

Annual Report

20
22

 We've been there

 We get it

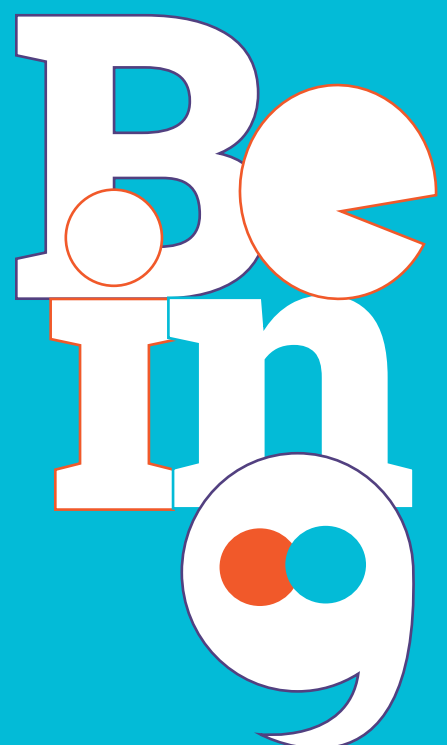


Being
Mental Health Consumers



BEING – Mental Health Consumers acknowledges Australia’s Aboriginal and Torres Strait Islander peoples as the traditional custodians of the lands where we live, learn and work. We pay our respects to Elders past, present and emerging.

BEING – Mental Health Consumers acknowledges all people living with mental health issues and emotional distress, for their strength and courage to challenge and face each day. You are the driving force of the work we do at BEING – Mental Health Consumers. Your voice matters and is greatly valued.





Contents

Who we are	4
What we do	5
Chair report.....	6
Systemic Advocacy and Policy	9
- Central Eastern Sydney Primary Health Network (CESPHN) Regional Mental Health & Suicide Prevention Plan	
- Health Literacy Initiative	
- Improving Accessibility of Mental Health Legislation in NSW Project	
- Action 9 Living Well in Focus (Phase 1) - Inclusion of Lived Experience in Service Provision: Evaluation Framework.	
- Presentations	
Consultations and Committees	12
- BEING Lived Experience Network: 5 Co-design sessions	
- Surveys	
- Consumer Peer Workers Forum 2021/BEING Connected Interviews	
- Representation of the Consumer Voice on State & Federal Committees	
Reports Produced	16
- Paid Participation Policy	
Events	17
- Online Peer Support Group	
Mental Health Month	18
- Digital Stories	
- Webinars presented for Mental Health Month	
Programmes Overview	19
- BEING Leadersip Academy	
- Suicide Support and Awareness Programme	
Supporting the Peer Workforce	21
BEING Connected	22
Peer Workforce Network.....	24
Peer Supervision	24
Financial reports	27

Who we are

BEING – Mental Health Consumers is the independent, state-wide, peak organisation representing the views, perspectives and experiences of people who live with mental health issues in NSW.

Our primary focus is to ensure the voices of people living with mental health issues are heard by decision makers, service providers, and the community, and recognised for the valuable expertise they bring to system and service reform.

We have strong working relationships with our members; supporters and community; state and

federal government departments including the NSW Ministry of Health, Mental Health Commission of NSW, Department of Premier and Cabinet, NSW Minister for Mental Health, the Commonwealth Department of Social Services and the broader community-managed sector.

Based on our 2019-22 Strategic Plan, our four key focus areas are:

1. Leadership
2. Systemic impact & influence
3. Innovation & building capacity
4. Sustainability

We are currently developing a new strategic plan that will take the organisation through 2023 and beyond.

Based on our 2019-22 Strategic Plan, our four key focus areas are:



Leadership



Systemic impact & influence



Innovation & building capacity



Sustainability

The core work of BEING is working with people who live with mental health issues to achieve and support systemic change.

The experiences, views and perspectives of consumers are fundamental to all that BEING does. Our work is underpinned by a commitment to upholding international human rights and the belief that recovery is possible for all people who live with mental health issues and emotional distress.

An essential part of our role is to encourage and support people living with mental health issues to provide input into decision making at all levels concerning the way mental health services are provided.

We gather information through our consultations, surveys, committees, consumer groups, forums, and research about consumers' experiences of mental health services, the improvements they would like to see and what they expect from government. This helps produce the evidence we need to lobby decision makers for changes to legislation and policy.

With a long-standing history of 28 years of operation,

BEING is now developing a service provision portfolio, to support people dealing with the day-to-day impacts of mental health issues, as well as supporting the expansion and growth of the lived experience workforce.

We are a values-based organisation whose work is bolstered by recovery-oriented and trauma-informed principles.

Our Values:

- Respect and dignity for all to enable inclusion
- Social justice and equity to ensure participation
- Belief in recovery to make it possible for every individual to recover
- Integrity to ensure transparency and accountability
- Fidelity to ensure the legitimate representation of the views of consumers



What we do

Chair, and Acting CEO Report

The 2021 – 2022 financial year brought some significant challenges for BEING. We are sad to have seen the departure of our previous CEO Irene Gallagher and we are grateful and thank her for her tireless efforts and leadership during her 5 years of service as CEO and her other 5 years of dedicated service on the Board of BEING.

With Irene's departure I carried out my role of board chair, as well as undertaking the role of the CEO, pending the appointment of a new CEO, to support the ongoing activities of BEING from April until the end of July 2022.

The key achievement of the board over the 2021 – 2022 financial year was to support the transition of BEING's business structure from an Incorporated Association to a Company Limited by Guarantee. This changed business structure will allow BEING to offer its staff better employment conditions compatible with other not for profit organisations and explore the availability of charitable funding sources. We hope that this will allow us to access a more diverse range of funding sources and contribute towards the longer-term sustainability and stability of the organisation.

With the end of the 2022 calendar year approaching, we will have also reached the end of the 2019 – 2022 strategic plan. With the support of the staff, CEO and members of BEING, the Board will be working over the first half of the new financial year to develop a new strategic plan that will take BEING into the future.

Similar to the previous year, this 2021-2022 year has brought about many changes and challenges for all of us, and this is no different to the work of BEING. Our organisation underwent a significant period of growth amidst the changes and onset of the COVID-19 pandemic. Despite the multitude of challenges, the Board were grateful for the opportunity to progress with our advocacy work offsite, until end of March. We were pleased to be able to expand and continue much needed services to our community during this time such as the BEING Leadership Academy – setting a precedent in consumer-led education and training.

In late 2021 during the longest COVID lockdowns in NSW we were also very pleased to have been able to run a regular online support group which allowed people with lived experience in BEING's community to share some of the challenges of isolation.

Some of the key projects that BEING has been involved in over 2021 – 2022 have included



Fayez R. Nour - Chair

collaborating with the Mental Health Commission and Mental Health Carers NSW to develop mental health literacy resources for clinicians, carrying out the preliminary codesign work for the BEING lived experience network, which we will be further developing in the new year and completing preliminary consultations as part of the development of a lived experience evaluation framework with the Mental Health Commission.

