



Carers WA

# Annual Report 2021/2022







### **Acknowledgement of Country**

Carers WA acknowledges and honours the Whadjuk Noongar people as the Traditional Owners of the lands on which the Carers WA office sits. Carers WA pays respect to the Elders, past, present and emerging and to the living cultural, spiritual, family and social relationships that the Traditional Owners have to this land.

### **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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## Thank you to our Board of Management

Carers WA wishes to acknowledge our voluntary Board of Management for their contribution during 2021/2022.

### Current Board

Linda Wayman

**CHAIR**

Gabor Hernadi

**VICE CHAIR**

Denise Quathamier

**TREASURER**

Lydia Gallant

Renay Eade

Roy Barnett

Sonia Arakkal

Gavin Bagley

Paul Coates

## List of Key Funders

Department of Social Services (Federal)

Department of Communities

Department of Health and Aged Care

Department of Health WA

Lotterywest

WA Mental Health Commission

# A New Vision, Mission and Refreshed Values:

This year we embedded our new Vision, Mission and Values that better reflect the reasons why we do what we do.

## VISION

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

## VALUES

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

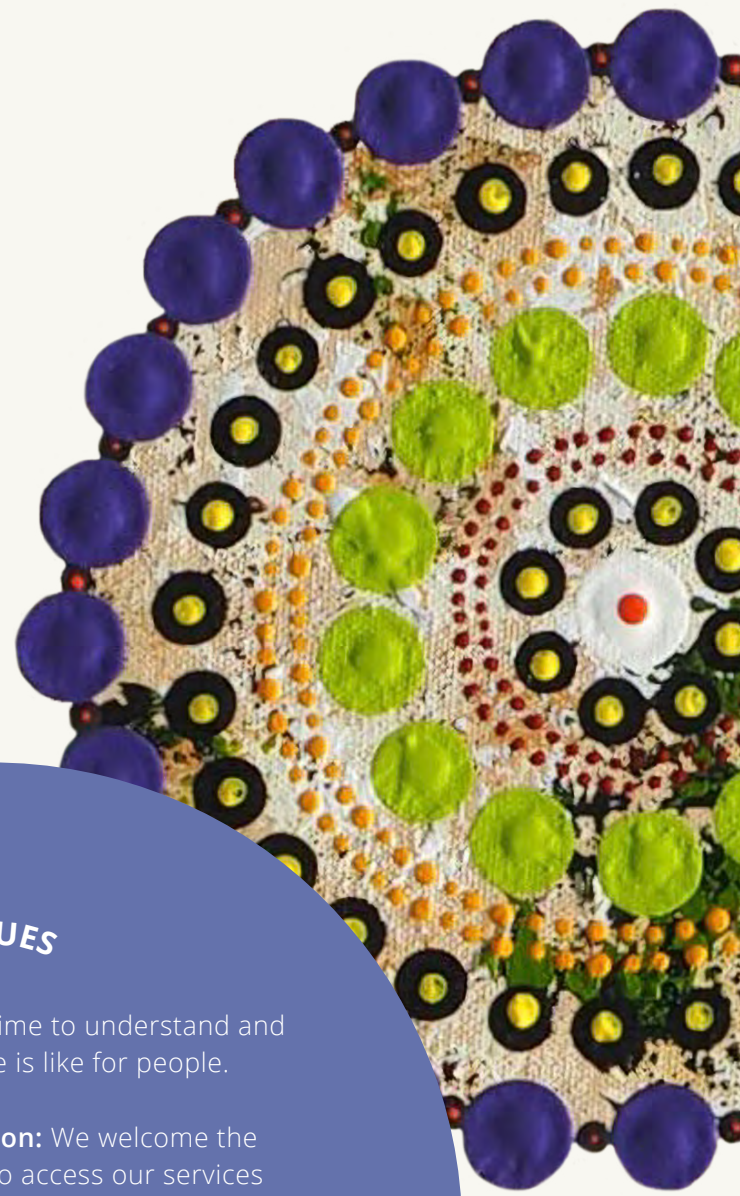
**Diversity and Inclusion:** We welcome the diversity of people who access our services and contribute to our organisation.

**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.

## MISSION

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



# Chair and CEO's Report

It is with great pride that we reflect on the incredible level of activity and achievements of this last year. Starting the year with celebrations and events marking our 25th Anniversary, we recognised our past achievements, and did not rest on our laurels. Following reflection on our purpose and analysis of the environment, a new Strategic Plan was developed and published in January 2022, which will drive our focus through to 2025.

In 2021/22 we have, once again, broken all records of service levels, revenue, and the number of staff available to support carers. As the local service provider in WA for Carer Gateway, we have performed at a high level, with indicators placing us as one of the leading providers nationally. Each month our staff fielded thousands of calls to provide advice and arrange supports for carers. Our level of activity has grown significantly since last year and in some cases service levels have shown an increase of as high as 50%, confirming that more carers are receiving the support they deserve. Increased services have been accompanied by innovations ranging from a uniquely dedicated retreat for carers, carer advocates, ground-breaking initiatives supporting people with disability and their family carers, media-driven awareness campaigns and commenced the development of an Aboriginal Healers Program. Significant work has been done to ensure the inclusion and positive support of all communities including Aboriginal and Torres Strait Islander, Culturally and Linguistically Diverse (CALD) and LGBTIQ+ carers and staff. Another significant achievement is the planning of a long overdue State Conference for carers. The Conference theme of inclusion, innovation and inspiration is reflected in our ethos and the work described above.

