

Mental Health Carers NSW

ANNUAL REPORT 21 – 22



**Mental Health
Carers NSW**



About MHCN

Our Vision & Mission

MHCN is the peak body for mental health carers in NSW. Founded as ARAFMI in 1974 by Margaret Lukes, a social worker; she believed there needed to be more support for families, friends and carers of people living with a mental illness.

Mental health carers are people who support friends, partners, members of their family, kinship groups or communities, when they experience mental illness.

Mental Health Carers NSW Inc. is the peak body in NSW for mental health carers, advocating for a vision of safe and competent mental health services and systems that recognise and respect carers as partners in care planning and delivery, to achieve recovery.

MHCN's Mission is to support, empower, capacity build, and advocate with mental health carers to ensure their voices and experiences are heard.



MHCN Strategic Plan 21 – 23

1. Influence Policy Leadership & Reform

- 1.1 Maintain and develop new strategic relationships with service providers, policy makers and community partners, and advocate for increased engagement of carer experience and representation in reform and governance processes.
- 1.2 Support mental health carer advocacy, participation, and leadership in policy, co-design and service delivery processes.
- 1.3 Draw attention to the importance of mental health carer voices and lived experience.
- 1.4 Advocate for a mental health system that is accessible and inclusive, providing a safe partner in care to mental health carers.

2. Community, Mental Health & Carer Services Development

- 2.1 Raise awareness of the value of increased capacity in the mental health and carer support sector.
- 2.2 Promote, recognise, respect and engage carer lived experience in policy, systemic and service reform.
- 2.3 Reduce stigma and improve social inclusion of mental health carers by informing and educating the sector and community.
- 2.4 Promote the role and voice of mental health carers in mutual support, carer peer workers and lived experience workers.

3. Promote Mental Health Carer Capacity in Care, Advocacy & Governance

- 3.1 Enhance the capacity and knowledge of mental health carers to navigate the system through information, resources, training and peer support.
- 3.2 Foster innovation in research by collaborating with and facilitating relationships between mental health carers, researchers, and sectors.
- 3.3 Lead by example through engaging with mental health carers as partners in mutual support, advocacy and governance.
- 3.4 Develop new ways for carers to engage and participate in MHCN and sector activities, to increase awareness and recognition of carer experiences and expertise.

4. Continuous Organisational Development & Improvement

- 4.1 Create a Mental Health Carer Advocacy Network supported by a diverse stakeholder engagement strategy to reflect the diversity of mental health carers in the NSW and provide opportunities for them to share their stories and experiences.
- 4.2 Foster co-design within MHCN through a Co-design Committee and Governance Committee to support the promotion of MHCN, its programs, advocacy, training and resources.
- 4.3 Identify sustainable funding resources to remove cost as a barrier to carer engagement and participation and to achieve organisational sustainability.
- 4.4 Review MHCN's engagement, advocacy, programs and systems for continuous improvement and accreditation.



**Mental Health
Carers NSW**



Message from Board President Jenny Learmont & MHCN CEO, Jonathan Harms



The team at Mental Health Carers NSW has had another year of pleasing development and achievement in the face of many challenges. All of MHCN's teams have worked well and collaborated with each other and with external stakeholders for very fruitful results!

The Mental Health Carer Advocacy Network (MHCAN), ably led by Program Manager Alyce Cannon achieved nearly 300 carers registered and has assisted MHCN to recruit a record number of carers for a record number of consultations for the Mental Health Branch of NSW Health and others, including for the Review of Intellectual Disability Mental Health Hubs and HASI Mental Health Medications Policy. MHCN paid a record number of carers sitting fees to participate in consultations or to sit on committees in the last financial year.

With the assistance of our Carer Network Peer Facilitator Douglas Holmes, the MHCAN started monthly meetings with carers to build MHCN's relationships and understanding of the lived experience of mental health carers. The general Mental Health Carer Connections Meeting started on the 29th October 2021 and the Central Coast Mental Health Carer Connections Meeting, a pilot project for engagement with regional carers, started on 24th March 2022.

There was approximately 3 months of planning before the launch of each of these meetings, and a Memorandum of Understanding was signed off with Central Coast ARAFMI before we started the CCMHCCM meetings at Lerida House at Narara. This has taught MHCN a lot about supporting carers in such meetings as well as their needs and policy priorities, to inform MHCN's advocacy and has now become a core part of MHCN's engagement strategy. Additional funding for further implementation and evaluation of the program by the NSW Mental Health Commission sadly ended at the end of the financial year. We thank the Commission and the Commissioner for providing all the support it could in this crucial phase however!



The more focused Carers of Forensic and Corrections Patients Network Meetings (CFCPNM) started on the 7th December 2021. MHCN partnered closely with Erika Ballance of the JHFMHN Family and Carer Mental Health Program to develop the CFCPNM (based on earlier trials) and engaged Colleen Kosowicz, forensic carer peer to advise on carer needs, supported by Policy Officer Prasheela Karan to convene meetings and assist with policy content. Our Carer Peer Facilitator Jodie Roberts provided empathic peer support. This has informed a wealth of MHCN's policy work in the very active forensic sector.