None of this work would have been possible without the insights and generous collaboration of the many people who have been part of our codesign and consultation activities over the course of the year. We thank you for your ongoing support and enthusiasm for the work we do.

We are also very proud to have launched an event for peer workers called BEING Connected in June 2022 and to have provided peer supervision training to 10 new peer supervisors. BEING has an ongoing commitment to supporting the peer workforce. They are some of the key representatives of lived experience in the mental health system in NSW and an important driver of change.

We also worked with a wide range of other government and organisational stakeholders in NSW

over the course of the year. These included the Mental Health Commission of NSW, the NSW Ministry of Health, NSW Primary Health Networks, NSW Local Health Districts, and non-government organisations.

I would like to thank our funding bodies for their support and understanding during these times of change.

My thanks go to our members and supporters who have provided us with valuable insights to best practice approaches to mental health services. I would also like to thank the Board for their ongoing support of myself and the team at BEING. And of course, nothing would be possible without the dedication of our staff who have worked tirelessly, while ensuring their core work and programs align with the organisation's vision, principles, and strategic direction.

Thank you to my former board colleagues: Sunny Hemraj and Gwen Challenger. Thank you to my current board colleagues: Simon Craddock, Rashid Flewelling, and Samantha Aldridge for their hard work and commitment to BEING over the 2021 – 2022 financial year. I would also like to thank the staff of BEING who have also had to call on reserves of resilience during such a challenging time.



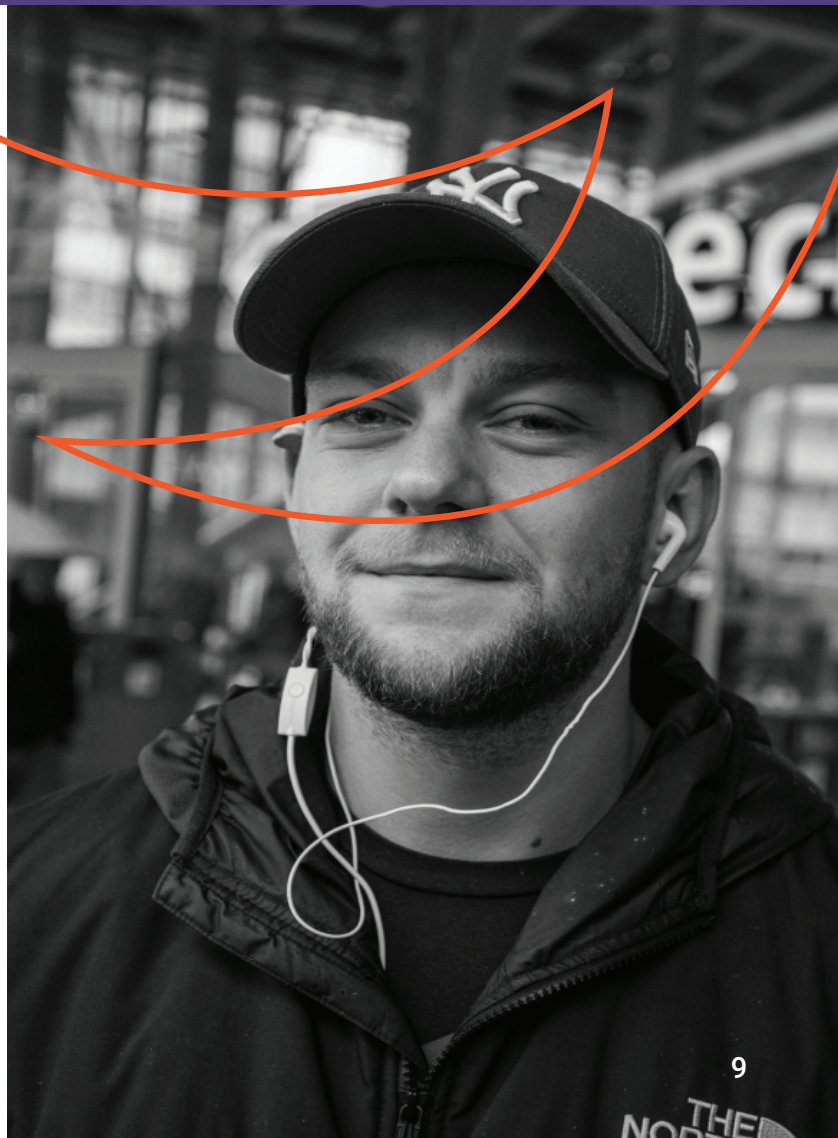
**BEING Seen
BEING Heard
BEING Recognised**

Systemic advocacy and policy



The policy team have worked hard to engage with people with lived experience and represent the lived experience voice over the last year. Below we describe some of the most significant projects we have been part of over the 2021 – 2022 financial year.

As in past years, the policy team's work over the last financial year has included collaboration with other NSW Mental Health organisations (Central Eastern Sydney Primary Health Network, The Mental Health Commission of NSW and Mental Health Carers NSW). Two of the more substantial projects which we have been progressing are the development of a set of resources to help people understand the Mental Health Act and a collaborative project which is progressing the development of a lived experience evaluation framework.





Central Eastern Sydney Primary Health Network Regional Mental Health and Suicide Prevention

BEING has participated in both the development and implementation of the Regional Mental Health and Suicide Prevention Plan (2019 – 2022) over the last few years. Although the plan has been completed, it has been great to have had the opportunity to develop a better understanding of the primary health networks and the GP and community health services which they

support. These services are an important component of the mental health service system in NSW. GPs function as both mental health service providers and a gateway to service access and it has been great to develop a better understanding of the intersections of the different service provision systems that are funded in NSW.

Health Literacy Initiative

It has been a great privilege to be part of the Health Literacy Initiative led by the NSW Mental health Commission. The project team also included BEING, Mental Health Carers NSW, a number of Primary Health Networks, as well as the University of NSW and Swinburne University. As well as supporting the implementation of a range of mental health literacy pilot projects, a variety of different resource materials were developed which are now available on the NSW Mental Health Commission website (<https://www.nswmentalhealthcommission.com.au/advocacy-work/health-literacy-development>).





Project to Improve Accessibility of Mental Health Legislation in NSW

BEING has been collaborating with the NSW Ministry of Health in developing a series of co-designed informational resources to assist people living with mental health issues to better understand, access and navigate the NSW Mental Health Act 2007 No.8 and Mental Health and Cognitive Impairment Forensic Provisions Act 2020 No.12.

As part of this project, we ran a survey in late January 2022 which received a significant response of 124 responses in the space of just two weeks. The feedback was fantastic with respondents going the extra mile to provide extensive comments on the questions provided.

