



## COTA **WESTERN AUSTRALIA** Annual Report 2017

*COTA (WA) advances the rights, interests  
and futures of Western Australians as we age.*



# COTA WA Annual Report 2017

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# Who we are: Our Vision, Purpose, Key Values and Principles

**COTA (WA) is an incorporated, non-profit, charitable, deductible gift recipient organisation governed by an elected Board, managed and run by professional staff, and supported by the generous contributions of many volunteers.**

An independent organisation run by older people for older people, COTA (WA) has 3,000 individual supporters and more than 100 organisational members, themselves representing over 200,000 individuals.

We are recognised by the State and Federal Governments as the peak seniors' organisation in Western Australia. We are members of COTA Australia, an organisation that brings together all State and Territory COTAs. Nationally, we:

- Assist and resource the COTA Australia National Policy Council in the key areas of policy development, information dissemination and resource development
- Collect, interpret and disseminate information within the COTA network and to interested external individuals and organisations.

In Western Australia, as the peak non-government seniors' organisation COTA (WA) is widely respected for its policy and program work. Our submissions to government have resulted in a number of significant improvements in services for seniors in recent times.

COTA (WA) is a uniquely inclusive organisation. Unlike mass membership organisations who lobby solely for their members, we seek to promote the interests of **all** older Australians, irrespective of their origin, situation or background.

COTA (WA) is; The Voice of Seniors – advocating on behalf of seniors to influence local, state and federal government, business and the community;

A provider of programs and projects that benefit seniors, such as Living Longer Living Stronger, Peer Education and Cybercrime..

A member organisation providing benefits to individual and organisational members including the Ambassador Card, COTA News and free or reduced prices to attend our events.

## OUR VISION

An equitable, just and inclusive society in which older people can flourish.

## OUR PURPOSE

To advance the rights, needs and interests of older Western Australians.

## OUR KEY VALUES

Integrity  
Respect  
Inclusiveness  
Impartiality  
Excellence

## OUR PRINCIPLES

Valuing the contribution and lived experience of older people in all their diversity: consulting and acting on the advice of older people; engaging older people in all aspects of our organisation.

Teamwork and co-operation: being respectful, ethical and cohesive; being committed and prepared to work hard to maintain the full involvement of all parts of the COTA federation for the common good of our constituents.

Vision and Optimism: being enthusiastic, being creative and forward looking, prepared to think laterally and constructively.

Leadership and Action: taking united action, providing unbiased advocacy and leadership for older people whilst having measurable and accountable outcomes.

Quality and Efficiency: having planned, systematic, evidence based and being best practice in all our work.

# A Year for Change

**This past year has been a defining one for COTA (WA). The challenges of: declining revenue including cessation of funding for the Seniors Housing Centre; downturn in business economy and sponsorship; new State government and tight fiscal environment; changes in staff; and lack of policy impact would be enough to test any organisation. These challenges have indeed tested COTA (WA), but I believe that the organisation has ended the 2016/17 year in a strengthened position as it has faced these challenges head on and has, as a consequence, moved to consolidate and be more financially sustainable.**

Our CEO since January 2017, Mark Teale, has done an amazing job in leading an operational renewal project and working with the Board and its Finance Committee to put in place stronger fiscal management and control. In addition, Mark's strong strategic and relationship management capabilities have enabled COTA (WA) to better position itself with key stakeholders, including sponsors and funders.

With population ageing and its impact on all aspects of our society, having clear policy priorities and an ability to communicate these is essential for COTA (WA). Prior to the 2017 State election, COTA (WA) surveyed seniors and presented to politicians in a Q and A session seniors' five key concerns:

- A voice for older people
- Inclusive and age friendly communities
- Right sized and affordable housing
- Increased costs of living and
- Better health and mental health.

The session was highly successful and has enabled COTA (WA) to strongly and authoritatively advocate for seniors on these and other issues.

In last year's report to members, I indicated that changes were to be made to our Policy Council and this has occurred. A new and strategically focused Council has been established, with three expert and distinguished external members generously volunteering their services as the inaugural Council members. To the Hon. Ken Travers, Professor Simone Pettigrew and Ms Veronica Jeffery go our sincere thanks in volunteering your time and 'voice' to give the seniors of Western Australia a stronger voice as well as informed policy positions.

Financial sustainability has been a strong and necessary focus for COTA (WA)'s Board and operational leadership team. With deficits in the preceding years, our financial resources have been steadily dwindling. This year, for the first time, we have had to seriously consider our financial viability and sustainability. Through the assistance of the Department of Communities and Lotterywest, the Board commissioned a strategic financial and future options review. Our priority has been, and remains, to secure recurrent financial support to enable COTA (WA) to remain a strong and vibrant voice for



*“Our priority has been, and remains, to secure recurrent financial support to enable COTA (WA) to remain a strong and vibrant voice for older Western Australians. ”*

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older Western Australians. On this, discussions are ongoing and the outcome will shape our future.

Sponsorship and organisational and philanthropic support are the key to not-for-profit organisations such as COTA (WA). The Board acknowledges and thanks our supporters for without them programs such as Living Longer Living Stronger and Mall Walking would not be able to evolve and continue.

This is my last year as a Board member and President of COTA (WA). Together, the Board, Mark Teale and I have worked on your behalf to professionalise and modernise all areas of our operation, recruiting Board members with skills and experiences that will enable us to overcome our challenges and to strengthen our voice on behalf of seniors. A strong Board, strong governance and excellence in operational leadership are important foundations for a strong COTA (WA).

I would like to sincerely thank all my fellow Directors, three of whom are also retiring this year, staff and volunteers who have supported me as President of COTA (WA). Your strength has given me strength and has enabled us to continue to advance the rights, needs and interest of older Western Australians.