Our advocacy work has been wide and varied at both a state and federal level with submissions to Government in areas such as mental health, aged care, disability, youth and seniors. In collaboration with Carers Australia, we were active in approaching candidates and political parties during the Federal Election this year. Our commitment is to continue this work to ensure we meet individually with all local elected members of parliament and opposition members to increase awareness of carers and seek enhanced supports.

Our skills-based Board continues to work effectively and drive the organisation forward. Above all, our success in 2021/2022 is attributable to the hard work and commitment of our volunteers and staff, whom we would like also to acknowledge and thank.

## Financials

The financial statements show a declared surplus for 2021/2022 of \$762,104. This overall financial position remains stable and within the parameters that would be expected of a not-for-profit Non-Governmental Organisation (NGO), with the balance sheet and cash position also being healthy. As ever, the long-term financial viability is dependent upon continued government funding at both a state and federal level. A clear audit certificate for the 2021/2022 accounts has been provided by our external auditors.



**Linda Wayman**  
*Chair of Carers WA  
Board*



**Paul Coates**  
*CEO Carers WA*



# Highlights

## Carer Gateway

Since launching Carer Gateway in April 2020, Carers WA have assisted over 11,000 carers to access a range of services delivered under this federal model. The Carer Gateway services, and team have expanded significantly over the past year, with over 42,000 sessions delivered in the 2021/2022 financial year.

## 25th Anniversary Celebration

Carers WA celebrated 25 years since the establishment as a recognised, incorporated association and becoming the peak body representing the needs and interests of carers in Western Australia. This milestone was an opportunity to recognise the achievements and increase in awareness of carers in the community.



## Aboriginal Engagement Team

Since the launch of the Aboriginal Engagement Team (AET) in 2021, Carers WA has commissioned an artwork by a local Noongar artist, Rohin Kickett, which is now featured on polo shirts, brochures and merchandise.

As part of National Reconciliation Week, we hosted an event for staff to join the national virtual breakfast. We also participated in the Walk for Reconciliation at Kaarta Koomba Kings Park and Botanic Garden.



## Reconciliation Action Plan - Innovate

Carers WA is transitioning from a Reconciliation Action Plan (RAP) Reflect, to a Reconciliation Action Plan Innovate. This move is being supported by Community Elders who sit on our Aboriginal Working Group and is driven by our RAP Working Group. The RAP is set to be completed in November 2022 and launched in January 2023.

## Strategic Plan

The latest Strategic Plan for Carers WA was launched in January 2022 and will run until 2025. The plan was developed by the Board, staff and key stakeholders. Supporting the Strategic Plan was an updated Vision, Mission and Values. As the organisation continues to grow and develop, it is important to ensure the strategic objectives and values reflect and guide all that we do.

## Publicity Campaigns

The Marketing team continue to implement a comprehensive multi-channel media campaign across TV, radio, print and digital platforms. The purpose of this campaign is to raise awareness of carers within the community and to encourage carer identification.



Last year's metropolitan TV campaign reached 925,000 (63%) people aged 25+



Last year's radio campaign reached 822,000 (58%) people aged 25+

## Community Capacity Development Program

Carers WA received widespread recognition for our involvement in films developed to promote the access and inclusion of people with disability. Two films highlighted lighting filmmakers with disability, with their stories featured in "The Other Film Festival WA 2022". Two of our short-films were also shown in CinefestOz, the premier screen and television event in Western Australia. Following the success of our 'Filming our Futures' project, themed around disability inclusion in sport and recreation, all twenty short films are to be shown nationally on SBS later this year.

To watch these engaging stories, use the QR code.



### Zac's Game Plan

Following the success of the 'Different Lens' initiative, and 'Disable the Label' inclusive book project, Carers WA and Screenwest were successful in acquiring funding to work together again with storytellers who identify as disability diverse. All the books were also converted electronically and can be accessed for free via flip version, PDF are also available on Amazon books, which proved to be particularly popular.

One of the books 'Zac's Game Plan' was a fictional story based on a young boy with Cerebral Palsy, who was passionate about AFL.

This book has been converted into an animated video targeted at a younger audience. Watch the video here.



### Young Carers

One of the highlights for the young carer team was partnering with Soroptimist International of Western Australia – Rockingham, to provide over 50 care packages for young carers.

The young carer team continued to engage online and in-person with as many youth and family-based organisations to maintain the momentum of advocating for young carers. *Memorandum of*

Picture: Left YC team member Claire with Area Chaplain, Rockingham.



*Understandings* were signed with all four Family Support Networks across the Perth metropolitan area, as well as the Imagined Futures district leadership group covering the south-eastern corridor of Perth. In addition, Carers WA has ensured active Young Carer team representation at all the leadership network meetings.

In addition, the Youth Advisory Council of WA (YACWA) were commissioned to start a short-term Young Carer Youth Advisory Group to explore what young carer participation could look like at Carers WA. Following an expression of interest and selection process, meetings began in mid-September 2022.

During Youth Week, the Young Carer team participated in a Spotlight on Young Carer webinar that was hosted by Lived Experience Australia.

Use the QR Code to access the webinar.