We also ran four co-design committee consultations which provided further, vital, consumer input. The attendance rate for these committees was high and

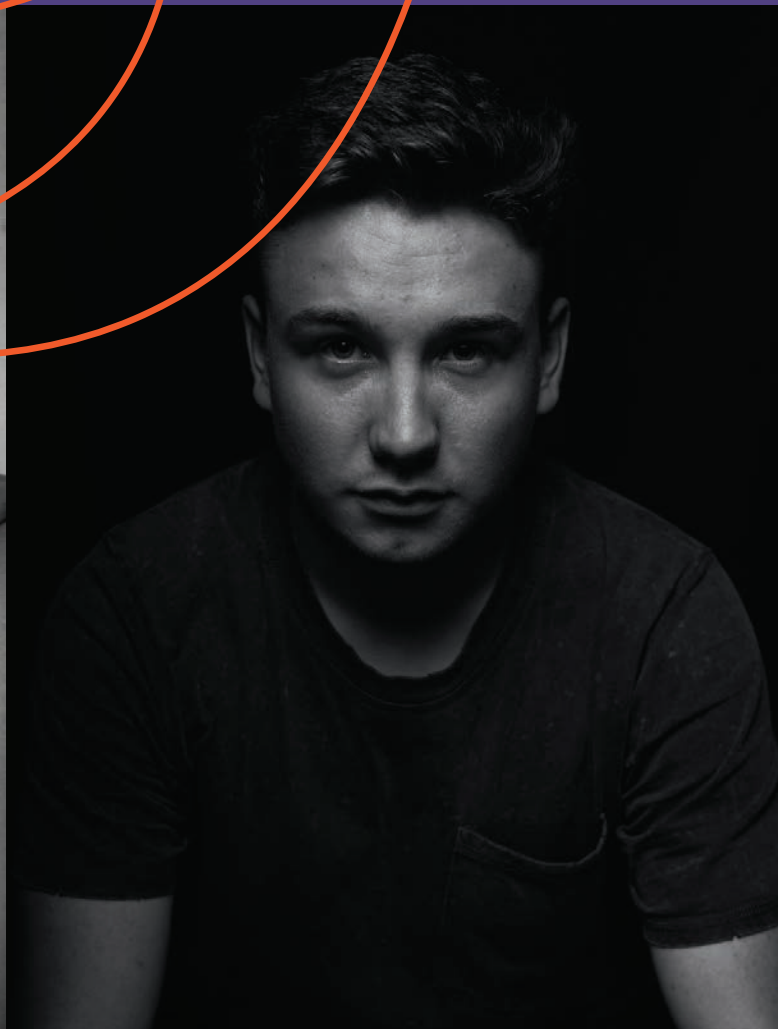
participants were actively involved in the discussions.

Participants were engaged in commenting on the survey results and providing feedback on the content and layout of seven pamphlet and online version resources developed in collaboration between BEING's Policy and Marketing and Communications teams.

The online resources produced are intended to be accessible via the BEING website, while the accessible pamphlet versions will be distributed to mental health and community mental health units across NSW.

Consultations and Committees

Engaging with people who live with mental health issues is a core activity for BEING. It is only through regular engagement that we are able to accurately represent the issues that are most challenging for consumers in our committee work. It is also the foundation for the co-design of services and policies.



BEING Lived Experience Network

Five co-design sessions were held to support the development of a proposal for the second stage of the project. The lived experience network will develop a database and make available training materials for people with lived experience who will be able to participate in a variety of activities including co-design, committee work and sharing their stories. The lived experience network will support BEING, the Mental

Health Commission and NSW Health to streamline recruitment of lived experience participants. The report from the co-design groups was finalised and forwarded to the Mental Health Commission. We are pleased to say that this co-design work led to provision of funding for stage two of the project by the NSW Mental Health Commission which will be progressed during 2022 – 2023. Total five co-design sessions with 15 participants.

Surveys

- BEING - Mental Health Consumers Peer Workforce Survey
- Improving accessibility of mental health legislation in NSW
- Federal Budget Response Survey 2022
- Social Justice
- LGBTQI+ Mental Health

Across all 5 surveys, a total of 331 people responded

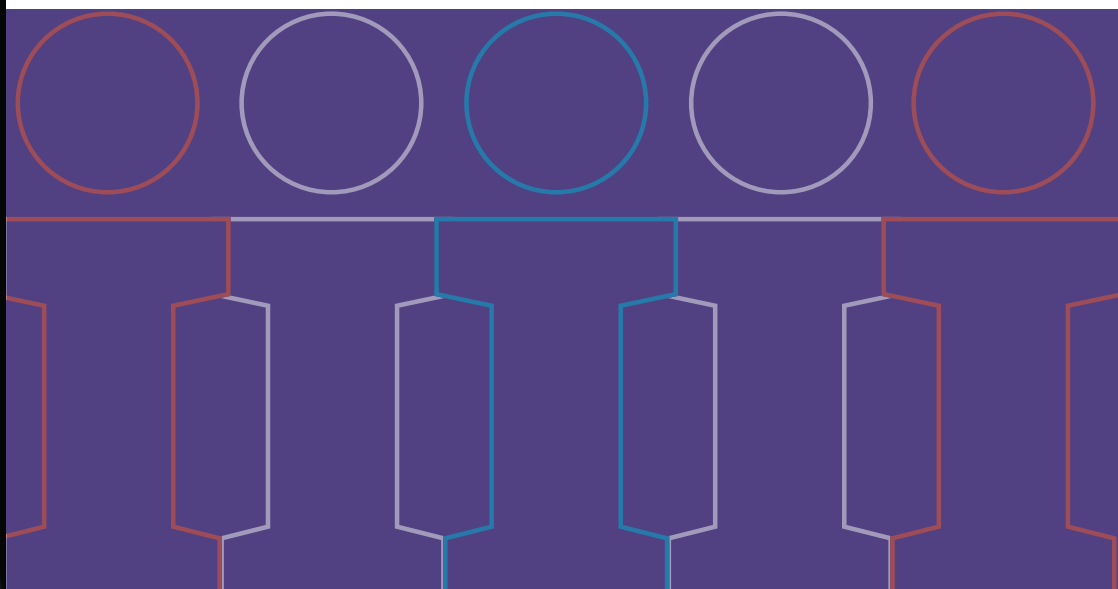


Consumer Peer Workers Forum 2021 and BEING Connected interviews

Although conducted in June 2021, material from the CPW Forum continued to be used into FY22 to raise awareness and extend the impact of the event, specifically:

- Highlights video (324 views)
- Six keynote presentation videos

In addition, twenty one consumer video interviews were recorded as pool material for future communication activity.





Action 9 Living Well in Focus (Phase 1) Inclusion of Lived Experience in Service Provision: Evaluation Framework Framework

Living Well in Focus 2020-2024 is a whole-of-government strategic initiative to reform the mental health system and provide the best opportunity for good mental health and wellbeing for the people of NSW so that they can live well in their community, on their own terms.

BEING's Policy team has been working closely with Mental Health Carers NSW and the Mental Health Commission of NSW in developing a co-designed evaluation framework and methodology that is fit-for-purpose to effectively assess the inclusion of lived experience and the impact this has on consumers, carers, families, kin and/or natural supports of choice that access and engage with mental health and social services.

In the spirit of authentic co-design, the BEING Policy team developed a co-design committee for this project, comprising of ten consumers. Members of this committee provided guidance on the themes, questions and formation of the workshops. Members of the committee were also involved in the co-facilitation of the workshops which took place on the 16th and 31st of May 2022. The workshops for this project were a huge success with a turnout of 25-30 participants in each workshop.