**Judy Hogben**

**President COTA (WA)**





# A Challenging Year

**This year has been an exciting and challenging one. Since joining the Council on the Ageing WA (COTA (WA)) as its new Chief Executive in January, I have been struck by the diversity of issues that people face as they age. My time in the role has been enriched by meeting with and learning from the journeys of many older Western Australians and I thank those people for their generosity in sharing their stories and experiences.**



I would like to state my genuine thanks to the Board of COTA (WA). All members of the Board have been incredibly engaged in COTA (WA)'s work and in particular I would like to acknowledge Judy Hogben who, as President of COTA (WA), has always undertaken her governance role and oversight of the organisation with the commitment and dedication it deserves.

I also thank the staff and volunteers of COTA (WA) without whom nothing would be possible. Whilst it was sad to see staff leaving the organisation, due mainly to the end of our contract to provide a Seniors Housing Centre service, it was also immensely pleasing to see that all of those people were able to secure new jobs and explore the next part of their careers. A special thanks also to Chris Jeffery for his hand over from the role of Acting CEO.

My gratitude also goes to my sector colleagues who have been so generous with their time, knowledge and experience. This co-operative and supportive environment has meant a great deal to me.

This has been a critical year for COTA (WA). While securing ongoing operational and program funding has been extremely difficult during Western Australia's economic downturn, I have been pleased with our broad engagement with older people across the State.

To continue to improve our engagement we have implemented a new policy structure. This is an exciting step forward and absolutely critical to our work in providing a voice for older West Australians. As outlined by our President Judy Hogben, no clearer evidence of the need for such a voice can be found than that which emerged during our consultations with membership and constituency prior to the WA State Election. Without any shadow of a doubt, engagement with older Western Australians is critical (in fact absolutely vital) to the

*“Ultimately COTA (WA) exists for its membership and for all older Western Australians and this will continue to be the guide for the work that we do. ”*

ability and efficacy of COTA (WA) providing the platform for seniors ' voices to be heard.

We have been able to distil three main policy focus areas that will provide the cornerstones for the issues we focus on as an organisation. These are:

1. Age Friendly Communities;
2. Social Inclusion; and
3. Appropriate, accessible and affordable housing.

These policy areas are consistent with our mission, to advance the rights, interests and futures of Australians as we age and to bring about our vision, which is that ageing in Australia is a time of possibility, opportunity and influence.

Finally an acknowledgement and sincere thanks to our supporters during 2016/2017 including the Department of Communities, Department of Mining, Industry Regulation and Safety, Department of the Attorney General, Lotterywest, Have a Go News, Juniper, 6PR, Crown and Flight Centre. Without their support we would not have been able to provide the outcomes we have for the WA community.

Ultimately COTA (WA) exists for its membership and for all older Western Australians and this will continue to be the guide for the work that we do. Thank you to all of our members for your commitment in supporting COTA (WA). .

**Mark Teale**

**Chief Executive COTA (WA)**



# Our People

### Board Members List

Judy Hogben (President)  
Bettine Heathcote (Vice President)  
Gerri Clay  
Luke Garswood  
The Hon. Bob Kucera APM  
Marie Moloney

### Staff Members List

Mark Teale	Chief Executive Officer
Phil Airey	Active Ageing Manager
Flyura Pak	Finance & Administration Officer
Jennette Ward	Policy Manager
Chris Jeffery	Senior Policy Consultant
Megan Ellis	Policy & Executive Officer
Jane Newsome	Project Officer
Marlene Robins	Project Officer
Venessa Miler	Seniors Housing Centre Coordinator
Nadege Anderson	Seniors Housing Centre Education Officer
Bruce Carstairs	Seniors Housing Centre Education Officer

### Board Members List

Helen Moorehead  
Bob Raisbeck (resigned April 2017)  
Ronald Regan  
Rasa Subramaniam  
Jacquie Thompson  
Shelley Whitaker

### Volunteers

COTA (WA) would not be able to deliver our programs and projects without the support and hard work of our many volunteers. We are grateful for their generosity and commitment.

### Administration Volunteers

Our administration volunteers undertake a wide range of tasks including: answering telephones and assisting callers with their enquiries, greeting people as they arrive at the office, processing daily mail and event registrations, organising computer lessons, supporting staff with day to day procedures, and many more invaluable tasks.

Alex Pittendreigh	Jill Carney
Alison Cholajda	Judy Willson
Daphne Daley	Kaye Douglas
Erin Borgfeldt	Susannah Lingford
Eva Lau	Teresa Martelli
Gerry O'Rourke	Valerie Chua

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*“Our computer classes continue to make a difference to the lives of people wanting to learn about how to use technology and devices in their day to day life.”*

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### Computer Class Teachers

Our computer classes continue to make a difference to the lives of people wanting to learn about how to use technology and devices in their day to day life. Our thanks go to the volunteers who run these classes and make them so valuable for so many people.

John Pepper	Liz Stafford
John Stephens	Roger Vella Bonavita

### In addition, special mention goes to:

- Liz, Roger and two Johns for delivering computer and mobile phone knowledge to our clients for a number of years;
- Kaye Douglas who coordinates weekly computer class bookings and Judy Willson, who sends monthly donation receipts out to our members;
- Megan Ellis who among many other things executes Minutes of Board and Policy Council Meetings;
- Alex Pittendreigh for keeping an eye on our websites;
- Susannah Lingford who provides PA assistance to the CEO;
- Eva Lau for the support with Seniors Week Community Grants data entries;
- Daphne Daley who take care of Mall Walking project needs;
- Erin Borgfeldt and Judy Willson for looking after registration at AGM as well as other events throughout the year.