### Carers Connect to Education and Employment

Carers WA were successful in securing a second round of funding for the Carers Connect to Education and Employment project through the Department of Social Services. This was one of only nine programs nationally to be re-funded under the "Try Test and Learn" program. In the initial project, over 55 carers were provided career guidance and supported to enrol in accredited training, with a high proportion of these carers having already transitioned to paid employment.

The new project will continue to be delivered in partnership with the Australian Medical Association until June 2023 and will be aiming to support 70 carers within WA to gain education and/or employment.



## Our Services

### Carer Gateway

Carers WA is the provider of the federally-funded Carer Gateway services across Western Australia and works in partnership with HelpingMinds to ensure regional carers are supported at a local level. The program is supported by organisations who deliver services to specific cohorts of carers, including Alzheimer's WA, Palliative Care WA, Umbrella Multicultural Community Care, Ngaanyatjarra Pitjantjatjara Yankunytjatjara (NPY) Women's Council, Goldfields Women's Health Care Centre and Chung Wah Association.

Carer Gateway offers a range of services including information and advice, support planning, funded packages, counselling, coaching and in-person peer support. The service assists in preparing carers to manage their daily challenges, build resilience and capacity within their caring role, reduce stress and plan for the future.

Carer Gateway, being a new national service, provides a level of consistency and ensures that carers, no matter their location, receive a similar level of services and support.

### In-Person Peer Support

In-Person Peer Support (IPPS) organises and facilitates peer support groups, providing an opportunity for carers to meet and share their experiences, learn from one another and develop networks to help support and connect with others in the carer community. Peer support is often recognised as one of the most effective ways carers learn about coping strategies and developing resilience in their caring role. The IPPS groups are supportive, friendly and welcoming, as well as often being reported by carers as instrumental to supporting their health and wellbeing.

### Coaching

The Coaching Program provides an opportunity for one-to-one coaching sessions to empower carers to take steps toward making positive changes, as well as offering a reflective space to build resilience and capacity.

Carer Gateway  
in WA celebrated an  
increase of

# 33%

of sessions delivered in  
the last year.



## Aboriginal Engagement Team

In early 2021, the Aboriginal Engagement Team (AET) was created and has now grown significantly to now have four full-time equivalent roles. The AET ensures our Aboriginal and Torres Strait Islander carers are receiving the best possible, culturally safe, services.

## Carer Support Counselling

As part of Carer Gateway suite of services, personalised counselling sessions are provided digitally across Western Australia. An additional option of face-to-face sessions is on offer in the Perth metropolitan area and has grown to include representation in Rockingham, Joondalup, Armadale, Fremantle and soon Mandurah services will also be reintroduced. A key focus has been extending the number of days counsellors are embedded within local communities.

## Community Capacity Development

The Community Capacity Development (CCD) team supported a range of initiatives in the capacity, access and inclusion space with ability diverse people, their families and carers. These projects particularly focused on the inclusion of people with a lived experience of disability having access to a voice in the media. Some of the ways the team support the community is with “Priscilla”, our mobile community engagement vehicle, the implementation of the Community Champions, Connect Up!, the Lifelong Learning College, working with the arts and publications such as Zac’s Game Plan.

**Community Champions** expanded to 42 disability diverse people who have carried out multiple advocacy engagements in the community, covering both metro and regional areas.

**Pen Pal Program** grew to include more partner organisations both nationally and internationally.

**Connect Up!** is an online portal to support and increase social connection for people with disability and their carers. The team have worked alongside external organisations to support the development of the platform. The testing phase has seen the team recruit the support of carers and people with disability through co-design workshops. The intent of the platform is to support people with disability in building capacity and increasing opportunities by strengthening social linkages, with a core focus on this being achieved through physical and recreational activities in the community.

## The Lifelong Learning College (LLC)

commenced with the aim to design and deliver a skills-based development and capacity building program for people with disability, and their carer. This program is funded by Carer Gateway Innovation Initiative and has received overwhelmingly positive feedback from the initial groups. A longer and more in-depth program was also designed and delivered.

## Carer Wellness at Home

Operating across the Perth metropolitan area, Carer Wellness at Home supports carers who have a care recipient linked with the Commonwealth Home Support Program. Carers can meet program staff within their home or local community environment, with a range of supports provided, as well as wellness activities and training workshops designed to empower and inform carers.







### Individual Carer Advocacy

The Carers WA Advocacy program provides non-legal advocacy and support to carers who may be at crisis point by identifying key caring issues and assisting in the development of resolution and self-advocacy skills. A significant percentage of work consists of providing guidance in navigating State Administrative Tribunal cases.

### Social and Peer Support

The Linking Together groups support a range of carers from varying caring roles and backgrounds in the community. These support groups are run state-wide, creating the opportunity for carers to network, share information, take a break from their caring role, and build peer support relationships.

### Carers in Employment

People in a caring role can face barriers to enter or maintain paid work due to their caring role. Carers in Employment Program offers two services to assist carers to enter or re-enter employment and to also assist employers to be 'carer friendly'. Entering, or returning to the workforce, can be a monumental step for carers. The Carers in Employment program seeks to build carer's confidence by recognising and building on existing skills and strengths, for employment through resume building, interview tips and identifying opportunities with the labour market.

### Prepare to Care

A hospital-based program, offering education to health staff regarding the Carers Recognition Act 2004, Carers WA services and the benefits of early carer engagement. This program is supported by

a provision of resources that provide carers with information when their care recipient is admitted to hospital, what to expect at time of discharge, and the subsequent caring journey.

