

Annual Report 2019-2020



Being
Mental Health Consumers



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

BEING – Mental Health Consumers would like to acknowledge people living with mental health issues, and recognise their insights, strengths and their contributions through advocacy, to leading and influencing change in the mental health system and services.

BEING

Contents

Who we are	4
Chair report	5
CEO report	6
Our people	8
What we do	10
Systemic advocacy and policy	11
Consultations and committees	12
COVID-19	13
Emergency Measures Bill	13
Peer Workforce Framework	14
The Mental Health Benefits of Pets and Assistance Animals	14
Events	15
TheMHS Conference	16
Restrictive Practices Authorisation	16
Letters from No-one	17
Power, Threat, Meaning Framework	18
Sydney Homeless Connect	18
Consumer Peer Workers Forum	19
Our programs	20
BEING Supported	20
BEING Peer Workforce Network	21
BEING Leadership Academy	21
National Mental Health Consumer Alliance	22
Social media	23
Financial reports	24

Who we are



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

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

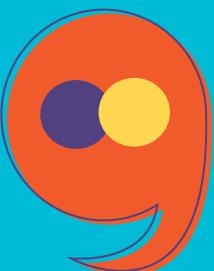
Since its inception in 1994, BEING – Mental Health Consumers (formerly known as NSW Consumer Advisory Group – Mental Health Inc.) has gained recognition and respect as a leader in the consumer/survivor movement.

We have strong working relationships with our members; supporters and community; state and federal government departments including the NSW Ministry of Health, The Mental Health Commission of NSW, The Department of Premier and Cabinet, the NSW Minister for Mental Health, NSW Fair Trading; and the broader community managed sector.

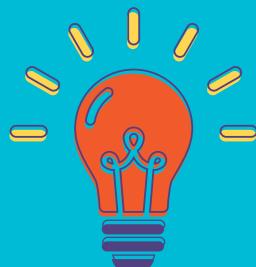
Based on our 2019-22 Strategic Plan, our four key focus areas are:



Leadership



Systemic impact & influence



Innovation & building capacity



Sustainability

Chair report



This past year, BEING – Mental Health Consumers has continued to perform its traditional role as a systemic advocate as well as diversifying the range of activities it is involved in. Diversification has been driven by both the new needs of mental health consumers across NSW that have arisen as a result of COVID-19 and the new directions in BEING – Mental Health Consumers' 2019-2022 Strategic Plan.

Fayez R. Nour Chair

The Board of Trustees is pleased to see that despite all the challenges posed by COVID-19, BEING – Mental Health Consumers has made further progress towards fulfilling the strategic commitments the Board made in the 2019-2022 Strategic Plan to sector leadership, systemic impact and influence, innovation and capacity building and sustainability. I would like to thank the Board of Trustees for their flexibility in responding to these unprecedented circumstances and in finding the right balance between strategic commitments and the needs of the moment.

Over the financial year the Board was very pleased to lead the work on the renaming and rebranding of our organisation, updating our legal name from NSW Consumer Advisory Group – Mental Health Incorporated trading as BEING to the new name of BEING – Mental Health Consumers Incorporated. Our new name has been reflected in a modernised brand and website, that will support BEING – Mental Health Consumers' ongoing advocacy and maintain its relevance over the coming years.

At the end of last financial year BEING – Mental Health Consumers had just moved into our new premises at 108 Cathedral St, Woolloomooloo.



The change of premises which we mandated and worked with the CEO, Irene Gallagher, to carry out last year, has supported the expansion and diversification of BEING – Mental Health Consumers as both a leader in NSW mental health policy and as a service provider over the last year.

This expansion of our activities will provide ongoing opportunities for the organisation to diversify its funding streams and expand its profile, hence improving the long-term sustainability of BEING – Mental Health Consumers.

I would like to thank the Trustees of the Board who have served over the 2019/2020 financial year: Jennifer Harris (Deputy Chair), Gwen Challenger-Scotman (Secretary), Sunny Hemraj (Treasurer), Samantha Aldridge, Janet Meagher, and Simon Craddock.

I would also like to extend a warm thanks to Irene Gallagher, CEO of BEING – Mental Health Consumers and all of our staff for their continued dedication and hard work over the 2019/2020 financial year.

CEO report

Like all organisations, BEING – Mental Health Consumers has had to manage the challenges of the COVID-19 pandemic during the 2019/2020 financial year. Although we have worked outside the office for a significant part of this year, our productivity and effectiveness in advocating for the needs of people living with mental health issues across NSW has not been reduced.

BEING – Mental Health Consumers has continued its important work as a systemic advocate by successfully completing important consultations over the year. At the beginning of the COVID-19 pandemic we were able to consult with people living with mental health issues, including the mental health peer workers, about their experiences during the COVID-19 pandemic. The results of these two consultations fed into state and federal planning. We have also held major consultations around complex trauma and peer work, the results contributing to key policy frameworks at state, federal and primary health network levels.

Much of our work has moved online this year to ensure everyone's safety during this time. It has been a great learning opportunity for the whole organisation and like others we have all become accommodating to the use of technology to connect with our community.

BEING – Mental Health Consumers has also expanded beyond systemic advocacy to embrace service provision this year. A key innovation has been the establishment of the BEING Supported – Mental Health Peer Support Line, a non-crisis, peer-run warm line service for people in NSW who are feeling isolated, alone, anxious or just need someone to talk to. A sincere thanks and appreciation to the Mental Health Commission of NSW and The Hon. Bonnie Taylor MLC, Minister for Mental Health, Regional Youth and Women for funding this innovative and essential service.

Other projects that have been progressed this year include the BEING Leadership Academy, which will provide training and mentoring to people who live with mental health issues to learn and



grow their skills. The BEING Leadership Academy will be instrumental to developing professional development for the peer workforce and the current and future consumer leaders.

BEING – Mental Health Consumers has also commenced the foundational work for the establishment of our upcoming Suicide Support and Prevention Program, including peer-run support groups for people with lived/living experience of suicide attempts and suicidality.

We have also continued the work of collaborating with other consumer peak organisations across the nation through the establishment of the National Mental Health Consumer Alliance. This integral alliance is formed with founding members to include the Victorian Mental Illness Awareness Council (VMIAC), Consumers of Mental Health Western Australia (CoMHW), the South Australian Lived Experience Leadership & Advocacy Network (LELAN), and the ACT Mental Health Consumer Network. While each state has its own Mental Health Act and state-specific issues, it is also vital

for us to continue to advocate nationally in relation to issues such as NDIS funding and access to Medicare support. A big thank you to all of our collaborators across Australia, we look forward to continuing our important work next year.

Finally, I would like to extend our thanks to the Board of BEING – Mental Health Consumers for their navigation into new territory, including our move, change of name, and expansion into practical services to support our consumer communities. A big thanks also goes out to the staff for their resilience during this time of change and for their persistence and dedication in advocating for the needs of people who live with mental health issues.

Irene Gallagher CEO

Our people



BEING – Mental Health Consumers prides itself on being a consumer-run organisation. This means that the majority of staff and board identify as living with mental health issues, many of whom have their own experiences of navigating public mental health services.

This ensures that as a consumer-run organisation, we can truly and effectively connect as peers of people living with mental health issues, rather than merely observing the experiences and distress of others from an outside perspective.

We believe this philosophy makes a strong statement that people who live with mental health issues are able to lead meaningful and contributing lives, can work in a multitude of capacities which provide a voice and perspective towards reform, and can exemplify the capabilities of people living with mental health issues. This means that we can effectively engage with a broad range of stakeholders to ensure systemic advocacy, health promotion, evaluation and research, and service provision are led by people living with mental health issues.

We must also recognise that at the core of BEING – Mental Health Consumers are our members, who play a key role in driving and guiding the direction of our organisation. Our members come from all walks of life, each with their own unique story to tell. United under one core mission, they give so generously with their time in supporting our work, through attending events and consultations, and holding membership of high level committees, and being part of the design, research and evaluation of our projects.



2019 – 2020 STAFF

Irene Gallagher, CEO
Peter Schmiedgen, Manager – Policy and Communications
Janette Curtin, Manager – BEING Leadership Academy
Peter Farrugia, Manager – BEING Supported
Alisha Bourke, Project Coordinator
Ian Hoffman, Peer Workforce Project Coordinator
Stephen Adei, Peer Workforce Project Coordinator
Erin Rhoades, Education Coordinator
Marina Glover, Education Coordinator
Paula Hanlon, Team Leader
Susanna Lucia, Peer Support Specialist
Claire Carlon, Peer Support Specialist
Joanne Facey, Peer Support Specialist
Freya Elizabeth, Peer Support Specialist
Ashley Robinson, Policy Officer
Peter Vincent, Communications Officer
Tina Pirola, Executive Assistant

2019 – 2020 BOARD

Fayez R. Nour, Chairperson
Jennifer Harris, Deputy Chairperson
Sunil Hemraj, Treasurer
Gwen Challenger-Scotman, Secretary
Janet Meagher, Board Member
Simon Craddock, Board Member
Samantha Aldridge, Board Member

What we do



The core work of BEING – Mental Health Consumers is working with consumers, people who live with mental health issues, to achieve and support systemic change.