Participants recruited for the committees and workshops were from a diverse range of ages, ethnic backgrounds, as well as educational, professional and personal experiences with their own unique lived experiences of mental health issues and accessing mental health and social services.

Presentations

Three papers presented at 2021 TheMHS Conference

- SSAP presented by the Senior Policy Officer
- Peer Supervision presented by the Senior Policy Officer
- BEING Leadership Academy presented by the CEO

Other Presentations

- Manager Leadership Academy, 2021 NDIA
- State Partner Forum - ACT/NSW - ILC presentation - September 2021
- CESPHN Regional Plan: Workforce and Training meeting

Representation of the Consumer Voice on State and Federal Committees

MOH Mental Health Program Council (4)

- **MOH Consumer Subcommittee (5)**
- **MOH YES COVID paper meeting (1)**
- **MOH Family and Carers Review committee (4)**
- **MOH Child and Adolescent MH Acute Response committee (2)**
- **MOHIMH Conference meeting (1)**
- **MOH MHLL Program Steering committee (2)**
- **MOH HASI Plus Committee (4)**
- **National Mental Health Patient Safety Program meeting. (1)**
- **National Mental Health Alliance (6)**
- **National Health Peak Bodies (7)**
- **MOH Lived Experience (6)**

- **ACDC (1)**
- **NMHAC (2)**
- **NMH Sector Reference Group (1)**
- **Remuneration Committee- Flourish (1)**
- **Mental Health Community Collaboration (1)**
- **Ageing and Disability Advisory Board (1)**
- **CES MH SP Regional Plan: Implementation Committee (4)**
- **Health Literacy Initiative - Collaborative Working Group (5)**
- **Carer and Consumer FFR Baseline Evaluation (2)**
- **National Mutual Recognition Project (1)**

Reports Produced

Paid Participation Policy

This is a core BEING policy focused on providing guidance on payment as it relates to consumer participation in BEING workshops, committees, consultations, events and other activities.

The policy team conducted a literature review of the existing policies and views on the subject within Australia as well as the UK and USA.

In forming our policy, we also extensively consulted our BEING co-design committee, which is comprised entirely of the consumers which we serve. We ran two co-design committee meetings that assisted us to evaluate and refine our policy.

The final draft policy we have developed encompasses BEING's values and position on payment as formed in collaboration with the BEING co-design committee. It also includes our position in relation to the ethical considerations outlined in some of the existing paid participation policies found among other state, national and international not-for-profit organisations, government agencies and research organisations, including:

- The Australian National Mental Health Commission
- Mental Health Commission of NSW
- Queensland Mental Health Commission
- Mental Health Commission of Western Australia
- Black Dog Institute
- The Australian National Health and Medical Research Council (NHMRC)
- The Scottish Human Rights Commission (SHMRC)
- The US Office of Human Research Protections

Events



Online peer support group

During the extended lock down which occurred during the second half of the year, the Senior Policy Officer, BEING and the Marketing and Communication Officer, BEING led a series of online peer support groups.

These support groups provided a space for the community of people with lived experience around BEING to come together in a non-stigmatising, supportive environment to share their experiences during the lock down.

It was great to be able to facilitate a mutually supportive event like the group during such a trying time.

Between July and November we were able to hold 23 groups.

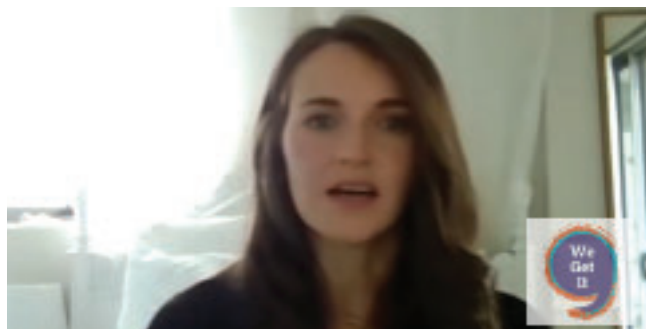


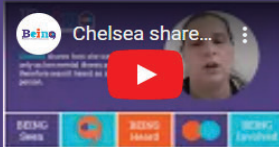
Mental Health Month

Digital stories

To personalise the lived experience, five digital stories were recorded and published to YouTube.

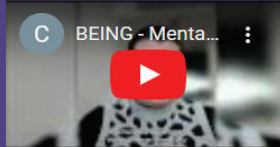
The interviews for the project were carried out by the Senior Policy Officer, BEING and editing and post-production were facilitated by the BEING Marketing and Communications team. They can be found on the BEING website at <https://being.org.au/video-resources/>





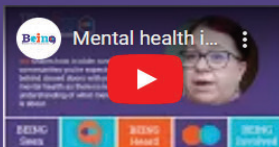
Chelsea

Chelsea shares how she was seen only as her mental illness and therefore wasn't heard as an actual person.



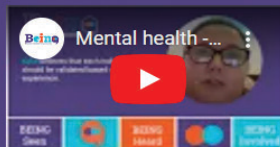
Mary

Mary believes mental health services should be working with lived experiences to find a solution rather than being dismissive.



Nic

Nic shares how in older rural communities you're expected to deal behind closed doors with your own mental health as there is no real understanding of what mental health is about.



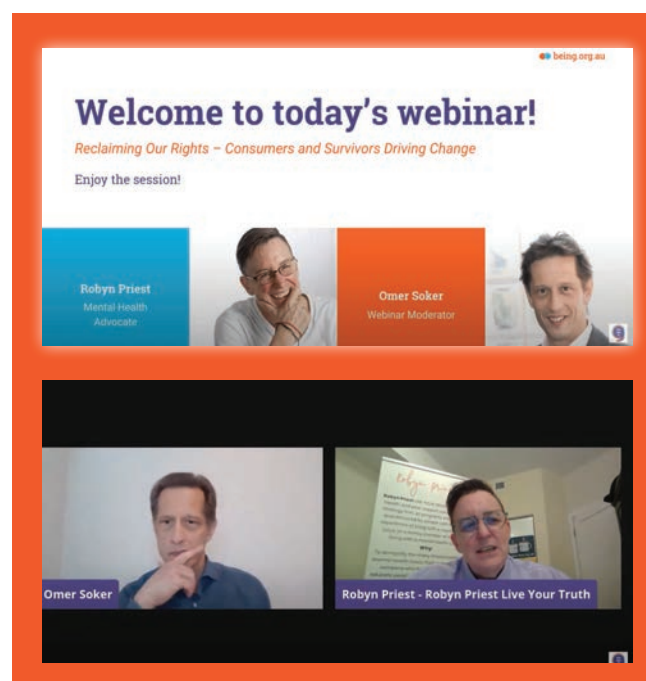
Kylie

Kylie believes that each individual should be validated based on their experience.