The Stakeholder Engagement Team has developed an exciting regular 'Peak Speaks' program, run by Stakeholder Engagement Officer Gabrielle Lynch, including a consultation for the development of MHCN's federal election position for the 2022 national poll. These events have continued to build audiences and interest as time has progressed, showcasing important sector developments and services for carers.

The Policy and Advocacy Team has also had notable achievements in the ongoing research, led by Richard Baldwin, into how carers are informed about activities concerning their loved ones before the Mental Health Review Tribunal. They were presented to the Program Council and the Family and Carer Mental Health Program State-Wide Steering Committee. This included co-designing 10 new information resources which will be finalised in the next Financial Year due to Covid delays. The team also made a submission to the Law Reform Commission's Justice System Review on the right of courts to suppress the names of forensic patients and their families, which was led by Policy Officer Prasheela Karan, as well as helping to scotch Independent Functional Assessments for the NDIS, led by Policy Officer Peta Smit-Colbran.

The Capacity Development Team, led by Capacity Development Project Officer Katie Jones very innovatively developed free online training with Carer Peer Facilitators Anne Stedman and Jodie Roberts, and accomplished the number of registrations required by the ILC project funding 6 months ahead of time.



The Business and Organisational Support Services team, led by Business and Organisation Manager Laura Knight and supported by HR Officer Cyril O'Connor, has continued to support the other teams, the Board and CEO with timely and efficient reporting, technical support, finance and HR. In particular, the review of the Strategic Plan and Constitution has allowed all MHCAN Register members to become members of MHCN, taking our membership from 38 to nearly 300, as well as now requiring at least 50% lived experience carer board members.

While the challenges remain, MHCN can look back with pride on the accomplishments of last year and face the next with confidence. Many thanks to our wonderful Board – Lynda Walton (Vice President), Andrew Pryor (Treasurer), Chris Avent (Secretary) and Ordinary Board Members Madeleine Fabian, Catherine Wendell, Robert Wellman, and newly appointed OBMs Robyn Carmody, Yolande Williams.

Jonathan Harms, CEO & Jenny Learmont AM, President

Two handwritten signatures in black ink. The first signature is 'J Harms' and the second is 'Jenny Learmont'.



Influence Policy, Leadership & Reform



The Policy and Advocacy Team (PAT) is focused on the first of the four pillars of our Strategic Plan – to Influence policy, leadership, and reform. Our Policy and Advocacy Team consists of Jonathan Harms (CEO), Richard Baldwin (Senior Policy Officer), Peta Smit-Colbran (Policy Officer), and Prasheela Karan (Policy Officer).

A key purpose of MHCN is to advocate for mental health carers by influencing the policies and practices of governments and service provider organisations. Our aim is to encourage these organisations, and others to continually focus on the needs of carers (including family and kinship members) so that they are included in decision making and services are provided to support them.

We seek to influence policy in several ways: involvement in committees and working parties (for example, the NSW Mental Health Program Council, and other state-wide forums), communicating directly with government departments (for example, with the NSW Ministry of Health concerning a range of policy issues), submissions to government enquiries (such as the Disability Royal Commission) and participating with service providers (for example, South-Eastern Sydney Public Health Network).

This year we also focused on four key projects.

Carer Peer Worker Project

This project aims to increase the number of carer peer worker positions across the mental health system in NSW. A major output of this project was a paper sent as a prebudget submission to the NSW Treasury. The paper argued that NSW is behind the other states in establishing carer peer worker positions across the health system. The most recent data shows that NSW employs 5.2 FTE carer peer workers per 10,000 FTE mental health care staff compared to the national average of 26.6 FTE. MHCN continues to advocate for more of these workers through discussions and promoting this concept through a variety of forums.

Forensic and Corrections Carers Network

As part of our advocacy for the carers of persons with mental health issues in the prison system, MHCN convened 6 meetings of the Carers of Forensic and Corrections Patients Network, in collaboration with Erika Ballance, Justice Health & Forensic Mental Health Network and Colleen Kosowicz, Carer Peer Network Facilitator.



A number of presentations were made to the meetings including "Clinical Risk Assessment and Management" (April 2022) and "How to handle negative communication in the community/when living in the community" (June 2022). MHCN and Colleen Kosowicz sent pre-election letters to the spokespeople of the three major parties on the issues and priorities of carers of forensic and corrections patients.

Through this initiative we also:

- provided feedback on the draft Forensic Hospital Model of Care: Freshwater Unit Mental Health Intensive Care Unit
- consulted on the Forensic Information Sheets Project, with the Mental Health Review Tribunal, the Mental Health Advocacy Service, and the Ministry of Health.
- provided comments and held a consultation with carers of forensic and corrections patients on the NSW draft Framework for Forensic Patients with Cognitive Impairment draft framework with the NSW Ministry of Health and the NSW Department of Communities and Justice.

Peak Policy Committee

During early 2022 we called for expressions of interest from interested carers to form MHCN's Peak Policy Committee. The role of this committee is to assist the Policy and Advocacy Team to formulate policy positions for MHCN on key issues. The Committee will have a key role in determining MHCN's arguments in our next pre-budget submission. A number of carers indicated their interest and following a selection process a committee was formed and the first meeting held prior to the end of the reporting period.

