



Carers **WA**

Annual Report 2024/2025





Acknowledgement of Country

Carers WA acknowledges the Wadjuk Noongar Nation's lands, water, customs, and culture of which the Carers WA Head Office is located. Carers WA recognises our services reach beyond the Perth (Boorloo) region, and so we also acknowledge the cultural diversity of First Nations Peoples across our state and throughout Australia.

Diversity and Inclusion

Carers WA is committed to understanding, embracing and celebrating the rich and multi-dimensional experiences that shape our lives and aims to ensure that everyone who engages with the organisation feels welcome and included. Carers WA welcomes all people irrespective of ethnicity, lifestyle choice, faith, sexual orientation, ability and gender identity.





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Board of Management

Carers WA wishes to acknowledge our Board of Management for their contribution during 2024/2025.

Linda Wayman

CHAIR

Gabor Hernadi

VICE CHAIR

Denise Quathamier

TREASURER

Renay Eade

Gavin Bagley

Jamie-Lee Read

Michael Schoch

Alison Neal

Lydia Gallant

(Resigned 31 October 2024)

Peter Le

(Appointed 25 June 2025)

List of Key Funders

Department of Social Services

Department of Communities

Department of Health and Aged Care

Department of Health WA

Lotterywest

Telethon

WA Mental Health Commission



Our Vision, Mission and Values

Vision

A society where the role of a carer is valued and supported.



Mission

We will support the empowerment and wellbeing of carers through our programs, services, and advocacy.

Values

Compassion: We take time to understand and respond to what life is like for people.

Diversity and Inclusion: We welcome the diversity of people who access our services and contribute to our organisation.

Innovation: We challenge ourselves to think beyond standard practice and continuously improve what we do and how we do it.

Positive Impact: We focus on the measurable differences we can make to carers and each other.

Chair and CEO's Report



As the 2024/2025 financial year closed, we had a great sense of accomplishment with Carers WA completing our ambitious 2022-2025 Strategic Plan.

Guided by strategic objectives, we committed to creating positive change in carers' lives, delivering quality programs and services, and providing a skilled and agile organisation. The main pillars were focused on advocacy and promoting the recognition of unpaid carers, delivering carer informed delivery models, combined with skilled staff, and an organisation focused on culture, innovation, governance and financial sustainability. The IT and Marketing and Communications Strategies were also completed delivering successful projects and milestones.

Advocacy for carers at all levels of government remains a focus including pre-budget submissions and this year, including some specific targeted asks. Through our State Election Campaign, we asked for an establishment of a WA Carer Card, new WA Carers Strategy, grants for WA carers, increased supports and recognition, increase to funding for young carers and regional carers, and the establishment of a service navigation program. This Election Campaign attracted six times the engagement of the previous 2021 campaign and was comprehensive both in its coverage across the state and in its mobilisation of carers and the community. We continue to seek systemic changes and improvements for the long-term benefit of carers.

The National Carer Wellbeing Survey 2024 closed with a record 11,000 responses received nationally. WA responses increased 354% from the 2022 survey. Issues still experienced by WA carers included feelings of being undervalued and unrecognised, financial stress, low wellbeing, psychological distress, and lack of social connection. Carers WA takes these issues seriously and continues to listen, advocate, and improve

services to better the support available for carers in WA.

In July 2024 the Social Impact Centre at University of WA undertook an evaluation of the young carer program to gauge the effectiveness of the engagement strategies and wellbeing on young carers. While findings recommended further advocacy was needed, it also acknowledged the program as being effective in increasing self-awareness in young carers, improving family relationships, increasing parents' awareness, improving wellbeing and quality of life, and increasing school engagement due to the intervention of the young carer team.

At the beginning of Carers Week 2024, we received official notification that we had achieved Level 3 Accreditation of a Carer Friendly Workplace, the second organisation in Australia to do so, and the first in WA.

It is difficult to touch on only a few achievements, with so many deserving to be highlighted. Reflecting on the past year brings a great sense of pride for what we have accomplished.

Our progress has been underpinned by the clear strategic direction of our Board and the unwavering dedication of our staff, who continue to champion the delivery of improved and expanded services to achieve better outcomes for carers across Western Australia.



Linda Wayman
Carers WA Board Chair



Richard Newman
Carers WA CEO



Highlights

2025 State Election Campaign

Ahead of the 2025 WA State Election, Carers WA was seeking commitments from political candidates and parties on supporting carers. The campaign focused on greater recognition, increased services, and financial relief in the cost of caring for all carers across WA. These asks included:

- **Grants for WA Carers** (for respite and financial hardship)
Lack of respite is the most reported issue for carers.
- **WA Carer Card Program**
A WA Carer Card Program would assist in increased recognition, validation, support and understanding for unpaid carers in WA. The Carer Card is an initiative that would provide identification for carers as well as a wide range of discounts and benefits from businesses, local government and community organisations.
- **New WA Carers Strategy**
Call for a new WA Carers Strategy to better reflect the current needs and demographics of WA carers.
- **Increase Support for Regional and Young Carers**
This investment would be used to increase staff resources and program capacity in the regions and for young carers.
- **Service Navigation Support for Carers**
The establishment of a service navigation program for carers would help carers to build capacity to navigate services and systems through one-to-one, group and self-guided options.

611 people participated in the campaign and sent 4,772 emails to their local MP and/or candidate.

Level 3 Carer Friendly Employer Accreditation

The Carer Friendly Employer program works with organisations to create carer friendly workplaces. Supporting employees who are carers can result in increased engagement and productivity, as well as attraction and retention of staff.

Formal recognition can be achieved through the national Carers + Employers accreditation program. In October Carers WA became the first carer organisation and the first workplace in WA to become a Level 3 accredited Carer Friendly Employer and the second workplace nationally.

Craft of Social Care

Conference 2024 keynote speaker, Heather Simmons, in collaboration with Thistle Foundation, delivered a workshop exclusively for professionals working in service delivery in WA's care sector.