### Other volunteers who have kindly helped us in a variety of ways

Aiden Nawaz	Georgy Hawden
David Wray	Jane Figgis
Deirdre Chell	

### IN MEMORIUM

This year two of our long standing, committed and passionate volunteers passed away. We would like to acknowledge the deaths of our friends Pat Billet and Edith Pederson. Both Pat and Edith worked with COTA (WA) for over 10 years. They are dearly missed and we are grateful for their contribution to COTA (WA).



# Living Longer Living Stronger

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**Living Longer Living Stronger engaged in its largest reform in many years during 2016/2017. In order to be able to continue to provide what is an extremely popular and important program a new fee structure was implemented. This change process was intensive, and we are very grateful for the ongoing support of our Providers in 2017/2018.**

We welcomed a number of new providers during the period bringing the total number of providers to 54 and a total of 32 new Instructors qualified in 3 training courses run during 2016/2017.

### **Refresher Training Improvements**

We continue to seek to improve the training we undertake for our providers. As well as the excellent training from Instructor Chris Hall and Riverton Leisureplex's Gerry Brown, Professor Kazunori (Ken) Nosaka from Edith Cowan University joined our team to help our experienced trainers absorb the latest research in Eccentric Muscle training, pioneered at Edith Cowan University. Thirty-six (36) Tier 2 Instructors successfully completed this training during 2016/2017.

### **Mobile Living Longer Living Stronger launches**

During the 2016/2017 year we were able to significantly expand our use of mobile providers. This service brings Living Longer Living Stronger to Retirement Communities and Community Facilities in the metropolitan area. Three Instructors licenced at launch on June 25, with the service set to expand significantly in 2017/2018.

### **Living Longer Living Stronger Participant Surveys**

Our annual survey conducted in March 2017 showed an estimated 3,541 participants including 11 over the age of 90.

### **Research**

Our collaborative relationship with Curtin University continues with several projects reaching completion, resulting in the publication of four articles in 2016/2017.

### **Active Ageing Awards**

We announced the winners of the 2016 Active Ageing Awards on 23 December 2016, after receiving 121 Nominations in support of 31 candidates.

### **Media Coverage**

We are very thankful for our support from *Have a Go News*. The paper's circulation reaches an estimated 60,000 seniors per month and the support we receive is invaluable. Thank you to Have a Go News.

Articles about COTA Active Ageing programs were also published in Community Newspapers and local Fairfax news. Additionally, our 2016 Metropolitan Participants of the Year received coverage with a feature article in the West Australian newspaper.

Our quarterly Active Ageing e-newsletter now has a circulation of nearly 2,700 and our social media coverage continues to expand. Additionally we have regular articles in the COTA Connections monthly e-newsletter and OneCOTA bi-monthly hardcopy magazines.

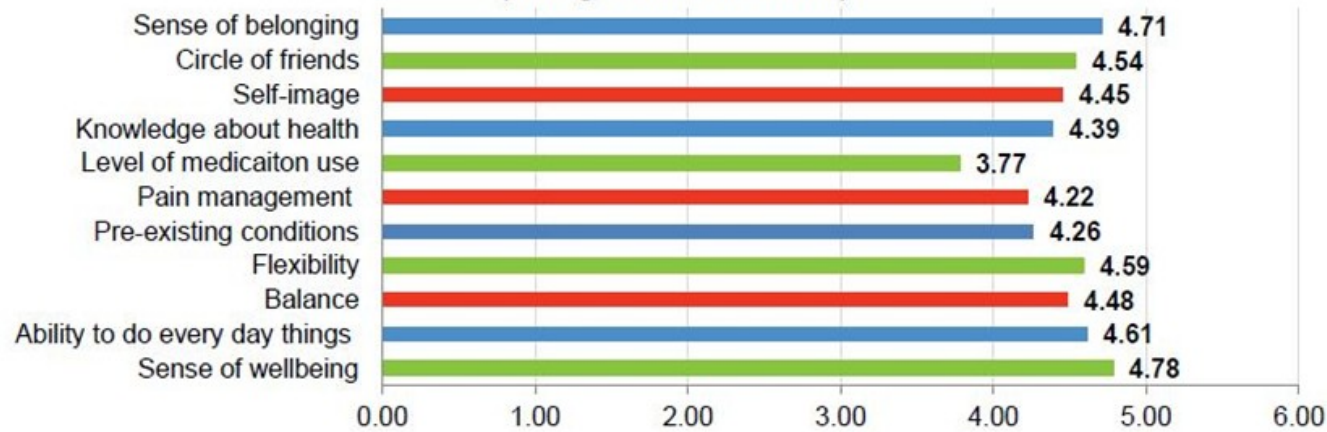
### **Mall Walking**

The Square Mirrabooka launched Mall Walking in late July 2016, bringing the complement of COTA Mall Walking Groups to 5. Active Walkers during any given session at our centres average from 22 Walkers to 107. The number of registered Walkers increased from 570 to 785, representing an overall increase of 38% in 2016/2017 – a boom year for Mall Walking.

*“It is fair to say that COTA’s Active Ageing initiatives would be impossible to deliver in their current format without our volunteer’s dedication and efforts.”*



**Client Improvement Since Commencement**  
(average across all centres)



Key	1 = Much Worse	2 = Worse	3 = Same Level
	4 = Some Improvement	5 = Much Improved	6 = Greatly Improved

Our Walking Groups at Karrinyup Shopping Centre and Belmont Forum celebrated 10 year anniversaries of service with spectacular festivities, which attracted considerable media attention and community goodwill. All Centres contributed to Curtin University research on Walking programs, with Cockburn Gateway maintaining its strong relationship with the team at the nearby Integrated Health Facility and immersion for Exercise Physiology students.

Four Walk Leader Forums were held, along with 3 Walk Leader training sessions, bringing the active complement of Walk Leaders to 32, an increase of 12.5% from 2015/2016.