Carers and the Mental Health Act information resources Project

The Ministry of Health funded MHCN to assess the information needs of mental health carers around the Mental Health Act. The project was conducted over four stages. The findings from the data collection and analysis stages (involving a number of surveys and web-based searches) indicated that there is a need for information written specifically for carers around particular circumstances occurring with consumers who are involuntary patients under the Mental Health Act. The project has resulted in the development of ten tri-fold information brochures which will be available to download from the MHCN website. These brochures will fill a significant gap in providing standard and consistent advice to carers across the state.



Community, Mental Health & Carer Services Development

The Network Register and Stakeholder Engagement Teams work is focused on the second of the four pillars of our Strategic Plan – on the development of community, mental health and services.

The Network Register Team (MHCAN) consists of Alyce Cannon (Program Manager), and Douglas Holmes (Carer Peer Facilitator). The Stakeholder Engagement Team (SET) consists of Alyce, as well as Laura Knight (Business and Organisation Manager) and Gabbie Lynch (Stakeholder Engagement Officer).

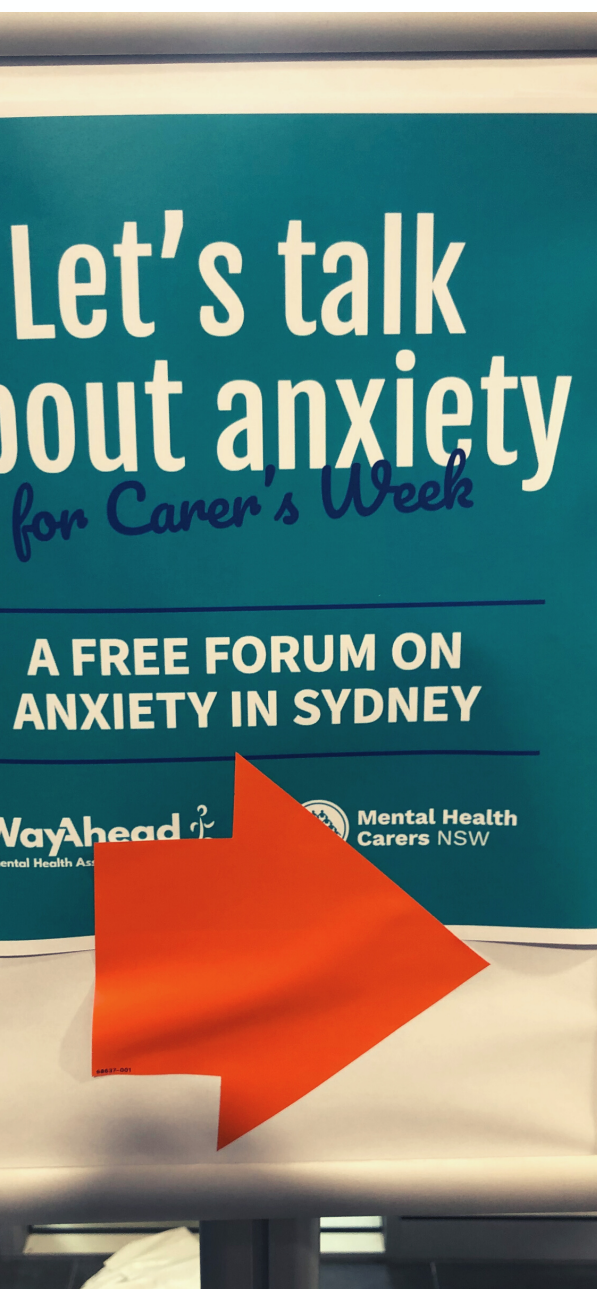
It has been a busy and rewarding year for MHCN's community engagement activities this financial year. Our major project has been the Mental Health Carer Advocacy Network, a project we have run for a couple of years that aims to raise awareness to the benefits of including lived experience in policy and service design and reform, as well as providing opportunities for carers, families, and friends to build their skills, access resources and information, and connect with each other.

Our key achievements for the project this year have been:

Increasing our membership to nearly 300 members from different walks of life and with different lived experiences, advocacy goals, and skills.

Our Peak Speaks webinar program, which covered a range of topics and hosted by organisations such as:

- Self-Care for Carers – hosted by Better Life for Carers, special thanks to Lars Weber.
- Pre-Election Budget and Carers, MHCN's Position – hosted by MHCN's CEO, Jonathan Harms.
- MHCN's Policy & Advocacy Projects – hosted by MHCN's Policy & Advocacy Team.
- Supporting Families from a Peer Perspective – hosted by Murrumbidgee LHD, special thanks to Helen Sheather, Leonie Mills, and Wayne Colgan.
- Carers as Leaders – hosted by Verge Collaborative/The Leader's Way, special thanks to Nat Ellis.



News from the Network newsletter, our quarterly newsletter where we share stories written by carers about their experiences, artworks, carer services spotlights, and self-care tips.

Carer Connections Meetings & Central Coast Carer Connections Meetings, run by our Carer Network Facilitator, Douglas Holmes OAM, who meets monthly with groups of carers looking to advocate, engage in mutual support, and connect with each other. These meetings have been valuable resources for MHCN to hear directly from carers about issues close to them, which we then incorporate into our policy strategy.