"Heather was very down to earth and engaging. Her experiences, knowledge and honesty were refreshing to listen to."



Carers WA Networking Open Day

The Networking Open Day was a chance for service providers to speak to representatives from all Carers WA programs, learn more about the services available, and network with attendees. Attendees participated in a 'passport' activity, which allowed them to mingle with staff and ask questions about programs in exchange for stamps to enter the draw to win prizes. A hugely successful event showcasing all Carers WA has to offer.

"I enjoyed the opportunity to learn about all the different programs that Carers WA offers by talking to the people who deliver them. The passport was a great idea – made me engage with programs I likely wouldn't have done otherwise!"



Regional Engagement

Carers WA provides local representation and services in the Great Southern, Northern Wheatbelt, Wheatbelt, Esperance, and South West regions. Throughout the year carers enjoyed dinners, lunches, workshops, and classes across these regions.



Young Carer Adventure Camp

Carers WA successfully secured funding to support young carers through hosting a Young Carer Camp at Cahoots Adventure Camp, made possible through generous support from Telethon.

Across three days, participants took part in a range of fun and confidence-building activities including high ropes, archery, pool games, movie night, and a themed disco. These experiences not only offered respite but also helped foster friendships and a sense of belonging.

One young carer shared, "I was nervous at first, but I made so many friends and had the best time."



Youth Advisory Group

Young Carer Youth Advisory Group (YAG) continued to represent the voices of young carers across Western Australia while building their advocacy and leadership skills. Members participated in upskilling opportunities, including COMHWA's *Telling Your Story Safely* training, and went on to represent young carers on a panel at the Carers WA Conference 2024.

Pathological Demand Avoidance Retreat

Carers WA hosted two successful Carer Retreats at The Vines Resort in Ellenbrook over March and May for parent carers of children with a diagnosis of Pathological Demand Avoidance (PDA). The objective was to provide a relaxing break from their caring role, an opportunity for social connection with other parents/carers in similar situations, and to participate in a range of optional wellness and education activities.

"We are so incredibly grateful for the opportunity. We just can't thank you and everyone involved enough. It's shown us that we need to prioritise getting time for ourselves, and that our kids are more than capable of looking after themselves!"

Carers Buffet and Musical Bingo Night

In May, Perth carers attended a fun night of musical bingo at the Royal Perth Yacht Club. Filled with laughter, singing and dancing, it was a great celebration with all having a wonderful night.



Gwabba Koort Yarning

Gwabba Koort Yarning, meaning “good heart”, is a culturally significant initiative that provides a safe space for Aboriginal and Torres Strait Islander carers to connect, share, and access resources. The program addresses systemic disadvantage and intergenerational trauma while promoting emotional wellbeing, reducing isolation, and celebrating cultural pride.

Gwabba Koort Yarning is an embodiment of Carers WA’s dedication to reconciliation and inclusivity, empowering carers and recognising their vital contributions to their families and communities.



Key Activities and Events

- **Cultural Art Workshop**

Visiting art teacher Trench facilitated a workshop on creating lion designs using ink printing techniques. This creative session provided an opportunity for carers to express themselves artistically while fostering connection and cultural pride.

- **NMHS Youth Mental Health Services 5-Year Strategy Consultation**

Gwabba Koort Yarning carers participated in two consultation sessions for the North Metropolitan Health Service (NMHS) Youth Mental Health Services 5-Year Strategy. With 141 carers and service providers attending in 2025, this consultation was a significant platform for First Nation carers to share their insights and lived experiences.

“It’s apparent it’s very important to First Nations people who seek mental health care that there are First Nations advocates available to guide and support them through their mental health journeys.” – Ari, Youth Lived Experience Consultant





Sponsorships

Carers WA was proud to participate in and sponsor:

Spectrum Space Symposium
Cancer Council Crawford Lodge Adopt a Room
WACOSS Conference
Australian Neurological Conference and Expo
'Beyond the Boundary Line: Inspiring Australians' Lunch with 2025 Australian of the Year
Breast Cancer Care WA Golf Day
Palliative Care Summit
Kalgoorlie Lorna Mitchell Spring Festival
Busselton Hospice Ball
Royal Show Sensory Space
YACWA WA Youth Awards
YACWA FairGround Conference



Our Services

Carers WA supports the empowerment and wellbeing of carers through a range of innovative programs, services and advocacy. Carers WA is the lead service delivery partner for Carer Gateway in WA.

Carer Gateway

In-Person Peer Support

Carer Coaching

Linking Together Social Support

Counselling

Young Carers

Carers in Employment

First Nations Wellbeing Program

Prepare to Care Hospital Program

Carer Representation

Regional Supports

Carer Retreats

Carer Wellness at Home

Policy & Systemic Advocacy

Community Engagement



www.carerswa.asn.au/our-services



Carers Week

Held annually in the third week of October, Carers Week is a time to recognise, celebrate and raise awareness about the 3 million Australians, and over 320,000 in WA, who provide care to a family member or friend.

In 2024, Carers WA facilitated 85 events spanning across Western Australia. These events were a chance for connection, relaxation, celebration, and increased awareness of the caring role within the community. Over 3,000 carers participated in different events and activities over the week including chair yoga, young carer art collab event, community activity grants, cups for carers, Kings Park walking event, on Country healing, hospital stands and pop ups, giveaways, webinars, and Government House afternoon tea.



Number of Events

85

Number of Carers Reached by Carers Week events

~3,363

Number of Grant Funded Activities

48

Participation in regional areas including the South West, Goldfields, Peel, Pilbara, Kimberley, and Wheatbelt with over 1000 attendees across the state.



Number of Resource Bags

2,500



Cups for Carers

Allowing regional carers to take a break and enjoy a cuppa on us.

Number of Regions

9

Number of Coffees

710



On Country Experience

Carers enjoyed peaceful sounds of nature and breathtaking views of the Swan River at Woodbridge Park, a yarnning circle and chance to try native foods.