The lived/living experience of people is fundamental to all that we do, and our work is underpinned by a commitment to upholding international human rights. As such, we advocate for the rights of people with mental health issues to live and participate in the communities they choose.

BEING – Mental Health Consumers is in a unique position to influence NSW policy, legislation and service delivery to improve the outcomes of the communities we serve. We do this by providing advice to the mental health sector based on people's views and experiences of mental health service delivery. We support people to self-advocate and provide input into decision making at all levels through co-design processes and peer-led activities.

We are a values-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 – Mental Health Consumers engages with its members, the community, government, and community managed organisations, through the provision of resources and information, consultations and events, submissions, research and evaluation, education and training, and most recently, via service provision such as the BEING Leadership Academy and the BEING Supported – Mental Health Peer Support Line.



Systemic advocacy and policy

The 2019/2020 financial year has been a busy year for systemic advocacy and policy here at BEING – Mental Health Consumers.

We have co-designed, co-produced and consulted with people living with mental health issues on written reports on a range of different topics including peer supervision and the role of the peer worker, complex trauma, pets and mental health, COVID-19 and mental health, and the amendments to the NSW Mental Health Act in response to COVID-19.

We feel proud to have had the opportunity to hear the concerns and ideas of so many people living with mental health issues across the state. We are also proud that we were able to ensure that these perspectives, ideas and concerns have been incorporated into service and policy development through BEING – Mental Health Consumers' participation in committees and co-design groups and in the reports developed post speaking with consumers.



Consultations and committees

BEING – Mental Health Consumers has continued to participate in over twenty wide-ranging committees during the 2019/2020 financial year.

Having participated in the development of the Central and Eastern Sydney Primary Health Network Mental Health and Suicide Prevention Regional Plan, BEING – Mental Health Consumers continued to participate in the implementation process as a member of the steering committee.

BEING – Mental Health Consumers also participated regularly in the working group and steering committee for the Health Literacy Project currently being implemented by the Mental Health Commission of NSW and a range of other key stakeholders.

Other committees and workshops which BEING – Mental Health Consumers participated in over the 2019/2020 financial year included the Housing and Support Initiative (HASI) Community Living Supports (CLS) Peak Stakeholder Forum, the NSW Supported Decision Making Community of Practice, the Your Experience of Service (YES) Community Managed Organisation (CMO) Working Group, the Zero Suicides in Care co-design workshop, the MHCC Workforce Development Advisory Group, the CAMHS Community Benchmarking Forum and the KPMG Suicide Prevention Forum, Program Council, Consumer Sub-committee to Program Council, ACDC Committee, NGO/CMO Committee, Peak COVID Collaborative Committee, NDIS-Alliance Committee, National Mental Health Consumer Alliance meetings, and Mentally Healthy Workplace Committee.

COVID-19 Issues

From the onset of the COVID-19 pandemic, BEING – Mental Health Consumers wanted to ensure that the concerns and experiences of people living with mental health issues would be heard.

During April 2020, BEING – Mental Health Consumers consulted with consumers and mental health peer workers to hear about the COVID-19 pandemic's impact on our community. We would like to extend our appreciation and thanks to everyone who shared their experiences with us and participated in our work during this time.

Members of our community raised concerns regarding supports for both people living with long-term mental health issues and those with mental health issues that arose due to COVID-19. Others said that while they welcomed the move to provide services via telehealth, they still had concerns that not everyone who needed these services would have the required levels of technical literacy, or the hardware required. Other community members informed us that they found it challenging losing in-person social groups and that they hoped

that online replacements would be facilitated efficiently. Participants of our surveys and meet-ups were also supportive of the development of both state and national peer-run support services.

Peer workers also shared their concerns with us. With the initial arrival of COVID-19 there was a lot of uncertainty amongst peer workers about their job security. Others were struggling to adapt to doing their work while using a new technological format as many peer workers are used to working with clients face to face. Some peer workers were having to step in and provide ad hoc tech-support to clients as well. The rapid change to remote work meant that peer workers also had to manage their own feelings of isolation and loneliness at the same time. Peer workers also provided feedback that their clients were being over-diagnosed when they were simply having normal stress reactions.

Our findings were shared with both the Mental Health Commission of NSW and the National Mental Health Commission and provided an early update on the impact that COVID-19 was having, as well as the supports that were needed.

Emergency Measures Bill

In March 2020, as a result of the COVID-19 pandemic, the NSW Mental Health Act 2007 was amended via the COVID-19 Legislation Amendment (Emergency Measures) Bill 2020.

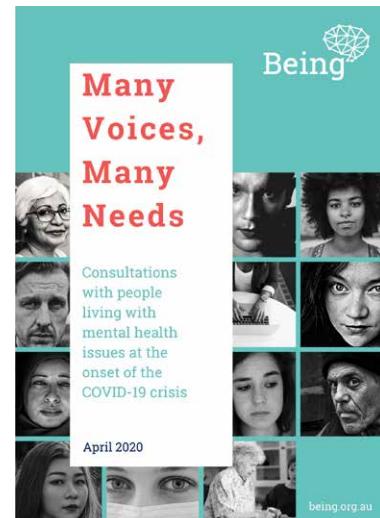
Changes made included an extension of the time the Mental Health Review Tribunal has to adjourn a mental health inquiry to twenty-eight days (from the original fourteen days), and the power to extend a Community Treatment Order for three months even if that means the order will be in force for more than twelve months.

The amendments were made without prior consultation with people living with mental health issues, nor with BEING – Mental Health Consumers as the peak body. At short notice, BEING – Mental Health Consumers held a consultation to hear the views of people in the consumer movement. Many people who participated in our consultation were frustrated that a consultation process had not been included in the amendment process.

There was a general feeling that even given the constraints imposed by COVID-19, consultation with people living with mental health issues or lived experience peak organisations should have occurred.

After consulting we were able to pass on the concerns of the community via letters and our resulting report: 'Many Voices, Many Needs'* to The Hon. Bonnie Taylor MLC, Minister for Mental Health, Regional Youth and Women, the Mental Health Commission of NSW and the National Mental Health Commission.

*To view this report, visit being.org.au



Peer Workforce Framework

In May 2020, BEING – Mental Health Consumers partnered with Dr Leanne Craze to contribute to the development of a Peer Workforce Framework for South Eastern NSW Primary Health Network, Southern NSW Local Health District and Illawarra Shoalhaven Local Health District.

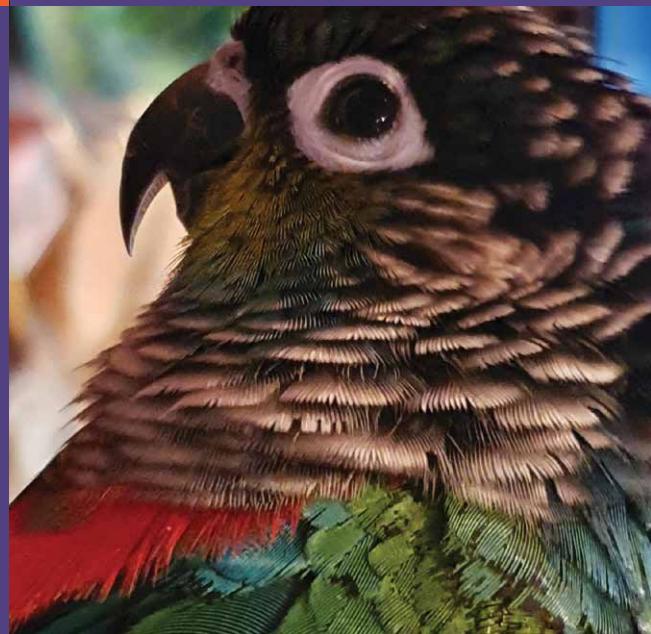
BEING – Mental Health Consumers held a one-day workshop with seven peers nominated by the regions involved. The discussions held covered a wide range of issues that impact peer workers including human rights and social justice, communication skills, cultural diversity and boundaries. The final report which resulted from these discussions helped to provide a clear definition of the boundaries of peer work, as well as an understanding of some of the barriers to successful peer work.

The Mental Health Benefits of Pets and Assistance Animals

In April 2020, BEING – Mental Health Consumers carried out a survey to better understand the role that pets play in the lives of people living with mental health issues and their families.