Connecting numerous carers and lived experience representatives to organisations and researchers for consultation, and ensuring that representatives are paid appropriately for their time.

Hosting and attending events and community engagement including attending and hosting a stall at Carers NSW Virtual Conference, running the Young Carer's Art Competition, and hosting a fun online trivia for Carer's Week which included goody bags being sent out to carers.

Our regular weekly **Mental Health Carers Weekly Digest** of which had a refresh with our new branding font & colours and informed by our survey of our regular readers as to what they wanted to see more of.



Promote Mental Health Carer Capacity in Care, Advocacy & Governance



The Capacity Development Team is focused on the third of the four pillars of our Strategic Plan – to promote mental health carer capacity in care, advocacy and governance.

The Capacity Development Team (CDT) consists of Katie Jones (Capacity Development Project Officer), Anne Stedman (Senior Carer Peer Trainer) and Jodie Roberts (Carer Peer Trainer & Project Officer) who we welcomed to the team in September 2021! Jodie has brought her valuable lived and learned experience and knowledge, engaging communication skills, and commitment to upskilling carers to our work. Jodie has been an incredible asset, and we thank her for her generosity and kindness.

CDT work on a variety of internal and external capacity building projects. There's the Information, Linkages and Capacity (ILC) project, funded by the Department of Social Services (DSS) under the Individual Capacity Building Program (ICBP). This project involved co-reviewing and co-designing five training courses with carers of someone with a lived experience of psychosocial disability, then delivering 45 sessions of those courses over two years.

The co-reviewed courses are 'Recovery Oriented Practice', 'Inclusive Care Planning' and 'Users Guide to the NSW Mental Health System'. The co-designed courses which were released in December are 'The Caring Journey' (discusses theories relevant to the caring role) and 'Navigating Carer Support Systems' (discusses the major support systems for carers in NSW).

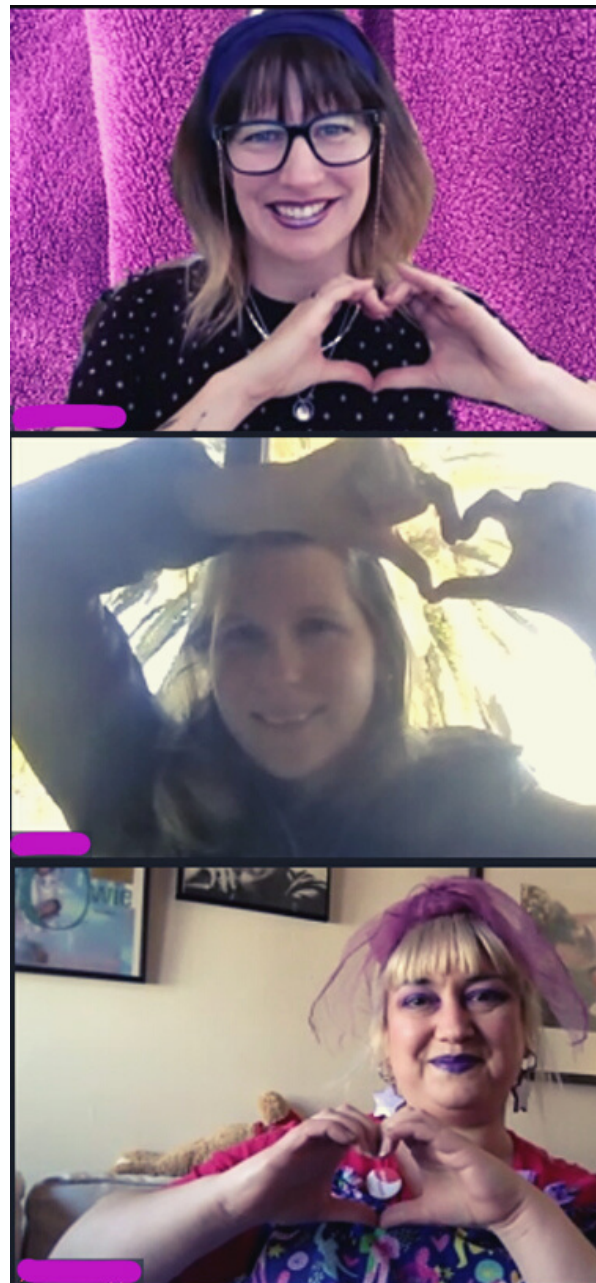
We delivered some live, online sessions of the ILC courses earlier in the financial year. Determined to provide even more accessibility and flexibility to time-poor carers during challenging COVID periods, we introduced a new delivery mode – online, on demand modules. This mode has been incredibly popular, and we are reaching more carers than ever before. We are so pleased to have addressed time constraints as a systemic barrier to access for carers.



Our other major training project was funded by the NSW Mental Health Commission, as part of our Mental Health Carer Advocacy Network (MHCAN). We were funded to co-review three advocacy capacity development training courses and produce these courses into online, on demand modules. We worked with the carers on our MHCAN Co-design Committee and would like to thank them again for their co-review efforts!