Prepare to Care Hospital Stands

Albany Health Campus, Armadale Health Service, Bentley Hospital, Bunbury Regional Hospital, Fiona Stanley Hospital, Fremantle Hospital, Geraldton Regional Hospital, Joondalup Hospital, Kalamunda Hospital, Murray Districts, Osborne Park Hospital, Peel Health Campus, Rockingham General Hospital, Royal Perth Hospital, Selby Lodge Older Adult MH, Sir Charles Gairdner Hospital, St John of God Murdoch Hospital.



Carers WA Conference 2024



“Empowering the Unpaid Carer: Navigating Identity, Belonging and Change”

The 2024 Conference delved into the evolving landscape of caring in WA, addressing key trends and challenges, and perspectives shared by industry professionals and carers. Emceed by broadcaster and discussion facilitator, Tim McMillian, it comprised of a diverse range of content including international keynote speaker Heather Simmons, panel discussions and breakout sessions, plus attendees enjoyed the coffee cart providing free barista coffee, photo booth, and wellbeing space.

Supporters & Sponsors: Lotterywest, Department of Communities, Health and Disability Service Complaints Office, LiveUp, Home Instead, Ishar, Cahoots, ConnectGroups, HelpingMinds, Life Ready Mobile, MercyCare, MIFWA, People With Disabilities WA (PWDWA), Right at Home Perth Northern Suburbs, Services Australia.

Registrations

650

Regional Live Streams

**Albany, Esperance,
Manjimup**



Jensen's Story

At just 12 years old, Jensen lives a much busier life than many of his school friends. He's a young carer, looking after multiple family members as well as juggling school and his love of basketball.

Jensen looks after his two sisters, his brother Hudson, and supports his father, who faces challenges following an amputation. Hudson relies on Jensen to start his mornings smoothly, while Jensen's sister Audrey, who has a rare form of dwarfism, enjoys playtime and cuddles from her caring brother. Elizabeth, his other sister, also depends on Jensen for help with daily tasks.

"I really started caring when I was like four, but I started doing it intensely when my other sisters were born. When I was around seven the first one was born...and then it just started going to where I am now."

Jensen loves bringing joy and comfort to his family, though he admits there are moments of frustration.

"It can be very tiring, but there are sometimes where you do get to do your own thing. It's tiring but fun at the same time."

A talented basketball player, Jensen enjoys shooting hoops at any chance he can get. It serves an outlet and a chance to feel like any other kid.

Carers WA has been instrumental in Jensen's basketball journey, providing crucial funding for his participation in an elite program that would have otherwise been financially out of reach for the family.



"There was this basketball thing that I wasn't probably going to make for the second year in a row because of how much it cost, but Carers WA paid for it. It was this elite programme and it's really helped me with my basketball."

Jensen's mum Felicity has supported his basketball journey and continues to be an important role model for him, showing him how to care for his siblings.

Looking forward, Jensen continues to care for his family, and dreams of continuing his basketball journey, aiming to compete in leagues like the G League or NBL. And as he navigates the challenges of being a kid alongside his caring role, he shows a lot of resilience, kindness, and commitment; qualities to be really proud of.

"Most of the time it makes me just feel like I've done something right. When it's something really hard, I feel really good and I tell them that."

Carer Gateway

Carers WA continues to lead the delivery of Carer Gateway in Western Australia and in the last financial year has registered over **4,836** new carers to access a range of services delivered under this federal model.

7,417

Carer Support Plans

4,889

Counselling Sessions



241

Emergency Respite Sessions

2,293

Tailored Support Packages

Our Retreats

222

Nights of respite was provided, and 317 people stayed at Pembroke Court, Warnbro

126

Nights of respite was provided, and 70 people stayed at Anne Bluntish Retreat, South Perth

Carer & Peer Capacity Building

Individual Advocacy

A total of 864 hours of dedicated Individual Advocacy support was provided to carers, ensuring their voices were heard and their rights upheld. This personalised assistance helped carers navigate complex systems, access vital services, and achieve better outcomes for themselves and those they care for.

Regional Impact

Engagement, Education, and Events

537

carers participated in a range of workshops, activities, and events

Carers Star Planning and Review Sessions

1,158

Information and Advice

2,440

carers accessed critical information and advice

2,717

In-person Peer Support

26

Active Groups

2,551

Carer Coaching Sessions

"Respite is a real issue here in Jurien Bay and Carers WA have been a valuable support for those caring for family with dementia and connecting them with supports." - Regional service provider.

State Programs

Carer Wellness at Home Program

282

Referrals

1,021

Aged Care Reform Presentation Participants

Prepare to Care Hospital Program

10,216

Resource Packs to Carers

3,701

Hospital Staff Contacts

Number of carers identified and supplied with Prepare to Care Booklet | 5,582

Carers in Employment Program

112

Expressions of interest to our Employment Programs

69

Carers supported across our Employment Programs

Carer Friendly Employers

9

Workplaces received an accreditation

135

Information packs sent to employers

Number of employees informed of support information | over 91,000

Linking Together Social Support



387

Social Support and Wellness Events



3,123

Attendees

Young Carer Engagement

2,798 sessions
771 cases

Youth Needs Assessments

346 sessions
932 cases

Direct sessions with young carers

38

Schools engaged with to raise awareness around young carer needs

163

Young carer education & career assessments

First Nations Engagement

31

Number of events/expos

44

Number of Engagement Sessions

Policy and Systemic Advocacy

Draft list of NDIS Supports, National Carer Strategy, WA School Education Act Review, WA Eating Disorder Framework, Statutory Review of the HaDSC Act and DS Act, National Carer Network Response to Department of Social Services draft National Carer Strategy, WA State Election, Productivity Commission Final Review of the National Mental Health and Suicide Prevention Agreement, CAWA feedback to CAU submission on the Productivity Commission Final Review of the National Mental Health and Suicide Prevention Agreement, CAWA 2025-26 Pre-Budget Submission, WA Guardianship Laws Review, Consultation on NDIS Support Rules, Feedback to NDIA following WANDA Consultation.

