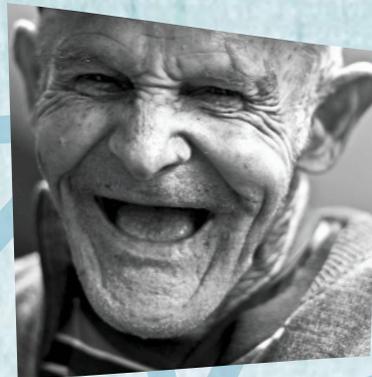


Annual report 2018 – 2019

Mental Health & Wellbeing
Consumer Advisory Group



People with mental health
issues **heal** when we are



Being

Seen Heard Involved

Contents

Being SEEN

Who we are and our impact	5-6
Our board, Chair and CEO report	7-9
How Being works and our people	10-11
Media coverage, our memo and social media	12-14
Review of seclusion and restraint	15

Being HEARD

Our members	17
Safe assessment rooms	18
The YES survey	19
2019 Election Platform discussions	20
Our policy work	21
Supporting the peer workforce	23

Being Seen Heard and Involved.

Our diary of events, meetings, workshops and consultations in 2018-19	24-25
---	-------

Being INVOLVED

Why projects matter to us	27
2018 Consumer Peer Workers Forum	28
Talkin' Together	29
Selected projects	30
Financial reports	37

Being SEEN



Who we are

Being is the independent, NSW peak organisation representing the views, perspectives and experiences of people living with mental health issues.

Our goal is ensuring that people's views and experiences are heard and recognised for the valuable expertise they bring to system and service reform.

Since its inception in 1994,

Being has gained recognition and respect as a leader in the consumer movement. Being has strong working relationships with its members, supporters and community; state and federal government departments; NSW Ministry of Health; the Mental Health Commission of NSW; and the broader community-managed sector.

Based on our 2019-22 strategic plan, our four **focus areas** are:



Mental Health & Wellbeing
Consumer
Advisory Group

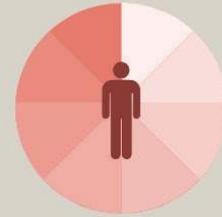
- Leadership 
- Systemic impact & influence 
- Innovation & building capacity 
- Sustainability 

For more information about our 2019-2022 strategic plan, go to being.org.au

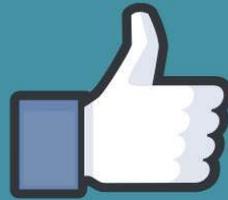
OUR IMPACT

Being's influence and impacts during 2018-19

Employees with living/lived experience of mental health issues:



100%



Total digital reach:

73,284

up on 2017-18 by:

46%

Would attend our showpiece Consumer Peer Workers' Forum again:



100%



Number of projects, consultations, events and workshops we participated in:

267

Speaking out with and for people with mental health issues.



Mental Health & Wellbeing Consumer Advisory Group

Living lived experience from the top

Our constitution states 75 per cent of the Being Board of Trustees have living/lived experience of mental health issues. We are proud of our commitment to building and maintaining an organisation that is founded on lived experience from the top down.

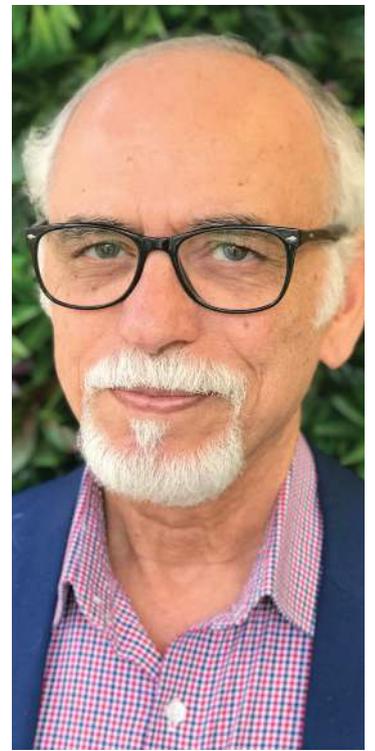
The board of Being brings a wealth of professional experience in law, business and mental health service provision. This broad mix of skills and experience has allowed our board to guide Being through the opportunities and challenges of our recent move to our new premises as well as providing a solid foundation for the development of our new strategic plan for the period 2019-2022.



2018-19 Being Board of Trustees

Fayez R. Nour	Aloka Wylde
Anne Francis	Tim Heffernan
Sunny Hemraj	Paula Hanlon
Jennifer Harris	Alison Northcott
Robyn Maurice	Gwen Challenger- Scotman

Chair report



This year has been a time of reflection for the board of trustees and one which has examined our place in the mental health landscape. Valuing our independence became a primary focus to developing our future strategic direction, as well as foreseeing the need to transition to a consumer run organisation.

To ensure longevity and sustainability of our organisation, the board of Being undertook a review of the strategic plan and developed a new and innovative approach to how we operate as an organisation. The 2019-2022 strategic plan builds on consistent work undertaken over the past few years, whilst exploring our role in influencing, leadership and innovation. We committed to four key focus areas for Being's work over the coming years, including ensuring that Being builds leadership mechanisms by providing models of best practice in the sector, and ensuring that the change we advocate for reflects what people with living/lived experience have told us they would like to see. We also committed to ensuring that the work undertaken by Being is innovative, sustainable and contributes towards building the capacity of people with living/lived experience, and the consumer peer workforce.

Leading us into a new frontier and the next stage for Being, the board of trustees saw a need to separate ourselves from Collective Purpose and relocate to a new premise in Woolloomooloo. Our new premises will allow us to grow beyond the limits of our previous location, to progress new and innovative projects, and to build Being into an organisation of the future.

I would like to acknowledge and thank the trustees who served over this year, including Anne Francis, Sunny Hemraj, Robyn Maurice, Tim Heffernan, Gwen Challenger-Scotman, Paula Hanlon, Jennifer Harris, Allison Northcott, for their time and passion to take us into a new frontier.

My thanks also go to our CEO, Irene Gallagher, and the team at Being, for their ongoing commitment and tireless work to ensuring the board of trustees' vision unfolds through our operations.

Fayez R. Nour
Chair

CEO report



Despite significant changes for Being in the 2018-19 financial year, our role of advocating for the rights of people who live with mental health issues continued in the mental health sector and branched out to other areas to include elite sports people, veterans, and workplace wellbeing.

Through our consultations and our participation in policy and service development processes with the NSW Mental Health Commission, the NSW Ministry of Health and other NSW and federal government agencies, our team has been able to advocate with and on behalf of our members to relay a strong and unified message of rights, social justice, and equity for people living with mental health issues.

In 2019, the board of trustees ratified a new strategic plan for Being for 2019-2022. In this report you will see a snapshot of the work which Being's staff have carried out over 2018-2019 to start operationalising the new plan. We are looking forward to building on this work over 2019-2020.

One of the focuses of the 2019-2022 Being strategic plan is to build a more sustainable organisation. Our move into independent premises towards the end of the 2018-2019 financial year is a step in that direction. I would like to thank the board for their support throughout the challenging negotiations which led up to the move and for their enthusiastic embrace of our new offices in Cathedral Street, Woolloomooloo.

I would also like to thank the NSW Mental Health Commission and the NSW Ministry of Health for supporting Being through this period leading to our independence. And we must not forget our staff, students and volunteers, Team B, who work tirelessly and passionately to break down stigma and discrimination through the work they do.

We are looking forward to exploring the opportunities which our new premises may bring to us. In line with the commitment to innovation and capacity in our new strategic plan, we are looking forward to being able to provide more events, training and opportunities for our members to be seen, heard and involved.

Irene Gallagher
CEO

What we do

Our primary focus is to ensure the voices, perspective and experiences of people living with mental health issues are heard by decision makers, service providers, and the community.

Being is in a unique position to influence NSW policy, legislation, and service delivery, to improve the outcomes for the communities we serve by providing advice to the mental health sector on people's views and experiences of the way mental health services are delivered. We support people to self-advocate and provide input into decision making at all levels through co-design processes and peer-led activities.

Being is committed to human rights, and as such advocates for the rights of people with mental health issues and emotional distress to live and participate in the communities they choose.

We are a value-based organisation whose work is underpinned by recovery-oriented and trauma-informed principles including respect, social justice, transparency, and a belief that recovery is possible for every individual.

Being engages with its members, government, community managed organisations, and the community through the provision of resources and information, consultations and events, submissions, research and evaluation, and education and training.



HOW BEING WORKS

Being SEEN
Informed by our living/lived experiences, we are visible to peers and decision-makers and facilitate where consumers want to be seen.

Being HEARD
We speak out for people with living/lived experience of mental health issues in our policy & advocacy work and back it up with public comment.

Being INVOLVED
We meet with consumers, peers and decision-makers, in forums, consultations, workshops and committees – always pushing for better services.

being.org.au



Our people

During the 2018–2019 financial year, Being transitioned to an organisation employing only staff with living/lived experience. This means that 100 per cent of our staff live with, or have lived with, mental health issues. Similarly, the board has a high proportion of trustees who identify and live with mental health issues.

Being's transition to a full consumer run organisation reflects our commitment to making living/lived experience the core of our advocacy. It also means that we more effectively connect with people living with mental health issues as peers who understand from the inside, rather than just as external observers of distress.

This philosophy also makes a strong statement that people with living/lived experience of mental health issues can lead meaningful and contributing lives, can work in a multitude of capacities which provide a voice and perspective towards reform, and can exemplify that living/lived experience can be understood as not only an enriching experience but also one which provides an aptitude that complements other skills.

This approach means Being can engage with a broad range of stakeholders to ensure systemic advocacy, health promotion, evaluation and research, is led by people living with mental health issues. From this perspective, our board and organisation are committed to building and sustaining a wholly peer-run organisation.

At the core of Being involved, are our members who give so generously of their time in supporting our work, through attending our events and consultations, sitting on high level committees, being part of our research and the evaluation of our projects.

2018-19

Being employees

Alisha Bourke

Project Coordinator

Sarah-Jane Edwards
Business Development
& Training Manager

Athena Field

Training Officer

Irene Gallagher

Chief Executive Officer

Shay Gilbert

Senior Peer Worker
Project Officer

Tina Pirola

Executive Assistant

Ashley Robinson

Policy Officer

Peter Schmiedgen

Policy & Communications
Manager

Ebony Wightman

Communications Officer

Being in the media

Being's primary purpose is to speak out with and for people with mental health issues and sometimes this means engaging with media outlets to bring awareness to key issues

In 2018-19, the three main issues we raised with media were:

1. My Health Record
2. Consumer rights in the NDIS
3. Loneliness

In relation to My Health Record, the three State-based peak mental health consumer organisations – Consumers of Mental Health WA (CoMHWa), the Victorian Mental Illness Awareness Council (VMIAC) and Being – issued a joint media release in July, arguing the risk of privacy breaches with My Health Record was too high.

Our CEO Irene Gallagher was quoted in The New Daily saying: "My Health Record makes it too easy for potential abusers to access health records, or even change them, if the person is deemed to 'lack capacity'."

The news coverage was also taken up by Australian Associated Press (AAP) and appeared with several outlets including sbs.com.au.

Being's involvement with the Australian Coalition to End Loneliness saw us

raising awareness about isolation and loneliness for people who live with mental health issues. The coalition was widely quoted through the year.