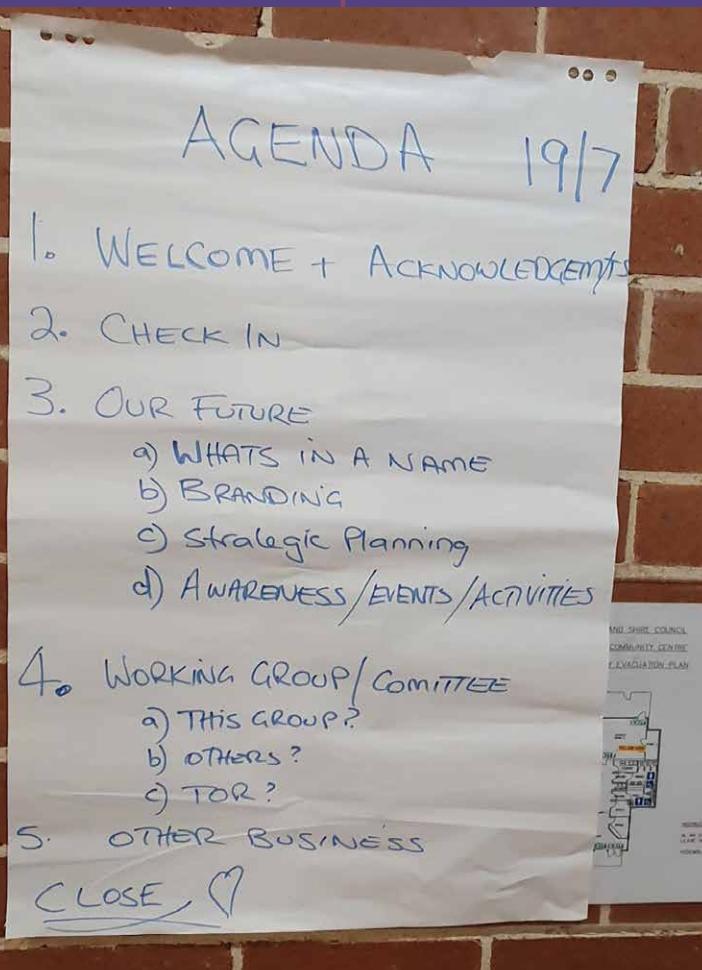
Some of the key ways in which pets supported respondents included overcoming loneliness, supporting social interaction with other people, helping people to connect with nature and even supporting improved family interaction.

While we did not focus on the specific experiences of people with assistance animals it was clear that some people benefited significantly from having a trained assistance animal, while for others just being able to have an animal companion of any sort was a very positive experience. From this survey, we developed the report: 'The Mental Health Benefits of Pets and Assistance Animals' for The Hon. Bonnie Taylor MLC, Minister for Mental Health, Regional Youth and Women.



Events

As a way to meaningfully engage with mental health consumers across NSW, BEING – Mental Health Consumers facilitated a number of events, forums, conferences and workshops. We also participated in roundtables and events to ensure the valuable perspectives were raised amongst such platforms.





TheMHS Conference

BEING – Mental Health Consumers was thrilled to present a paper at the 2019 TheMHS Conference on our project – ‘Talkin’ Together’ – and how to practice meaningful co-design.

'Talkin' Together' was a project that BEING – Mental Health Consumers delivered in collaboration with NSW Fair Trading in 2018 which involved a series of workshops across NSW on consumer rights and the NDIS. 'Talkin' Together' was entirely co-designed and co-facilitated in collaboration with seven lived-experience peer educators across the state – from Broken Hill, to Newcastle, to Sydney – highlighting the true value of consumer leadership in the successful delivery of projects.

Restrictive Practices Authorisation

BEING – Mental Health Consumers held a series of consultations on behalf of the NSW Department of Premier and Cabinet on the use of restrictive practices across the disability sector.

A restrictive practice is any intervention that restricts the rights or freedom of movement of a person.

In-person consultations were held in Broken Hill, Lismore, Penrith and Liverpool and BEING – Mental Health Consumers also hosted an online webinar to ensure that consumer voices could be heard from across NSW.

We were grateful to hear from mental health consumers who had themselves experienced the use of restrictive practices in the disability sector and to hear their thoughts on how this practice should be regulated.



Letters from No-one

In December 2019, BEING – Mental Health Consumers hosted an afternoon of creativity, conversations and solidarity as we invited members to join us to create cards with messages of hope, love and compassion for those who were spending the holiday period in a psychiatric unit.

BEING – Mental Health Consumers provided plenty of creative materials and some participants even brought their own art supplies, all used to create a beautiful selection of cards. One memorable offering was from a young boy who made a card with a “pocket for wishes” attached.

Two members of the BEING – Mental Health Consumers team gathered all cards and delivered them to people staying at the Caritas Inpatient Unit at St. Vincent's Hospital.

This event was inspired by the ‘Letters from No-one’ project developed by the U.S. grassroots organisation – Madwomen in the Attic. To quote the organisation: “The free flow of communication can humanize, or wizardize, a person – communication takes us beyond survival and gives us the dignity of knowing that we matter.”





Power, Threat, Meaning Framework

BEING – Mental Health Consumers, in collaboration with the Blue Knot Foundation, hosted a free half-day workshop on the Power, Threat, Meaning Framework in November 2019, delivered by Professor David Pilgrim from the UK.

The Power, Threat, Meaning Framework fosters respect for the many ways in which distress is experienced, expressed and healed around the globe. This can help people create more hopeful narratives about their lives and the difficulties they have experienced. The workshop acknowledges the power of lived experience, trauma and adversity whilst offering a framework for understanding self, healing and recovery.

Sydney Homeless Connect

Every year Sydney Homeless Connect holds an event to make available services and information to the homeless community in NSW.

The services available in 2019 included hot meals, haircuts, dental care and photographic portraits. Last year BEING – Mental Health Consumers attended for the first time which gave us a chance to talk with people experiencing homelessness and understand some of the ways in which mental health issues impact them. For some people mental health issues were a contributing factor for experiencing homelessness, while for others, homelessness was itself a cause of severe mental distress.





Consumer Peer Workers Forum

BEING – Mental Health Consumers was very proud to have hosted another successful Consumer Peer Workers Forum on the 29th and 30th October 2019.

The Consumer Peer Workers Forum is an annual professional development event for public mental health consumer peer workers, organised in collaboration with the NSW Mental Health Consumer Peer Workforce Committee with support from the NSW Ministry of Health – Mental Health Branch.

This event attracted our biggest turn-out yet and it was fantastic to have such a diverse range of speakers and facilitators – including the brilliant Mary O'Hagan, our international speaker from New Zealand. It was fantastic to see so many peer workers from across the state come together to learn, grow and connect.



Our programs

As the independent, NSW peak body for people living with mental health issues, BEING – Mental Health Consumers' core work is embedded in systemic advocacy. This ensures that the perspectives and experiences of mental health consumers are heard by decision makers, service providers and the community to lead and influence change in services and systems.

In the past financial year, BEING – Mental Health Consumers has expanded its scope to include service provision through some exciting and innovative programs.

Read on for what we've been developing.

Being Supported.

BEING – Mental Health Consumers received funding from the Mental Health Commission of NSW and The Hon. Bronnie Taylor MLC, Minister for Mental Health, Regional Youth and Women to establish BEING Supported – Mental Health Peer Support Line.

1800 151 151

If you are in need of support, please call 1800 151 151. For further information visit beingsupported.org.au

BEING Supported is a six-month pilot program to deliver a non-crisis peer support warmline staffed by skilled and experienced Peer Support Specialists to provide one-on-one support to people who may be feeling isolated, alone, anxious, distressed or who just need someone to talk to.

During the 2019/2020 financial year, BEING – Mental Health Consumers recruited a number of Peer Support Specialists who underwent a specialised training program to prepare them for their role on the unique warmline service.

Tailor-made by process of co-design, BEING Supported was launched on 14 July 2020.

BEING – Mental Health Consumers is thrilled to be able to offer this essential service, particularly during the COVID-19 pandemic, as well as providing meaningful employment opportunities to people living with mental health issues at this difficult time.

The BEING Supported warmline is open between the hours of 10am – 4pm and 6pm – 10pm, 7 days a week.

Being Peer Workforce Network.

The BEING Peer Workforce Network is a cross-sector network for people in designated paid lived experience (consumer) peer worker roles, to come together in solidarity and share, connect and explore opportunities to broaden the peer workforce across NSW.

This may include assisting BEING – Mental Health Consumers in co-designing processes specific to peer work, building professional development streams including training, mentoring, and peer supervision, and networking opportunities.

The BEING Peer Workforce Network is funded by the NSW Ministry of Health – Mental Health Branch.



Being Leadership Academy.