**Active Ageing Volunteering**

In addition to the invaluable assistance rendered by COTA (WA) ’s administration volunteers, 2016/2017 saw the addition of a dedicated Mall Walking volunteer, Daphne Daley, whose excellent administration skills, initiative and volunteering as a Walk Leader in two Centres have been invaluable. Mall walking is conducted by 32 Walk Leader Volunteers. It is fair to say that COTA’s Active Ageing initiatives would be impossible to deliver in their current formats without our volunteers’ dedication and efforts.



# Peer Education

## Controlling my own life: making the most of Consumer Directed Care (CDC)

This peer education program provides information about home care services – specifically Home Care Packages and their delivery under the Consumer Directed Care approach. The free information sessions were delivered by trained COTA (WA) volunteers to groups of seniors in the community, particularly targeting people aged 65 and over, including those in receipt of a CDC Home Care Package, potential recipients of a package, their families, carers and advocates.

A total of 35 sessions were presented to almost 650 participants with groups ranging in size from 3 - 60 (average 18). A diverse range of groups hosted a session, these included: chronic illness support groups, carers groups, retirement villages, retirees clubs and associations, day centre groups and CaLD groups.

The following people were active in the program:

### Staff

Jane Newsome

### Peer Educators

Agnelo D’Souza  
Roberta Gripton  
Joan Hill  
Maureen Holmes  
Bheena Sewnarain  
Bob Ziegler

Funding for this project was provided by the Australian Government, Department of Social Services (Aged Care Service Improvements and Healthy Ageing Grants), managed through COTA Australia.

## Step Forward - Together

The Step Forward – Together project (Stage Two) was a peer education program delivering a free

interactive information session ‘Your Wellbeing, Your Plan’ which had a focus on wellness, re-ablement, goals and coproduction.

Following training of peer educators in October, a total of 47 sessions were delivered to almost 900 participants. Groups ranged in size from 2 – 69 people (average 19). The initial target of 38 sessions was easily achieved by May and we were able to secure and present an additional 9 fully funded sessions in May/June.

Groups hosting a session included carers and chronic illness support groups, retirement villages, day centres, and church groups. Bruce Carstairs also presented sessions in some of our south-western regional centres including Harvey, Moora, Collie and Donnybrook.

The following people were active in the program:

### Staff

Jane Newsome  
Bruce Carstairs

### Peer Educators

Agnelo D’Souza  
Roberta Gripton  
Maureen Holmes  
Bheena Sewnarain  
Bob Ziegler

The project was funded by the Australian Government, Department of Social Services (Aged Care Service Improvements and Healthy Ageing Grants), managed by consortium partners, CommunityWest and COTA Australia.

## Cybercrime

**During 2016/17 COTA (WA) was funded by the Department of the Office of the Attorney General through the 'Confiscation of the Proceeds of Crime' funds, to provide information to seniors regarding the safe use of technology.**

Our Cybercrime program continued to be one of COTA (WA)'s most popular programs with nearly 3,500 people attending 22 metropolitan and country information sessions. This program addresses the concerns that people have about safely using technology and helps them develop the knowledge and skills to reduce the opportunity for cybercrime.

One of the highlights this year was the demand for cybercrime sessions from people living in the Southwest and Great Southern regions with over 746 people attending 8 sessions.

Ultimately the success of this program is the greater levels of confidence people have about safely using their technology devices. Feedback from participants highlighted that:

- 90% of people attending a cybercrime session learnt new and useful information
- 99% of people were more aware of the risk associated with using free Wi-Fi
- 98% of people said that they would be more careful about who they allowed online access to
- 96% of people would ensure their antivirus software was up to date
- 86% of people would change their passwords
- 51% were more confident using their technologies devices

COTA (WA) would like to thank Dr David Cook for his expertise and wonderful presentation skills and the Department of the Office of the Attorney General

for its funding support. Due to the popularity of the program we are actively seeking new avenues of funding and support to be able to continue to provide this extremely important service.

*“Ultimately the success of this program is the greater levels of confidence people have about safely using their technology devices.”*

## Seniors Housing Centre

**For five years COTA (WA) has partnered with the Department of Commerce (now Department of Mines, Industry Regulation and Safety) to provide a Seniors Housing Centre as part of the broader Seniors Housing Advisory Centre service.**

This services provides seniors with information and support on housing issues. Under the terms of the funding contract the partnership ended in July 2017 and currently the Department Of Mines, Industry Regulation and Safety (DMIRS) is the sole provider of the Seniors Housing Advisory Centre (SHAC).

Over the 5 years that COTA (WA) provided the Senior Housing Centre it assisted approximately 15,000 people through community based presentations or direct contact. Additionally our team attended over 80 events in the metropolitan area as well as 34 in country WA. Over 95% of people attending an information session indicated that their knowledge of options had increased and over 85% indicated they would use the service again if they required further advice. Approximately 70% of the people who accessed the Seniors Housing Centre were aged over 65 years and wanted to continue living independently.

Although COTA (WA) is no longer operating the Seniors Housing Centre program all services will still

be available through DMIRS. COTA (WA) would like to thank the Department for the opportunity to partner with them in providing the Seniors Housing Centre service to seniors in Western Australia over the last 5 years. We also acknowledge and thank our team of Venessa, Nadege and Bruce for their commitment to delivering the Senior Housing Centre's services.

Access to appropriate, affordable and accessible housing remains a key issue for older Western Australians and we are pleased that SHAC remains a free, independent information and advice service covering the full range of housing options for seniors in WA.

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## Seniors Week 2016

### Community Grants Program

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**COTA (WA) obtained funding from the Department of Local Government and Communities and from Lotterywest to support many and varied events during Seniors Week 2016.**

156 grant applications were received with 93 being successful. More than \$80,000 was distributed in grants with a particular focus on events aimed at seniors who would not normally participate in Seniors' Week activities, who were at risk of becoming socially isolated, or who were members of Indigenous or Culturally and Linguistically Diverse communities.