13

Policy Submissions

42

Research Consultations

102

Consultations

Carer Representation

98

Number of Carer Representatives

99

Number of committees with a Carer Representative

Marketing and Communications



329,350

Newsletters and e-bulletins distributed



62

Presentations/education sessions



145,076

Website sessions



33

Webinars, expos and events



589,609

Facebook reach

9,917

Facebook 'followers'



67,415

Instagram reach

1,705

Instagram 'followers'



Lorraine's Story

Lorraine, a 57-year-old grandmother and great-grandmother has dedicated her life to caring for her family and community.

Facing significant challenges, including supporting an adult son battling addiction and aiding elderly siblings and neighbours in need, Lorraine's commitment to others often overshadowed her own well-being.

"I felt like I was in a situation where I didn't know who I was or where I was going, and it all boils down to the deep depression that I was in, and it was really hard to come out of it"

Feeling emotionally drained and withdrawn, Lorraine struggled with a loss of identity and direction. Her turning point came when she learned about Carers WA through a yarning circle, where she discovered a lifeline in the form of connection, community, and healing.

At the circle, Lorraine met Chauntel, Carers WA First Nations Wellbeing and Engagement officer, who played a crucial role in restoring her confidence and self-esteem. Chauntel provided practical support such as transportation for appointments and encouragement to attend events, helping her step out of isolation and rediscover herself.

"I used to be a strong lady and I'm going to come back to where I was and with thanks to you guys hopefully I'll get there"

Lorraine now feels empowered and excited about reclaiming her identity. She encourages other



carers in her community to seek support through the Carers WA First Nations Wellbeing program.

"I've got the moral support there now and I know I can get help if I need it. Whereas before I did not know if there was help out there"

Despite the challenges she has faced, Lorraine remains hopeful and determined. She looks forward to reconnecting with family, enjoying simple pleasures like dancing and bingo, and embracing each day with her motto, "keep on smiling, take life one day at a time."

Lorraine's experience with Carers WA has revitalised her sense of purpose and she hopes to inspire others to reach out for support.

"The advice I'd give to all of the carers out there that are looking after loved ones, if you ever, ever feel that things are getting on top of you, there's always someone out there to help you"



Financial, In-Kind and Organisation Support

Carers WA extends our thanks and appreciation to our supporters who through their generosity have allowed us to enhance our programs and events throughout 2024/2025.

- Carers Australia
- Perpetual Foundation - Anne Bluntish Endowment
- Royal Agricultural Society
- Barry Stockdale
- RUAH Community Services - Fremantle
- Health & Disability Services Complaints Office (HaDSCO)
- LiveUp
- ISHAR
- Home Instead
- The Heart Foundation
- Healthy Mind by Corinne
- Perth Massage Chairs
- Canning Agricultural, Horticultural & Recreational Society
- Older Persons Advocacy Network
- Consumers of Mental Health WA
- Grief Centre of WA
- The Samaritans
- Australian Health Practitioner Regulation Agency (AHPRA)
- WA Country Health Service
- Mission Australia
- University of WA
- Eating Disorders Families Australia (EDFA)
- North Metro Health Service
- Citizens Advice Bureau
- Helping Minds
- Black Swan State Theatre Company



Volunteering

Carers WA would like to thank all the volunteers who have contributed their time to the organisation.

Aloma Knuckey
Angela Hobson
Angela Smith
Brenda Cleveland
Carol-Lee Dutton
Don Boyd
Eddie Phillips
Glenys Hopkin
Ingrid Stokes
Jasmine Nashi

John Gardyne
Joy McComb
Julia O'Brien
Lee Bullard
Liz Marzi
Lynette Jacobs
Lynn Stanley Smith
Lynette Watt
Mary Dunlop
Monika Steiner

Paul Hopkin
Paula Smith
Pauline Todd
Raewyn Watene
Rikki McLeod
Silvia Davidson
Stephen Sewell
Taryn Ryan
Veronica Hansen



Financial Statements

CARERS ASSOCIATION OF WESTERN AUSTRALIA INC.

30 June 2025

Board Members' Report

The Board Members present their report, together with the financial statements, on the incorporated association for the year ended 30 June 2025.

Board Members

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

Linda Wayman – Chairperson
Gabor Hernadi – Vice-Chairperson
Denise Quathamier – Treasurer
Gavin Bagley
Lydia Gallant (Resigned 31 October 2024)
Renay Eade
Jamie-Lee Read
Michael Schoch
Alison Neal
Peter Le (Appointed 25 June 2025)

Principal Activities

The purpose of the Carers Association of Western Australia Inc. is to actively enhance the quality of life of carers in Western Australia.

Significant Changes

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

Operating Results

The surplus from ordinary activities amounted to \$1,013,952 (2024: \$1,309,795).

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



L Wayman
Chairperson



D Quathamier
Treasurer

*Dated 31 October 2025
Perth*

General Information

The financial statements cover Carers Association of Western Australia Inc. as an individual entity. The financial statements are presented in Australian dollars, which is Carers Association of Western Australia functional and presentation currency.

Carers Association of Western Australia Inc is a not-for-profit incorporated association, incorporated and domicile in Australia. Its registered office and principle of business are:

Registered Office

182 Lord Street
Perth
Western Australia 6000

Principle place of business

182 Lord Street
Perth
Western Australia 6000

The financial statements were authorised for issue on 31 October 2025.

Statement of profit or loss and other comprehensive income (30 June 2025)

	Note	2025 (\$)	2024 (\$)
Revenue	3	21,757,378	23,784,663
Expenses			
Employee benefits expense	4a	(12,609,909)	(13,825,665)
Other operating costs	4b	(7,769,991)	(8,319,409)
Depreciation and amortisation expense	4c	(304,359)	(326,331)
Finance costs	4d	(59,167)	(3,463)
Surplus before income tax expense		1,013,952	1,309,795
Income tax expense		-	-
Surplus after income tax expense for the year attributable to the members of Carers Association of Western Australia Inc		1,013,952	1,309,795
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year attributable to the members of Carers Association of Western Australia Inc		1,013,952	1,309,795

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes.