BEING – Mental Health Consumers, through the BEING Leadership Academy, is developing a range of short courses and workshops that will be open to all people living with mental health issues in NSW.

The BEING Leadership Academy courses will offer opportunities to enhance knowledge and skills to self-empower and provide leadership pathways for the future. BEING – Mental Health Consumers and the BEING Leadership Academy have a strong belief that education and support can guide and influence the success of our emerging leaders.

The focus of the BEING Leadership Academy is to deliver innovative, purposeful and inclusive education using a collaborative approach to adult education by sharing knowledge and building positive relationships within our diverse community.

BEING – Mental Health Consumers has recently partnered with the Nottingham Recovery College in the UK to co-produce and co-design new courses that embrace our values of inclusivity and are informed by recovery-oriented and trauma-informed practices.

The courses and workshops offered by the BEING Leadership Academy will be delivered via our online learning platform with support from our lived experience Peer Educators.

The BEING Leadership Academy is funded by a DSS ILC grant and is supported by the Mental Health Commission of NSW.

National Mental Health Consumer Alliance

In November 2019, the National Mental Health Consumer Alliance was officially established. This was an historic day in the consumer movement that took place after many years of discussion and at the request of mental health consumers across the country.

The National Mental Health Consumer Alliance is led and facilitated by state peak bodies that will influence, lead and advocate on behalf of people who live with mental health issues.

The National Mental Health Consumer Alliance includes the peak bodies:

- BEING – Mental Health Consumers
- Victorian Mental Illness Awareness Council (VMIAC)
- Consumers of Mental Health WA (CoMHWA)
- ACT Mental Health Consumer Network
- SA Lived Experience Leadership and Advocacy Network (LELAN)



Social media

As at June 30, 2020, BEING had:

2188



followers

**up
562**

FROM
PREVIOUS
YEAR

Over the 2019/20 financial year, social media continued to provide an integral communication channel for BEING – Mental Health Consumers.

During this time, BEING – Mental Health Consumers has used social media to inform, support and engage with the community, reaching not only those living with mental health issues, but also people experiencing feelings of emotional distress, who may not be connected with the mental health system or support services.

In addition to the sharing of organisational updates and mental health sector news, social media also provided an informal way to interact and foster relationships with government and other mental health organisations, leading to better collaboration and partnerships offline too.

Moving forward, BEING – Mental Health Consumers is dedicated to using social media to increase awareness of our organisation and our work, as well as expanding our audience and making meaningful connections.

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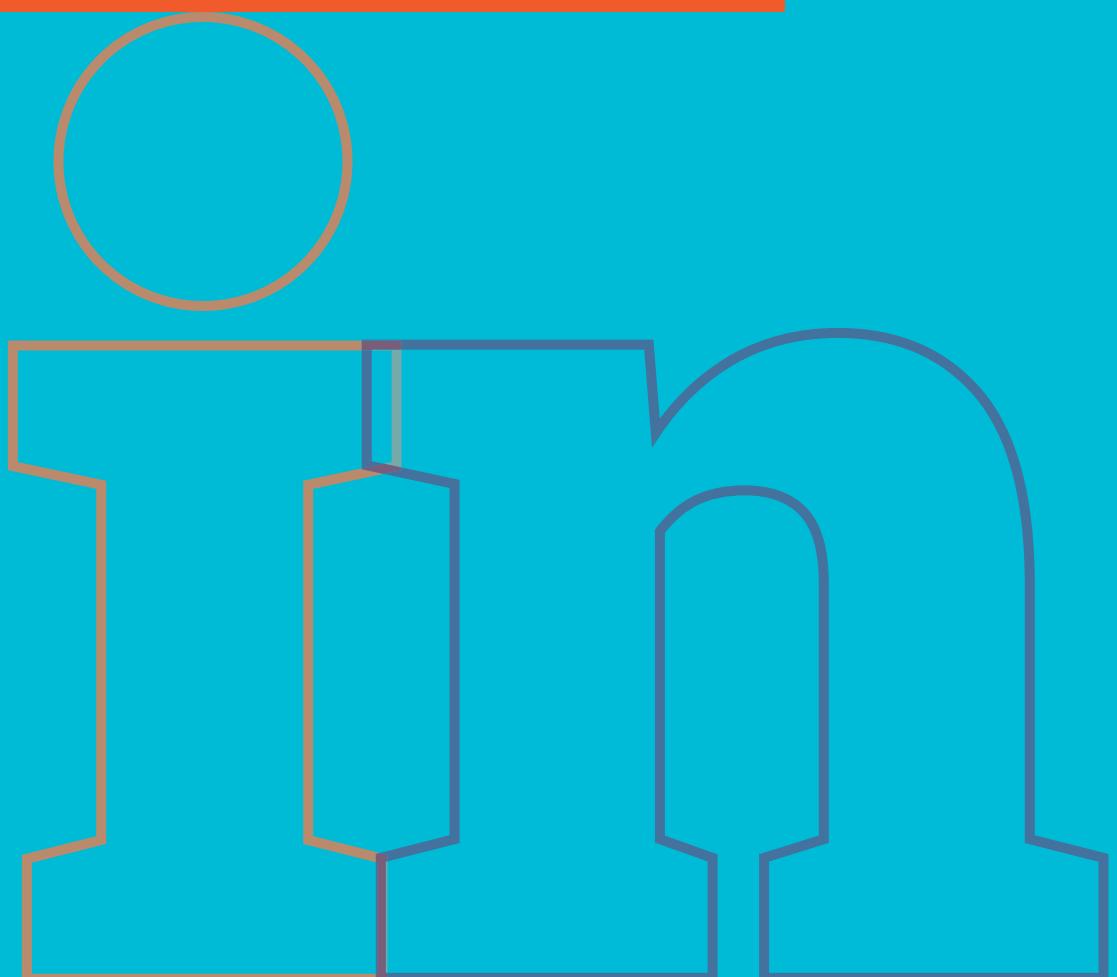


followers

**up
218**

FROM
PREVIOUS
YEAR

Financial reports



Mr J. Ryan
Thomas Davis & Co.,
Chartered Accountants,
G.P.O. Box 492,
SYDNEY, N.S.W. 2001

Dear Mr Ryan,

Representation letter – Audit of Financial Report
For the period 1 July 2019 to 30 June 2020

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of other Board members and officials of the Association, the following representations given to you in connection with your examination of the Association's Financial Report for the year ended 30 June 2020.

We acknowledge, as Members of the Board, our responsibility for ensuring:

- (a) The accuracy of the accounting records and the Financial Report prepared from them; and
- (b) That the Financial Report gives a true and fair view of the state of affairs of the Association as at 30 June 2020 and its performance for the year then ended, as evidenced by the result of its operations and its cash flows.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

1. We have made available to you:

- (a) All the financial records and related data, other information, explanations and assistance necessary for the conduct of the audit. All transactions detailed in these records have been properly reflected and recorded in the accounting records.
- (b) All other records and related information which might effect the truth and fairness of, or necessary disclosure in the Financial Report.

2. We have considered the accounting policies necessary for the financial statement to present a fair view of the financial position and performance of the Entity to the members of the Entity and have adopted these policies consistently throughout the financial report. In adopting the appropriate accounting policies and disclosures for the preparation of the financial report we have considered the substance of the underlying transaction as well as their form. All material and /or contentious issues which management or the members have discussed in the course of preparing financial report and the resolution of such issues have been discussed with you.
3. We understand the term "fraud" include misstatements resulting from fraudulent financial reporting and misstatements resulting from misappropriation of assets. Misstatements resulting from fraudulent financial reporting involve intentional misstatements or omissions of amount or disclosures in the financial reports to deceive financial report users. Misstatements resulting from misappropriations of assets involve the theft of an Entity's assets, often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have been pledged without proper authorisation.
4. We have disclosed to you the results of management's assessment of the risk that the financial report may be materially misstated as a result of fraud.
5. There:
 - (a) has been no fraud, error, or non-compliance with laws and regulations involving management or employees who have a significant role in the internal control structure;
 - (b) has been no fraud, error, or non-compliance with laws and regulations that could have a material effect on the financial report;
 - (c) have been no communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report.
6. We have established and maintained an adequate internal control structure to facilitate the preparation of a reliable financial report, and adequate financial records have been maintained. There are no material transactions that have not been properly recorded in the accounting records underlying the financial report.