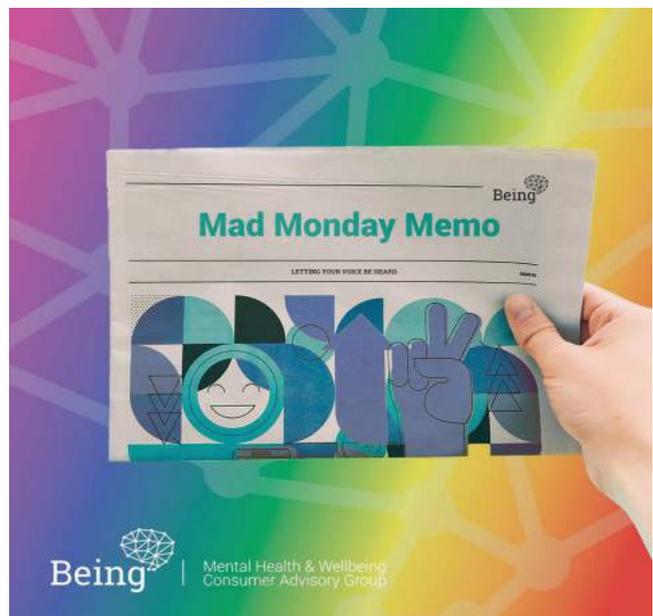
"People do talk about being lonely... what that actually feels like. They can be amongst other people and [yet] still feel lonely," Irene Gallagher told website quo.com.au.

Being played a key role in the collaborative Talkin' Together project (see pages 28-29) which assists consumers with psychosocial disability understand their rights under Australian Consumer Law when navigating the NDIS. Being talked about Talkin' Together on radio in Broken Hill (on 2Dry FM) and was interviewed by the local newspaper (the Barrier Daily Truth).

My Health Record



Mad for better mental health outcomes



In the past year Being started sending a weekly newsletter, named Mad Monday Memo, to members and subscribers via email.

At first glance, you might wonder if 'mad' is an inappropriate adjective for the mental health sector? Not if we are reclaiming the word and changing its meaning for the better. The Urban dictionary defines 'Mad' as an adjective to enhance a noun. Think: Mad Pride, the global event that celebrated mental illness. In a living language like English, the meaning of words doesn't have to remain static: we can change meanings by how we use words.

Our Mad Monday Memo reflects a buzz of activity around Being's involvement in the vibrant living/lived-experience part of the mental health sector. We provide an update on upcoming consultations, conferences and training events run by Being and other organisations as well as news about Being.

It also provides an opportunity for Being to make opportunities available for people with living/lived experience to

share their stories, learn about advocacy and upskill to be more involved.

Our memo also promotes opportunities available at the Health Education and Training Institute (HETI), Agency for Clinical Innovation (ACI), NSW Health and the Mental Health Commission of NSW.

Over the last year this weekly update also made it possible for Being to invite people with living/lived experience to participate in the development of the Mental Pathways in Practice Training packages by HETI, access scholarships for Consumer Advocacy Training and to participate in consultations carried out by NSW Health as part of the ongoing implementation of the seclusion and restraint reforms.

We also invited peer workers to attend the Intentional Peer Support core training co-hosted by Being.

Social media

Furthering our commitment to involve our members and broader community, Being has grown our social media presence in the past year.

Currently, we have official BeingMHW (mental health and wellbeing) Facebook and Twitter pages, where we share the latest news and updates about Being, our views on the pressing issues in mental health, as well as sharing campaigns.

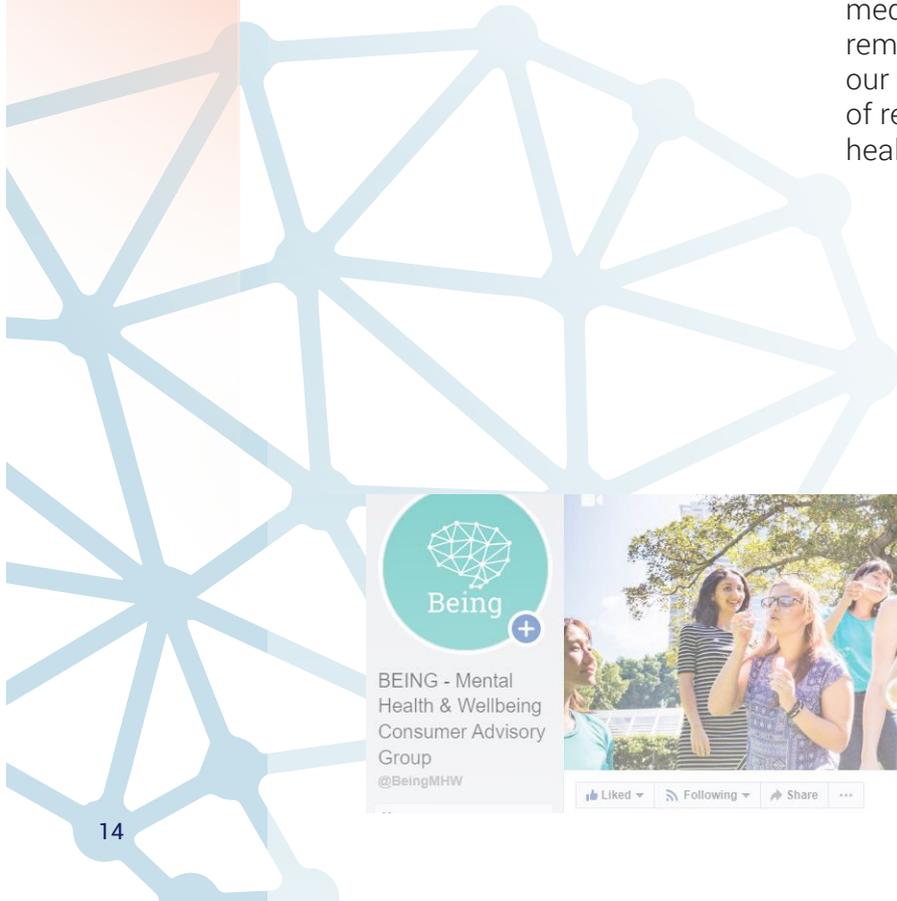
Through social media, we can connect with various communities despite location, time or other challenges. We have seen this during our election platform discussion where we organised a live stream conversation as part of the overall communication strategy (for more information on this campaign go to page 20).

As at June 30, 2019, Being had:

- 1626 Followers on Facebook
- 1746 Twitter Followers

Social media allows us to connect with our members during potentially stressful times. This was exemplified during our Mentally Healthy Holidays Campaign. It has also been a vital communication channel in hosting the Mental Health and Suicide Prevention Community Action Group in the shire and St. George area. (Turn to page 31).

Being is dedicated to increasing the avenues for positive and meaningful connection. For this to occur, we will continue to increase our use of social media. We recognise that social media, remains a powerful tool in expanding our audience and the overall message of respect for people living with mental health issues.



Being's 2019 mental budget guide. Go here for the full guide bit.ly/2K1avDl and share your thoughts with the Being community below! #Mentalhealth



Seclusion and restraint

During 2018-19 Being continued to participate in the implementation of the recommendations of the 'Review of seclusion, restraint and observation of consumers with a mental illness in NSW Health facilities'. This year we represented the views of people with living/lived experience in this process by being part of the expert reference group on seclusion and restraint through the Ministry of Health.

The group's activities over 2018-19 were dedicated to the development of a policy directive to provide core principles, values and procedures to guide and eliminate the use of seclusion and restraint in NSW Health facilities.

We have welcomed the opportunity to have this continuing and close involvement in the development of the core principles which NSW Health mental health facilities will adhere to in making decisions about seclusion and restraint.

During 2018-2019, Being was also involved in advising the state government on the allocation of \$20 million toward minor capital works in NSW mental health inpatient units.

Benchmarking forums

Being participated in the Child and Adolescent Mental Health Services and adult services benchmarking forums in 2018-19. This allowed us to see the progress being made on the ground by inpatient services as they strive to reduce the number of events of seclusion and restraint. These events have also provided clinicians and nursing staff from around NSW with the opportunity to showcase their achievements and to share learning. We look forward to the complete elimination of seclusion and restraint within NSW Mental Health services.

Being HEARD





Why our members matter

As a member-driven and directed organisation, all people with living/lived experience of mental health issues in NSW, as well as people who support our vision can join Being as full or associate members.

Being members add an immense value to our policy and project work every day. It's important to note organisations cannot gain membership of Being – only individuals.

During 2018-19, we have been examining who our members are, what's important to them, and how they engage with our policy and projects. This has enabled us to trial new ways of connecting with our member base. In 2018-19, we changed our regular communication channels to the new Mad Monday Memo (see page 13) to promote opportunities to our members and other subscribers. Being also examined new ways in order to connect and add value to the member experience through live streaming consultations and events (for more information on this go to the Being Involved pages in this report, from page 28).

We look forward to enhancing this guiding relationship next year.

Members of Being have the opportunity to:

- Attend the annual general meeting (AGM) and special general meetings (SGMs);
- vote at the AGM and SGMs after being a member for more than 3 months;
- nominate as a trustee of Being (board member) when positions become available and after being a member for more than 3 months;
- vote in new trustees to the Being board after being a member for more than 3 months;
- vote in the office bearers (chair, deputy chair and secretary/public officer) of the Being board after being a member for more than 3 months, and
- attend social and creative functions run by Being at our new headquarters in Woolloomooloo.



Helping people feel safer in emergency

During 2018-19, NSW Health's Agency for Clinical Innovation (ACI) developed a guideline to assist emergency departments with implementing safe assessment rooms in NSW Health hospitals.

Being invited people with living/lived experience of mental health issues to our offices to discuss and provide input to the draft guideline.

As is our role, Being wrote a detailed report after the discussion responding to the safe assessment room guidelines based on the real experiences and opinions of consumers.

It was essential to represent the experiences and perspectives of people with living/lived experience so they could be included in the development of this vital guideline – especially given

the similarity between safe assessment rooms and seclusion rooms.

The incoming guideline has included suggestions about co-design and the appropriate rules to follow if time spent in a safe assessment room meets the definition of seclusion. In practice, there is an uncomfortable ambiguity – and even a crossover – between safe assessment rooms and problematic seclusion practices.

The power of YES

Over 2018-2019 Being continued its collaboration with NSW Health's Information for Mental Health unit (known as InforMH) to expand the Your Experience of Service (YES) surveys.

From its inception, Being has emphasised the consumer perspective throughout the development of this important questionnaire. The YES questionnaire has seen rapid growth during 2018-19, with the release of an electronic version of the original paper-based survey and its translation into many languages.

The electronic version is a welcome addition to the original paper-based survey, allowing consumers more options to make their experience of service provision known. The questionnaire is an incredibly valuable resource. These developments will expand the accessibility of the platform and allow more consumers to comment on inpatient and community-managed services.

Through gathering the consumer perspective, all Local Health Districts can see where and how services are engaging with consumers – and vitally, where they fall short.

Through the continued gathering of these perspectives, we are hoping there will be more weight behind the consumer-influenced change and higher positive responses for consumers of these services.

Being is excited to see how this program continues to develop, including the introduction of more translated versions, which will increase the scope and accessibility of the service.



Bringing members into the political process



In early 2019, Being knew that NSW would be hitting the polls twice to decide who would lead our state and federal governments. To prepare for this, we brought together interested members for two face-to-face consultations and an online live stream to discuss issues that mattered to our members.