Most grants awarded were for \$1000 or less. Four applications were provided with additional funding to support larger events in Merredin (\$1500), Northam (\$1500), Perth (\$1258) and Bunbury (\$3000).

**Staff and volunteers involved in Seniors Week 2016 Community Grants Program:** Jane Newsome and Eva Lau.

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## COTA Connections

The COTA (WA) e-newsletter, COTA Connections was distributed monthly. Number of subscribers grew through the year, to be in excess of 2500 addresses.

**Staff and volunteers involved in providing articles for COTA Connections:** Jane Newsome and Candice Grigg.



## Policy and Advocacy

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**Policy and advocacy work on behalf of older Western Australians is COTA (WA)'s primary focus. Over the last year the Policy Team has been refocusing its work so that we continue to improve our engagement with older people and are more responsive to the priority areas affecting their lives. Consequently, COTA has been actively seeking the views of older people and making contact with the public in a variety of arenas as well as implementing a different approach to developing policy.**

### Engagement

Throughout the year, we have engaged with a wider cross section of older people through a range of mechanisms. The various and rich conversations that we have been a part of helps to shape our policy and projects.

Some of the major engagement activities this year have included:

#### *Have a Go Day*

COTA participated actively at this popular event and convened well-attended and well-received information sessions on areas of interest to older people.

#### *State Election*

Two well-attended forums were held in the lead up to the recent State election: the first in December 2016 to ascertain the priorities of older people for the incoming government, and the second in February 2017 to further refine and prioritise the information obtained in both forums. Additional information was provided through a number of online and face-to-face surveys. Five key priorities

were identified: a voice for older people; inclusive and age-friendly communities; right-sized and affordable housing; cost of living, and health and mental health. These were presented to all major political parties for consideration prior to the election.

#### *Sector Forums*

We are members of a number of relevant sector committees including:

- The Housing Advisory Roundtable
- The Self Directed Services Reference Group
- The Jacaranda Project in partnership with Volunteering WA
- The Care and Ageing Expo Planning Committee
- The WA Agency Liaison Forum for Australian Aged Care Quality Assurance
- The WACOSS Peaks Forum
- The *Being Australian* Social Inclusion Symposium hosted by the WA Australia Day Council

### Policy and Advocacy

Strengthening COTA (WA)'s capacity to develop and advocate on policy issues has been a major focus this year. As well as re-establishing our partnerships with other peak organisations, we have looked at how we can improve our internal policy and advocacy capability so that we can ensure the "voices of seniors" are heard by governments and other decision makers.

As part of this process, the COTA (WA) Board has established a Board sub-committee called the Policy Council comprising representatives from the Board, policy staff and three external experts in fields relevant to older Western Australians. The Policy

*“The various and rich conversations that we have been a part of helps to shape our policy and projects.”*

Council provides strategic direction and prioritisation of annual policy and research initiatives and advice about international and national policy trends and developments.

A Policy Exchange Group (PEG) is being established to inform strategic thinking and deliberations and broaden COTA (WA) engagement with other service providers working with older Western Australians. PEG will be a way of exchanging information about policy developments, trends and issues which impact on the lives of older Western Australians. It will also provide advice to the COTA (WA) Policy Council regarding priority areas.

Over the next year COTA (WA) will be working towards establishing a number of Consumer Reference Groups across the State so that we can more effectively canvass the views of older Western Australians on issues impacting on their lives.

### Specific Projects

#### Older Working Life (OWL)

COTA (WA) is aware of the difficulties that mature workers who lose their jobs are experiencing when trying to return to the workforce. We have been looking at practical ways that the barriers people encounter can be addressed.

Following a meeting in mid-December 2015, hosted by the Town of Victoria Park and including local businesses, COTA developed a six month mentoring project involving long-term older unemployed people and mentors from local organisations such as Brookfield Rail (now Arc Infrastructure), Crown Perth, Connect Vic Park, VisAbility, Advocate and Curtin University. The aim of the project was to develop confidence and skills in the mentees to provide them with greater capability in re-entering the current job market.

The project, aided by a grant from Australia Post,

was completed in June 2017. The evaluation by COTA and another by Curtin University revealed the benefits of a mentoring scheme to both mentors and mentees and also provided helpful insights into how the benefits of such a scheme could be enhanced. On the basis of the feedback, COTA has recently applied for Commonwealth Government funding to increase the length and scope of a



mentoring project to be based in two areas of Perth with known high levels of mature-aged unemployed people.

#### Busselton Research Volunteers

Volunteers in Busselton have commenced research into how retiring to a new community can be made easier. Many retirees dream of a sea change and take advantage of a wonderful opportunity to live in one of the most beautiful parts of our State. However the downside of living in a new community is building local friendships and community networks. This project explores whether there are some practical strategies which can help people feel connected to their new community.