Webinars presented for Mental Health Month October 2021

Exploring the theme of “Reclaiming Our Rights” through a different lens each week

- o Week 1: Consumers and Survivors Driving Change
- o Week 2: Human Rights through Advocacy
- o Week 3: Human Rights through Peer Work
- o Week 4: Human Rights through Consumer Research



Programs Overview



The BEING Leadership Academy delivers our introductory and peer work courses/workshops online making these accessible to regional and interstate family/carers as well as the broader community.

With additional courses added this year to offer professional development assistance with understanding and recovery within the mental health sector, we are on track to increase further intensive educational focus on leadership and expanding learning skillsets.

Number of training courses co-produced and co-facilitated: 55

Number of course enrolments July 2021 to June 2022: 424

Course participants were very positive in their feedback:

"I really enjoyed the course, and it was extremely helpful. As always, course delivery was great, and the content provided additional skills and tips from the facilitator's experiences."

"It was wonderful, I can't fault it. It really helped me decide to go into peer work and the group was very supportive. I learned so much from these sessions! Thank you!"

"This course was logical, comprehensive in content, and practical. I would love to see some course materials in future. Thank you."

"This course was a very well-structured and framed course outlining the underpinning foundation to support safe and robust peer sharing that minimizes or eliminates the potential for someone to experience vicarious trauma or have their own prior trauma brought to the fore. This course is very important, and I believe it is integral to developing the ability to share one's life safely and meaningfully in a way that will be positive influence on others."

"I found the workshop to be fantastic and thought the facilitators and the content was excellent. Please pass on my thanks to those involved. I would like to do some of the other trainings you have on offer."

"I very much enjoyed my experience attending the BEING Leadership Academy. Instructor was fantastic, obviously knowledgeable in the subject he presented and encouraged participants to engage as much as possible."

"It was very worthwhile. Facilitator very competent and inclusive. I like the way they called on participants to contribute if they wished. It helped get a cross section of views and ensured quieter folk were encouraged to speak."

"I found this workshop informative and received some great practical advice. Thank you for the opportunity to be a part of this group."



Suicide Support and Awareness Program

During COVID, BEING was very pleased to receive funding support from the NSW Ministry of Health to pilot three fully peer-run suicide support groups.

The funding was provided as part of the Towards Zero Suicides initiative which was first rolled out by NSW Health in 2019 and seeks to provide leading best practice crisis care and support, build on local community resilience and improve systems and practices to reduce the suicide rate in NSW.

BEING provided in-depth training for a number of peer group facilitators, to equip them with effective skills and confidence to facilitate groups successfully. We also produced a co-designed workbook to guide group discussions and provide structure. During the first stage of the pilot, groups were operated in inner Sydney, western Sydney and rural NSW. It was very gratifying to welcome and bring together people who have experience of living with suicidality to share their lives with each other.



Supporting the Peer Workforce



BEING Connected 2022

In June, BEING – Mental Health Consumers was incredibly proud to host the first “BEING Connected,” a two-day event dedicated to Peer Workers, held at the Sheraton Grand Hyde Park.



BEING Connected was a first-of-its-kind peer worker-only event across NGO and Government sectors. The event aimed to connect peer workers, facilitate networking and professional development, and gain insight into the support and educational needs of peer workers.

The event also aimed to increase collegiality and connection between peer workers, especially across different services like youth, alcohol and other drugs, and suicide prevention peer work.

BEING Connected was an important safe space to discuss issues and needs specific to the peer workforce, as well as providing educational and professional resources to peer workers.



BEING Connected featured both keynote speeches from professionals working across the mental health sector, and dynamic and engaging panel discussions, featuring peer workers facilitating discussion of peer experiences and expertise.

The event also featured an interactive activity during which attendees designed and created their own unique puzzle piece. Put together, they created a larger puzzle that reflected the connection within the peer workforce, and this is now proudly displayed in BEING’s office.



As is standard practice at our events, BEING supported rural and remote peer workers to attend through bursaries, and was attended by peer workers from all around NSW. The feedback we have received shows that this was a highly beneficial event for peer workers as it created connections and allowed peer workers to feel heard and represented.

BEING will continue to invest in the development of the Peer Workforce Network and aims to host future opportunities for peer workers to connect, and develop their professional capacity and best practice.



Being Peer Workforce Network.

BEING has continued to develop the Peer Workforce Network and focused specifically on the needs of this network in the development of BEING Connected 2022.

The format of BEING Connected was developed using the output from a survey of the Peer Workforce Network in April. This paid participation survey aimed to assess the needs of NSW Peer Workers, and conclusions highlighted a significant demand for professional development, educational and networking opportunities. Whilst BEING Connected 2022 was a great success at addressing these needs, BEING will continue ... in

the next year to develop more frequent and informal networking and debriefing opportunities for peer workers.



Peer Supervision

The Peer Supervision pilot continued to develop through the year as BEING saw the accreditation of our ten trainee Peer Supervisors after completion of their job placements.

BEING celebrated this accomplishment at BEING Connected 2022 with an accreditation presentation during the event. BEING then launched the Peer Supervisor webpage so that peer workers can contact the Accredited Peer Supervisors if they require supervision. BEING is looking forward to continuing to support the Accredited Peer Supervisors in their crucial work within the peer workforce.



BEING Seen and BEING Heard through the media

During 2021-22, BEING continued to inform, engage and connect with the community via our Mad Monday Memo newsletter and social media channels (Facebook, Twitter and LinkedIn) and started posting content to Instagram for the first time.

These digital channels are highly effective for not for profit organisations to share their message in a cost-effective way.

BEING will continue to evolve and coordinate its social media campaigns in order to promote opportunities for consumer participation as well as promoting programs such as the BEING Leadership Academy.

Mad Monday Memo e-newsletter:

1645

SUBSCRIBERS AS AT
JUNE 2022

103

E-NEWSLETTERS AND
SPECIAL BULLETINS
BROADCAST

154296

EMAILS RECIPIENTS

3259



up

47

FROM
PREVIOUS
YEAR

571



up

132

FROM
PREVIOUS
YEAR

2224



up

116

FROM
PREVIOUS
YEAR

25

*Due to some anomalies, historical social media stats have been recalibrated for consistency using Hootsuite

Social Media Posts

Total Tweets

194

Facebook Posts

178

LinkedIn Posts

37

Youtube Views

1349



BEING - Mental Health Consumers Ltd updated their cover photo.
Published by Julian Clarkson · 25 November at 16:30 ·

Being welcomes the commitment of an additional 4 million dollars over the next four years by [Bronnie Taylor MLC](#) and the [NSW Government](#) to expand the range of clinical treatment options available to people living with a diagnosis of schizophrenia. Having a broad range of therapies to choose from, including peer support, is vital to ensuring that everyone living with a mental health issue has the least restrictive treatment option available.