We wanted to know what actions our members wanted our future governments to take.

Following these discussions, we formed Being's 2019 Election Platform, which expressed our members' thoughts on such topics as: seclusion and restraint, forced medication, trauma-informed training - amongst many other priorities.

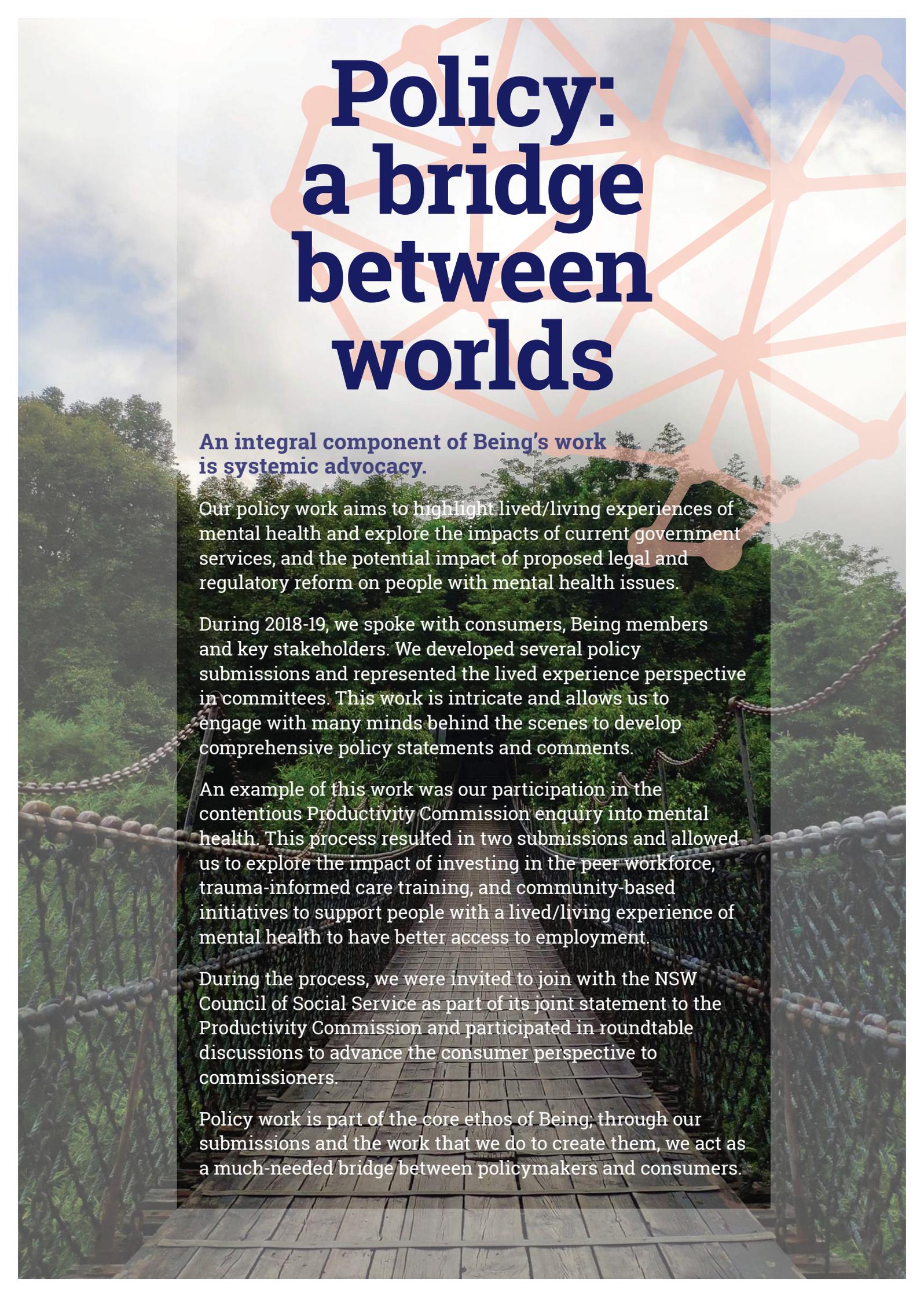
We took these areas of concern, and our calls to action to the parties directly. Their responses varied. Overall, the platform has guided our interactions with both our state and federal political parties and we've been able to use our members' perspectives to examine the decisions of relevant players now and into the future.

Engaging our members in a variety of forums using different technologies – old and new - ways is something that

Being is committed to exploring.

We are aware that face-to-face consultations may be confronting, and stressful for potential attendees. Our live stream was a first for us, and based upon its success, it won't be the last.



The background of the page is a photograph of a wooden suspension bridge with a metal mesh railing, stretching across a dense, green forest. The bridge is made of wooden planks and is supported by thick ropes. The sky is visible in the upper part of the image, showing some clouds. Overlaid on the image is a large, semi-transparent orange network diagram consisting of interconnected nodes and lines, resembling a molecular structure or a complex web. The main title is written in a large, bold, dark blue font.

Policy: a bridge between worlds

An integral component of Being's work is systemic advocacy.

Our policy work aims to highlight lived/living experiences of mental health and explore the impacts of current government services, and the potential impact of proposed legal and regulatory reform on people with mental health issues.

During 2018-19, we spoke with consumers, Being members and key stakeholders. We developed several policy submissions and represented the lived experience perspective in committees. This work is intricate and allows us to engage with many minds behind the scenes to develop comprehensive policy statements and comments.

An example of this work was our participation in the contentious Productivity Commission enquiry into mental health. This process resulted in two submissions and allowed us to explore the impact of investing in the peer workforce, trauma-informed care training, and community-based initiatives to support people with a lived/living experience of mental health to have better access to employment.

During the process, we were invited to join with the NSW Council of Social Service as part of its joint statement to the Productivity Commission and participated in roundtable discussions to advance the consumer perspective to commissioners.

Policy work is part of the core ethos of Being; through our submissions and the work that we do to create them, we act as a much-needed bridge between policymakers and consumers.

Being HEARD





Supporting the growth of the peer workforce

Being has deep experience and knowledge of the peer workforce and it is something we will remain passionate about supporting in the future.

Peer workers employed by the NSW government and community-managed organisations provide immense support to many people with lived/living experiences of mental health issues, in both inpatient and community mental health services.

In 2018-19 Being employed a fulltime Peer Workforce Project Officer, with a major goal of developing a peer workforce network.

This year Being has advocated to increase training opportunities for people who want to become peer workers and for people managing peer workers in their workplaces.

During 2018-19, Being continued to advocate for more lived experience workers within all aspects of mental health provision.

Our CEO Irene Gallagher participated in a peer workforce panel at The Mental Health Services (TheMHS) conference in Adelaide in 2018 and attended the National Mental Health Commission's peer leaders roundtable to discuss the importance of infrastructure to support the peer workforce.

Continuing to map and support the peer workforce with a view to establishing structured peer supervision across NSW will be a major focus for Being in 2019-20.

Being continues to advocate to increase the size of the peer workforce as well as the infrastructure to support the longevity and sustainability of this vital workforce.

What we did in 2018-19

JUL

- 2 ACEL meeting
- 5 MH Design Working Group
- 12 Discussions with state peak bodies
- 9-13 MH Network; Training: NSW Fair Trading, Newcastle; Care Connected
- 16 TnT development; MH Consumer PW Committee
- 17 HETI; CP Steering Committee; TnT steering committee; CP Governance committee
- 18 Veterans Partnership; TheMHS planning
- 19 CESPHN planning; CPWC planning
- 20 TICP steering committee planning
- 24 Pilot training: committee work
- 27 MH Commission: Building community supports & services
- 30 National PW Assn; Submission: Senate Inquiry into accessibility & quality of rural & remote MH services; Response: NSW strategic framework for MH

AUG

- 2 CPWC planning; Rethink Forum presentation; Forensic MH
- 6 CP managers' meeting
- 7 St Vincent's Hospital meeting
- 8-10 ACI training
- 9 CESPHN Regional MH & Suicide Prevention Plan committee, PW Network and CAC
- 9-13 Therapeutic Environments - minor capital works meeting
- 10 NSW MH Consumer Sub Committee
- 13 NUAA; KPMG
- 14 MHRT recruitment; MOH recruitment
- 17 MHCC strategic planning; Child and Youth MH Committee
- 20 MH Design Working Group; Alternatives to Suicide; TICP steering committee
- 22 MHCC recruitment
- 27-31 TheMHS, Adelaide/ Submission: MH (Forensic Provisions) Act
- Also: TnT workshops in Sydney, Newcastle, Broken Hill

SEP

- 5 HASI & CLS (evaluation); NUAA presentation
- 6 ACEL committee; NSWMHC CAC
- 7 NSW Health MH Program Council
- 10 Community consultations
- 11 CP steering committee; New Horizons presentation
- 13 CPWC; CESPHN Regional MH & Suicide Prevention Plan committee
- 14 Australian Psychosis Conference 2018
- 17 TICP Steering Committee
- 18 National MH Future Leaders
- 19 MHRT Recruitment
- 20 TnT steering committee
- 24 MH Design Working Group; MHCC & KPMG working group
- 25 Building Community based MH Services Committee
- 26 MHCC CEO & senior managers
- 27 MH Matters Awards 2018; MOH Expert Reference Group; Co-Design Capacity Committee
- 28 NSW Suicide Prevention Data forum
- Also: TnT workshops

JAN

- 10 CESPHN Regional MH & Suicide Prevention Plan committee
- 14 CP management meeting; Community training
- 22 PW Meeting; National MH Commission Leadership program meeting
- 23 MOH Meeting
- 29 30 – MHC recruitment; CMO Yes Working Group; MOH meeting
- 31 ACEL committee

FEB

- 4 Expert reference group (Review of seclusion, restraint & observation of consumers with a mental illness in NSW Health facilities)
- 12 CMO/YES steering group
- 13 Co-design capability workshop
- 14 CESPHN Regional MH & Suicide Prevention Plan committee
- 18 CPWF planning
- 19 NSW MHC meeting; NSW MH Consumer Sub Committee; CP Governance Committee
- 20 Health Equity Alliance
- 21 Veterans planning
- 22 MHCC Board meeting
- 27 Museum of the Mind launch; MOH recruitment

MAR

- 6 MOH Meetings
- 7 Zero Suicides in Care: perspectives from the UK
- 8 MoH MH Program Council; Review of the NSW Housing & MH agreement; Premier & cabinet meeting
- 11 MOH Project Steering Committee
- 12 CP steering committee; YES advisory committee
- 13 CMO/YES steering group;
- 14 CESPHN Regional MH & Suicide Prevention Plan committee; Co-design capability workshop
- 15 NSW MHC Community Advisory Committee
- 19 Implementation meeting re: action 11 (Review of seclusion & restraint); Health and Education Committee; Veterans Planning
- 28 ACEL committee



ACRONYMS EXPLAINED			
ACI: Agency Clinical Innovation;	Primary Health Network	MH: Mental health	PW: Peer workforce
ACEL: Australian Coalition to End Loneliness	CLS: Community Living Support	MHC: NSW Mental Health Commission	TnT: Talkin' Together project
CAC: Consumer Advisory Committee	CP: Collective Purpose	MHCC: MH Coordinating Council	TICP: Trauma-informed care and practice
CEEP: Community Engagement Education Package	CMO: Community Managed Organisations	MoH: NSW Ministry of Health	YES: Your Experience of Service
CESPHN: Central Eastern Sydney	CPWF: Consumer Peer Worker Forum	NDIS: National Disability Insurance Scheme	
	HASI: Housing & Accommodation Support Initiative	NUAA: NSW Users & AIDS Association	

Here's a detailed look at the major events, consultations, forums and committees that kept Being busy in the past year. All were in Sydney, unless stated.