# Organisational Members

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Advocare Inc	DWDWA - Dying with Dignity WA Inc
Alzheimer's Australia WA Ltd	East Pilbara Independence Support Inc
BaptistCare Inc.	Fremantle Community Care
Bassendean Senior Citizens Welfare Association (Inc)	Greenbushes Community Resource Centre
Bayswater Bridge Club	Hall & Prior Aged Care Organisation (Varna Pty Ltd / Fresh Fields)
Bayswater Senior Citizens Association Inc.	Harvey Recreation and Cultural Centre Inc
Beverley Community Resource Centre Inc	Health Consumers' Council
Bladder and Bowel Health Australia Inc	Historical Society of Cockburn
Bos Architects	Independent Living Centre of WA (Inc)
Bridgetown - Greenbushes Recreation Centre	Injury Control Council of WA (Inc)
Brookton Men's Shed Inc.	Italian Age Care Incorporated
Busselton Senior Citizens Centre	Jewish Care WA (Inc)
Cambridge Senior Services	Juniper / ex. Uniting Church Homes
Care Net Community Nursing Pty Ltd	Koorda Community Resource Centre Inc.
Champion Lakes Boating Club inc	Lawley Park Residents Management Advisory Committee
Chung Wah Community Aged Care	Leading Age Services Australia - WA (previously Aged Care Association Australia WA)
Citizens Advice Bureau	LINKWEST INC
City of Bayswater	Lockridge Senior Citizens Association
City of Canning	Manning Senior Citizens Centre Inc
City of Cockburn	Maylands Autumn Club Inc
City of Fremantle	Meath Care (Inc)
City of Gosnells	Melville Cares Inc
City of Stirling	Men's Advisory Network
City of Subiaco	Merredin Community Resource Centre
City of Subiaco (Community Services)	Merredin Senior Centre (Inc.)
City of Swan	Moora HACC & Moora Seniors Group
City of Swan (Library Services)	Mt Laverna Retirement Village (Inc)
City of Wanneroo	Multiple Sclerosis Society of WA (Inc)
Commonwealth Respite & Carelink Centre	Mundaring Sharing Incorporated
Craigcare	National Council of Women WA
Dale Cottages (Inc)	
Denmark Over 50's Association Inc	

## COTA (WA) Organisational Members Cont.



Naturaliste University of the third Age Inc  
Nedlands Community Care  
Northam Heritage Forum  
Older Women's Network (WA) Inc.  
Park Home Owners Assoc WA Inc  
Parkinson's Western Australia Inc  
People Who Care  
Prime Timers Western Australia  
Relacs  
Retired Teachers' Association  
Rise Community Network  
Royal Australian Air Force (WA Div) Inc  
SCOA WA - Superannuated Commonwealth Officers'  
Ass Inc  
Senior Citizens Welfare Association (Inc)  
Seniors Social Space  
Shire of Augusta - Margaret River  
Shire of Kellerberrin  
Shire of Mundaring  
Shire of Victoria Plains  
Shire of Yilgarn  
South West Community Care  
Southcare Inc  
Tambellup Community Resource Centre  
TAPSS Community Care Inc.  
The Bethanie Group  
Toodyay Community Resource Centre  
Town of Narrogin, Narrogin Homecare  
Tuart Place  
Umbrella Multicultural Community Care Services Inc  
University of the Third Age (UWA) Inc  
Volunteer Task Force Inc  
Volunteering WA

WA Retirement Village Residents Association Inc  
(WARVRA)  
WA Self Funded Retirees Inc  
WA Tamil Seniors Association  
Walridge Village Residents' Association  
WANSLEA  
Waroona Community Resource Centre Inc  
Western Australian Council of Social Service –  
WACOSS  
Wickepin Community Resource Centre  
Wyndham Family Support Inc.







**The Council on the Ageing (WA) Incorporated**  
**ABN 79 970 893 100**

**Special Purpose Financial Report**  
**1 July 2016 - 30 June 2017**

**The Council on the Ageing (WA) Incorporated**  
**Financial report**  
**30 June 2017**

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**General information**

The financial report covers The Council on the Ageing (WA) Incorporated as an individual entity. The financial report is presented in Australian dollars, which is The Council on the Ageing (WA) Incorporated's functional and presentation currency.

The financial report consists of the financial statements, notes to the financial statements and the Board of Directors' declaration.

A description of the nature of the operations of the Association and its principal activities are included in the Board of Directors' report which is not part of the financial report.

The financial report was authorised for issue, in accordance with a resolution of Committee members, on 3 October 2017. The Board of Directors have the power to amend and reissue the financial report.

**The Council on the Ageing (WA) Incorporated.**  
**Corporate Governance Statement**  
**30 June 2017**

The Board of Directors submit the financial report of the Council on the Ageing (WA) Incorporated for the financial year ended 30th June 2017.

The Council on the Ageing (WA) Incorporated provides services, advocacy and advice to advance the rights, needs and interests of older Western Australians.

The Council on the Ageing (WA) Incorporated is governed by a Board of Directors and is comprised of a President, Vice President and nine Directors as at 30 June 2017.

The Board of Directors governs The Council on the Ageing (WA) Incorporated in accordance with its Constitution and its Board Policies. The Board of Directors sets its strategic direction, gives leadership, governs itself, works effectively and consistently, ensures that its fiduciary responsibilities are met and holds its Chief Executive accountable for operational matters.

The Council on the Ageing (WA) Incorporated Board of Directors is comprised of not less than six (6) nor more than nine (9) people, all of whom are elected, and up to three (3) co-opted members. The Chief Executive is an additional Director of the Board without a deliberative vote.

The elected Directors elect the Executive consisting of the President, Vice President and two other Board Directors. The President can only serve for 3 consecutive years in this office. General members are elected as Directors for three (3) year terms and shall serve no more than two (2) consecutive terms in office without permission for extension from the members. Details of Directors who served on the Board during the 2016-2017 financial year are as follows:

Judy Hogben	Elected in 2008	President from 2014 Member of Executive, Policy and Finance Committee
Bettine Heathcote AM	Last elected in 2013	Vice President - Previous President Life Member 2011 - Member of Executive and Policy Committee
Gerri Clay	Elected in 2012	Director Member of Executive Committee
Rasa Subramaniam	Elected 2016	Director
Ronald Regan	Elected January 2016	Director Member of Finance Committee Member of Executive from January 2016
Bob Raisbeck	Elected in 2010, resigned April 2017	Director Member of Finance Committee
Hon Bob Kucera APM JP	Co-opted to the Board in 2008 elected to the Board in 2009	Director Previous President
Shelley Whitaker	Elected in 2008	Director
Marie Moloney	Elected in 2014	Director
Lilly Cvijic APM	Elected in 2014, resigned October 2016	Director
Helen Moorhead	Co-opted February 2016	Director
Luke Garswood	Co-opted May 2016	Director Chair of the Policy Committee
Jacquie Thomson	Co-opted May 2016	Director
Trish Langdon	Resigned November 2016	Chief Executive
Mark Teale	Commenced January 2017	Chief Executive