7. The Entity has no plans or intentions that may materially affect the carrying value or classifications of assets and liabilities.
8. All assets were taken up in the Association's books and financial statements at 30 June 2020 and all such assets were owned by the Association. There are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

In particular:

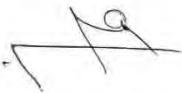
- (a) Provisions for depreciation and diminution in value, including obsolescence, have been made against Fixed Assets on bases and at rates calculated to reduce the net book amount of each asset to its estimated residual value by the end of its probable useful life in the Association's business. In this respect we are satisfied that the probable useful lives have been realistically estimated.
- (b) At the Balance date there were no outstanding Capital, Lease or Hire commitments (including for patent or other rights) other than as set out in the Notes to the Association's Financial Statements.
9. Full provision has been made for all liabilities at the Balance date, including guarantees, commitments and contingencies where the items are expected to result in significant loss. Other such items, where in our opinion provision is unnecessary, have been appropriately disclosed in the Financial Statements.

In particular:

- (a) We are not aware of any pending litigation, proceedings, hearings or claims negotiations which may result in significant loss to the Association.
- (b) There were no commitments for the purchase or sale of investments.
- (c) There were no other commitments or obligations which might adversely affect the Association.
10. Adequate cash resources will be available to cover the Association's requirements for Working Capital and Capital Expenditure for at least the next year.

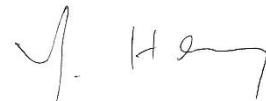
11. There have been no material changes since the date of the Statement of Financial Position in respect of the items in Paragraphs 8, 9 and 10 above.
12. Since the date of the statement of financial position, no events have occurred which, though properly excluded from the Financial Statements, are of such importance that they should be disclosed to Members through some other medium.
13. We are not aware of any breaches or possible breaches of statute, Regulations, Contracts and Agreements which might result in the Association suffering significant penalties or other loss. No allegations of such breaches have come to our notice.
14. We understand that your examination was made in accordance with Australian Auditing Standards and was, therefore, designed primarily for the purpose of expressing an opinion on the financial report of the entity taken as a whole, and that your tests of the financial records and other auditing procedures were limited to those which you considered necessary for that purpose.

Yours faithfully,



Faye Nour
(Chairperson)

17 December 2020
(Date)



Sunny Hemraj
(Treasurer)

17 December 2020
(Date)

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

FINANCIAL REPORT

For the year ended

30TH JUNE 2020



THOMAS DAVIS & CO
CHARTERED ACCOUNTANTS
ESTABLISHED 1894

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

The Board,
NSW Consumer Advisory Group - Mental Health Inc.
108 Cathedral Street
WOOLLOOMOOLOO, NSW, 2011

Dear Board Members,

We have completed our examination of your Association's books of account for the year ended 30 June 2020 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 2020.
- (4) Statement of Profit or Loss and Other Comprehensive Income for the year ended 30 June 2020.
- (5) Statement of Changes in Members' Funds for the year ended 30 June 2020.
- (6) Statement of Cash Flows for the year ended 30 June 2020.
- (7) Notes to and Forming part of the Financial Statements for the year ended 30 June 2020.
- (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 for following;
 - Core Funding
 - Surplus Buffer - Legal Provisions and Untied Funds
 - Department of Premier & Cabinet
 - Consumer Workers Forum
 - Senior Peer Workforce Project
 - Peer Supervision Model Project
 - Small Projects
 - Individual Capacity Building
 - Peer Warmline
 - Warmline Promotion
 - Suicide Prevention Program
 - Lived Experience Network/Register

Yours faithfully,

Thomas Davis & Co.

A member of



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

Independent legal & accounting firms

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

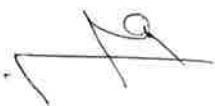
STATEMENT BY MEMBERS OF THE BOARD

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.

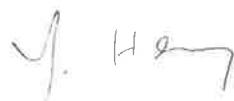
In the opinion of the Board the financial report:

- (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 2020 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.



Faye Nour
Chairperson



Sunny Hemraj
Treasurer

SYDNEY,

Date: 17. December 2020



THOMAS DAVIS & CO
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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 2020 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: 17 December 2020

A member of



Independent legal & accounting firms

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Sydney 2000 Sydney 20012 F: (02) 9231 6792

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

STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2020

	Notes	2020	2019
		\$	\$
Current assets			
Cash assets	5	1,982,174	267,608
Receivables	6	221,869	27,676
Other assets	7	113,192	131,346
Total current assets		<u>2,317,235</u>	<u>426,630</u>
Non-current assets			
Other assets	8	60,500	60,500
Property, plant and equipment	9	59,681	18,741
Intangible assets	10	23,116	-
Right of use assets	11	416,940	-
Total non-current assets		<u>560,237</u>	<u>79,241</u>
Total assets		<u>2,877,472</u>	<u>505,871</u>
Current liabilities			
Payables	12	224,292	83,163
Provisions	13	100,973	64,091
Lease liabilities		94,420	-
Total current liabilities		<u>419,685</u>	<u>147,254</u>
Non-current liabilities			
Provisions	13	-	-
Lease liabilities		335,343	-
Total non-current liabilities		<u>335,343</u>	<u>-</u>
Total liabilities		<u>755,028</u>	<u>147,254</u>
Net assets		<u>2,122,444</u>	<u>358,617</u>
Members Funds			
Retained funds	16	2,122,444	358,617
Total Members Funds		<u>2,122,444</u>	<u>358,617</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 2020**

	Notes	2020 \$	2019 \$
Revenue from ordinary activities	2	2,792,228	927,764
Expenses from ordinary activities:			
Employee expenses	3	(536,516)	(494,134)
Depreciation	3	(89,139)	(4,582)
Interest expenses	3	(17,141)	-
Other expenses from ordinary activities	3	<u>(385,605)</u>	<u>(402,084)</u>
Surplus / (deficit) from ordinary activities before income tax expense		1,763,827	26,964
Income tax revenue / (expense) relating to ordinary activities	4	-	-
Surplus / (deficit) from ordinary activities after income tax expense		1,763,827	26,964
Other Comprehensive Income		-	-
Total Comprehensive Income for the Year		<u>1,763,827</u>	<u>26,964</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 2020

	Retained funds	Total funds
	\$	\$
Changes in members' funds		
Balance at 1 July 2018	331,653	331,653
Surplus/(deficit) for the year	26,964	26,964
Other comprehensive income	-	-
Balance at 30 June 2019	358,617	358,617
Surplus/(deficit) for the year	1,763,827	1,763,827
Other comprehensive income	-	-
Balance at 30 June 2020	<u>2,122,444</u>	<u>2,122,444</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 2020

	Notes	2020 \$ Inflows (Outflows)	2019 \$ Inflows (Outflows)
Cash flows from operating activities			
Cash receipts from customers		2,677,735	1,066,547
Cash payments to suppliers and employees		(805,665)	(1,066,385)
Interest received		9	2
Interest paid		(17,141)	-
Net cash provided by / (used in) operating activities	15(b)	1,854,938	164
Cash flow from investing activities			
Payments for property, plant and equipment		(75,019)	(18,185)
Net cash provided by / (used in) investing activities		(75,019)	(18,185)
Cash flow from financing activities			
Repayment of leases		(65,353)	-
Net cash provided by / (used in) financing activities		(65,353)	-
Net increase / (decrease) in cash held		1,714,566	(18,021)
Cash at the beginning of the financial year		267,608	285,629
Cash at the end of the financial year	15(a)	1,982,174	267,608

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 2020**

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.

Statement of Compliance

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

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

Basis of Preparation

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) Leases

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

The association has adopted AASB 16: Leases using the modified retrospective approach with the cumulative effect of initially applying the standard recognised at 1 July 2019. In accordance with AASB 16 the comparatives for the 2019 period have not been restated.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2020**

Note 1 - Statement of significant accounting policies (continued)

(b) Leases (continued)

The association has recognised a lease liability and right-of-use asset for all leases (with the exception of short-term and low-value asset leases) which are recognised as operating leases under AASB 117: Leases where the association is the lessee.

The lease liabilities are measured at the present value of the remaining lease payment. The association's incremental borrowing rate as at 1 July 2019 was used to discount the lease payments.

The existing lease expired during the year and was not renewed and therefore was not required to be accounted for under the new standard.

(c) Impairment of non-financial assets

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

(d) 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.

(e) Taxation

The activities of the Association are exempt from income tax.

(f) Provisions

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

(g) Trade and other payables

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

(h) Cash and cash equivalents

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2020**

Note 1 - Statement of significant accounting policies (continued)

(i) Revenue recognition

The association has applied AASB 15: Revenue from Contracts with Customers (AASB 15) and AASB 1058: Income of Not-for-Profit Entities (AASB 1058) using the cumulative effective method of initially applying AASB 15 and AASB 1058 as an adjustment to the opening balance of equity at 1 July 2019. Therefore, the comparative information has not been restated and continues to be presented under AASB 118: Revenue and AASB 1004: Contributions.

On the application of these standards there were no adjustments required to be made to the opening balance of equity.