OCT

- 2 CPWF meeting; CP Speakers Series meeting
 - 4 Into the Light screening & Being stall
 - 5 HASI CLS (evaluation); CP Management committee; BPD Awareness Afternoon tea
 - 8 CESPHN consultation; PW Meeting
 - 9 MH & Leadership with John Brogden; CP Steering Committee; MHRT Recruitment
 - 10 Building Collaborative Cultures forum
 - 11 CESPHN Regional MH & Suicide Prevention Plan committee; CAC
 - 12 MHCC Board meeting
 - 15 TICP Committee; CMHDARN reference group
 - 16 CP Governance Committee; CPWC planning meeting
 - 17 Submission to review of NSW MH Forensic Provisions Act; MH Parliamentary Showcase; One Door Recruitment
 - 22 UNSW project; MHRT meeting
 - 23 Meeting with NSW Minister for MH; Being strategic planning
 - 24 Forensic MH Hospital Open day
 - 25 Community training
 - 26 TnT steering committee
 - 30-31 NDIS MH conference, Melbourne; ACEL workshop; YES Conference
- Also: TnT workshops

NOV

- 1 NDIS MH Conference, Melbourne; BPD Conference Consumer & Carer Day
 - 2 MHCC & KPMG Workshop; OVP Recruitment
 - 6 CPWF planning
 - 7 MH Design working group; MOH Expert Reference Group; Election Platform planning
 - 8 CESPHN Regional MH & Suicide Prevention Plan committee; ICLA meeting; NSW MH Consumer Sub Committee
 - 12-13 CPWF 2018; MHC CAC; MH Interagency
 - 14 OVP recruitment; MHCC CEEP Project meeting; UNSW steering committee
 - 15-16 MHC recruitment
 - 20 Child & Adolescent MH Services Benchmarking forum; Australian BPD Branch meeting
 - 21 Health Equity Alliance; MHCC AGM
 - 22 Anne Deveson Research Centre opening; MGSM MH roundtable
 - 23 Election platform: consumer consultation
 - 26 Being AGM
 - 27 HASI & CLS stakeholder forum; MHCC CEEP Committee; Youth Hackathon workshop
 - 27-28 State peak alliance meetings, Canberra
 - 28 CESPHN Regional MH & Suicide Prevention Plan consultation
 - 29 Canterbury-Bankstown & SW Syd. Active Aging Expo
 - 29-30 National MH Commissions PW Leaders roundtable
- Also: TnT workshops.

DEC

- 3 TnT workshop, Newcastle; MHCC report presentation
- 4 NSW MHC Lived Experience Framework launch
- 5 NSW Health Consumers meeting
- 6 CMO/YES steering group; MOH meetings & workshops
- 7 MOH Program Council meeting
- 10 NSW Disability Ombudsman roundtable; MOH Recruitment; Being planning day
- 12 MH Design Working Group
- 13 CESPHN Regional MH & Suicide Prevention Plan committee; Being CAC
- 17 MOH Reference Meeting; NDIS Online Resources workshop
- 18 ACI Co-design strategy workshop; CP Governance Committee



APR

- 1 Living Well Mid-term review: TIC and wellness planning
- 3 Productivity Commission roundtable
- 4 TnT digital stories, Newcastle
- 5 Resilience Luncheon 2019; Peer Supervision meeting
- 9 Submission: Productivity Commission on MH; Implementation meeting re: action 11; (Review of seclusion & restraint); HASI & CLS stakeholder meeting; UTS Presentation
- 10 CESPHN Regional MH & Suicide Prevention Plan committee
- 11 TnT steering committee; UNSW project planning
- 12 MHCC Board meeting
- 15 CPWF planning; UTS Accomplish Awards presentation
- 16 Peer Supervision meeting; HETI Meeting; Mentally Healthy Workplaces meeting
- 30 Corporate Partnerships Workshop; ACEL strategy meeting

MAY

- 3 NSW Gayaa Dhuwi (Proud Spirit) Declaration workshop
- 6 Being members consultation
- 9 CESPHN Regional MH & Suicide Prevention Plan committee; NCOSS Social Impact Conference
- 10 Flourish Australia
- 14 CP steering committee
- 15 Corporate Partnerships workshop; MHCC Supporting Community Connections Webinar presentation
- 16 TnT committee; MHCC CEEP meeting
- 17 Meeting with NSW Minister for MH
- 20 Premier and Cabinet meeting; Being Strategic Planning afternoon
- 21 TheMHS Awards judging
- 22 Health Equity Alliance
- 23 Project Air meeting; TITAN workshop
- 24 Findings workshop: review of NSW Housing & MH agreement
- 27 Expert reference group, policy directive (Review of seclusion & restraint);
- 28 NSW MH Consumer Sub Committee
- 29 MHCC Webinar panel presentation
- 30 Shire & St George MH Suicide Prevention Community Action Group established

JUN

- 5 Sexual Safety Committee
- 6 MH regulations review meeting
- 7 PHN Regional Planning
- 11 CP Steering Committee; YES Advisory Committee; MOH Webinar meeting
- 12 MoH MH enhancement project
- 13 CESPHN & Suicide Prevention Regional Plan committee; MHCC CEEP meeting
- 14 MHCC Board
- 17 HASI Plus enhancement RFT evaluation committee; NSW MHC Roundtable Consultations
- 18 NSW Budget Business Workshop
- 20 Citizen Science Project
- 21 Expert reference group (Review of seclusion & restraint); Zero Suicides in Care webinar; NSW MH Program council
- 24 HASI Plus RFT meeting; MHC Health Literacy Steering committee
- 25 Adult MH services benchmarking forum; New Horizons meeting
- 27 NCOSS budget breakfast; Health Equity Alliance; Premier & Cabinet meeting
- 28 – Being relocates to stand-alone premises

Being INVOLVED





Why projects matter to us

Project work provides continual opportunities for Being to engage and work with people living with mental health issues across NSW. It is also an invaluable resource to inform our policy and advocacy work.

In 2018-2019, we're grateful to have collaborated with such partners as the NSW Mental Health Commission, NSW Fair Trading, NSW Ministry of Health and the NSW Mental Health Consumer Peer Workforce Committee to name a few, and we're very proud of what we've accomplished – particularly in our two cornerstone projects of the past year: Talkin' Together and the annual Consumer Peer Workers Forum.

Talkin' Together – a collaboration between NSW Fair Trading and Being on consumer rights within the NDIS – gave us an opportunity to travel to areas outside of Sydney that are challenging to reach, most notably the remote town of Broken Hill.

By acknowledging that lived experience spreads wider than mental health issues alone and recognising the inherent value of community knowledge, Being was able to raise the bar on what meaningful co-design and peer leadership should look like, and in turn, influence the way that NSW Fair Trading engages with consumers living with psychosocial disabilities.

Talkin' Together and the Consumer Peer Workers Forum were just the tip of the iceberg, read on to see the full scope of Being's project work in 2018-19.

Consumer Peer Workers Forum continues to grow

Each year, Being hosts the annual Consumer Peer Workers Forum in collaboration with the NSW Mental Health Consumer Peer Workforce Committee and funded by the NSW Ministry of Health.

The two-day Consumer Peer Workers Forum is the only professional development opportunity for public mental health consumer peer workers in NSW. We were delighted that the 2018 forum held from 12-13 November was our largest forum to date with 120 attendees – increase of 50 per cent from 80 attendees in 2017.

This is thanks to increased funding from the NSW Ministry of Health and reflects the exponential growth of this essential workforce.

We are also thankful to The Hon. Tanya Davies – Minister for Mental Health, and Catherine Lourey – NSW Mental Health Commissioner, for their addresses in support of the forum and the peer workforce.

NSW Mental Health Deputy Commissioner Fay Jackson also delivered an important keynote speech: 'Leadership and lived experience', while Sandy Watson spoke on 'Purposeful storytelling'.

The diversity of workshops is always a highlight of the forum too. In 2018 there were six, including: 'Transgender and gender non-conforming experiences', 'Window of tolerance', 'Building collaborative cultures' and the 'Hearing voices network'.

We are looking forward to next year and how we can grow and improve the forum going forward.





The power of talking Talkin' Together

One of Being's most significant projects during 2018-19 was the Talkin' Together project.

The Talkin' Together project was a collaboration between Being, NSW Fair Trading and a diverse group of mental health peer educators to engage people with psychosocial disabilities to understand their rights under the Australian Consumer Law when accessing the National Disability Insurance Scheme (NDIS).

The project was facilitated through a series of monthly workshops in Sydney, Newcastle, and Broken Hill.

Just as the landscape for mental health services is aligning with the NDIS framework, a shift in mindset is also needed to protect the rights of participants in the scheme. The topics addressed during the project included: Scam Awareness, Hiring A Service; Entering a Contract & Making a Complaint – all essential knowledge when navigating the new terrain of the NDIS, where the Australian Consumer Law is relevant now more than ever in disability services.

Talkin' Together was a unique collaboration between an NGO and a government agency, as this project has been entirely co-designed, co-facilitated and peer-led by people living with mental health issues in each focus area in NSW.

We have seen a real shift in NSW Fair Trading's thinking when it comes to engaging with disability since the start of this project – a change from a one-size-fits-all approach, to an approach that must cater for specific, diverse needs. This can be seen in a redesign of some of NSW Fair Trading's resources to be more accessible for people living with mental health issues, which was entirely consumer-led.

If you'd like to know more about the project, the resources developed and the co-design process, please go to:

<https://www.fairtrading.nsw.gov.au/resource-library/publications/talkin-together-toolkit/about-talkin-together2>



My Health Record: a joint advocacy campaign

In late 2018, Being co-signed a joint letter with two fellow state mental health consumer peak bodies – Consumers of Mental Health Western Australia (CoMHWa) and the Victorian Mental Illness Awareness Council (VMIAC) regarding our members' concerns about the new My Health Record reporting system.

This letter was addressed to the Hon. Greg Hunt MP (Minister of Health) calling for the rollout of My Health Record to be placed on hold until the Australian public could be assured that protections were in place against severe security risks.

Being has a fundamental commitment to increasing awareness and building capacity for our members. Our My Health Record campaign, which questioned the Federal Government's understanding of people with lived/living experience of mental health issues and its ability to protect the interests of those people, placed the facts and questions back in the consumer's hands to decide.

Our concerns were that people who have a living experience of mental health might face increased discrimination, diagnostic overshadowing, and other issues resulting in the potential for privacy breaches and misdiagnosis of physical health concerns.

Following our joint advocacy, the deadline to opt-out of the service was extended from the 15 October 2018 to 31 January 2019, to allow for more work to be done to secure individual data.



Grassroots support for local advocacy

Being recognizes the value of grassroots participation, so in May 2019 when it became apparent there was a strong demand for regular face-to-face community meetings around suicide prevention in South Western Sydney, we were excited to get involved.

We began hosting a new grassroots Mental Health and Suicide Prevention Community Action Group for people living in the shire and St. George area.