Statement of financial position (30 June 2025)

Assets

Current assets

Cash and cash equivalents	5	9,420,746	8,180,460
Trade and other receivables	6	5,053	34,626
Other	7	142,819	71,642
Total current assets		9,568,618	8,286,728

Non-current assets

Property, plant and equipment	8	3,663,749	3,809,110
Right of use asset	9	75,334	51,846
Property bond		46,721	46,221
Term deposit	5	505,273	503,506
Total non-current assets		4,291,077	4,410,683

Total assets

13,859,695 12,697,411

Liabilities

Current liabilities

Trade and other payables	10	734,530	790,760
Contract liabilities	11	1,864,719	1,825,104
Lease liability	12	111,384	40,281
Employee benefits	13	1,131,653	1,035,958
Make good provision	14	32,662	-
Total current liabilities		3,874,948	3,692,103

Non-Current liabilities

Lease liability	15	15,013	3,108
Employee Benefits	16	-	46,418
Total non-current liabilities		15,013	49,526

Total liabilities

3,889,961 3,741,629

Net Assets

9,969,734 8,955,782

Equity

Retained surpluses	17	9,530,374	8,955,782
Reserves	18	439,360	-
Total equity		9,969,734	8,955,782

The above statement of financial position should be read in conjunction with the accompanying notes.

Statement of Changes in Equity (30 June 2025)

	Reserves (\$)	Retained Surplus (\$)	Total Equity (\$)
Balance at 1 July 2023	-	7,645,987	7,645,987
Surplus after income tax expense for the year	-	1,309,795	1,309,795
Other comprehensive income for the year, net of tax	-	-	-
Balance at 30 June 2024	-	8,955,782	8,955,782
Balance at 1 July 2024	-	8,955,782	8,955,782
Surplus after income tax expense for the year	-	1,013,952	1,013,952
Transfer from retained surpluses to reserves	439,360	(439,360)	-
Balance at 30 June 2025	439,360	9,530,374	9,969,734

The above statement of changes in equity should be read in conjunction with the accompanying notes.

Statement of Cashflow (30 June 2025)

	Note	2025 (\$)	2024 (\$)
Cash flows from operating activities			
Receipts from members		(41,604)	111,870
Operating grant receipts		21,244,739	20,826,844
Donations received		186,529	289,151
Payments to suppliers and employees		(20,307,773)	(22,743,420)
Lease and other Interest paid		(59,167)	(3,463)
Interest received		160,274	185,322
Other Income		163,963	13,101
Net cash from/(used in) operating activities	19	1,346,961	(1,320,595)
Cash flows from investing activities			
Proceeds from disposal of fixed assets		67,159	61,594
Payments for property, plant and equipment		(56,047)	(239,222)
Payments for property bond		(500)	(555)
Net cash from/(used in) investing activities		10,612	(178,183)
Cash flows from financing activities			
Capital repayment for lease liabilities		(115,520)	(95,755)
Net cash used in financing activities		(115,520)	(95,755)
Net increase/(decrease) in cash and cash equivalents		1,242,053	(1,594,533)
Cash and cash equivalents at the beginning of the financial year		8,683,966	10,278,499
Cash and cash equivalents at the end of the financial year	5	9,926,019	8,683,966

The above statement of cash flows should be read in conjunction with the accompanying notes.

Notes to the Financial Statements

NOTE 1

MATERIAL ACCOUNTING POLICIES

The accounting policies that are material to the incorporated association are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

a. New or amended Accounting Standards and Interpretations adopted

The incorporated association has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period. Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

b. Basis of preparation

These are special purpose financial statements that have been prepared for the purposes of complying with the *Australian Charities and Not-for-profits Commission Act 2012* and associated regulations. The members of the board have determined that the accounting policies adopted are appropriate to meet the needs of the members of Carers Association of Western Australia Inc.

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

Historical cost convention

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

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the incorporated association's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2.

Comparative information

The financial statements provide comparative information in respect to the previous period. The following changes in presentation were made in the current financial year:

- A re-classification in the statement of profit or loss and other comprehensive income of the previous period was made in accordance with the classification of items in the financial statements of the current period. This relates to payroll reimbursements previously presented in revenue are now classified in employee benefits expense;
- A re-classification in the statement of financial position of the previous period was made in accordance with the classification of items in the financial statements of the current period. This relates to separation of contract liabilities from trade and other payables; and
- The comparative information in the key management personnel disclosure includes board member fee remuneration, consistent with the current year presentation.

c. Revenue recognition

The incorporated association recognises revenue as follows:

Revenue from contracts with customers

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

Donations

Donations are recognised at the time the pledge is made.

External program funding

Revenue from government grants and external programs received under enforceable agreements, where there are sufficiently specific performance obligations imposed, is deferred until the obligations are satisfied. If the performance obligations are not sufficiently specific, revenue will be recognised upon receipt.

Capital grants are recognised as income when (or as) it satisfies its obligations under the transfer. Capital grants are types of grants where the Association receives a financial asset to acquire or construct a non-financial asset to identified specifications; retains control of the non-financial asset (i.e. for its own use); and the transaction is enforceable.

Interest

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

Other revenue

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

Volunteer services

The incorporated association has elected not to recognise the financial benefit received from volunteer services. As such, any related consumption or capitalisation of such resources received is also not recognised.

d. Income tax

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

e. Current and non-current classification

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

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

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

f. Cash and cash equivalents

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

g. Trade and other receivables

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

h. Property, plant and equipment

Items of property, plant and equipment costing \$5,000 or more are recognised as assets and the cost of utilising assets is expensed (depreciated) over their useful lives. Items of property, plant and equipment costing less than \$5,000 are immediately expensed direct to the Income Statement (other than where they form part of a group of similar items which are significant in total).

The carrying amount of plant and equipment is reviewed annually by the incorporated association to ensure it is not in excess of the recoverable amount from 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 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 present values in determining recoverable amounts.