Grants, donations and bequests

Contributed assets

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

On initial recognition of an asset, the association recognises related amounts (being contribution from owners, lease liabilities, financial instruments, revenue or contract liabilities arising from a contract with a customer).

The association recognises income immediately in profit and loss and the difference between the initial carrying amount and the asset and the related amount.

Operating grants and donations

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

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

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

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

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

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

(j) Good and services tax (GST)

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2020**

Note 1 - Statement of significant accounting policies (continued)

(k) Deferred income / divisional results

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

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

Untied Funds	377,977
Consumer Worker Forum	3,397
Senior Peer Workforce Project	28,072
Peer Supervision Model Project	39,416
Small Projects	18,049
Individual Capacity Building ICB	469,162
Peer Warmline	638,050
Warmline Promotion	32,300
Suicide Prevention Program	200,000
Lived Experience Network/Register	94,259

(l) 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.

(m) Trade and other receivables

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

(n) Economic dependency

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

(o) Financial instruments

Initial recognition and measurement

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

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

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

Classification and subsequent measurement

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2020**

Note 1 - Statement of significant accounting policies (continued)

(o) Financial instruments (continued)

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

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

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

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

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

Financial instruments (continued)

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

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

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

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

Derecognition

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

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2020**

Note 1 - Statement of significant accounting policies (continued)

(p) New and Amended Accounting Policies

The association has considered all new and amended accounting standards effective from 1 July, 2019 being AASB 16: Leases, AASB 15: Revenue from Contracts with Customers and AASB 1058: Income of Not-for-Profit Entities which have been disclosed in the notes to the financial statements.

2020	2019
\$	\$

Note 2 - Revenue

Revenue from operating activities

Grants received	2,584,617	785,792
	<u>2,584,617</u>	<u>785,792</u>

Revenue from outside the operating activities

Interest received	9	2
Other income	154,133	92,151
SACS ERO Funding	53,469	49,819
	<u>207,611</u>	<u>141,972</u>
Revenue from ordinary activities	<u>2,792,228</u>	<u>927,764</u>

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:

2020	2019
\$	\$

Expenses

Advertising	7,630	13,185
Bank Charges	2,868	412
Insurance	3,023	-
Interest	17,141	-
Printing & Photocopying	24,515	11,359
Telephone & Internet	9,623	6,088
Depreciation	89,139	4,582
Other Expenses	<u>874,462</u>	<u>865,174</u>
	<u>1,028,401</u>	<u>900,800</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	1,981,874	267,308
	<u>1,982,174</u>	<u>267,608</u>

Note 6 - Current assets - Receivables

Accounts receivable	221,210	27,017
Loan - MHA	659	659
	<u>221,869</u>	<u>27,676</u>

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2020**

	2020 \$	2019 \$
Note 7 - Current assets - Other		
Prepayments	9,442	17,513
Deposits	-	10,083
Loan to collective purpose	103,750	103,750
	<u>113,192</u>	<u>131,346</u>

Note 8- Non - Current assets - Other

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

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

Office furniture and computer equipment - at cost	78,976	27,357
Less: accumulated depreciation	(19,295)	(8,616)
	<u>59,681</u>	<u>18,741</u>

Note 10 - Non-current assets - Intangible assets

Website - at cost	23,400	-
Less: accumulated depreciation	(284)	-
	<u>23,116</u>	<u>-</u>

Note 11 - Non-current assets - Right-of-use assets

The association's lease relates to leased premises which is recognised under AASB 16 in the statement of financial position.

Leased buildings	495,116	-
Accumulated amortisation	(78,176)	-
Net carrying amount	<u>416,940</u>	<u>-</u>

	Leased buildings \$	Total \$
Balance at the beginning of the period	-	-
Additions	495,116	495,116
Depreciation charge	(78,176)	(78,176)
Closing net book amount	<u>416,940</u>	<u>416,940</u>

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

Amortisation charge on right-of-use assets	78,176	-
Interest expense on lease liabilities	17,141	-

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

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2020**

	2020	2019
	\$	\$
Note 12 - Current liabilities - Payables		
GST payable	125,175	2,746
Contract liabilities - Grants in advance	50,367	50,000
PAYG withheld	17,821	7,067
Superannuation payable	12,731	9,270
Accruals and sundry creditors	18,198	14,080
	<u>224,292</u>	<u>83,163</u>

Note 13 - Provisions

(a) Current

Provision for annual leave	47,424	30,365
Provision for TIL leave	53,549	33,726
Provision for long service leave	-	-
	<u>100,973</u>	<u>64,091</u>

(b) Non-current

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

Note 14 - 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 15 - 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:

	2020	2019
	\$	\$
Cash on hand	300	300
Cash at bank	1,981,874	267,308
	<u>1,982,174</u>	<u>267,608</u>

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

Operating surplus / deficit	1,763,827	26,964
<i>Non-cash flows in operating surplus</i>		
Depreciation	89,139	4,582
<i>Changes in assets and liabilities</i>		
(Increase) / decrease in receivables	(194,193)	161,443
(Increase) / decrease in other assets	10,083	(70,583)
(Increase) / decrease in prepayments	8,071	(11,088)
Increase / (decrease) in income in advance	367	(102,000)
Increase / (decrease) in payables	140,762	(26,585)
Increase / (decrease) in employee provisions	36,882	17,431
	<u>1,854,938</u>	<u>164</u>

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

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2020**

Note 16 - 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 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 amount and the basis of the calculation of the costs arrived at was disputed between the parties. As a result, no amount has been recognised in the financial statements in relation to the cessation of the "Collective Purpose Agreement" effective 30 June 2019.

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 2020 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 17 - Events subsequent to balance date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the association in financial years subsequent to the financial year ended 30 June 2020.



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 2020, 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, 2020 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.

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Auditor's Responsibilities for the Audit of the Financial Report

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

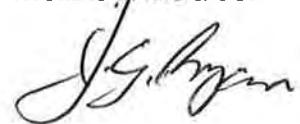
As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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's 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: 17 December 2020

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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 2020.

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. Bryan

J G RYAN PARTNER

Chartered Accountants

SYDNEY,

Date: 17 December 2020

DETAILED INCOME STATEMENT
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2020

	2020 \$	2019 \$
Revenue		
Core Funding (NSW) Health	626,062	610,792
Interest Received	9	2
Management Fees	-	20,750
SACS ERO Funding	53,469	49,819
Project Grants	1,958,555	175,000
Other Income	105,506	69,380
Reimbursements / Cost recoveries	48,627	2,021
	<hr/> 2,792,228	<hr/> 927,764
Expenditure		
Accounting Fees	39,058	-
Advertising & Promotion	7,630	13,185
Audit Fees	5,800	5,100
Bank Charges	2,868	412
Board Governance Expenses	3,855	9,391
Conferences, Events & Forums	62,055	44,599
Consultations	550	17,436
Co-location Expenses	909	173,169
Computer Expenses	26,649	1,466
Consultancy/Contractors Fees	-	315
Depreciation Expenses(FF&OE)	10,963	4,582
Depreciation Expenses (Leased Asset)	78,176	-
Electricity & Gas	3,137	-
Employment Support & Supervision	15,423	-
Facilitator Costs	-	7,517
Insurance General (all)	3,023	-
Interest Expense - Lease	17,141	-
Legal Fees	11,820	39,788
Management Fees	48,537	20,750
Meeting Expenses	3,885	13,730
Membership Fees Paid	7,440	1,437
Merch&ise	6,438	-
Office Setup Costs	26,800	302
Office Cleaning	6,206	-
Postage, Freight & Courier	-	77
Printing & Stationery	24,515	11,235
Publication & Inform Resources	-	124
Repairs & Maintenance	1,312	-
S&W - Annual Leave Provision	17,059	11,731
S&W - Provision TIL	19,823	-
S&W - Recruitment Expense	5,796	2,460
S&W - Personal/Carers Lve	62	9,845
S&W - Superannuation Employ Exp	42,006	40,573
S&W - Workers Compensation Ins	1,956	3,137
W&S - Wages & Salaries	449,814	420,353
W&S - MHC Secondment	-	6,035
Staff Amenities	1,951	1,290
Telephone Fax & Internet Charge	9,623	6,088
Training & Development(staff)	20,330	15,363
T&A - Staff & Subsistence	36,869	12,707
T&A - MVAllowance (payroll)	1,322	3,955
T&A - Meal Allowance (payroll)	964	826
Sundry Expenses	6,437	1,739
Venue Hire	199	-
Volunteers Cost	-	83
	<hr/> 1,028,401	<hr/> 900,800
	<hr/> 1,763,827	<hr/> 26,964

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 2020
NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC
NSW MENTAL HEALTH COMMISSION
CORE FUNDING