This group has continued with monthly meetings, creating a safe space for passionate members of the local community, with their own lived/living experience of suicidality and/or are bereaved by suicide, to share their experiences and concerns about local services and to work together in planning local initiatives.

Ultimately, the purpose of the group is to help members of the local community advocate for reform of mental health services in their area.

Being looks forward to continue hosting, and would be delighted if the model could be adopted for other areas of need.



Zero Suicides in Care webinar

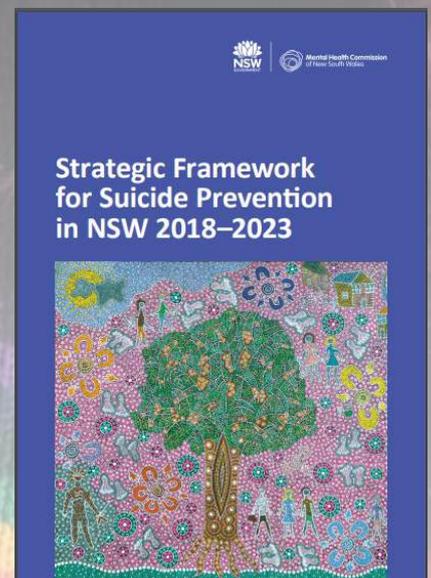
In June 2019 Being participated in a webinar to raise awareness of the Zero Suicides in Care program organised by NSW Health, which was part of the Towards Zero Suicides suite of initiatives.

The initiative aims to reduce suicide rates to zero in NSW Health inpatient units and amongst people utilising community mental health services. NSW Health's key document in relation to reducing suicide was its Strategic Framework for Suicide Prevention, 2018-2023.

The webinar represented an opportunity for Being to ensure that some of the concerns people with living/lived experience of mental health issues have around suicidality are heard by NSW Health clinicians.

Being advocated for peer-run services in this webinar, but also had a chance to speak with leading suicide reduction specialists from Queensland and the United States.

According to NSW Health the program aims to "foster a just and restorative organisational culture and strong service leadership to promote safety for [people with lived/living experience of mental health issues] and staff."



Procurement processes – HASI Plus funding

In 2018-2019 Being was invited by NSW Health to participate in a procurement process to allocate funds for a new Housing and Accommodation Support Initiative (HASI) Plus service.

HASI allows people transitioning out of residential care, leaving the forensic mental health system, or stepping up their support needs, to have access to housing and wrap around supports while they develop living skills and grow their community connections.

Having hands on involvement in processes like this allows Being to have some influence over the way funding is allocated for services like HASI Plus. It is vitally important that HASI service providers strive for the least restrictive environment and embrace 'dignity of risk'.



Australian Coalition to End Loneliness

Following a similar initiative in the UK, Being has been involved in the new Australian Coalition to End Loneliness (ACEL) in collaboration with leading Australian universities and other NGOs to develop strategies on tackling the growing loneliness epidemic.

Social isolation can have a significant impact on people's experiences of mental health issues, and can affect anyone regardless of age, culture or location.

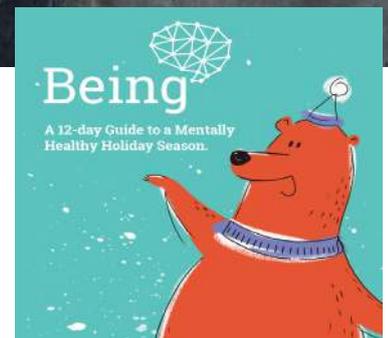
Working on more effective ways to combat loneliness on a systemic level and appreciating the complexities of people's experiences around loneliness has reminded us of the holistic nature of mental health issues. Our innate need for social connection cannot be undervalued and it is an area we will look to explore in the future.

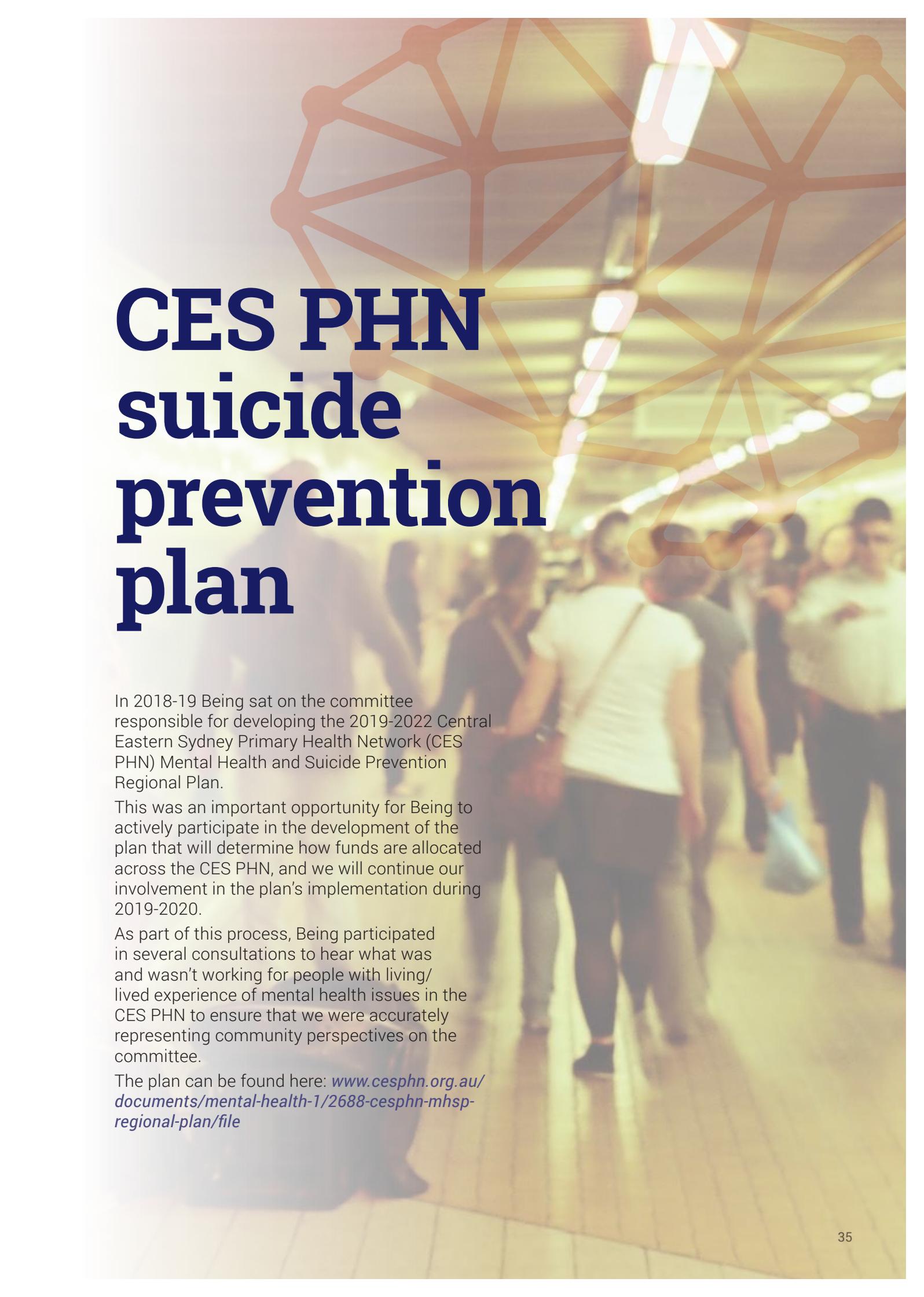
Mentally healthy holidays

Being acknowledges that the holiday period can be a difficult time for many, so before the end of 2018, we launched our Being's 12-day guide to a 'Mentally Healthy Holiday Season' social media campaign.

This campaign provided wellbeing techniques to help navigate a range of challenging social, financial and emotional situations which often present themselves during this time. The topics we covered were:

1. Plan for the big days.
2. Talk it out.
3. Limit social media.
4. Self-advocacy.
5. Prioritise physical wellbeing.
6. Don't spend what you don't have.
7. Be mindful.
8. Dealing with the end-of-year workplace pressures.
9. Navigating relationships at Christmas.
10. Conflict resolution at Christmas.
11. Seek help if you need to.
12. Try and have fun.





CES PHN suicide prevention plan

In 2018-19 Being sat on the committee responsible for developing the 2019-2022 Central Eastern Sydney Primary Health Network (CES PHN) Mental Health and Suicide Prevention Regional Plan.

This was an important opportunity for Being to actively participate in the development of the plan that will determine how funds are allocated across the CES PHN, and we will continue our involvement in the plan's implementation during 2019-2020.

As part of this process, Being participated in several consultations to hear what was and wasn't working for people with living/lived experience of mental health issues in the CES PHN to ensure that we were accurately representing community perspectives on the committee.

The plan can be found here: www.cesphn.org.au/documents/mental-health-1/2688-cesphn-mhsp-regional-plan/file

Financial reports



NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC.
A.B.N. 82 549 537 349

FINANCIAL REPORT

For the year ended

30TH JUNE 2019



THOMAS DAVIS & CO
CHARTERED ACCOUNTANTS
ESTABLISHED 1894

www.thomasdavis.com.au
mail@thomasdavis.com.au

The Board,
NSW Consumer Advisory Group - Mental Health Inc.
Suite 501, Level 5
80 William Street
SYDNEY, NSW, 2000

Dear Board Members,

We have completed our examination of your Association's books of account for the year ended 30 June 2019 and attach hereto for your information the following Statements:-

- (1) Board Declaration.
- (2) Auditor's Independence Declaration to the Board Members.
- (3) Statement of Financial Position as at 30 June 2019.
- (4) Statement of Profit or Loss and Other Comprehensive Income for the year ended 30 June 2019.
- (5) Statement of Changes in Members' Funds for the year ended 30 June 2019.
- (6) Statement of Cash Flows for the year ended 30 June 2019.
- (7) Notes to and Forming part of the Financial Statements for the year ended 30 June 2019.
- (8) Auditor's Report to the Members.
- (9) Detailed Income and Expenditure Statement & Disclaimer of additional financial data.
- (10) Auditor's Report, and Statement of Income and Expenditure - Core Funding
- (11) Auditor's Report, and Statement of Income and Expenditure - Untied Funds
- (12) Auditor's Report, and Statement of Income and Expenditure - Consumer Workers Committee Project
- (13) Auditor's Report, and Statement of Income and Expenditure, Health Education and Training Institute - Outsourcing of Sessional Consumer And Carer Academic Consultants Project.
- (14) Auditor's Report, and Statement of Income and Expenditure, Health Administration Corporation - Peerwork Force Project
- (15) Auditor's Report, and Statement of Income and Expenditure, Department of Finance, Services and Innovation - Consumer Awareness Peer To Peer Strategy Program.

Yours faithfully,

Thomas Davis & Co.