As a result, the following new courses were released: 'Purposeful Storytelling' (discusses sharing lived experience safely), 'Healthy Boundaries' (discusses the importance of setting and maintaining healthy boundaries) and 'Carers & Advocacy: Foundations' (discusses the basics of advocacy). We hope that the variety in our training courses addresses the various needs of carers. If you haven't already, head to our Training webpage and check out all of our modules, and stay tuned for future courses!

The Capacity Development Team would also like to thank our stakeholders and mental health carers for the wonderful work you do in supporting others. We hope that you can engage in our capacity building activities, or your own personal self-care activities, to further support yourselves, because you are important.



Continuous Organisational Development & Improvement

Our Business and Organisation Support Services Team (BOSS) is focused on the last of our four key pillars of our Strategic Plan – continuous organisational development and improvement. The team consists of Jonathan Harms (CEO), Laura Knight (Business and Organisation Manager) and Cyril O'Connor (HR Officer).

Wow, what a year it has been! 2021 – 2022 saw the MHCN team continue to mainly work from home in the post COVID era, which has become the new normal.

We have welcomed several new staff members to the team at MHCN, and sadly said goodbye to a couple as well. In December last year we said goodbye to our Stakeholder Engagement Officer, Akanksha Bhatia, who left for an exciting role down in Melbourne. Gabrielle Lynch joined the team as our new Stakeholder Engagement Officer in March. Our HR Administrator Nita Dudley left in February, and so we welcomed on Cyril O'Connor onto the team as our new HR Officer. We also welcomed Jessica Xu onto the team as a Policy Officer and said farewell in July. MHCN continues to consist of 12 staff members.

MHCN continues to work towards organisational process improvement through the accreditation process that we began back in February 2021. This year we met with the accreditors for our mid accreditation assessment to speak about our progress since undertaking accreditation. After we undertook the 2-day interview process last year, QIP gave us some recommendations on some things we can improve upon to make sure MHCN is working to the best of its ability. We have spent the last 18 months implementing some of these recommendations and will continue to work on process improvement and organisational excellence, making MHCN an employer of choice, whose activities are meaningfully informed by lived experience of carers at every point. MHCN will begin planning for the next accreditation cycle in March next year for the March 2024 assessment.





Katie continued to act as MHCN's Work Health and Safety (WHS) and Wellbeing Officer. This has involved business-as-usual WHS activities, new COVID-related activities to further protect the safety of our staff and stakeholders, organising our Employee Assistance Program (EAP) access and implementing flexible work arrangements.

MHCN was also proud to host students from a range of educational institutions throughout 2021 – 2022. Our Student Supervisor Katie, supervised 3 social work and social research and policy students on their university work placements, ranging from 120 – 400 hours. MHCN would like to thank the following students for their contributions throughout 2021 and 2022, and wish them all the best in their next adventures: Bianca Luz, Naomi Wong and Sky Zhang.

Amanda Simons resigned from her role as Ordinary Board Member in November 2021. We would like to thank Amanda for her insightful contributions towards MHCN, and wish her all the best in her next endeavors. In April 2022 the Board of MHCN appointed 2 Ordinary Board Members to fill in the 2 vacancies on the Board – Robyn Carmody and Yolande Williams. Robyn has extensive experience working in the non-for-profit space, including ten years as the director of Flourish, and is also a mental health carer for both her husband and her son. Yolande is a First Nations woman and has many years' experience as a nurse and a midwife, with a passion for mental health prevention and early intervention. Jenny Learmont continued as Board President, Lynda Walton as Vice President, Andrew Pryor as Treasurer, and Chris Avent as Secretary. MHCN's Ordinary Board Members are Madeleine Fabian, Catherine Wendell, and Robert Wellman.

MHCN would like to thank our Co-Design and Governance Committee members, stakeholders, our funders, Board, staff, students, volunteers, and donors for an exciting 2021 – 2022 financial year!



MENTAL HEALTH CARERS ARAFMI NSW INC.
A.B.N. 70 653 824 650

FINANCIAL REPORT

For the year ended

30TH JUNE 2022

MENTAL HEALTH CARERS ARAFMI NSW INC.
A.B.N. 70 653 824 650

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MENTAL HEALTH CARERS ARAFMI NSW INC.
A.B.N. 70 653 824 650

COMMITTEE'S REPORT

Your committee members submit the financial report of the Mental Health Carers ARAFMI NSW Inc. (Non-reporting) for the financial year ended 30 June 2022.

Committee Members

The name of each member of the committee who held office at anytime during the year and up to the date of the report;

Jenny Learmont (President) - re-elected President 19 November 2020
Andrew Pryor (Treasurer) - re-elected Treasurer 19 November 2020
Lynda Walton (Vice-President) - re-elected Vice-President 19 November 2020
Chris Avent (Secretary) - re-elected 18 November 2021
Madeleine Fabian - re-elected 18 November 2021
Rob Wellman - re-elected 19 November 2020
Catherine Wendell - re-elected 18 November 2021
Jodie Roberts - elected 21 November 2019 / retired 18 October 2021
Amanda Simons - elected 19 November 2020 / retired 5 November 2021
Yolande Williams - elected 28 April 2022
Robyn Carmody - elected 28 April 2022

Principal Activities

The principal activities of the association during the financial year were to provide support and advocacy for the families with mental illness or disorder. Mental Health carers ARAFMI NSW Inc. reaches out with friendship and understanding to all those lives that are touched by mental illness. Our aim is to maintain and improve existing levels of support and crisis resolution to all relatives and friends of people with a mental illness.