	2020 \$	2019 \$
<u>INCOME</u>		
Grants State Operating Recurrent (NSW MHC)	626,062.15	610,792.44
SACS ERO Funding	53,468.86	49,819.25
Other Fees & Charges	10,665.48	-
	<hr/> 690,196.49	<hr/> 660,611.69
<u>EXPENDITURE</u>		
Advertising & Promotional	5.48	735.69
Bank Charges	2,867.76	412.24
Board Governance Expenses	3,855.02	9,188.68
Courier / Postage Costs	-	54.12
Office Setup Costs	26,799.52	302.27
Office Cleaning	6,205.58	-
Printing/Stationery	19,429.46	1,418.97
Telephone / Telephone Conference	9,486.90	5,356.86
Electricity & Gas	3,136.63	-
Repairs & Maintenance	1,311.83	-
Depreciation	10,437.48	346.44
Capital Purchases	38,046.27	-
HR Consultant	3,556.65	-
Staff Amenities	1,923.70	807.59
Superannuation	23,572.89	25,268.78
Wages & Salaries	269,200.56	270,391.22
Recruitment Expense	300.63	2,459.97
Workers Compensation Premium	1,956.00	3,136.89
Annual leave, LSL, TIL & Personal Carer Leave	33,050.00	22,895.85
MHC Secondment	-	6,035.16
Forums	-	1,340.94
Accounting Fees	38,192.60	-
Audit fees	5,800.00	5,100.00
Exhibitions/Forums	13.16	36.36
Co-Location Costs	83,403.41	173,169.14
Computer Expenses	17,249.31	1,465.46
Conference Attendance	1,656.36	2,666.67
Supported Consumer Participation/Meeting Exp	2,499.77	9,168.10
Insurance	3,023.24	-
Legal Fees	11,820.00	39,788.48
Consultation Costs	-	5,391.78
Staff Training Costs	(294.09)	4,225.07
Staff travel - taxi	3,917.76	1,449.77
Staff travel - flights	3,803.81	718.29
Staff Travel - Accommodation	5,146.88	509.94
Fares & Others	6,480.42	465.44
Miscellaneous	3,996.73	1,571.21
Venue Hire	199.10	-
Allowances	1,808.73	-
Membership fees	6,653.42	1,414.40
	<hr/> 650,512.97	<hr/> 597,291.78
NET SURPLUS/(DEFICIT)	<u>39,683.52</u>	<u>63,319.91</u>



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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 2020 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 December 2020

Chartered Accountants

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CHARTERED ACCOUNTANTS
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STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2020
NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC
Surplus Buffer - Legal Provisions and Untied Funds

<u>INCOME</u>	<u>Notes</u>	2020	2019
		\$	\$
Interest Income		8.96	1.80
Grants		50,000.00	-
Other Income		50,000.00	34,564.02
Education & Training Income		-	280.00
Reimbursement of Other Costs		48,536.61	307.00
		<u>148,545.57</u>	<u>35,152.82</u>
<u>EXPENDITURE</u>		<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>
NET SURPLUS/(DEFICIT)	1	<u>148,545.57</u>	<u>35,152.82</u>



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

Opinion

We have audited the attached Statement of Income and Expenditure for the year ending 30 June 2020 of NSW Consumer Advisory Group - Mental Health Inc. in respect of the Surplus Buffer - Legal Provisions and Untied Funds.

In our opinion, the Statement of Income and Expenditure, gives a true and fair view in all material respects, the result of the 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.
THOMAS DAVIS & CO.
J.G. Ryan
J G RYAN PARTNER

SYDNEY,
Date: 17 December 2020

Chartered Accountants

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STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2020
NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC
DEPARTMENT OF PREMIER & CABINET

<u>INCOME</u>	<u>Notes</u>	2020 \$	2019 \$
Other Income		24,002.00	-
<hr/>			
		24,002.00	-
<hr/>			
<u>EXPENDITURE</u>			
Meeting Expenses		1,038.97	-
Busaries & Consultation Participation		980.00	-
Conferences		3,000.00	-
Wages & Salaries		12,644.48	-
Superannuation		1,203.12	-
Accommodation		1,116.09	-
Fares & Others		76.27	-
Flights		2,704.34	-
MV Allowance		317.29	-
Taxi		920.95	-
		<hr/> 24,001.51	<hr/> -
NET SURPLUS/(DEFICIT)	1	<hr/> 0.49	<hr/> -
<hr/>			



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INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC
DEPARTMENT OF PREMIER AND CABINET
ABN 82 549 537 349

We have audited the attached Statement of Income and Expenditure for the year ending 30 June 2020 of NSW Consumer Advisory Group - Mental Health Inc. in respect of the Department of Premier and Cabinet.

In our opinion, the Statement of Income and Expenditure, gives a true and fair view in all material respects, the result of the 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:

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- 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 December 2020

Chartered Accountants

A member of



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CHARTERED ACCOUNTANTS
AUSTRALIA - NEW ZEALAND

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2020
NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC
NSW MINISTRY OF HEALTH - CONSUMER WORKERS FORUM

	Notes	2020 \$	2019 \$
<u>INCOME</u>			
Grants State Operating Non-recurrent		125,000.00	84,999.56
		<hr/>	<hr/>
		125,000.00	84,999.56
<u>EXPENDITURE</u>			
Meeting Expenses		55.31	1,197.63
Membership Fees and Subscriptions		500.00	-
Printing and Stationery		4,831.65	4,613.72
Sundry Expenses		1,360.71	252.28
Bursaries & Consultation Participation		402.26	-
Supporter Consumer Participation		-	12,094.73
Facilitator Costs		-	7,516.50
Forums Hosted		53,382.75	24,825.46
Wages & Salaries		36,420.12	17,517.15
Superannuation		5,485.41	1,664.12
Staff Training Costs		-	500.00
Management Fees		-	12,750.00
Travelling Costs		-	819.91
Accommodation		6,475.46	-
Fares and Others		235.20	-
Flights		5,405.09	-
Meal Allowance		86.82	-
MV Allowance		73.32	-
Taxi		451.23	-
Merchandise		6,438.15	-
		<hr/>	<hr/>
		121,603.48	83,751.50
NET SURPLUS/(DEFICIT)	1	<hr/>	<hr/>
		3,396.52	1,248.06



THOMAS DAVIS & CO
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INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC
NSW MINISTRY OF HEALTH - CONSUMER WORKERS FORUM
ABN 82 549 537 349

Opinion

We have audited the attached Statement of Income and Expenditure for the year ended 30 June 2020 of NSW Consumer Advisory Group - Mental Health Inc. in respect of the Consumer Workers Forum Project

In our opinion, the Statement of Income and Expenditure, gives a true and fair view in all material respects, the result of the 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.
THOMAS DAVIS & CO.
J G Ryan
J G RYAN PARTNER

SYDNEY,
Date: 17 December 2020

Chartered Accountants

A member of



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CHARTERED ACCOUNTANTS
AUSTRALIA & NEW ZEALAND

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2020
NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC
NSW MINISTRY OF HEALTH - SENIOR PEER WORKFORCE PROJECT

	Notes	2020	2019
		\$	\$
<u>INCOME</u>			
Grants State Operating Non-recurrent		110,000.00	90,000.00
		<hr/>	<hr/>
		110,000.00	90,000.00
<u>EXPENDITURE</u>			
Administration Costs		-	6,096.00
Bursaries & Consultation Participation		220.00	-
Depreciation		-	8.30
Management Fee		-	8,000.00
Travelling Expenses		-	433.11
Staff Training & Development		-	10,097.00
Provision for Annual Leave		1,541.71	1,761.10
Recruitment		130.00	-
S&W - Personal/Carers Lve		-	2,414.58
Wages & Salaries		74,948.29	47,625.23
Superannuation		5,087.58	4,730.57
		<hr/>	<hr/>
		81,927.58	81,165.89
NET SURPLUS/(DEFICIT)	1	<hr/> <hr/>	<hr/> <hr/>
		28,072.42	8,834.11



THOMAS DAVIS & CO

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INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC
NSW MINISTRY FOR HEALTH - SENIOR PEER WORKFORCE PROJECT
ABN 82 549 537 349

Opinion

We have audited the attached Statement of Income and Expenditure for the year ended 30 June 2020 of NSW Consumer Advisory Group - Mental Health Inc. in respect of the NSW Ministry for Health - Senior Peer Workforce Project.

In our opinion, the Statement of Income and Expenditure, gives a true and fair view in all material respects, the result of the 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.