<https://tinyurl.com/2p8kwdct>

#menta... See more



#BEINGSeen

#BEINGHeard

Financial reports



BEING - MENTAL HEALTH CONSUMERS LIMITED
ABN 82 549 537 349

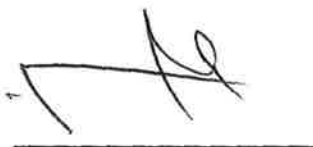
STATEMENT BY MEMBERS OF THE BOARD

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

In the opinion of the Board the financial report:

- (a) Is in accordance with the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act); and
 - (i) Presents a true and fair view of the financial position of BEING - Mental Health Consumers Limited as at 30 June 2022 and its performance for the year ended on that date.
 - (ii) comply with Australian Accounting Standards to the extent outlined in Note 1 and the Australian Charities and Not-for-profits Commission Regulation 2013; and
- (b) At the date of this statement, there are reasonable grounds to believe that BEING - Mental Health Consumers Limited is able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Board and is signed for and on behalf of the Board and in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profits Commission Regulation 2013.



Fayez Nour
Chairperson



Simon Craddock
Deputy Chairperson

SYDNEY,

Date: 18 November 2022



THOMAS DAVIS & CO
CHARTERED ACCOUNTANTS
ESTABLISHED 1894

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BEING - MENTAL HEALTH CONSUMERS LIMITED
ABN 82 549 537 349

AUDITOR'S INDEPENDENCE DECLARATION

Auditor's Independence Declaration to the Board Members of BEING - Mental Health Consumers Limited, under section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act)

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2022 there have been:

- (a) no contraventions of the auditor independence requirements of section 60-40 of the ACNC Act in relation to the audit; and.
- (b) no contraventions of any applicable code of professional conduct in relation to the audit.

Thomas Davis & Co.

THOMAS DAVIS & CO.

J.G. Ryan

J.G. RYAN PARTNER

Chartered Accountants

Sydney

Date: 18 November 2022

BEING - MENTAL HEALTH CONSUMERS LIMITED
ABN 82 549 537 349

STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2022

		2022	2021
	Notes	\$	\$
Current assets			
Cash assets	5	1,498,550	1,869,226
Receivables	6	215,671	34,826
Other assets	7	38	113,658
Total current assets		<u>1,714,259</u>	<u>2,017,710</u>
Non-current assets			
Other assets	8	60,500	60,500
Property, plant and equipment	9	55,054	83,620
Intangible assets	10	18,430	23,961
Right of use assets	11	208,470	312,705
Total non-current assets		<u>342,454</u>	<u>480,786</u>
Total assets		<u>2,056,713</u>	<u>2,498,496</u>
Current liabilities			
Payables	12	146,201	376,451
Provisions	13	24,471	117,150
Lease liabilities		111,597	102,740
Total current liabilities		<u>282,269</u>	<u>596,341</u>
Non-current liabilities			
Lease liabilities		121,006	232,603
Total non-current liabilities		<u>121,006</u>	<u>232,603</u>
Total liabilities		<u>403,275</u>	<u>828,944</u>
Net assets		<u>1,653,438</u>	<u>1,669,552</u>
Members Funds			
Retained funds	16	1,653,438	1,669,552
Total Members Funds		<u>1,653,438</u>	<u>1,669,552</u>

The Statement of Financial Position should be read in conjunction with the notes to the financial statements.

BEING - MENTAL HEALTH CONSUMERS LIMITED
ABN 82 549 537 349

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2022

	Notes	2022 \$	2021 \$
Revenue from ordinary activities	2	1,697,958	1,831,306
Expenses from ordinary activities:			
Employee expenses	3	(987,247)	(1,366,564)
Depreciation	3	(139,814)	(140,441)
Interest expenses	3	(13,948)	(18,872)
Other expenses from ordinary activities	3	(573,063)	(758,321)
Surplus / (deficit) from ordinary activities before income tax expense		(16,114)	(452,892)
Income tax revenue / (expense) relating to ordinary activities	4	-	-
Surplus / (deficit) from ordinary activities after income tax expense		(16,114)	(452,892)
Other Comprehensive Income		-	-
Total Comprehensive Income for the Year		(16,114)	(452,892)

The Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the notes to the financial statements.

BEING - MENTAL HEALTH CONSUMERS LIMITED
ABN 82 549 537 349

STATEMENT OF CHANGES IN MEMBERS' FUNDS
AS AT 30TH JUNE 2022

	Retained funds	Total funds
	\$	\$
Changes in members' funds		
Balance at 1 July 2020	2,122,444	2,122,444
Surplus/(deficit) for the year	(452,892)	(452,892)
Other comprehensive income	-	-
Balance at 30 June 2021	1,669,552	1,669,552
Surplus/(deficit) for the year	(16,114)	(16,114)
Other comprehensive income	-	-
Balance at 30 June 2022	<u>1,653,438</u>	<u>1,653,438</u>

The Statement of Changes in Members' Funds should be read in conjunction with the notes to the financial statements.

BEING - MENTAL HEALTH CONSUMERS LIMITED
ABN 82 549 537 349

STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2022

	Notes	2022 \$ Inflows (Outflows)	2021 \$ Inflows (Outflows)
Cash flows from operating activities			
Cash receipts from customers		1,420,076	2,242,965
Cash payments to suppliers and employees		(1,672,296)	(2,181,631)
Interest received		-	-
Interest paid		(13,948)	(18,872)
Net cash provided by / (used in) operating activities	14(b)	<u>(266,168)</u>	<u>42,462</u>
Cash flow from investing activities			
Payments for property, plant and equipment		(2,318)	(60,990)
Proceeds from sale of property, plant and equipment		550	-
Net cash provided by / (used in) investing activities		<u>(1,768)</u>	<u>(60,990)</u>
Cash flow from financing activities			
Repayment of leases		(102,740)	(94,420)
Net cash provided by / (used in) financing activities		<u>(102,740)</u>	<u>(94,420)</u>
Net increase / (decrease) in cash held		(370,676)	(112,948)
Cash at the beginning of the financial year		1,869,226	1,982,174
Cash at the end of the financial year	14(a)	<u>1,498,550</u>	<u>1,869,226</u>

The Statement of Cash Flows should be read in conjunction with the notes to the financial statements.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2022

Note 1 - Statement of significant accounting policies

The financial statements are special purpose financial statements prepared for use by the board of the company. The board members have determined that the company is not a reporting entity.

The financial statements have been prepared with the mandatory Australian Accounting Standards applicable to entities reporting under the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act) and the significant accounting policies discussed below, which the members of the board have determined are appropriate to meet the needs of the members.

Statement of Compliance

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the Australian Charities and Not-for-profits Commission Act 2012, the basis of accounting specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101: Presentation of Financial Statements, AASB 107: Cash Flow Statements, AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors, AASB 1031: Materiality and AASB 1054: Australian Additional Disclosures.

The company has concluded that the requirements set out in AASB 10 and AASB 128 are not applicable as the initial assessment on its interests in other entities indicate that it does not have any subsidiaries, associates or joint ventures. Hence, the financial statements comply with all the recognition and measurement requirements in Australian Accounting Standards.

Being - Mental Health Consumers Limited is a company limited by guarantee which was incorporated on 23 June 2022. The entity was formerly Being - Mental Health Consumers Incorporated an Incorporated Association and changed structure by transitioning to a company limited by guarantee.