Significant Changes

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

Operating Result

The surplus for the association amounted to \$43,458. This included the inflow of Government COVID-19 related funding support available to Not-for-profit organisations.

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

President:


Jenny Learmont

Treasurer:


Andrew Pryor

Dated:

27/10/22

MENTAL HEALTH CARERS ARAFMI NSW INC.
A.B.N. 70 653 824 650

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

	Notes	2022 \$	2021 \$
REVENUE			
INCOME			
Donations received		25,089	23,100
Grants received		515,068	500,658
Other grants		296,734	236,911
		<u>836,891</u>	<u>760,669</u>
OTHER INCOME			
Interest received		139	108
Government stimulus COVID-19 support		60,058	79,446
Other revenue		47,339	4,730
		<u>107,536</u>	<u>84,284</u>
TOTAL INCOME		<u>944,427</u>	<u>844,953</u>
EXPENDITURE			
Accounting fees		28,340	28,003
Auditor's remuneration		4,200	4,100
Advertising		1,877	820
Bank charges and fees		297	173
Carers accommodation and travel		573	505
Carers sitting fees		15,781	21,365
Consultancy fees		25,473	34,349
Computer and IT expenses		25,264	12,133
Depreciation		92,008	107,844
Events and workshops		815	7,547
Filing fees		203	201
General expenses		3,693	2,371
Insurances		12,956	9,982
Interest expense		9,828	13,937
Legal fees		4,500	-
Postage		1,089	551
Printing, stationery and copier		3,117	467
Programs, resources and training		2,121	1,440
Wages and fringe benefits		581,197	465,011
Staff training and welfare		5,044	13,684
Subscriptions and memberships		23,311	10,872
Superannuation contributions		55,243	41,636
Telephone and internet		2,978	5,179
Travelling and accommodation		1,061	-
		<u>900,969</u>	<u>782,170</u>
Profit / (loss) before income tax		43,458	62,783
Income tax expense	1(h)	-	-
Profit / (loss) after income tax		43,458	62,783
Other comprehensive income		-	-
Total comprehensive income for the year		<u>43,458</u>	<u>62,783</u>

The statement of profit or loss and other comprehensive income should be read in conjunction with the notes to the financial statements.

MENTAL HEALTH CARERS ARAFMI NSW INC.
A.B.N. 70 653 824 650

STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2022

	Notes	2022 \$	2021 \$
Current assets			
Cash and cash equivalents	3	880,469	870,553
Trade and other receivables	4	12,962	38,322
Other	5	40,837	27,555
Total current assets		<u>934,268</u>	<u>936,430</u>
Non-current assets			
Property, plant and equipment	6	375	1,358
Right-of-use assets	7	144,174	230,678
Total non-current assets		<u>144,549</u>	<u>232,036</u>
Total assets		<u>1,078,817</u>	<u>1,168,466</u>
Current liabilities			
Trade and other payables	8	71,994	96,302
Contract liabilities	9	570,127	596,021
Employee provisions	10	55,961	55,124
Lease liabilities		92,234	85,422
Total current liabilities		<u>790,316</u>	<u>832,869</u>
Non-current liabilities			
Employee provisions	10	9,059	7,379
Lease liabilities		65,752	157,986
Total non-current liabilities		<u>74,811</u>	<u>165,365</u>
Total liabilities		<u>865,127</u>	<u>998,234</u>
Net assets		<u>213,690</u>	<u>170,232</u>
Equity			
Retained funds		213,690	170,232
Total equity		<u>213,690</u>	<u>170,232</u>

The statement of financial position should be read in conjunction with the notes to the financial statements.

MENTAL HEALTH CARERS ARAFMI NSW INC.
A.B.N. 70 653 824 650

STATEMENT OF CHANGES IN EQUITY
AS AT 30TH JUNE 2022

	Retained earnings	Total equity
	\$	\$
Changes in equity		
Balance at 1 July 2020	107,449	107,449
Profit/(loss) for the year	62,783	62,783
Other comprehensive income	<u>-</u>	<u>-</u>
Balance at 30 June 2021	170,232	170,232
Profit/(loss) for the year	43,458	43,458
Other comprehensive income	<u>-</u>	<u>-</u>
Balance at 30 June 2022	<u><u>213,690</u></u>	<u><u>213,690</u></u>

The statement of changes in equity should be read in conjunction with the notes to the financial statements.