**The Council on the Ageing (WA) Incorporated.**  
**Corporate Governance Statement**  
**30 June 2017**

The Chief Executive of The Council on the Ageing (WA) Incorporated is Mr Mark Teale. He attends all Board Meetings and sits on the Executive and Finance Committee

Under the Constitution the Board is required to meet at least four (4) times a year. However, it is the current policy of the Board to meet at least eight (8) times a year.

The Board's key responsibilities include:

- Exercising the authority given to it by its Constitution;

- Ensuring compliance with relevant legislation;

- Maintaining governance and holding its Chief Executive Officer accountable for all operational matters;

- Being accountable for The Council on the Ageing (WA) Incorporated's overall performance;

- Ensuring that The Council on the Ageing (WA) Incorporated is solvent and able to meet its financial obligations as and when they become due;

- Being responsible for Board development, succession planning and its own performance and processes;

- Setting The Council on the Ageing (WA) Incorporated's strategic direction and progressing an annual work plan and agenda consistent with that direction;

- Exercising due diligence, fiduciary responsibility and ensuring that risk is identified and managed appropriately; and

- Being responsible for affixing the Common Seal according to its Constitution.

The Council on the Ageing (WA) Incorporated's financial statements are audited by Butler Settineri Audit Pty Ltd.

An Annual General Meeting is held annually to present the annual financial statements to the Members of The Council on the Ageing (WA) Incorporated. The next such meeting is scheduled for 24 October 2017.

**The Council on the Ageing (WA) Incorporated.**  
**Board of Directors' report**  
**30 June 2017**

The Board of Directors submit the financial report of The Council on the Ageing (WA) Incorporated for the financial year ended 30th June 2017.

**Board of Directors**

The Board of Directors have been in office since the start of the financial year to the date of this report unless otherwise stated in the Corporate Governance Statement.

**Principal activities**

The principal activity of the Council during the financial year was the provision of services, advocacy and advice to advance the rights, needs and interests of older West Australians.

**Operating result**

The net deficit of the Council for the financial year ended 30 June 2017 amounted to \$50,602 (2016: deficit of \$65,577).

The Board notes with concern that the Council incurred a significant loss on its operations during the year under review, in part reflecting the abnormal costs associated with the recruitment of a new CEO. Additionally, and in consultation with the Chief Executive, steps have been taken to identify the reasons for such a loss and to institute appropriate corrective measures, where warranted, to minimise incurring such a loss in the current financial year.

"In addition to undertaking the corrective measures referred to above, The Board draws your attention to the Independent Auditor's Report and Note 1 within the Notes to the Financial Statements of this report. As the Auditor has stipulated, the Audit Report is unqualified and the organisation is solvent. That said, the Auditor has made reference to the matter of 'Material Uncertainty Regarding Continuation as a Going Concern' and has highlighted the fact that in the 2017-2018 financial year the Association will be dependent upon obtaining grants and/or donations in order to continue to operate as a going concern, with some of such funding not being in place at the time of preparing this report. That reflects, in part, the fact that a number of services we have been delivering have been, or will be, concluded by the end of 2017. The Board has been well aware of that development and has been taking steps to minimise the impact thereof on COTA (WA). As a result of those efforts, and as noted under Note 1 of the Notes to the Financial Statements, the Board is confident that COTA (WA) continues to be a going concern."

During the period, the Council applied the accounting policies described in Note 1 to these financial statements and complied with the financial reporting requirements of the Associations Incorporation Act (WA) 2015 and Division 60 of the Australian Charities and Not-for-profits Commission Act 2012.

On behalf of the members



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President

3 October 2017  
Perth



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Chair of Finance Committee

3 October 2017  
Perth

## AUDITOR'S INDEPENDENCE DECLARATION

As lead auditor for the audit of The Council on the Ageing (WA) Inc. for the year ended 30 June 2017, I declare that, to the best of my knowledge and belief, there have been:

- a) No contraventions of the auditor independence requirements of the Australian Charities and Not-for-profits Commission Act 2012 in relation to the audit; and
- b) No contraventions of any applicable code of professional conduct in relation to the audit.

BUTLER SETTINERI (AUDIT) PTY LTD



MARIUS VAN DER MERWE CA  
Director

Perth  
Date: 3 October 2017

**The Council on the Ageing (WA) Incorporated.**  
**Statement of profit or loss and other comprehensive income**  
**For the year ended 30 June 2017**