### Carer Representation

The Carer Representation program enables people in a caring role to provide a voice for all carers. The program allows carers to make a difference for all carers in WA by using their lived experience to improve services and increase awareness of the carer's point of view. Carer Representatives participate in policy development, planning and evaluation across health, mental health and alcohol and other drug services.

### Regional Coordinators

Carers WA Great Southern Regional and Wheatbelt Coordinators support local family and friend carers in Albany, the Wheatbelt and surrounding areas. These positions build awareness and provide information to carers and service providers, as well as access to education, training and social support opportunities.

### Young Carers

This youth friendly team operate an outreach model of support providing information, advice, and advocacy on a range of young carer issues within the Perth metropolitan area. Services include family liaison, education and employment assistance, as well as individualised Carer Gateway services that assist young carers aged 8 to 25 years. The team also raise awareness across a range of education providers to identify young carers, accommodate their needs, and set them



up for success. Young Carer school-based peer support groups are in their third year of operation and are growing in momentum.

As the young carer program continues to grow, so does the recognition of need for this hidden group of carers. Much progress has been made at the decision-making level of organisations that enables us to raise awareness, supporting organisations and educational institutions to make positive day-to-day changes in the way that they work with children and families. Advocacy continues to be a large proportion of the work at all levels.

### **Systemic Advocacy and Policy**

As the peak organisation representing the interests and needs of carers in Western Australia, Carers WA advocates for an improved quality of life for carers, increased carer recognition, and better availability and quality of much-needed carer supports and services.

### **Carer Retreat**

Pembroke Court is the second Carers WA Retreat and is located in Warnbro, approximately 53kms south of Perth. The house has five bedrooms, three bathrooms, and two kitchens in a multi-level home offering space and comfort. With views of the ocean and direct access to the beach, this space is a great place to relax, recharge and spend quality time together.

The Anne Bluntish Carers Retreat is the other carer retreat and is a two bedroom apartment that accommodates three people, overlooking the South Perth foreshore.

### **Disability Access and Inclusion**

Our work to support an inclusive Carers WA, service delivery partner organisations and community for people with disability and carers continued, through multiple federal government grants. We engaged with the community, mainstream organisations, peak bodies and employers to build capacity and increase understanding of the social construct of disability and the barriers this creates, as well as championing the cause of the right to live an ordinary life, through the use of radio, film and book mediums. Additionally, an internal working group has been formed to better inform our own internal practices, procedures and policies.

### **Community Engagement**

The Community Engagement team works with both carers and service providers to increase awareness of the caring role within the community. They work across the whole organisation to promote Carers WA, increase carer identification, as well as support carers in accessing services and supports. In the past year, the team have travelled to the Goldfields and South West regions to strengthen external referral pathways and professional relationships with stakeholders.





# Our Performance in 2021/2022

## Carer Gateway

Carer Support Plans 6793

In-Person Peer Support Sessions 109

Counselling Sessions 5244

Coaching Sessions 209

Carer Support Packages 1835

Emergency Respite Sessions 288

## Carer Wellness at Home Program



332

Referrals



4,199

Homes received support

## 'Prepare to Care' Hospital Program



8,061

Resource packs to carers



1,488

Hospital staff contacts

*Number of carers identified and supplied with Prepare to Care Booklet | 2,931*

## Individual Advocacy

957

Hours of direct support

1,257

Number of direct carer contacts

91

Number of cases referred

135

Number of cases closed

## Policy and Systemic Advocacy

14

Number of submissions

## Carer Representation

114

Number of carer representatives

94

Number of committees with a carer representative



## Carers in Employment Program

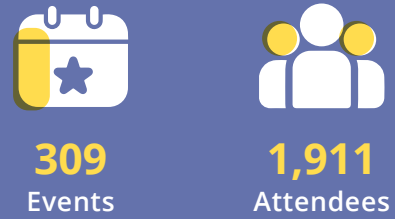


*\$44,717,00 projected total cost saving to the Government from our Employment Programs.*

## Young Carer Engagement



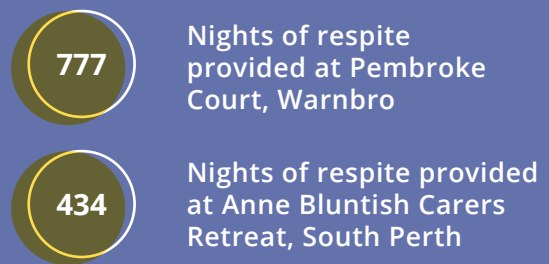
## Carers Social/Wellness Events



## Community Engagement



## Our Retreat



## Marketing and Communications



# Financial, in kind and organisation support

As always, we extend a special thank you to our supporters who through their generosity have allowed us to extend many of our programs and conduct extra special events throughout 2021/2022.