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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 PARTNER

SYDNEY,
Date: 17 December 2020

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Independent legal & accounting firms

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CHARTERED ACCOUNTANTS
AUSTRALIA + NEW ZEALAND

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2020
NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC
NSW MINISTRY OF HEALTH - PEER SUPERVISION MODEL PROJECT

	Notes	2020	2019
		\$	\$
<u>INCOME</u>			
Grants State Operating Non-recurrent		60,000.00	-
		60,000.00	-
<u>EXPENDITURE</u>			
Meeting Expenses		245.92	-
Sundry Expenses		250.04	-
Wages & Salaries		18,345.60	-
Superannuation		1,742.86	-
		20,584.42	-
NET SURPLUS/(DEFICIT)	1	39,415.58	-



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INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC
NSW MINISTRY OF HEALTH - PEER SUPERVISION MODEL PROJECT
ABN 82 549 537 349

Opinion

We have audited the attached Statement of Income and Expenditure for the year ended 30 June 2020 of NSW Consumer Advisory Group - Mental Health Inc. in respect of the NSW Ministry for Health - Peer Supervision Model Project

In our opinion, the Statement of Income and Expenditure, gives a true and fair view in all material respects, the result of the 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.

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Thomas Davis & Co.
THOMAS DAVIS & CO.
J G Ryan
J G RYAN PARTNER

SYDNEY,
Date: 17 December 2020

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CHARTERED ACCOUNTANTS
AUSTRALIA • NEW ZEALAND

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2020
NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC
NSW MINISTRY OF HEALTH - SMALL PROJECTS

	Notes	2020	2019
		\$	\$
<u>INCOME</u>			
Sundry Income		20,839.00	-
Cost Recoveries/Secondments		90.00	-
		<hr/>	<hr/>
		20,929.00	-
<u>EXPENDITURE</u>			
Meeting Expenses		120.32	-
Bursaries & Consultation Participation		2,210.00	-
Consultations		550.00	-
		<hr/>	<hr/>
		2,880.32	-
NET SURPLUS/(DEFICIT)	1	<hr/>	<hr/>
		18,048.68	-
		<hr/>	<hr/>



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

Opinion

We have audited the attached Statement of Income and Expenditure for the year ended 30 June 2020 of NSW Consumer Advisory Group - Mental Health Inc. in respect of the NSW Ministry for Health - Small Projects

In our opinion, the Statement of Income and Expenditure, gives a true and fair view in all material respects, the result of the 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.

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

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Thomas Davis & Co.
THOMAS DAVIS & CO.
J G Ryan
J G RYAN PARTNER

SYDNEY,
Date: 17 December 2020

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CHARTERED ACCOUNTANTS
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STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2020
NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC
NATIONAL DISABILITY INSURANCE AGENCY - INDIVIDUAL CAPACITY BUILDING ICB

	Notes	2020	2019
		\$	\$
<u>INCOME</u>			
Grants - Other		<u>539,295.66</u>	-
		<u>539,295.66</u>	-
<u>EXPENDITURE</u>			
Accounting Fees		324.37	-
Capital Purchases		2,734.97	-
Depreciation		15.03	-
Management Fees		48,536.61	-
Meeting Expenses		114.63	-
Sundry Expenses		117.20	-
Provision for Annual Leave		1,186.83	-
Recruitment		4,976.00	-
Wages & Salaries		11,076.19	-
Superannuation		<u>1,052.24</u>	-
		<u>70,134.07</u>	-
NET SURPLUS/(DEFICIT)	1	<u>469,161.59</u>	-
		<u>469,161.59</u>	-



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INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC
NATIONAL DISABILITY INSURANCE AGENCY - INDIVIDUAL CAPACITY BUILDING ICB
ABN 82 549 537 349

Opinion

We have audited the attached Statement of Income and Expenditure for the year ended 30 June 2020 of NSW Consumer Advisory Group - Mental Health Inc. in respect of the National Disability Insurance Agency - Individual Capacity Building ICB

In our opinion, the Statement of Income and Expenditure, gives a true and fair view in all material respects, the result of the 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

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

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Thomas Davis & Co.
THOMAS DAVIS & CO.
J G Ryan
J G RYAN PARTNER

SYDNEY,
Date: 17 December 2020

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CHARTERED ACCOUNTANTS
AUSTRALIA • NEW ZEALAND

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2020
NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC
MENTAL HEALTH COMMISSION OF NSW - PEER WARMLINE

	Notes	2020	2019
		\$	\$
<u>INCOME</u>			
Grants State Operating Non-recurrent		730,000.00	-
		<u>730,000.00</u>	<u>-</u>
<u>EXPENDITURE</u>			
Accounting Fees		540.63	-
Advertising & Promotion		324.53	-
Capital Purchases		14,534.66	-
Depreciation		510.84	-
IT/Computer Expenses		9,400.00	-
Members Fees & Subscriptions		286.18	-
Printing and Stationery		254.27	-
Staff Amentities		26.82	-
Sundry Expenses		713.79	-
Telephone & Internet Expenses		136.36	-
Provision for Annual Leave		2,505.18	-
Recruitment		389.00	-
Wages & Salaries		27,124.68	-
Superannuation		2,576.82	-
Staff Training & Development		20,623.88	-
Fairs & Other		135.56	-
HR Consultant		<u>11,866.25</u>	<u>-</u>
		<u>91,949.45</u>	<u>-</u>
NET SURPLUS/(DEFICIT)	1	<u><u>638,050.55</u></u>	<u><u>-</u></u>



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

Opinion

We have audited the attached Statement of Income and Expenditure for the year ended 30 June 2020 of NSW Consumer Advisory Group - Mental Health Inc. in respect of the Mental Health Commission of NSW - Peer Warmline Project

In our opinion, the Statement of Income and Expenditure, gives a true and fair view in all material respects, the result of the 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.

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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 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

SYDNEY,
Date: 17 December 2020

Chartered Accountants

A member of



Independent legal & accounting firms

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CHARTERED ACCOUNTANTS
AUSTRALIA • NEW ZEALAND

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2020
NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC
MENTAL HEALTH COMMISSION OF NSW -WARMLINE PROMOTION

	Notes	2020	2019
		\$	\$
<u>INCOME</u>			
Grants State Operating Non-recurrent		50,000.00	-
		50,000.00	-
<u>EXPENDITURE</u>			
Advertising and Promotion		7,300.00	-
Capital Purchases		10,400.00	-
		17,700.00	-
NET SURPLUS/(DEFICIT)	1	32,300.00	-
		32,300.00	-



THOMAS DAVIS & CO CHARTERED ACCOUNTANTS

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

Opinion

We have audited the attached Statement of Income and Expenditure for the year ended 30 June 2020 of NSW Consumer Advisory Group - Mental Health Inc. in respect of the Mental Health Commission of NSW - Warmline Promotion Project

In our opinion, the Statement of Income and Expenditure, gives a true and fair view in all material respects, the result of the 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.

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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 PARTNER

SYDNEY,
Date: 17 December 2020

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STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2020
NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC
NSW MINISTRY OF HEALTH - SUICIDE PREVENTION PROGRAM

	Notes	2020	2019
		\$	\$
<u>INCOME</u>			
Grants State Operating Non-recurrent		200,000.00	-
		<hr/>	<hr/>
		200,000.00	-
<u>EXPENDITURE</u>			
		<hr/>	<hr/>
		-	-
NET SURPLUS/(DEFICIT)	1	<hr/>	<hr/>
		200,000.00	-
		<hr/>	<hr/>



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INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC
NSW MINISTRY OF HEALTH - SUICIDE PREVENTION PROGRAM
ABN 82 549 537 349

Opinion

We have audited the attached Statement of Income and Expenditure for the year ended 30 June 2020 of NSW Consumer Advisory Group - Mental Health Inc. in respect of the NSW Ministry of Health - Suicide Prevention Program

In our opinion, the Statement of Income and Expenditure, gives a true and fair view in all material respects, the result of the 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.

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STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2020
NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC
NSW MENTAL HEALTH COMMISSION - LIVED EXPERIENCE NETWORK/REGISTER

	Notes	2020	2019
		\$	\$
<u>INCOME</u>			
Grants - Other		94,259.00	-
		<hr/>	<hr/>
		94,259.00	-
<u>EXPENDITURE</u>			
		<hr/>	<hr/>
		-	-
		<hr/>	<hr/>
NET SURPLUS/(DEFICIT)	1	94,259.00	-
		<hr/>	<hr/>



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INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF NSW CONSUMER ADVISORY GROUP - MENTAL HEALTH INC
NSW MENTAL HEALTH COMMISSION - LIVED EXPERIENCE NETWORK/REGISTER
ABN 82 549 537 349

Opinion

We have audited the attached Statement of Income and Expenditure for the year ended 30 June 2020 of NSW Consumer Advisory Group - Mental Health Inc. in respect of the NSW Mental Health Commission - Lived Experience Network/Register

In our opinion, the Statement of Income and Expenditure, gives a true and fair view in all material respects, the result of the 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.

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