Basis of Preparation

The financial statements are prepared on an accruals basis and are based on historic costs and do not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

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

(a) Plant and equipment

Plant and equipment is brought to account at cost or at an independent board's valuation.

The depreciable amount of all plant and equipment is depreciated on a straight line basis over the useful lives of the assets of the Company commencing from the time the asset is held ready for use.

The carrying amount of plant and equipment is reviewed annually by the board to ensure it is not in excess of the recoverable amount from these assets.

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

(b) Leases

Leases are recognised under Accounting Standard AASB 16: Leases. Applicable leases whether finance or operating in nature are to be recognised on the statement of financial position as liabilities with corresponding right-of-use assets. These leases are measured at their net present values and include future lease payments under an option where that option is reasonably expected to be taken up. The leases are amortised on a straight-line basis over the term of the lease. For operating leases that do not need to meet the requirements under this standard being leases that are less than 12 months or of minor values, and where substantially all the risks and benefits remain with the lessor, these are recognised as expenses over the term of the lease.

(c) Impairment of non-financial assets

At the end of each reporting period, the committee reviews the carrying amounts of assets to determine whether there is an indication that those assets have been impaired. If such an indication exists, an impairment test is carried out by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised as an impairment in the profit or loss and other comprehensive income statement.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2022

Note 1 - Statement of significant accounting policies (continued)

(d) Employee entitlements

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

Contributions are made by the Company to employee superannuation funds and are charged as expenses when incurred.

(e) Taxation

The activities of the Company are exempt from income tax.

(f) Provisions

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

(g) Trade and other payables

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

(h) Cash and cash equivalents

Cash includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with short-term maturities.

(i) Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable. The association recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and specific criteria have been met for each of the Company's activities as described below. All revenue is stated net of the amount of goods and services tax (GST).

Grants, donations and bequests

Contributed assets

If the Company receives assets from the government and other parties for nil or nominal consideration in order to further its objectives, these assets would be recognised in accordance with the recognition requirement of other applicable standards (AASB 9, AASB 16, AASB 116 and AASB 138).

On initial recognition of an asset, the Company recognises related amounts (being contribution from owners, lease liabilities, financial instruments, revenue or contract liabilities arising from a contract with a customer). The Company recognises income immediately in profit and loss and the difference between the initial carrying amount and the asset and the related amount.

Operating grants and donations

When the Company receives operating grant revenue or donations, it assesses whether the contract is enforceable and has sufficient specific performance obligations in accordance with AASB 15. When both these conditions are satisfied the Company identifies each performance obligation relating to the grant, recognises a contract liability for these obligations and recognises revenue as it satisfies its performance obligations.

Where the contract is not enforceable or does not have sufficiently specific performance obligations the Company either recognises the asset received in accordance with the requirements of other applicable accounting standards, recognises related amounts or recognises income immediately in profit and loss as the difference between the initial carrying amount of the asset and the related amount.

If a contract liability is recognised as a related amount above, the Company recognises income in profit and loss when or as it satisfies its obligations under the contract.

Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are net of taxes paid. Revenue is recognised for other items as follows:

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

Other revenue is recognised when the right to receive the revenue has been established.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2022

Note 1 - Statement of significant accounting policies (continued)

(j) Good and services tax (GST)

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

(k) Deferred income / divisional results

Where grants are brought to account on a progressive basis over the period to which the grant relates, there exists the likelihood that grant income will exceed costs associated with the project in some financial periods (divisional profit), and that such a divisional profit will be absorbed in future periods by subsequent divisional losses.

The following projects have carried forward surpluses and will be absorbed in future periods:

Untied Funds	338,227
Consumer Worker Forum	9,371
Senior Peer Workforce Project	15,447
Peer Supervision Model Project	3,253
Small Projects	10,929
Individual Capacity Building ICB	650,299
Peer Warmline	19,506
Warmline Promotion	54
Suicide Prevention Program	122,080
Lived Experience Network/Register	99,107
Co-Design MHA & Forensic Provisions Act	37,650
Living Well in Focus	19,160

(l) Trade and other receivables

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

(m) Economic dependency

The Company's continuing operations are dependent on the receipt of government grants for financial support.

(n) Financial instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the entity becomes party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Company commits itself either purchase or sell the asset (trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately.

Trade receivables are initially measured at transaction price if the trade receivables do not contain significant financing components.

Classification and subsequent measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest method, or cost. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as the amount at which the financial asset or financial liability is measured at initial recognition less principal repayments and any reduction for impairment, and adjusted for any cumulative amortisation of the difference between the initial amount and the maturity amount calculated using the effective interest method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying amount with a consequential recognition of an income or expense item in profit or loss.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2022

Note 1 - Statement of significant accounting policies (continued)

(n) Financial instruments (continued)

Fair value is determined based on current bid prices for all quoted investments. Valuation techniques are applied to determine the fair value for all unlisted securities, including recent arm's length transactions, reference to similar instruments and option pricing models.

As per AASB 9 an expected credit loss model is applied, and not an incurred credit loss model as per the previous applicable standard (AASB 139). To reflect changes in credit risk, this expected credit loss model requires the Company to account for expected credit losses since initial recognition.

AASB 9 also determines that a loss allowance for expected credit loss be recognised on debt investments subsequently measured at amortised cost or at fair value through other comprehensive income, lease receivables, contract assets, loan commitments and financial guarantee contracts as the impairment provision would apply to them.

Financial instruments (continued)

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing financial difficulty default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

If the credit risk on a financial instrument did not show significant change since initial recognition, an expected credit loss amount equal to the 12 month expected credit loss is used. However, a loss allowance is recognised at an amount equal to the lifetime expected credit loss if the credit risk on that financial instrument has increased significantly since initial recognition, or if the instrument is an acquired credit-impaired financial asset.

The Company has adopted the simple approach under AASB 9 in relation to trade receivables, as the loss allowance is measured at the lifetime expected credit loss.

The Company reviewed and assessed the existing financial assets on 1 July 2019. It was determined that there was no significant change in credit risk from the date they were initially recognised and no adjustment was required.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability, which is extinguished or transferred to another party, and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(o) New and Amended Accounting Policies

The Company has considered all new and amended accounting standards effective from 1 July 2021, none of which are expected to have a material impact in the future.

	2022 \$	2021 \$
Note 2 - Revenue		
<i>Revenue from operating activities</i>		
Grants received	1,631,298	1,659,272
	<u>1,631,298</u>	<u>1,659,272</u>
<i>Revenue from outside the operating activities</i>		
Interest received	-	-
Other income	-	109,991
SACS ERO Funding	66,660	62,043
	<u>66,660</u>	<u>172,034</u>
Revenue from ordinary activities	<u>1,697,958</u>	<u>1,831,306</u>

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2022

Note 3 - Surplus / (deficit) from ordinary activities

Net gains and expenses

Profit from ordinary activities before income tax expense includes the following specific net gains and expenses:

	2022 \$	2021 \$
Expenses		
Advertising	1,521	59,639
Bank Charges	2,375	1,955
Insurance	14,596	11,706
Interest	13,948	18,872
Printing & Photocopying	7,881	28,621
Telephone & Internet	20,036	23,737
Depreciation	139,814	140,441
Other Expenses	1,513,901	1,999,227
	<u>1,714,072</u>	<u>2,284,198</u>

Note 4 - Income tax

As indicated in Note 1, the Company is exempt from income tax.