The depreciable amount of fixed assets is depreciated on a straight-line basis over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment (excluding land) over their expected useful lives as follows:

Buildings	40 years
Freehold improvements	15-20 years
Motor vehicles	5 years
Office equipment	3-5 years

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the incorporated association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

i. Right-of-use assets

A right-of-use asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and, except where included in the cost of inventories, an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset.

Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the entity expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of use assets are subject to impairment or adjusted for any remeasurement of lease liabilities.

The Board has elected not to recognise right-of-use assets and lease liabilities for short-term leases (with a lease term of 12 months or less) - motor vehicle leases with less than 12 months remaining on lease term, and low value leases (with an underlying value of \$5,000 or less) - none identified. Lease payments associated with these leases are expensed over a straight-line basis over the lease term.

j. Lease liabilities

A lease liability is recognised at the commencement date of a lease. The lease liability is initially recognised at the present value of the lease payments to be made over the term of the lease, discounted using the interest rate implicit in the lease or, if that rate cannot be readily

determined, the entity's incremental borrowing rate. Lease payments comprise of fixed payments less any lease incentives receivable, variable lease payments that depend on an index or a rate, amounts expected to be paid under residual value guarantees, exercise price of a purchase option when the exercise of the option is reasonably certain to occur, and any anticipated termination penalties. The variable lease payments that do not depend on an index or a rate are expensed in the period in which they are incurred.

Lease liabilities are measured at amortised cost using the effective interest method. The carrying amounts are remeasured if there is a change in;

- future lease payments arising from a change in an index or a rate used,
- residual guarantee,
- lease term,
- certainty of a purchase option,
- termination penalties.

When a lease liability is remeasured, an adjustment is made to the corresponding right-of use asset, or to profit or loss if the carrying amount of the right-of-use asset is fully written down.

k. Impairment of non-financial assets

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

l. Trade and other payables

These amounts represent liabilities for goods and services provided to the incorporated association prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

m. Contract liabilities

Contract liabilities represent the incorporated association's obligation to transfer goods or services to a customer and are recognised when a customer pays consideration, or when the incorporated association recognises a receivable to reflect its unconditional right to consideration (whichever is earlier) before the incorporated association has transferred the goods or services to the customer.

n. Finance costs

Finance costs attributable to qualifying assets are capitalised as part of the asset. All other finance costs are expensed in the period in which they are incurred.

o. Provisions

Provisions are recognised when the entity has a present (legal or constructive) obligation as a result of a past event, it is probable the entity will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting date, taking into account the risks and uncertainties surrounding the obligation. If the time value of money is material, provisions are discounted using a current pre-tax rate specific to the liability. The increase in the provision resulting from the passage of time is recognised as a finance cost.

p. Employee benefits

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

Other long-term employee benefits

The liability for annual leave and long service leaves not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

Defined contribution superannuation expense

Contributions to defined contribution superannuation plans are expensed in the period in which they are incurred.

q. Fair value measurement

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic

best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

r. Goods and Services Tax ('GST') and other similar taxes

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

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 tax authority is included in other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

s. New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the incorporated association for the annual reporting period ended 30 June 2025. The incorporated association has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

NOTE 2

CRITICAL ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

The Board evaluates estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within Carers Association of Western Australian Inc.

Determining whether a grant contains enforceable and sufficiently specific obligations

The interaction between AASB 15 and AASB 1058 require the management to assess whether the government grants and other funding received need to be accounted for under AASB 15 or AASB 1058. Key to this assessment is whether the government grants and other funding agreements contain:

- a contract with a customer that creates 'enforceable' rights and obligations, and
- the contract includes 'sufficiently specific' performance obligations.

Critical judgement was applied by management in assessing whether a promise is 'sufficiently specific', taking into account all facts and circumstances and any conditions specified in the arrangement (whether explicit or implicit) regarding the promised goods or services, including conditions regarding:

- the nature or type of the goods or services
- the cost or value of the goods or services
- the quantity of the goods or services
- the period over which the goods or services must be transferred.

Estimation of useful lives of assets

The incorporated association determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

Impairment of non-financial assets other than goodwill and other indefinite life intangible assets

The incorporated association assesses impairment of non-financial assets other than goodwill and other indefinite life intangible assets at each reporting date by evaluating conditions specific to the incorporated association and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs of disposal or value-in-use calculations, which incorporate a number of key estimates and assumptions.

Employee benefits provision

As discussed in note 1, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

Lease make good provision

A provision has been made for the present value of anticipated cost for future restoration of leased premises. The provision includes future cost estimates associated with closure of the premises. The calculation of this provision requires assumptions such as application of closure dates and cost estimates. The provision recognised for each site is periodically reviewed and updated based on the facts and

circumstances available at the time. Changes to the estimated future costs for site are recognised in the statement of financial position by adjusting the asset and the provision. Reductions in the provision that exceed the carrying amount of the asset will be recognised in profit and loss.

NOTE 3 REVENUE

	2025 (\$)	2024 (\$)
<i>Revenue from contracts with customers</i>		
Operating grants	21,205,124	23,366,862
	<u>21,205,124</u>	<u>23,366,862</u>

Other revenue

Donations	163,962	13,101
Other	186,529	157,784
Interest revenue	160,274	185,322
Profit on sale of asset disposal	41,489	61,594
	<u>552,254</u>	<u>417,801</u>

Revenue	<u>21,757,378</u>	<u>23,784,663</u>
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Disaggregation of revenue

The disaggregation of revenue from contracts with customers is as follows:

Geographical regions

Western Australia	<u>21,205,124</u>	<u>23,366,862</u>
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NOTE 4 EXPENSES

Surplus before income tax includes the following specific expenses:

Note 4a

Employee benefits expense

Employee remuneration & entitlements	10,421,951	11,877,780
Employee other	849,481	556,624
Superannuation – defined contribution funds	1,338,477	1,391,261
	<u>12,609,909</u>	<u>13,825,665</u>