- Ability Heroes
- Adelphi Living
- APM Employment Services
- Australian Medical Association
- Carers Australia
- Carers NSW
- Carers NT
- Carers Plus, Yorkshire UK
- Carers QLD
- Carers Tasmania
- Carers UK - London
- Chamber of Commerce and Industry WA (CCIWA)
- Centre For Stories
- CineFestOz
- City of Belmont
- City of Bunbury
- City of Busselton
- City of Canning
- City of Cockburn
- City of Perth
- City of Vincent
- Curtin University
- Consumers of Mental Health WA
- Community Resource Centres across Western Australia
- Cyril Jackson Senior Campus Education Support Centre
- Dale Cottages - Armadale
- Department of Communities
- Department of Social Services
- Department of Health and Aged Care
- Department of Health WA
- Developmental Disability WA
- Dementia Australia
- Edith Cowan University
- Esperance Home Care
- Family Support Networks - Cannington/Armadale (Centrecare)
  - Midland / Perth (Centrecare)
- Mirrabooka / Joondalup (Mercy Care)
- Fremantle / Rockingham (Communicare)
- Fiona Stanley Hospital
- Fremantle Women's Health Centre
- HelpingMinds
- Indelible Imprint
- Individual Donors
- Imagined Futures Network – Cockburn, Fremantle and Melville
- Ishar Multicultural Services
- John Tonkin Senior High School
- Joined Up Productions
- Joondalup and Wanneroo Services Youth Network
- Kalamunda District Community Hospital, Palliative Care Service
- Key Assets
- La Salle College
- Libraries WA – Bunbury, Cockburn, Albany and Ellenbrook
- Lifeline WA
- Lived Experience Australia
- Men's Shed WA
- Mental Health Commission of WA
- Mirrabooka Early Years Community Group
- Mission Australia
- Motor Neurone Disease Association of WA (MNDAWA)
- Neami National
- North East Wales Carer Information Service, UK (NEWCIS)
- North Metro Tafe
- Peel and Rockingham Mental Health Service
- The Periscope Crew
- Perth Suicide Prevention Network
- Rockingham Youth Centre
- Peel Health Campus
- Rockingham Senior High School Education Support Centre



- Rocky Bay
- Royal Agricultural Society
- Ruah Community Services – Fremantle
- RTR FM
- Sandbox Animation
- School Chaplaincy Program
- Screen West
- Shire of Capel
- Shire of Harvey
- Soroptimist International of Western Australia – Rockingham
- Soundbytes Studios
- South Regional TAFE
- Special Families Scarborough, UK
- The Channel 7 Telethon Trust
- The Smith Family

- Valued Lives
- Wanneroo and Surrounds Early Years Network
- West Australian Ballet
- West Australian Symphony Orchestra
- West Australian Association of Mental Health
- West of England Centre for Independent Living, UK (WECIL)
- Woodvale College
- Young Carer Bursary Network
- Young Carers Services, Bristol & South Gloucestershire, United Kingdom
- Youth Affairs Council of WA (YACWA)
- Youth Disability Advisory Network (YDAN)
- Youth Week WA

## Champion Organisations:

In endeavouring to reach all carers, regardless of location, ethnicity or the diversity of caring roles; we cannot do our work without the valuable input of our Champion Partner Organisations.

Champion Partner Organisations are organisations who have a specific speciality, reach and focus into communities which require appropriate cultural approaches and support requirements.

We are privileged to work alongside the organisations listed below, and acknowledge the important and valuable work they undertake in recognising and supporting carers across all of WA.

- Alzheimer’s WA
- Chung Wah Association
- Goldfields Women’s Health Care Centre
- Ngaanyatjarra Pitjantjatjara Yankunytjatjara (NPY) Women’s Council
- Palliative Care WA
- Umbrella Multicultural Community Care