A member of



Independent legal & accounting firms

L13, 56 Pitt St GPO Box 492 T: (02) 9232 1188
Sydney 2000 Sydney 2001 F: (02) 9231 6792

Liability limited by a scheme approved under professional standards legislation



CHARTERED ACCOUNTANTS
AUSTRALIA • NEW ZEALAND

NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC
ABN 82 549 537 349

STATEMENT BY MEMBERS OF THE BOARD

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

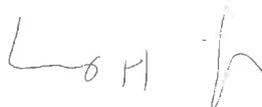
In the opinion of the Board the financial report:

- (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 NSW Consumer Advisory Group - Mental Health Inc. as at 30 June 2019 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;
- (b) At the date of this statement, there are reasonable grounds to believe that NSW Consumer Advisory Group - Mental Health Inc. Inc. will be 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



Sunny Hemraj
Treasurer

SYDNEY,

Date: 15 November 2019



THOMAS DAVIS & CO
CHARTERED ACCOUNTANTS
ESTABLISHED 1894

www.thomasdavis.com.au
mail@thomasdavis.com.au

NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC
ABN 82 549 537 349

AUDITOR'S INDEPENDENCE DECLARATION

Auditor's Independence Declaration to the Board Members of NSW Consumer Advisory Group - Mental Health Inc, 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 2019 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: *15th* November 2019

A member of



Independent legal & accounting firms

L13, 56 Pitt St GPO Box 492 T: (02) 9232 1188
Sydney 2000 Sydney 2001² F: (02) 9231 6792

Liability limited by a scheme approved under professional standards legislation



CHARTERED ACCOUNTANTS
AUSTRALIA • NEW ZEALAND

NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC
ABN 82 549 537 349

STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2019

	Notes	2019 \$	2018 \$
Current assets			
Cash assets	5	267,608	285,629
Receivables	6	27,676	189,119
Other assets	7	131,346	50,175
Total current assets		<u>426,630</u>	<u>524,923</u>
Non-current assets			
Other assets	8	60,500	60,000
Property, plant and equipment	9	18,741	5,138
Total non-current assets		<u>79,241</u>	<u>65,138</u>
Total assets		<u>505,871</u>	<u>590,061</u>
Current liabilities			
Payables	10	83,163	211,748
Provisions	11	64,091	46,660
Total current liabilities		<u>147,254</u>	<u>258,408</u>
Non-current liabilities			
Provisions	11	-	-
Total non-current liabilities		<u>-</u>	<u>-</u>
Total liabilities		<u>147,254</u>	<u>258,408</u>
Net assets		<u>358,617</u>	<u>331,653</u>
Members Funds			
Retained funds	16	358,617	331,653
Total Members Funds		<u>358,617</u>	<u>331,653</u>

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

NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC
ABN 82 549 537 349

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2019

	Notes	2019 \$	2018 \$
Revenue from ordinary activities	2	927,764	908,575
Expenses from ordinary activities:			
Employee expenses	3	(494,134)	(449,817)
Other expenses from ordinary activities	3	<u>(406,666)</u>	<u>(355,323)</u>
Surplus / (deficit) from ordinary activities before income tax expense		26,964	103,435
Income tax revenue / (expense) relating to ordinary activities	4	<u>-</u>	<u>-</u>
Surplus / (deficit) from ordinary activities after income tax expense		26,964	103,435
Other Comprehensive Income		-	-
Total Comprehensive Income for the Year		<u><u>26,964</u></u>	<u><u>103,435</u></u>

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

NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC
ABN 82 549 537 349

STATEMENT OF CHANGES IN MEMBERS' FUNDS
AS AT 30TH JUNE 2019

	<u>Retained funds</u> \$	<u>Total funds</u> \$
Changes in members' funds		
Balance at 1 July 2017	228,218	228,218
Surplus/(deficit) for the year	103,435	103,435
Other comprehensive income	<u>-</u>	<u>-</u>
Balance at 30 June 2018	331,653	331,653
Surplus/(deficit) for the year	26,964	26,964
Other comprehensive income	<u>-</u>	<u>-</u>
Balance at 30 June 2019	<u><u>358,617</u></u>	<u><u>358,617</u></u>

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

NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC
ABN 82 549 537 349

STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2019

	Notes	2019 \$ Inflows (Outflows)	2018 \$ Inflows (Outflows)
Cash flows from operating activities			
Cash receipts from customers		1,066,549	836,292
Cash payments to suppliers and employees		<u>(1,066,385)</u>	<u>(761,359)</u>
Net cash provided by / (used in) operating activities	13(b)	<u>164</u>	<u>74,933</u>
Cash flow from investing activities			
Payments for property, plant and equipment		<u>(18,185)</u>	<u>(2,659)</u>
Net cash provided by / (used in) investing activities		<u>(18,185)</u>	<u>(2,659)</u>
Cash flow from financing activities			
Received from collective purpose		-	1,129
Net cash provided by / (used in) financing activities		<u>-</u>	<u>1,129</u>
Net increase / (decrease) in cash held		(18,021)	73,403
Cash at the beginning of the financial year		<u>285,629</u>	<u>212,226</u>
Cash at the end of the financial year	13(a)	<u><u>267,608</u></u>	<u><u>285,629</u></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 2019

Note 1 - Statement of significant accounting policies

The financial statements are special purpose financial statements prepared for use by the board of the association. The board members have determined that the association 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.

The financial statements are prepared on a cash 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 Association 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) Employee entitlements

Provision is made for the Association'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 Association to employee superannuation funds and are charged as expenses when incurred.

(c) Taxation

The activities of the Association are exempt from income tax.

(d) Revenue recognition

Amounts disclosed as revenue are net of returns, trade allowances and duties and taxed paid. Revenue is recognised for the major operating activities as follows:

(i) Government grants

Grants received are brought to account as income on a progressive basis over either the period to which the grant relates or the period over which the grant is expended.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2019

Note 1 - Statement of significant accounting policies (continued)

(e) Deferred income / divisional results

Grants received are brought to account as income on a progressive basis over either the period to which the grant relates or the period over which the grant is expended.

Accordingly, 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 grants have carried forward surpluses and will be absorbed in future periods:

Outsourcing of Sessional Consumer and Carer Academic Consultants Project	16,663
Consumer Awareness Peer to Peer Strategy Program	8,826
Untied Funds	229,431

Where the grant is recognised as income in advance of the expenditure being incurred, the divisional profit will form part of the retained profits.

(f) New and Amended Accounting Policies

The association has adopted AASB 9 with a date of initial application of 1 July 2018. On the application of this standard there were no retrospective changes required to prior period comparatives.

There were no financial assets/liabilities which the company had previously designated as fair value through profit or loss under AASB 139 that were subject to reclassification upon the application of AASB 9. There were no financial assets/liabilities which the company had elected to designate as at fair value through profit or loss at the date of initial application.

(g) Accounting Standards for application in future periods

The AASB has issued a number of new accounting and amended accounting standards that have mandatory application dates for future reporting periods, some of which are relevant to the entity. The directors have decided not to early adopt any of these new and amended pronouncements.

The following standards are expected to have some impact on the association in future periods;

AASB 16: Leases (applicable to annual reporting periods beginning on or after 1 January 2019).

AASB 1058: Income for Not-For-Profit Entities and AASB 15: Revenue from Contracts with Customers (applicable to annual reporting periods beginning on or after 1 January 2019).

	2019 \$	2018 \$
Note 2 - Revenue		
<i>Revenue from operating activities</i>		
Grants received	<u>785,792</u>	<u>754,895</u>
	<u>785,792</u>	<u>754,895</u>
<i>Revenue from outside the operating activities</i>		
Interest received	2	5,015
Other income	92,151	107,455
SACS ERO Funding	<u>49,819</u>	<u>41,210</u>
	<u>141,972</u>	<u>153,680</u>
Revenue from ordinary activities	<u><u>927,764</u></u>	<u><u>908,575</u></u>

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2019

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:

	2019	2018
	\$	\$
Expenses		
Advertising	13,185	4,475
Bank Charges	412	241
Insurance	-	5,461
Printing & Photocopying	11,359	4,675
Telephone & Internet	6,088	7,429
Depreciation	4,582	822
Other Expenses	865,174	782,037
	<u>900,800</u>	<u>805,140</u>

Note 4 - Income tax

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

Note 5 - Current assets - Cash assets

Cash on hand	300	300
Cash at bank	267,308	285,329
	<u>267,608</u>	<u>285,629</u>

Note 6 - Current assets - Receivables

Accounts receivable	27,017	189,119
Loan - MHA	659	-
	<u>27,676</u>	<u>189,119</u>

Note 7 - Current assets - Other

Prepayments	17,513	6,425
Deposits	10,083	-
Loan to collective purpose	103,750	43,750
	<u>131,346</u>	<u>50,175</u>

Note 8- Non - Current assets - Other

Bank guarantee	60,500	-
Loan to collective purpose	-	60,000
	<u>60,500</u>	<u>60,000</u>

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

Office furniture and computer equipment - at cost	27,357	65,840
Less: accumulated depreciation	(8,616)	(60,702)
	<u>18,741</u>	<u>5,138</u>

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2019

	2019 \$	2018 \$
Note 10 - Current liabilities - Payables		
GST payable	2,746	15,140
Grants in advance	50,000	152,000
PAYG withheld	7,067	7,260
Superannuation payable	9,270	-
Accruals and sundry creditors	14,080	37,348
	<u>83,163</u>	<u>211,748</u>

Note 11- Provisions

(a) Current

Provision for annual leave	30,365	18,635
Provision for TIL leave	33,726	23,152
Provision for long service leave	-	4,873
	<u>64,091</u>	<u>46,660</u>

(b) Non-current

Provision for long service leave	-	-
	<u>-</u>	<u>-</u>

Note 12 - Segment reporting

NSW Consumer Advisory Group - Mental Health Inc. is a non-government organisation actively involved in promoting the understanding of Mental Health problems in the community in New South Wales.

Note 13 - 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:

	2019 \$	2018 \$
Cash on hand	300	300
Cash at bank	267,308	285,329
	<u>267,608</u>	<u>285,629</u>

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

Operating surplus / deficit	26,964	103,435
<i>Non-cash flows in operating surplus</i>		
Depreciation	4,582	822
<i>Changes in assets and liabilities</i>		
(Increase) / decrease in receivables	161,443	(161,534)
(Increase) / decrease in other assets	(70,583)	-
(Increase) / decrease in prepayments	(11,088)	12,666
Increase / (decrease) in income in advance	(102,000)	152,000
Increase / (decrease) in payables	(26,585)	(67,720)
Increase / (decrease) in employee provisions	17,431	35,264
	<u>164</u>	<u>74,933</u>

The Association has no credit stand-by or financing facilities in place.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2019

Note 14 - Collective purpose agreement

New South Wales Consumer Advisory Group - Mental Health Inc. entered into the "Collective Purpose Agreement" in 2016 with Mental Health Association NSW Limited and Mental Health Carers ARAFMI NSW. This agreement involves 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. Mental Health Association NSW Limited issued an invoice after year end but effective as of 30 June 2019 to NSW South Wales Consumer Advisory Group - Mental Health Inc, in respect of the associations share of costs due on the cessation of the Collective Purpose Agreement. The association is disputing the amount of the invoice raised and the basis of calculation of the costs arrived at. The invoice also includes estimates for future potential amounts not incurred to date. At this point in time this invoice has not been recognised in the financial statements as it cannot be determined what if any amount might be payable.

During the 2016 year an amount of \$100,000 was lent to Collective purpose. As per the agreement the term of the loan was for 5 years with an interest rate of 5%. The amount outstanding as at 30 June 2019 is \$103,750. Due to the issues around the ending of the agreement there is significant uncertainty around the collectability of this loan. The amount of any impairment is unable to be determined at year end.

Note 15 - Lease commitments

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

Note 16 - Events subsequent to balance date

Other than the matters referred to in Notes 14 and 15, no matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the association in financial years subsequent to the financial year ended 30 June 2019.