Note 4b

Other operating costs

Carer Directive Packages	2,809,143	2,517,041
Carer Services	834,333	769,054
Subcontractors	1,125,796	1,641,241
Communications	882,455	931,309
Consumables	564,670	648,258
Administration and Other	1,553,594	1,812,506
	<u>7,769,991</u>	<u>8,319,409</u>

Note 4c

Depreciation and amortisation

Depreciation of property, plant and equipment	193,472	222,225
Depreciation of right of use property, plant and equipment	110,887	104,106
	<u>304,359</u>	<u>326,331</u>

Note 4d

Finance costs

Interest expense on lease liabilities	59,167	3,463
	<u>59,167</u>	<u>3,463</u>

NOTE 5

CURRENT ASSETS - CASH AND CASH EQUIVALENTS

Cash on hand	387	544
Cash at bank	105,855	134,710
Cash on deposit	9,314,504	8,045,206
	<u>9,420,746</u>	<u>8,180,460</u>

Cash on deposit includes grant funding received in-advance.

Reconciliation to cash and cash equivalents at the end of the financial year

The figures presented below are reconciled to cash and cash equivalents at the end of the financial year, as shown in the statement of cash flows:

Balance per above	9,420,746	8,180,460
Non-current assets - Term deposit – 5 years	<u>505,273</u>	<u>503,506</u>

Balance as per the statement of cash flows	<u>9,926,019</u>	<u>8,683,966</u>
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NOTE 6

CURRENT ASSETS - TRADE AND OTHER RECEIVABLES

Trade receivables	5,053	34,626
	<u>5,053</u>	<u>34,626</u>

NOTE 7

CURRENT ASSETS - OTHER

Prepayments	142,819	71,642
	<u>142,819</u>	<u>71,642</u>

NOTE 8

NON-CURRENT ASSETS - PROPERTY, PLANT AND EQUIPMENT

Land and Buildings - at cost	3,658,091	3,658,091
Less: Accumulated depreciation	<u>(360,351)</u>	<u>(298,273)</u>
	<u>3,297,740</u>	<u>3,359,818</u>

Leasehold Improvements - at cost	1,014,637	1,014,637
Less: Accumulated depreciation	<u>(970,005)</u>	<u>(967,254)</u>
	<u>44,632</u>	<u>47,383</u>

Motor vehicles - at cost	622,963	628,606
Less: Accumulated depreciation	<u>(306,108)</u>	<u>(251,906)</u>
	<u>316,855</u>	<u>376,700</u>

	2025 (\$)	2024 (\$)
Office equipment - at cost	677,681	677,681
Less: Accumulated depreciation	(673,159)	(652,472)
	<u>4,522</u>	<u>25,209</u>
	<u>3,663,749</u>	<u>3,809,110</u>

Reconciliations

Reconciliations of the written down values at the beginning and end of the current financial year are set out below:

	Land & Buildings (\$)	Leasehold Improvement (\$)	Motor Vehicles (\$)	Office Equipment (\$)	Total (\$)
Balance at 1 July 2024	3,359,818	47,383	376,700	25,209	3,809,110
Additions	-	-	-	-	-
Disposals	-	-	(7,936)	-	(7,936)
Profit on disposals	-	-	56,047	-	56,047
Depreciation expense	(62,078)	(2,751)	(107,956)	(20,687)	(193,472)
Balance at 30 June 2025	<u>3,297,740</u>	<u>44,632</u>	<u>316,855</u>	<u>4,522</u>	<u>3,663,749</u>

Carers WA has performed impairment review of property, plant and equipment as at 30 June 2025. No impairment indicators were noted at 30 June 2025.

NOTE 9

NON-CURRENT ASSETS - RIGHT TO USE PROPERTY, PLANT AND EQUIPMENT

	2025 (\$)	2024 (\$)
Land and buildings right of use lease - at cost	550,173	442,127
Less: Accumulated depreciation	(499,281)	(398,296)
	<u>50,892</u>	<u>43,831</u>
Office equipment right of use lease - at cost	67,321	40,991
Less: Accumulated depreciation	(42,879)	(32,976)
	<u>24,442</u>	<u>8,015</u>
	<u>75,334</u>	<u>51,846</u>

Reconciliations

Reconciliations of the written down values at the beginning and end of the current financial year are set out below:

	Buildings (\$)	Office Equipment (\$)	Total (\$)
Balance at 1 July 2024	43,831	8,015	51,846
Additions	108,046	30,344	138,390
Disposals	-	(4,015)	(4,015)
Depreciation expense	(100,985)	(9,902)	(110,887)
Balance at 30 June 2025	<u>50,892</u>	<u>24,442</u>	<u>75,334</u>

NOTE 10

CURRENT LIABILITIES - TRADE AND OTHER PAYABLES

	2025 (\$)	2024 (\$)
Trade payables	174,866	156,648
Other payables	559,664	634,112
	<u>734,530</u>	<u>790,760</u>

NOTE 11 2025 (\$) 2024 (\$) **CURRENT LIABILITIES – CONTRACT LIABILITIES**

Contract liabilities	1,864,719	1,825,104
– Grants received in advance		

Reconciliation

Reconciliation of movement in Grants received in advance

Opening balance	1,825,104	4,386,015
Transfer to revenue	(21,205,124)	(23,366,862)
– performance obligation satisfied		
Grant cash receipts net	21,244,739	20,805,951
other adjustment		

Balance at 30 June 2025	1,864,719	1,825,104
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NOTE 12 **CURRENT LIABILITIES – LEASE LIABILITIES**

Short-term portion	111,384	40,281
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NOTE 13 **CURRENT LIABILITIES - EMPLOYEE BENEFITS**

Current

Provision for annual leave	847,494	895,038
Provision for long service leave	216,825	23,966
Provision other	67,334	116,954
	1,131,653	1,035,958

NOTE 14 **CURRENT LIABILITIES - MAKE GOOD PROVISION**

Lease make good	32,662	-
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Lease make good

The provision represents the present value of the estimated cost to make good the premises leased by the company at the end of the respective lease terms.