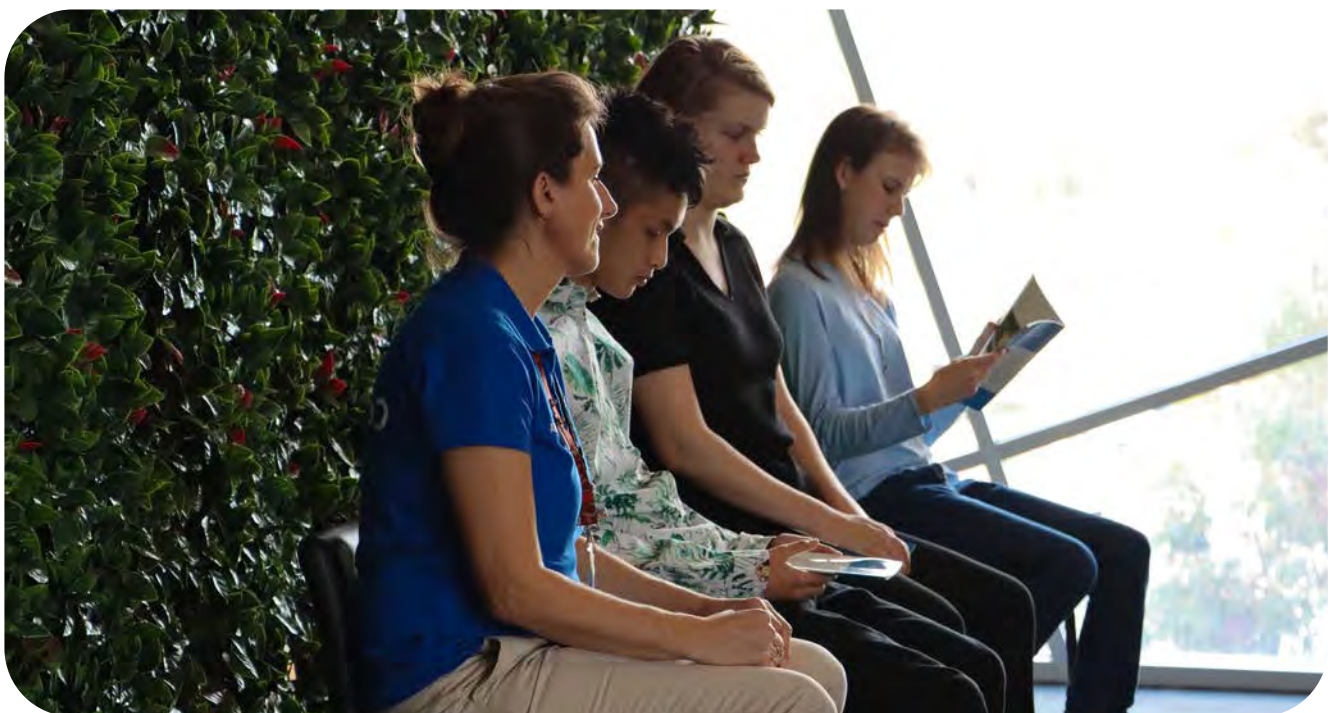
# Volunteering

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

Our volunteers are an integral part of the Carers WA staff and provide vital assistance in the office, and at Social Support and Young Carer events.

Aloma Knuckey  
Angela Hobson  
Brenda Cleveland  
Carol-Lee Dutton  
Caroline Cox  
Caroline Kuelstjes  
Carolyn Buchanan  
Glenys Hopkin  
Judy Emmanuel  
Julia O'Brien  
Kelly Arfuso  
Kerry Wagland  
Liz Marzi

Lorenza Tonus  
Lyn Stanley-Smith  
Maralyn Martin  
Mavis Boog  
Monika Steiner  
Norman Westacott  
Paul Hopkin  
Raewyn Watere  
Robert Blakeman  
Sharyne De Young  
Steve Sewell  
Theresa Sutton  
Veronica Hansen











# Financial Statements

**CARERS ASSOCIATION OF WESTERN AUSTRALIA INC.**

**30 June 2022**

## Board Members' Report

The Board Members present their report, together with the financial statements, on the incorporated association for the year ended 30 June 2022.

## 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:

L Wayman - Chair  
G Hernadi - Deputy Chair  
D Quathamier - Treasurer  
L Gallant  
R Eade  
S Arakkal  
P Coates  
R Barnett  
G Bagley (Appointed October 2021)

## 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 profit from ordinary activities amounted to \$762,104 (2020: \$2,847,933).

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

L Wayman  
*Chairperson*

P Coates  
*CEO*

*Dated this 30 September 2022*



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## 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. The financial statements were authorised for issue on 30 September 2022.



## Statement of Profit or Loss and Other Comprehensive Income 30 June 2022

	Note	2022 (\$)	2021 (\$)
<b>Revenue</b>	3	16,709,021	17,367,227
<b>Expenses</b>			
Employee benefits expense	4a	(9,243,652)	(7,580,392)
Other operating costs	4b	(6,398,560)	(6,430,843)
Depreciation and amortisation expense	4c	(294,589)	(497,770)
Finance costs	4d	(10,116)	(10,289)
<b>Surplus before income tax expense</b>	3	762,104	2,847,933
Income tax expense		-	-
<b>Surplus after income tax expense for the year attributable to the members of Carers Association of Western Australia Inc</b>		762,104	2,847,933
Other comprehensive income for the year, net of tax		-	-
<b>Total comprehensive income for the year attributable to the members of Carers Association of Western Australia Inc</b>		762,104	2,847,933

The above statements of comprehensive income should be read in conjunction with the accompanying notes.

## Statement of Financial Position 30 June 2022

### Assets

#### Current assets

Cash and cash equivalents	5	7,897,977	5,219,228
Trade and other receivables	6	82,236	120,333
Other	7	29,367	120,980
<b>Total current assets</b>		8,009,580	5,460,541

#### Non-current assets

Property, plant and equipment	8	3,859,564	4,002,179
Right of use asset	9	262,315	357,359
Property Bond		33,000	33,000
<b>Total non-current assets</b>		4,154,879	4,392,538

#### Total assets

		12,164,459	9,853,079
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### Liabilities

#### Current liabilities

Trade and other payables	10	3,655,471	2,321,604
Lease liability	11	80,314	78,460
Employee benefits	12	1,155,355	894,983
Other liabilities		33,709	30,721
<b>Total current liabilities</b>		4,924,849	3,325,768

#### Non-current liabilities

Lease liability	11	143,181	214,214
Employee benefits	12	53,097	31,869
Deferred income		-	-
<b>Total non-current liabilities</b>		196,278	246,083

#### Total liabilities

		5,121,127	3,571,851
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#### Net Assets

		7,043,332	6,281,228
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## Equity

Retained surpluses	7,043,332	6,281,228
<b>Total equity</b>	<b>7,043,332</b>	<b>6,281,228</b>

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

## Statement of Changes in Equity 30 June 2022

	Note	2022 (\$)	2021 (\$)
<b>Retained surplus at the beginning of the year</b>		6,281,228	3,433,295
Surplus after income tax expense for the year		762,104	2,847,933
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year		762,104	2,847,933
<b>Retained surplus at the end of the year</b>		<b>7,043,332</b>	<b>6,281,228</b>