Note 17 - Retained funds

Movements in retained funds are summarised as follows:

	2019 \$	2018 \$
Retained funds at the beginning of the financial year	331,653	228,218
Current year surplus / (deficit)	26,964	103,435
Retained funds at the end of the financial year	<u>358,617</u>	<u>331,653</u>



THOMAS DAVIS & CO
CHARTERED ACCOUNTANTS
ESTABLISHED 1894

www.thomasdavis.com.au
mail@thomasdavis.com.au

INDEPENDENT AUDITOR'S REPORT

**TO THE MEMBERS OF NSW CONSUMER ADVISORY GROUP -
MENTAL HEALTH INC
ABN 82 549 537 349**

Opinion

We have audited the financial report of NSW Consumer Advisory Group - Mental Health Inc.; which comprises the statement of financial position as at 30 June 2019, 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 NSW Consumer Advisory Group - Mental Health Inc.; 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 NSW Consumer Advisory Group - Mental Health Inc.; financial position as at 30 June, 2019 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 association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting 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 NSW Consumer Advisory Group - Mental Health Inc.; 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 association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the members of the committee either intend to liquidate the association or to cease operations, or have no realistic alternative but to do so.

A member of



Independent legal & accounting firms

L13, 56 Pitt St GPO Box 492 T: (02) 9232 1188
Sydney 2000 Sydney 2001¹² F: (02) 9231 6792

Liability limited by a scheme approved under professional standards legislation



CHARTERED ACCOUNTANTS
AUSTRALIA • NEW ZEALAND

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 association'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 association'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 association 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: 15 November 2019

Liability Limited by a scheme approved under professional standards legislation.



THOMAS DAVIS & CO
CHARTERED ACCOUNTANTS
ESTABLISHED 1894

www.thomasdavis.com.au
mail@thomasdavis.com.au

DISCLAIMER

**TO THE MEMBERS OF NSW CONSUMER ADVISORY GROUP -
MENTAL HEALTH INC.
ABN 82 549 537 349**

The additional financial data presented in the following pages is in accordance with the books and records of the Company which have been subjected to the auditing procedures applied in our audit of the Association for the year ended, 30 June 2019.

It will be appreciated that our audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data and no warranty of accuracy or reliability is given.

Neither the firm nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person (other than the Association) in respect of such data, including errors or omissions therein however caused.

Thomas Davis & Co.

THOMAS DAVIS & CO.

J.G. Ryan

J G RYAN

PARTNER

Chartered Accountants

SYDNEY,

Date: 15 November 2019

A member of



Independent legal & accounting firms

L13, 56 Pitt St GPO Box 492 T: (02) 9232 1188
Sydney 2000 Sydney 2001⁴ F: (02) 9231 6792

Liability limited by a scheme approved under professional standards legislation



CHARTERED ACCOUNTANTS
AUSTRALIA • NEW ZEALAND

DETAILED INCOME STATEMENT
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2019

	2019 \$	2018 \$
Revenue		
Core Funding (NSW) Health	610,792	595,895
Interest Received	2	5,015
Management Fees	20,750	-
SACS ERO Funding	49,819	41,210
Project Grants	175,000	159,000
Other Income	69,380	73,289
Reimbursements / Cost recoveries	2,021	34,166
	<u>927,764</u>	<u>908,575</u>
Expenditure		
Advertising & Promotion	13,185	4,475
Audit Fees	5,100	4,850
Bank Charges	412	241
Board Governance Expenses	9,391	7,462
Conferences, Events and Forums	44,599	48,889
Consultations	17,436	16,678
Co-location Expenses	173,169	173,211
Computer Expenses	1,466	1,251
Consultancy/Contractors Fees	315	4,941
Depreciation Expenses(FE&OE)	4,582	822
Employment Support & Supervision	-	26
Facilitator Costs	7,517	-
Filming	-	8,545
Insurance General (all)	-	5,461
Legal Fees	39,788	3,000
Management Fees	20,750	16,291
Meeting Expenses	13,730	8,131
Membership Fees Paid	1,437	1,622
Office Setup Costs	302	-
Postage, Freight & Courier	77	231
Printing & Stationery	11,235	3,358
Publication & Inform Resources	124	1,317
S&W - Annual Leave Provision	11,731	18,634
S&W - Recruitment Expense	2,460	6,005
S&W - Personal/Carers Lve	9,845	5,191
S&W - Superannuation Employ Exp	40,573	31,251
S&W - Workers Compensation Ins	3,137	2,332
W&S - Wages & Salaries	420,353	377,468
W&S - MHC Secondment	6,035	8,936
S&W - Other	-	701
Staff Amenities	1,290	1,315
Telephone Fax & Internet Charge	6,088	7,429
Training & Development(staff)	15,363	15,588
T&A - Staff & Subsistence	12,707	19,958
T&A - MVA Allowance (payroll)	3,955	727
T&A - Meal Allowance (payroll)	826	185
Sundry Expenses	1,739	(1,382)
Volunteers Cost	83	-
	<u>900,800</u>	<u>805,140</u>
	<u>26,964</u>	<u>103,435</u>

The Detailed Income & Expenditure Statement should be read in conjunction with the attached disclaimer.

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2019
NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC
NSW MENTAL HEALTH COMMISSION
CORE FUNDING

	2019	2018
	\$	\$
<u>INCOME</u>		
Grants State Operating Recurrent (NSW MHC)	610,792.44	595,895.04
SACS ERO Funding	49,819.25	33,813.18
Grants Other	-	6,000.00
Interest Income	-	5,012.11
Other Fees and Charges	-	238.69
	<u>660,611.69</u>	<u>640,959.02</u>
<u>EXPENDITURE</u>		
Bank Charges	412.24	241.15
Board Governance Expenses	9,188.68	7,462.00
Courier / Postage Costs	54.12	231.41
Office Setup Costs	302.27	-
Printing/Stationery	1,418.97	3,313.26
Publication and Information Resources	-	1,316.78
Telephone / Telephone Conference	5,356.86	13,381.81
Depreciation	346.44	822.29
Staff Amenities	807.59	1,315.43
Superannuation	25,268.78	24,270.03
Wages & Salaries	270,391.22	300,559.55
Recruitment Expense	2,459.97	6,005.15
Workers Compensation Premium	3,136.89	2,331.95
Annual leave, LSL & Personal Carer Leave availed	22,895.85	26,624.67
MHC Secondment	6,035.16	8,936.00
Advertising & Promotional	735.69	13,020.46
Forums	1,340.94	3,484.45
Auditor / Accounting	5,100.00	4,850.00
Exhibitions/Forums	36.36	4,794.38
Co-Location Costs	173,169.14	165,510.91
Computer Expenses	1,465.46	1,250.83
Conference Attendance	2,666.67	854.00
Supported Consumer Participation/Meeting Exp	9,168.10	17,102.10
Insurance	-	5,461.00
Legal Fees	39,788.48	3,000.00
Supervision	-	25.50
Consultation Costs	5,391.78	8,985.89
Staff Training Costs	4,225.07	15,587.73
Staff travel - taxi	1,449.77	5,064.11
Staff travel - flights	718.29	2,138.04
Staff Travel - Accommodation	509.94	3,998.42
Car Hire	-	355.56
Fares & Others	465.44	7,266.80
Miscellaneous	1,571.21	(682.41)
Allowances	-	534.87
Membership fees	1,414.40	1,622.42
	<u>597,291.78</u>	<u>661,036.54</u>
NET SURPLUS/(DEFICIT)	<u><u>63,319.91</u></u>	<u><u>(20,077.52)</u></u>



THOMAS DAVIS & CO
CHARTERED ACCOUNTANTS

ESTABLISHED 1894

www.thomasdavis.com.au
mail@thomasdavis.com.au

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC
NSW MENTAL HEALTH COMMISSION
CORE FUNDING
ABN 82 549 537 349

Opinion

We have audited the attached Statement of Income and Expenditure for the year ended 30 June 2019 of NSW Consumer Advisory Group - Mental Health Inc. in respect of the NSW Mental Health Commission, Core Funding.

In our opinion, the Statement of Income and Expenditure, presents fairly in material respects, the result of the NSW Mental Health Commission, Core Funding in accordance with the terms and conditions of the Grant Agreement.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use

Without modifying our opinion, we draw attention to the fact that the Statement of Income & Expenditure has been prepared in accordance with the Grant Agreement. As a result, the Statement of Income and Expenditure should not be distributed to or used by any other parties.

The Responsibility of the Association's Management

The Association's management are responsible for the preparation of the Statement and have determined that the accounting policies used are appropriate to meet the financial reporting requirements of the Grant Agreement and meeting the needs of the members. The Association's management responsibility also includes such internal control as the management determines necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Statement of Income and Expenditure

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 association'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.
- 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.

THOMAS DAVIS & CO.

J.G. Ryan

J G RYAN

PARTNER

SYDNEY

Date: 17 November 2019

Chartered Accountants

A member of



Independent legal & accounting firms

L13, 56 Pitt St GPO Box 492 T: (02) 9232 1188
Sydney 2000 Sydney 2001¹⁷ F: (02) 9231 6792

Liability limited by a scheme approved under professional standards legislation



CHARTERED ACCOUNTANTS
AUSTRALIA - NEW ZEALAND

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2019
NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC
Untied Funds

<u>INCOME</u>	Notes	2019 \$	2018 \$
Interest Income		1.80	2.39
SACS ERO Funding		-	7,396.54
Sale of Goods		-	-
Other Income		34,564.02	31,062.57
Education & Training Income		280.00	-
Reimbursement of Other Costs		<u>307.00</u>	<u>33,926.97</u>
		<u>35,152.82</u>	<u>72,388.47</u>
 <u>EXPENDITURE</u>			
Co-location Expenses		-	(152.13)
Annual Leave & Carers Leave		-	153.50
Provision Expenses- Annual leave		-	614.00
Provision Expenses- Long service leave		-	(1,975.28)
Supported consumer participation		-	2,430.00
Superannuation		-	2,263.05
Wages & Salaries		<u>-</u>	<u>23,161.45</u>
		-	26,494.59
 NET SURPLUS/(DEFICIT)	 1	 <u><u>35,152.82</u></u>	 <u><u>45,893.88</u></u>



THOMAS DAVIS & CO CHARTERED ACCOUNTANTS

ESTABLISHED 1894

www.thomasdavis.com.au
mail@thomasdavis.com.au

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC UNTIED FUNDS ABN 82 549 537 349

Opinion

We have audited the attached Statement of Income and Expenditure for the year ending 30 June 2019 of NSW Consumer Advisory Group - Mental Health Inc. in respect of the Untied Funds.

In our opinion, the Statement of Income and Expenditure, presents fairly in material respects, the result of the Untied Funds in accordance with the terms and conditions of the Grant Agreement.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use

Without modifying our opinion, we draw attention to the fact that the Statement of Income & Expenditure has been prepared in accordance with the Grant Agreement. As a result, the Statement of Income and Expenditure should not be distributed to or used by any other parties.

The Responsibility of the Association's Management

The Association's management are responsible for the preparation of the Statement and have determined that the accounting policies used are appropriate to meet the financial reporting requirements of the Grant Agreement and meeting the needs of the members. The Association's management responsibility also includes such internal control as the management determines necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Statement of Income and Expenditure

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
- 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 association'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.
- 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.

THOMAS DAVIS & CO.