Movements in provisions

Movements in each class of provision during the current financial year, other than employee benefits, are set out below:

	Lease Make good (\$)
Carry amount at the start of the year	
Provisions recognised	32,662
Carrying amount at the end of financial year	32,662

NOTE 15 **NON-CURRENT – LEASE LIABILITIES**

Long-term portion	15,013	3,108
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NOTE 16 2025 (\$) 2024 (\$) **NON-CURRENT – EMPLOYEE BENEFITS**

Provision for long service leave	-	46,418
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NOTE 17 **EQUITY – RETAINED SURPLUS**

Retained surplus at the beginning of the financial year	8,955,782	7,645,987
Surplus after income tax expense for the year	1,013,952	1,309,795
Transfer from retained surpluses to reserves	(439,360)	-

Retained surpluses at the end of the financial year	9,530,374	8,955,782
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NOTE 18 **EQUITY – RESERVES**

Redundancy Reserves	439,360	-
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The reserves are an allocation of retained surplus that may be used for potential payments for workforce redundancy costs, which are contingent upon program funding.

	Redundancy Reserves (\$)	Total (\$)
Balance at 01 July 2024	-	-
Recognition of reserves from retained surplus	439,360	439,360
Balance at 30 June 2025	439,360	439,360

NOTE 19 **CASH FLOW INFORMATION**

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

Surplus after income tax expense for the year	1,013,952	1,309,795
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Adjustments for		
Depreciation and amortisation	294,766	326,332
Profit on sale of assets	41,488	35,633

Change in operating assets and liabilities		
Decrease/(Increase) in trade and other receivables	29,573	(124,212)
(Increase)/Decrease in other assets	(70,677)	12,896
Increase/(Decrease) in trade and other payables	57,833	(3,067,398)
(Decrease)/Increase in other liabilities	(115,670)	121,303
Increase in employee benefits	95,696	65,056

Net Cash from/(used in) operating activities	1,346,961	(1,320,595)
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NOTE 20

KEY MANAGEMENT PERSONNEL DISCLOSURES

Compensation

The aggregate compensation made to officers and other members of key management personnel of the incorporated association is set out below:

Short-term employee benefits	1,620,212	1,632,232
Post-employment benefits	172,003	163,300
Aggregate compensation	<u>1,792,215</u>	<u>1,795,532</u>

NOTE 21

REMUNERATION OF AUDITORS

During the financial year the following were paid or payable for services provided by RSM Australia Pty Ltd, the auditor of the incorporated association:

Audit services – RSM Australia Pty Ltd

Audit of the financial statements	<u>27,604</u>	<u>25,500</u>
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NOTE 22

CONTINGENT LIABILITIES AND COMMITMENTS

The incorporated association had no contingent liabilities and commitments for expenditure as of 30 June 2025 and 30 June 2024.

NOTE 23

EVENTS AFTER THE REPORTING PERIOD

On 23 July 2025, Carers WA received confirmation from the Department of Health, Disability and Aging regarding the extension of the Integrated Carer Support Services (ICSS) Program funding agreement. The agreement for Carer Gateway service providers has been extended by one year, with the new end date being 30 June 2027. This extension ensures continuity of existing services and aligns with the National Carer Strategy Action Plan 2024–27. The extension will maintain funding levels consistent with the 2025–26 base year.

No other matter or circumstance has arisen since 30 June 2025 that has significantly affected, or may significantly affect the incorporated association's operations, the results of those operations, or the incorporated association's state of affairs in future financial years.

Statement by Members of the Board

In the Board Members' opinion:

- the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements, the attached financial statements and notes have been prepared for the purposes of complying with the *Australian Charities and Not-for-profits Commission Act 2012*, the *Associations Incorporation Act 2015 (WA)*, and associated regulations;
- the attached financial statements and notes comply with the Accounting Standards as described in note 1 to the financial statements;
- the attached financial statements and notes give a true and fair view of Carers Association of Western Australia Inc.'s financial position as at 30 June 2025 and its performance for the financial year ended on that date; and
- as at the date of this statement, there are reasonable grounds to believe that the incorporated association will be able to pay its debts as and when they become due and payable.

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



L Wayman
Chairperson

Dated 31 October 2025

RSM Australia Pty Ltd

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INDEPENDENT AUDITOR'S REPORT

To the Members of Carers Association of Western Australia Inc.

Opinion

We have audited the financial report of Carers Association of Western Australia Inc. (the Association), which comprises the statement of financial position as at 30 June 2025, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information, and the Statement by Members of the Board.

In our opinion, the financial report of the Association has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (a) giving a true and fair view of the Association's financial position as at 30 June 2025 and of its financial performance and cash flows for the year ended on that date; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1 and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2022*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the 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 our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 to assist the Association to meet the requirements of Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

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Responsibilities of the Board of Members for the Financial Report

The Board of Members are responsible for the preparation of the financial report that gives a true and fair view in accordance with applicable Australian Accounting Standards as described in Note 1 of the financial statements and the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as the Board determine is necessary to enable the preparation of the 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 Board of Members is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

The Board of Members are responsible for overseeing the registered entity's financial reporting process.

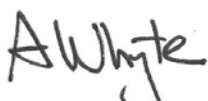
Auditor's Responsibilities for the Audit of the Financial Report

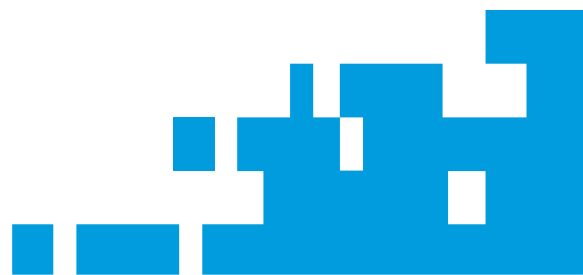
Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that 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.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.

Perth, WA
Dated: 31 October 2025

RSM
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ALASDAIR WHYTE
Partner





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for your
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