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

## Statement of Cash Flows 30 June 2022

### Cash flows from operating activities

Receipts from members		280	2,039
Operating grant receipts		17,138,465	14,837,093
Donations received		21,130	32,309
Payments to suppliers and employees		(14,801,181)	(13,550,363)
Interest paid		(10,116)	(10,289)
Interest received		14,155	33,250
Other Income		442,124	466,787

Net cash from operating activities	13	2,804,857	1,810,826
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### Cash flows from investing activities

Payments for property, plant and equipment		(45,803)	(1,769,814)
Net cash used in investing activities		(45,803)	(1,769,814)

### Cash flows from financing activities

Capital repayment for lease liabilities		(80,305)	(69,950)
Net cash from financing activities		(80,305)	(69,950)

Net (decrease)/increase in cash and cash equivalents		2,678,749	(28,938)
Cash and cash equivalents at the beginning of the financial year		5,219,228	5,248,166
Cash and cash equivalents at the end of the financial year	5	7,897,977	5,219,228

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

## Notes to the Financial Statements

### NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### 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.

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

#### **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 are 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 leave 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 2022. 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.

#### *Coronavirus (COVID-19) pandemic*

Judgement has been exercised in considering the impacts that the Coronavirus (COVID-19) pandemic has had, or may have, on the incorporated association based on known information. This consideration extends to the nature of the products and services offered, customers, supply chain, staffing and geographic regions in which the incorporated association operates. Other than as addressed in specific notes, there does not currently appear to be either any significant impact upon the financial statements or any significant uncertainties with respect to events or conditions which may impact the incorporated association unfavourably as at the reporting date or subsequently as a result of the Coronavirus (COVID-19) pandemic.

#### *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.

### NOTE 3. REVENUE

	2022 (\$)	2021 (\$)
<b>Revenue from contracts with customers</b>		
Operating grants	16,233,788	15,419,414
	<u>16,233,788</u>	<u>15,419,414</u>
<b>Other revenue</b>		
Capital revenue and capital donations	-	1,458,042
Members subscriptions	280	2,039
Donations	18,674	32,309
Other	442,124	422,173
Interest revenue	14,155	33,250
Profit on sale of assets	-	-
	<u>475,233</u>	<u>1,947,813</u>
<b>Revenue</b>	<u>16,709,021</u>	<u>17,367,227</u>

Note: Carers Association of WA received a property donation of \$1,458,042 which was included as income in 2021.

### Disaggregation of revenue

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

### Geographical regions

Western Australia	<u>16,233,788</u>	<u>15,419,414</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	7,865,501	6,474,921
Employee other	537,702	471,691
Superannuation – defined contribution funds	840,449	633,781
	<u>9,243,652</u>	<u>7,580,393</u>

#### Note 4b

### Other operating costs

Carer Directive Packages	2,780,284	3,072,347
Carer Services	328,662	463,079
Subcontractors	781,202	941,161
Communications	821,522	722,007
Consumables	604,976	563,231
Admin and Other	1,081,914	669,018
	<u>6,398,560</u>	<u>6,430,843</u>

	2022 (\$)	2021 (\$)
<b>Note 4c</b>		
<b>Depreciation and amortisation</b>		
Depreciation of property, plant and equipment	188,418	394,630
Depreciation of leased assets	106,171	95,098
Amortisation of property right to occupancy	-	8,042
	<u>294,589</u>	<u>497,770</u>

#### Note 4d

### Finance costs

Interest expense on lease liabilities	<u>10,116</u>	<u>10,289</u>
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### NOTE 5. CURRENT ASSETS - CASH AND CASH EQUIVALENTS

Cash on hand	1,602	1,117
Cash at bank	435,971	241,188
Cash on deposit	7,460,404	4,976,923
	<u>7,897,977</u>	<u>5,219,228</u>

Cash on deposit includes grant funding received in-advance.

### NOTE 6. CURRENT ASSETS - TRADE AND OTHER RECEIVABLES

Trade receivables	31,037	40,033
Deposits	51,199	80,300
	<u>82,236</u>	<u>120,333</u>

### NOTE 7. CURRENT ASSETS - OTHER

Prepayments	<u>29,367</u>	<u>120,980</u>
	<u>29,367</u>	<u>120,980</u>

### NOTE 8. NON-CURRENT ASSETS - PROPERTY, PLANT AND EQUIPMENT

Land and Buildings - at cost	3,658,091	3,658,091
Less: Accumulated depreciation	(132,869)	(50,167)
	<u>3,525,222</u>	<u>3,607,924</u>
Leasehold Improvements - at cost	1,001,762	1,000,853
Less: Accumulated depreciation	(957,330)	(952,436)
	<u>44,432</u>	<u>48,417</u>
Motor vehicles - at cost	411,910	367,016
Less: Accumulated depreciation	(211,380)	(143,211)
	<u>200,530</u>	<u>223,805</u>
Office equipment - at cost	628,179	677,681
Less: Accumulated depreciation	(538,799)	(555,648)
	<u>89,380</u>	<u>122,033</u>
	<u>3,859,564</u>	<u>4,002,179</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 2021	3,607,924	48,417	223,805	122,033	4,002,179
Additions	-	909	44,894	-	45,803
Depreciation expense	(82,702)	(4,894)	(68,169)	(32,653)	(188,418)
Balance at 30 June 2022	3,525,222	44,432	200,530	89,380	3,859,564