J.G. Ryan

J G RYAN PARTNER

Chartered Accountants

SYDNEY,
Date: 15 November 2019

A member of



Independent legal & accounting firms

L13, 56 Pitt St GPO Box 492 T: (02) 9232 1188
Sydney 2000 Sydney 2001⁹ F: (02) 9231 6792

Liability limited by a scheme approved under professional standards legislation



CHARTERED ACCOUNTANTS
AUSTRALIA - NEW ZEALAND

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2019
NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC
CONSUMER WORKERS COMMITTEE PROJECT
(Formerly Consumer Workers Forum)

<u>INCOME</u>	Notes	2019 \$	2018 \$
Grants State Operating Non-Recurrent		84,999.56	58,000.00
		<u>84,999.56</u>	<u>58,000.00</u>
 <u>EXPENDITURE</u>			
Meeting Costs		1,197.63	412.29
Superannuation		1,664.12	1,805.36
Wages & Salaries		17,517.15	19,175.85
Facilitator Costs		7,516.50	-
Forum Costs		24,825.46	27,598.14
Sundry Costs		252.28	-
Printing & Stationery		4,613.72	44.74
Staff Training Costs		500.00	-
Supported Consumer Participation/Meeting Exp		12,094.73	-
Travelling costs		819.91	-
Co-location costs		-	2,900.00
Management Fees		12,750.00	8,569.00
		<u>83,751.50</u>	<u>60,505.38</u>
 NET SURPLUS/(DEFICIT)	 1	 <u>1,248.06</u>	 <u>(2,505.38)</u>



THOMAS DAVIS & CO

CHARTERED ACCOUNTANTS

ESTABLISHED 1894

www.thomasdavis.com.au
mail@thomasdavis.com.au

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC CONSUMER WORKERS COMMITTEE PROJECT ABN 82 549 537 349

We have audited the attached Statement of Income and Expenditure for the year ending 30 June 2019 of NSW Consumer Advisory Group - Mental Health Inc. in respect of the Consumer Workers Committee Project.

In our opinion, the Statement of Income and Expenditure, gives true and fair view in all material respects, the result of the Consumer Workers Committee Project in accordance with the terms and conditions of the Grant Agreement.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use

Without modifying our opinion, we draw attention to the fact that the Statement of Income & Expenditure has been prepared in accordance with the Grant Agreement. As a result, the Statement of Income and Expenditure should not be distributed to or used by any other parties.

The Responsibility of the Association's Management

The Association's management are responsible for the preparation of the Statement and have determined that the accounting policies used are appropriate to meet the financial reporting requirements of the Grant Agreement and meeting the needs of the members. The Association's management responsibility also includes such internal control as the management determines necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Statement of Income and Expenditure

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 association'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.
- 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: 15 November 2019

A member of



Independent legal & accounting firms

L13, 56 Pitt St GPO Box 492 T: (02) 9232 1188
Sydney 2000 Sydney 2000 F: (02) 9231 6792

Liability limited by a scheme approved under professional standards legislation



CHARTERED ACCOUNTANTS
AUSTRALIA • NEW ZEALAND

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2019
NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC
HEALTH EDUCATION AND TRAINING INSTITUTE - OUTSOURCING OF SESSIONAL CONSUMER
AND CARER ACADEMIC CONSULTANTS PROJECT

	Notes	2019 \$	2018 \$
<u>INCOME</u>			
Grants State Operating		-	42,227.00
		-	42,227.00
<u>EXPENDITURE</u>			
Consultation Costs		1,310.59	11,208.83
Meeting Expenses		501.61	133.64
Management Fees		10,000.00	-
Superannuation		-	110.00
Wages & Salaries		-	2,299.43
		11,812.20	13,751.90
NET SURPLUS/(DEFICIT)	1	(11,812.20)	28,475.10



THOMAS DAVIS & CO CHARTERED ACCOUNTANTS

ESTABLISHED 1894

www.thomasdavis.com.au
mail@thomasdavis.com.au

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC HEALTH EDUCATION AND TRAINING INSTITUTE - OUTSOURCING OF SESSIONAL CONSUMER AND CARER ACADEMIC CONSULTANTS PROJECT ABN 82 549 537 349

Opinion

We have audited the attached Statement of Income and Expenditure for the year ended 30 June 2019 of NSW Consumer Advisory Group - Mental Health Inc. in respect of the Outsourcing of Sessional Consumer and Carer Academic Consultants Project

In our opinion, the Statement of Income and Expenditure, gives true and fair view in all material respects, the result of the Outsourcing of Sessional Consumer and Carer Academic Consultants Project in accordance with the terms and conditions of the Grant Agreement.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use

Without modifying our opinion, we draw attention to the fact that the Statement of Income & Expenditure has been prepared in accordance with the Grant Agreement. As a result, the Statement of Income and Expenditure should not be distributed to or used by any other parties.

The Responsibility of the Association's Management

The Association's management are responsible for the preparation of the Statement and have determined that the accounting policies used are appropriate to meet the financial reporting requirements of the Grant Agreement and meeting the needs of the members. The Association's management responsibility also includes such internal control as the management determines necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Statement of Income and Expenditure

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 association'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.
- 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: 15 November 2019

A member of



Independent legal & accounting firms

L13, 56 Pitt St GPO Box 492 T: (02) 9232 1188
Sydney 2000 Sydney 2000 F: (02) 9231 6792

Liability limited by a scheme approved under professional standards legislation



CHARTERED ACCOUNTANTS
AUSTRALIA • NEW ZEALAND

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2019
NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC
HEALTH ADMINISTRATION CORPORATION - PEERWORK FORCE PROJECT

<u>INCOME</u>	Notes	2019 \$	2018 \$
Grants		90,000.00	5,000.00
		90,000.00	5,000.00
 <u>EXPENDITURE</u>			
Administration Costs		6,096.00	-
Co-location Expenses		-	4,800.00
Depreciation		8.30	-
Management Fees		8,000.00	7,722.00
Travelling Expenses		433.11	-
Staff Training & Development		10,097.00	-
S&W - Annual Leave		1,761.10	1,305.92
S&W - Personal/Carers Lve		2,414.58	326.00
S&W - Superannuation Empl Exp		4,730.57	1,859.48
W&S - Wages & Salaries		47,625.23	18,940.67
		81,165.89	34,954.07
NET SURPLUS/(DEFICIT)	1	8,834.11	(29,954.07)



THOMAS DAVIS & CO
CHARTERED ACCOUNTANTS

ESTABLISHED 1894

www.thomasdavis.com.au
 mail@thomasdavis.com.au

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC
HEALTH ADMINISTRATION CORPORATION - PEERWORK FORCE PROJECT
ABN 82 549 537 349

Opinion

We have audited the attached Statement of Income and Expenditure for the year ended 30 June 2019 of NSW Consumer Advisory Group - Mental Health Inc. in respect of the Health Administration Corporation - Peerwork Force Project.

In our opinion, the Statement of Income and Expenditure, gives true and fair view in all material respects, the result of the Health Administration Corporation - Peerwork Force Project in accordance with the terms and conditions of the Grant Agreement.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use

Without modifying our opinion, we draw attention to the fact that the Statement of Income & Expenditure has been prepared in accordance with the Grant Agreement. As a result, the Statement of Income and Expenditure should not be distributed to or used by any other parties.

The Responsibility of the Association's Management

The Association's management are responsible for the preparation of the Statement and have determined that the accounting policies used are appropriate to meet the financial reporting requirements of the Grant Agreement and meeting the needs of the members. The Association's management responsibility also includes such internal control as the management determines necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Statement of Income and Expenditure

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
- 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 association'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.
- 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.

THOMAS DAVIS & CO.

J.G. Ryan

J G RYAN PARTNER

Chartered Accountants

SYDNEY,
 Date: 15 November 2019



Independent legal & accounting firms

L13, 56 Pitt St GPO Box 492 T: (02) 9232 1188
 Sydney 2000 Sydney 200 P5 F: (02) 9231 6792



CHARTERED ACCOUNTANTS
 AUSTRALIA • NEW ZEALAND

Liability limited by a scheme approved under professional standards legislation

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2019
NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC
DEPARTMENT OF FINANCE, SERVICES AND INNOVATION
- CONSUMER AWARENESS PEER TO PEER STRATEGY PROGRAM

	Notes	2019 \$	2018 \$
<u>INCOME</u>			
Grants		65,000.00	90,000.00
		<u>65,000.00</u>	<u>90,000.00</u>
<u>EXPENDITURE</u>			
Consultations		12,079.76	1,424.15
Conferences		1,080.13	-
Depreciation		832.30	-
Meeting Expenses		3,076.84	210.74
Advertising and Promotion		6,353.09	-
Memberships and Subscriptions		22.91	-
Postage, Freight & Courier		22.59	-
Printing & Stationery		5,202.17	-
Publications & Inform Resources		123.68	-
Annual Leave		2,019.06	298.53
Superannuation		7,624.17	943.01
Wages & Salaries		78,594.03	9,809.09
Telephone Fax & Internet Charge		731.55	100.00
Staff Amenities		481.97	-
Staff Training		540.91	-
Staff Travel - Accommodation		2,811.04	390.00
Staff Travel - Car Hire & Related Costs		359.93	-
Staff Travel - Fares and Others		358.03	17.53
Staff Travel - Flights		4,272.19	678.82
Staff Travel - Taxi		569.13	48.83
Allowances		4,720.15	377.15
		<u>131,875.63</u>	<u>14,297.85</u>
NET SURPLUS/(DEFICIT)	1	<u>(66,875.63)</u>	<u>75,702.15</u>



THOMAS DAVIS & CO CHARTERED ACCOUNTANTS

ESTABLISHED 1894

www.thomasdavis.com.au
mail@thomasdavis.com.au

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC DEPARTMENT OF FINANCE, SERVICES AND INNOVATION - CONSUMER AWARENESS PEER TO PEER STRATEGY PROGRAM ABN 82 549 537 349

Opinion

We have audited the attached Statement of Income and Expenditure for the year ended 30 June 2019 of NSW Consumer Advisory Group - Mental Health Inc. in respect of the Department of Finance, Services and Innovation - Consumer Awareness Peer To Peer Strategy Program.

In our opinion, the Statement of Income and Expenditure, gives true and fair view in all material respects, the result of the Department of Finance, Services and Innovation - Consumer Awareness Peer To Peer Strategy Program in accordance with the terms and conditions of the Grant Agreement.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use

Without modifying our opinion, we draw attention to the fact that the Statement of Income & Expenditure has been prepared in accordance with the Grant Agreement. As a result, the Statement of Income and Expenditure should not be distributed to or used by any other parties.

The Responsibility of the Association's Management

The Association's management are responsible for the preparation of the Statement and have determined that the accounting policies used are appropriate to meet the financial reporting requirements of the Grant Agreement and meeting the needs of the members. The Association's management responsibility also includes such internal control as the management determines necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Statement of Income and Expenditure

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
- 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 association'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 committee.
- 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 committee 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.

THOMAS DAVIS & CO.

J.G. Ryan
J G RYAN PARTNER

Chartered Accountants

SYDNEY,
Date: 15 November 2019



Independent legal & accounting firms

L13, 56 Pitt St GPO Box 492 T: (02) 9232 1188
Sydney 2000 Sydney 2000 F: (02) 9231 6792

Liability limited by a scheme approved under professional standards legislation



CHARTERED ACCOUNTANTS
AUSTRALIA • NEW ZEALAND