Note 5 - Current assets - Cash assets

Cash on hand	300	300
Cash at bank	<u>1,498,250</u>	<u>1,868,926</u>
	<u>1,498,550</u>	<u>1,869,226</u>

Note 6 - Current assets - Receivables

Accounts receivable	215,671	34,167
Loan - MHA	-	659
	<u>215,671</u>	<u>34,826</u>

Note 7 - Current assets - Other

Prepayments	38	9,908
Loan to collective purpose	-	103,750
	<u>38</u>	<u>113,658</u>

Note 8- Non - Current assets - Other

Bank guarantee	60,500	60,500
	<u>60,500</u>	<u>60,500</u>

Note 9 - Non-current assets - Property, plant and equipment

Office furniture and computer equipment - at cost	117,586	125,309
Less: accumulated depreciation	<u>(62,532)</u>	<u>(41,689)</u>
	<u>55,054</u>	<u>83,620</u>

Note 10 - Non-current assets - Intangible assets

Website - at cost	38,057	38,057
Less: accumulated depreciation	<u>(19,627)</u>	<u>(14,096)</u>
	<u>18,430</u>	<u>23,961</u>

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2022

	2022 \$	2021 \$
Note 11 - Non-current assets - Right-of-use assets		
The Company's lease relates to leased premises which is recognised under AASB 16 in the statement of financial position.		
Leased buildings	495,116	495,116
Accumulated amortisation	(286,646)	(182,411)
Net carrying amount	<u>208,470</u>	<u>312,705</u>
	Leased buildings	Total
	\$	\$
Balance at the beginning of the period	312,705	312,705
Additions	-	-
Depreciation charge	(104,235)	(104,235)
Closing net book amount	<u>208,470</u>	<u>208,470</u>

AASB 16 related amounts recognised in the statement of profit or loss

Amortisation charge on right-of-use assets	104,235	104,235
Interest expense on lease liabilities	13,948	18,872

The Company entered into a lease agreement commencing 1 July 2019 for a 5 year period for new office premises.

Note 12 - Current liabilities - Payables

GST payable	46,538	56,695
Participants deposit	3,520	-
Contract liabilities - Grants in advance	-	97,037
PAYG withheld	13,270	17,368
Superannuation payable	16,677	18,755
Trade and sundry creditors	66,196	186,596
	<u>146,201</u>	<u>376,451</u>

Note 13 - Provisions

(a) Current

Provision for annual leave	24,471	63,601
Provision for TIL leave	-	53,549
Provision for long service leave	-	-
	<u>24,471</u>	<u>117,150</u>

Note 14 - Cash Flow Statement

(a) Reconciliation of cash

Cash at the end of the financial year as shown in the statement of cash flow is reconciled to the related items in the statement of financial position as follows:

	2022 \$	2021 \$
Cash on hand	300	300
Cash at bank	1,498,250	1,868,926
	<u>1,498,550</u>	<u>1,869,226</u>

(b) Reconciliation of cash provided by / (used) in operating activities

Operating surplus / deficit	(16,114)	(452,892)
Non-cash flows in operating surplus		
Depreciation	139,814	140,441
Collective Purpose loan	103,750	-
Loss on sale of asset	286	-
Changes in assets and liabilities		
(Increase) / decrease in receivables	(180,845)	187,043
(Increase) / decrease in other assets	-	-
(Increase) / decrease in prepayments	9,870	(466)
Increase / (decrease) in income in advance	(97,037)	46,670
Increase / (decrease) in payables	(133,213)	105,489
Increase / (decrease) in employee provisions	(92,679)	16,177
	<u>(266,168)</u>	<u>42,462</u>

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2022

Note 15 - Related Party Transactions

Key management personnel compensation

Any persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity is considered key management personnel.

The totals of remuneration paid to key management personnel of the company during the year are as follows;

	2022 \$	2021 \$
Key management personnel compensation	267,986	204,437

Other related party transactions

During the year consulting fees were paid to one of the board members Faye Nour amounting to \$43,789 (2021: \$Nil). No other related party transactions occurred during the year.

Note 16 - Segment reporting

BEING - Mental Health Consumers Incorporation is a non-government organisation actively involved in promoting the understanding of Mental Health problems in the community in New South Wales.

Note 17 - Collective purpose agreement

New South Wales Consumer Advisory Group - Mental Health Inc. entered into the "Collective Purpose Agreement" in 2016 with Mental Health Company NSW Limited and Mental Health Carers ARAFMI NSW. This agreement involved the sharing of facilities and contributing to the cost of capital works, ongoing rent, outgoings and other expenses as set out in the agreement.

The "Collective Purpose Agreement" ceased between the parties effective 30 June 2019. Commercial agreement has now been reached between the parties on the finalisation of this "Collective Purpose Agreement". The write off of the loan amount has been recognised as an expense in the financial statements in the current year.

Note 18 - Events subsequent to balance date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Company in financial years subsequent to the financial year ended 30 June 2022.



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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF BEING - MENTAL HEALTH CONSUMERS LIMITED
ABN 82 549 537 349

Opinion

We have audited the financial report of BEING - Mental Health Consumers Limited, which comprises the statement of financial position as at 30 June 2022, the statement of profit or loss and other comprehensive income, statement of changes in members' funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by members of the Board.

In our opinion, the financial report of BEING - Mental Health Consumers Limited 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 BEING - Mental Health Consumers Limited financial position as at 30 June, 2022 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1 and 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 Company 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 and Restriction on Distribution and Use

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling BEING - Mental Health Consumers Limited financial reporting responsibilities under 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.

Responsibilities of the Members of the Board for the Financial Report

The members of the Board are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the needs of the requirements of the Australian Charities and Not-for-profits Commission Act 2012 and is appropriate to meet the needs of the members. The members of the Board responsibility also includes such internal control as the members of the Board determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the members of the Board are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the members of the committee either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

A member of



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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 my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the members of the Board.
- Conclude on the appropriateness of the members of the Board' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the members of the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



THOMAS DAVIS & CO.



J G RYAN

PARTNER

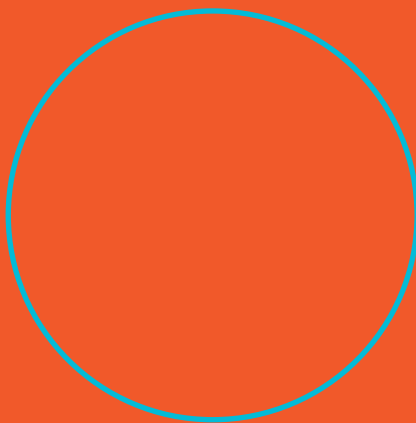
Chartered Accountants

SYDNEY,

Date: 18 November 2022

Liability Limited by a scheme approved under professional standards legislation.





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