## NOTE 9. NON-CURRENT ASSETS - RIGHT TO USE PROPERTY, PLANT AND EQUIPMENT

	2022 (\$)	2021 (\$)
Land and buildings Parry Street right to use lease - at cost	442,128	442,128
Less: Accumulated depreciation	(203,838)	(105,481)
	<u>238,290</u>	<u>336,647</u>
Office equipment right to use lease - at cost	40,990	29,864
Less: Accumulated depreciation	(16,965)	(9,152)
	<u>24,025</u>	<u>20,712</u>
	<u>262,315</u>	<u>357,359</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 2021	336,647	20,712	357,359
Additions	-	11,126	11,126
Depreciation expense	(98,357)	(7,813)	(106,170)
Balance at 30 June 2022	<u>238,290</u>	<u>24,025</u>	<u>262,315</u>

## NOTE 10. CURRENT LIABILITIES - TRADE AND OTHER PAYABLES

	2022 (\$)	2021 (\$)
Trade payables	1,373,282	944,092
Grant received in advance	2,282,189	1,377,512
	<u>3,655,471</u>	<u>2,321,604</u>

### Reconciliation of Movement in Grant received in advance

Balance at 1 July 2021	1,377,512	1,959,833
Grant revenue	(16,233,788)	(15,419,414)
Grant Cash Receipts	17,138,465	14,837,093
Balance at 30 June 2022	<u>2,282,189</u>	<u>1,377,512</u>

## NOTE 11. LEASE LIABILITIES

Short term portion	80,314	78,460
Long term portion	143,181	214,214
	<u>223,495</u>	<u>292,674</u>

## NOTE 12. EMPLOYEE BENEFITS

Current	2022 (\$)	2021 (\$)
Provision for annual Leave	583,782	524,429
Provision for long service leave	121,862	127,291
Provision other	449,711	243,263
	<u>1,155,355</u>	<u>894,983</u>
<b>Non-current</b>		
Provision for long service leave	<u>53,097</u>	<u>31,869</u>

## NOTE 13. CASH FLOW INFORMATION

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

Profit after income tax expense for the period	762,104	2,847,933
Adjustments for:		
Depreciation	188,418	394,630
Right of use and low cost asset	106,171	103,140
Asset valuation adjustments	-	2,813
Capital revenue and capital asset donations	-	(1,458,042)
Change in operating assets and liabilities:		
Decrease/(Increase) in trade and other receivables	38,097	(55,507)
Decrease/(Increase) in other assets	91,613	(96,836)
Increase/(Decrease) in creditors, accruals and grants in advance	1,333,867	(238,694)
Increase in other payables	<u>284,587</u>	<u>311,389</u>
Net Cash from operating activities	<u>2,804,857</u>	<u>1,810,826</u>

## NOTE 14. 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	1,240,455
Post-employment benefits	<u>120,641</u>
Aggregate compensation	<u>1,361,096</u>

## NOTE 15. REMUNERATION OF AUDITORS

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

### Audit services – RSM Australia Partners

Audit of the financial statements	<u>19,750</u>	<u>18,000</u>
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## NOTE 16. CONTINGENT LIABILITIES

The incorporated association had no contingent liabilities as at 30 June 2022 and 30 June 2021.

## NOTE 17. EVENTS AFTER THE REPORTING PERIOD

The impact of the Coronavirus (COVID-19) pandemic is ongoing and while the Association has managed this effectively, it is not practicable to estimate the potential impact, positive or negative, after the reporting date. The situation is rapidly developing and is dependent on measures imposed by the Australian Government and other countries, such as maintaining social distancing requirements, quarantine, travel restrictions and any economic stimulus that may be provided.

No other matter or circumstance has arisen since 30 June 2022 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 opinion of the Board Members':

- the attached financial statements and notes thereto comply with *Australian Charities and Not-for-profits Commission Act 2012*, the applicable Australian Accounting Standards as described in Note 1 of the financial statements, the Associations Incorporation Act 2015 (WA), and associated regulations and other professional reporting requirements; and;
- the attached financial statements and notes thereto gives a true and fair view of the financial position of Carers Association of Western Australia Inc. as at 30 June 2022 and its performance for the financial year ended;
- 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:



P Coates  
CEO

Dated this 30 September 2022



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**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF  
THE 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 2022, 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 a summary of significant accounting policies, 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 2022 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 2013*.

**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.

**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.

**THE POWER OF BEING UNDERSTOOD  
AUDIT | TAX | CONSULTING**

RSM Australia Partners is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

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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.

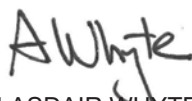
### **Auditor's Responsibilities for the Audit of the Financial Report**

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](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). This description forms part of our auditor's report.

Perth, WA  
Dated: 30 September 2022

RSM  
RSM AUSTRALIA PTY LTD

  
ALASDAIR WHYTE  
Director





**RSM Australia Pty Ltd**

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**AUDITOR'S INDEPENDENCE DECLARATION**

As lead auditor for the audit of the financial report of Carers Association of Western Australia Incorporated for the year ended 30 June 2022, I declare that, to the best of my knowledge and belief, there have been no contraventions of:

- (i) the auditor independence requirements as set out in the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) any applicable code of professional conduct in relation to the audit.

RSM

RSM AUSTRALIA PTY LTD

A Whyte

ALASDAIR WHYTE  
Director

Perth, WA  
Dated: 30 September 2022

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CARERS ASSOCIATION OF  
WESTERN AUSTRALIA INC.  
ABN 38 219 836 631

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