporation Act 1991 (ACT)*.

Basis for Qualified Opinion

As common for organisations of this type, cash receipts are a significant source of fundraising revenue for the Association. The Association has determined that it is impracticable to establish complete control over the collection of cash donations prior to entry into its financial records. Accordingly, as the evidence available to me regarding fundraising revenue was limited, my audit procedures with respect to cash receipts had to be restricted to the amounts recorded in the financial records. I am therefore unable to express an opinion whether cash receipts the Association recorded are complete.

I have conducted my audit in accordance with Australian Auditing Standards. My responsibility 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 ethical requirements of the Accounting Professional and Ethical Standard'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 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 audit opinion.

Emphasis of Matter

The financial report has been prepared for the purpose of fulfilling the Committee's financial reporting responsibilities under the Division 60 of the *Australian Charities and Not for Profits Commission Act 2012* and the *Associations Incorporation Act 1991 (ACT)* and the constitution. As a result, the financial statements may not be suitable for another purpose.

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NEW FARM QLD 4005
☎ 0406 916 357
🌐 www.totalaudit.com.au
ABN 21 600 079 007

Responsibilities of Committee for the Financial Report

The Committee of the Association is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Division 60 of the *Australian Charities and Not for Profits Commission Act 2012* and the *Associations Incorporation Act 1991 (ACT)* and for such internal control as the Committee determines is necessary to enable the preparation and fair presentation 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 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 cease operations, or has no realistic alternative but to do so.

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

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 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 user taken on the basis of this financial report



Susan Bradnock CPA
Registered Company Auditor- 414365
Brisbane

20 September 2021