MENTAL HEALTH CARERS ARAFMI NSW INC.
A.B.N. 70 653 824 650

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

	Notes	2022 \$ Inflows (Outflows)	2021 \$ Inflows (Outflows)
Cash flows from operating activities			
Cash receipts from customers		939,718	780,632
Cash payments to suppliers and employees		(830,170)	(586,850)
Interest received		139	108
Interest paid		(9,828)	(13,937)
Net cash provided by / (used in) operating activities	12(b)	<u>99,859</u>	<u>179,953</u>
Cash flow from investing activities			
Payments for property, plant and equipment		(4,521)	(21,618)
Net cash provided by / (used in) investing activities		<u>(4,521)</u>	<u>(21,618)</u>
Cash flow from financing activities			
Repayment of leases		(85,422)	(78,989)
Net cash provided by / (used in) financing activities		<u>(85,422)</u>	<u>(78,989)</u>
Net increase / (decrease) in cash held		9,916	79,346
Cash at the beginning of the financial year		870,553	791,207
Cash at the end of the financial year	12(a)	<u><u>880,469</u></u>	<u><u>870,553</u></u>

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

MENTAL HEALTH CARERS ARAFMI NSW INC.
A.B.N. 70 653 824 650

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

Note 1 - Statement of significant accounting policies

Financial Reporting Framework

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

The financial report has 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), in accordance with the Associations Incorporations Act (NSW) 2009 and the significant accounting policies discussed below, which the committee 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 have been prepared on an accruals basis and are based on historic costs and do not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

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

Accounting Policies

(a) Property, plant and equipment

Leasehold improvements, plant and equipment is brought to account at cost less, where applicable, any accumulated depreciation and provision for impairment.

The depreciable amount of all plant and equipment is depreciated over the useful lives of the assets of the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

(b) Leases

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

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.

MENTAL HEALTH CARERS ARAFMI NSW INC.
A.B.N. 70 653 824 650

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

Note 1 - Statement of significant accounting policies (continued)

(c) Revenue recognition

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

Grants, donations and bequests

Contributed assets

If the 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.

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.

(d) 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.

(e) Employee provisions

Provision is made for the association's liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements expected to be settled within one year, together with entitlements arising from wages and salaries, annual leave and long service leave which will be settled after one year, have been measured at their nominal amount.

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

MENTAL HEALTH CARERS ARAFMI NSW INC.
A.B.N. 70 653 824 650

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

Note 1 - Statement of significant accounting policies (continued)

(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) Income tax

The association is exempt from income tax under section 50-50 of the Income Tax Assessment Act 1997.

(i) 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.

(j) Good and services tax (GST)

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

(k) 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.

(l) Economic dependency

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

(m) 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.

MENTAL HEALTH CARERS ARAFMI NSW INC.
A.B.N. 70 653 824 650

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

Note 1 - Statement of significant accounting policies (continued)

(m) 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.

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 2021. 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.

(n) New and Amended Accounting Policies

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

MENTAL HEALTH CARERS ARAFMI NSW INC.
A.B.N. 70 653 824 650

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

	2022	2021
	\$	\$
Note 2 - Revenue		
Donations received	25,089	23,100
Grants received	515,068	500,658
Other grants	296,734	236,911
Interest received	139	108
Government stimulus COVID-19 support	60,058	79,446
Other revenue	47,339	4,730
	<u>944,427</u>	<u>844,953</u>
Note 3 - Cash and cash equivalents		
Cash on hand	268	268
Bendigo bank	1,718	1,104
Bendigo bank - operating account	329,964	322,187
Bendigo bank - account (bequest)	40,263	40,259
Bendigo bank - term deposit (bequest)	508,256	506,735
	<u>880,469</u>	<u>870,553</u>
Note 4 - Trade and other receivables		
GST receivable	6,211	10,247
Trade debtors	6,751	28,075
	<u>12,962</u>	<u>38,322</u>
Note 5 - Other		
Deposits	23,440	23,490
Prepayments	17,397	4,065
	<u>40,837</u>	<u>27,555</u>
Note 6 - Property, plant and equipment		
Office furniture and equipment - at cost	28,086	23,565
Less: accumulated depreciation	<u>(27,711)</u>	<u>(22,207)</u>
	375	1,358
Total property, plant and equipment	<u>375</u>	<u>1,358</u>

MENTAL HEALTH CARERS ARAFMI NSW INC.
A.B.N. 70 653 824 650

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

	2022 \$	2021 \$
Note 7 - 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	353,226	353,226
Accumulated amortisation	(209,052)	(122,548)
Net carrying amount	<u>144,174</u>	<u>230,678</u>
	Leased buildings	Total
	\$	\$
Balance at the beginning of the period	230,678	230,678
Additions	-	-
Depreciation charge	(86,504)	(86,504)
Closing net book amount	<u>144,174</u>	<u>144,174</u>
AASB 16 related amounts recognised in the statement of profit or loss		
Amortisation charge on right-of-use assets	86,504	86,504
Interest expense on lease liabilities	9,828	13,937
Note 8 - Trade and other payables		
Other creditors and accruals	24,029	45,920
GST Payable	17,299	26,066
PAYG Withheld	12,755	10,421
Superannuation payable	17,911	13,895
	<u>71,994</u>	<u>96,302</u>
Note 9 - Contract liabilities		
Grants in Advance	21,620	49,034
Bequests in trust	548,507	546,987
	<u>570,127</u>	<u>596,021</u>
A bequest was received in the 2020 period from the Estate of Eunice Lonergan amounting to \$538,447. This bequest is held in trust by MHCN and the funds and interest earned are to be applied for the purposes set out in the bequest. The balance of the bequest funds at year end was \$548,507.		
Note 10 - Employee provisions		
Current		
Provision for annual leave	30,756	32,374
Provision for long service leave	25,205	22,750
	<u>55,961</u>	<u>55,124</u>
Non-current		
Provision for long service leave	9,059	7,379
	<u>9,059</u>	<u>7,379</u>

MENTAL HEALTH CARERS ARAFMI NSW INC.
A.B.N. 70 653 824 650

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

Note 11 - Related party transactions

The Association engaged the services of Jodie Roberts who was one of the committee members who provided consultancy services during the previous year. The amount of \$Nil (2021 - \$4,500) was paid to her for these services.

Note 12 - 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

	2022	2021
	\$	\$
Cash on hand	268	268
Cash at bank and on deposit	880,201	870,285
	<u>880,469</u>	<u>870,553</u>

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

Profit / (loss) for the year	43,458	62,783
<i>Non-cash flows in operating surplus</i>		
Depreciation and amortisation	92,008	107,844
<i>Changes in assets and liabilities</i>		
(Increase) / decrease in trade debtors	21,324	(12,937)
(Increase) / decrease in other receivables and deposits	(9,246)	17,421
Increase / (decrease) in trade and other payables	(24,308)	38,458
Increase / (decrease) in contract liabilities	(25,894)	(51,276)
Increase / (decrease) in employee provisions	2,517	17,660
	<u>99,859</u>	<u>179,953</u>

Note 13 - Collective purpose agreement

Mental Health Carers AMFMI NSW Inc entered into the "Collective Purpose Agreement" in 2016 with Mental Health Association NSW Limited and New South Wales Consumer Advisory Group - Mental Health Inc. This agreement involved the sharing of facilities and contributing to the net operating income and expenses as set out in the agreement.

The "Collective Purpose Agreement" ceased between the parties effective 30 June 2019. Commercial agreement has now been signed between the parties on the finalisation of this "Collective Purpose Agreement". No amount has been recognised in the financial statements in relation to the ceasing of this agreement.

Note 14 - 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 2022.

MENTAL HEALTH CARERS ARAFMI NSW INC.
A.B.N. 70 653 824 650

ANNUAL STATEMENTS GIVE TRUE AND FAIR VIEW OF FINANCIAL POSITION AND PERFORMANCE OF
INCORPORATED ASSOCIATION

We, Jenny Learmont and Andrew Pryor, being members of the committee of Mental Health Carers ARAFMI NSW Inc. (Non-reporting) certify that:

The statements attached to this certificate give a true and fair view of the financial position and performance of Mental Health Carers ARAFMI NSW Inc. (Non-reporting) during and at the end of the financial year of the association ending 30 June 2022.

President:


Jenny Learmont

Treasurer:


Andrew Pryor

Dated:

27/10/22

MENTAL HEALTH CARERS ARAFMI NSW INC.
A.B.N. 70 653 824 650

STATEMENT BY MEMBERS OF THE COMMITTEE

The committee members have 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 committee members;

1. The financial statements and notes satisfy the requirements of the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act).
2. At the date of this statement, there are reasonable grounds to believe that Mental Health Carers ARAFMI NSW Inc will be able to pay its debts as and when they fall due.

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

President: 
Jenny Learmont

Treasurer: 
Andrew Pryor

Dated: 27/10/22



THOMAS DAVIS & CO
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ESTABLISHED 1894

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MENTAL HEALTH CARERS ARAFMI NSW INC.
A.B.N. 70 653 824 650

AUDITOR'S INDEPENDENCE DECLARATION

Auditor's Independence Declaration to the Committee Members of Mental Health Carers ARAFMI NSW 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 2022 there have been:

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

Thomas Davis & Co.

THOMAS DAVIS & CO.

J.G. Ryan

J.G. RYAN PARTNER

Chartered Accountants

Sydney

Date: *27 October 2022*

A member of



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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF MENTAL HEALTH CARERS ARAFMI NSW INC.

Opinion

We have audited the financial report of Mental Health Carers ARAFMI NSW Inc, which comprises the statement of financial position as at 30 June 2022, the statement of profit or loss and other comprehensive income, statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the committee members certification.

In our opinion, the financial report of Mental Health Carers ARAFMI NSW Inc, has been prepared in accordance with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 and the Associations Incorporations Act 2009 (NSW) , including;

- (a) giving a true and fair view of the entity's financial position as at 30 June, 2022 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1 and the Australian Charities and Not-for-profits Commission Regulation 2013 and the Association Incorporations Regulations 2016.

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 entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Committee'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 the entity's financial reporting responsibilities under the Australian Charities and Not-for-profits Commission Act 2012 and the Associations Incorporations Act (NSW) 2009. 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 Committee Members for the Financial Report

The committee members of the entity 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, the Associations Incorporations Act 2009 (NSW) and is appropriate to meet the needs of the members. The committee members' responsibility also includes such internal control as the committee members 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 committee members are responsible for assessing the entity'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 committee members either intend to liquidate the entity 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 our 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 entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee members.
- Conclude on the appropriateness of the committee members' 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 entity'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 entity 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 committee members 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: 27 October 2022

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By making a donation to MHCN, you will have the opportunity to aid carers and families of individuals who live with a mental health condition with support and understanding. Find out how to donate by contacting us.

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**MHCN
ANNUAL REPORT 2022**