	Note	2017 \$	2016 \$
<b>Revenue</b>			
Grants	2	340,504	246,709
Contract funding	3	356,600	363,700
Other fees and sponsorships	4	93,894	49,618
Earned revenue	5	9,362	30,915
Commissions and royalties		27,748	28,967
Membership fees		11,559	28,148
Fundraising and donations		4,106	5,905
Interest		5,276	12,718
Other revenue	6	16,125	25,092
		<u>865,174</u>	<u>791,772</u>
<b>Expenses</b>			
Employee benefits expenses		(576,967)	(528,882)
Operating expenses	7	(130,796)	(130,037)
Project expenses	8	(125,283)	(124,697)
Accommodation expenses	9	(59,853)	(57,589)
Membership expenses		(12,693)	(10,977)
Other expenses		(10,924)	(19,813)
Depreciation		(7,552)	(4,826)
Insurances		(7,404)	(1,870)
		<u>(931,472)</u>	<u>(878,691)</u>
<b>Surplus / (deficit) from operating activities</b>		<u>(66,298)</u>	<u>(86,919)</u>
Capital Grants from LotteryWest		<u>15,696</u>	<u>21,342</u>
<b>Surplus / (deficit) before income tax expense</b>		<u>(50,602)</u>	<u>(65,577)</u>
Income tax expense		<u>-</u>	<u>-</u>
<b>Surplus / (deficit) after income tax expense</b>		<u>(50,602)</u>	<u>(65,577)</u>
<b>Other comprehensive income for the year, net of tax</b>		<u>-</u>	<u>-</u>
<b>Total comprehensive income / (loss) for the year attributable to the members of The Council on the Ageing (WA) Incorporated</b>		<u><u>(50,602)</u></u>	<u><u>(65,577)</u></u>

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



**The Council on the Ageing (WA) Incorporated**  
**Statement of financial position**  
**As at 30 June 2017**

	<b>Note</b>	<b>2017</b> \$	<b>2016</b> \$
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	10	563,419	526,439
Trade and other receivables	11	16,924	135,492
Other current assets	12	8,396	8,758
Total current assets		<u>588,739</u>	<u>670,689</u>
<b>Non-current assets</b>			
Property, plant and equipment	13	<u>38,081</u>	<u>45,633</u>
Total non-current assets		<u>38,081</u>	<u>45,633</u>
<b>Total assets</b>		<u>626,820</u>	<u>716,322</u>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	14	44,289	110,214
Income in advance	15	281,637	259,937
Provisions - current	16	<u>45,075</u>	<u>48,761</u>
Total current liabilities		<u>371,001</u>	<u>418,912</u>
<b>Non-current liabilities</b>			
Provisions – non current	16	<u>19,481</u>	<u>10,470</u>
Total non-current liabilities		<u>19,481</u>	<u>10,470</u>
<b>Total liabilities</b>		<u>390,482</u>	<u>429,382</u>
<b>Net assets</b>		<u>236,338</u>	<u>286,940</u>
<b>Equity</b>			
Retained surplus		<u>236,338</u>	<u>286,940</u>
<b>Total equity</b>		<u>236,338</u>	<u>286,940</u>

This statement of financial position should be read in conjunction with the notes of the financial statements

**The Council on the Ageing (WA) Incorporated.**  
**Statement of changes in equity**  
**For the year ended 30 June 2017**

	<b>Retained surpluses</b>	<b>Total equity</b>
	<b>\$</b>	<b>\$</b>
Balance at 1 July 2015	352,517	352,517
Surplus after income tax expense for the year	-	-
Other comprehensive income for the year, net of tax	(65,577)	(65,577)
Balance at 30 June 2016	<u>286,940</u>	<u>286,940</u>
Surplus after income tax expense for the year	-	-
Other comprehensive loss for the year, net of tax	(50,602)	(50,602)
Balance at 30 June 2017	<u><u>236,338</u></u>	<u><u>236,338</u></u>

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

**The Council on the Ageing (WA) Incorporated**  
**Statement of cash flows**  
**For the year ended 30 June 2017**

	<b>Note</b>	<b>2017</b>	<b>2016</b>
		<b>\$</b>	<b>\$</b>
<b>Cash flows from operating activities</b>			
Receipts from operations		994,162	655,235
Interest received		5,276	12,718
Payments to suppliers and employees		(962,458)	(863,803)
Net cash generated by / (used in) operating activities	17b	36,980	(195,850)
<b>Cash flows from investing activities</b>			
Capital grant LotteryWest		-	37,039
Purchase of property, plant and equipment		-	(36,686)
Net cash generated by / (used in) investing activities		-	353
<b>Cash flows from financing activities</b>			
Net cash from financing activities		-	-
Net increase / (decrease) in cash and cash equivalents		36,980	(195,497)
Cash and cash equivalents at the beginning of the financial year		526,439	721,936
Cash and cash equivalents at the end of the financial year	17a	<u>563,419</u>	<u>526,439</u>

This statement of cash flows should be read in conjunction with the notes to the financial statements.

**The Council on the Ageing (WA) Incorporated**  
**Notes to the financial statements**  
**As at 30 June 2017**

**Note 1. Significant accounting policies**

The Council on the Ageing (WA) Incorporated ("the Association") is an Association incorporated and domiciled in Australia. Its registered office and principal place of business is located on The Perron Centre, Suite 2, 61 Kitchener Avenue, Victoria Park WA. The principal activity of the association during the financial year was the provision of services, advocacy and advice to advance the rights, needs and interests of older West Australians.

The Association is a not-for-profit entity for the purpose of preparing the financial statements. This financial report covers The Council on the Ageing (WA) Incorporated as an individual entity.

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

**Basis of preparation**

In the Board of Directors' opinion, the Association is not a reporting entity because there are no users dependent on general purpose financial statements.

These are special purpose financial statements that have been prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act (WA) 2015, Australian Charities and Not-for-Profits Commission Act 2012. The Board of Directors has determined that the Council is not a reporting entity and is a not-for-profit entity for financial reporting purposes domiciled in Australia.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 107 'Statement of Cash Flows', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors', AASB 1048 'Interpretation and Application of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for-profit oriented entities.

*Historical cost convention*

The financial report, except for the cash flow information, has been prepared on an accruals basis and is based on historic costs unless stated otherwise in the notes and does not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

*Critical accounting estimates*

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Association's accounting policies. There are no areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements.

**Revenue recognition**

Revenue is measured at fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

Gym Fees and membership Fees are billed in advance and are recognised as income as the service obligations are performed.

All revenue is stated net of the amount of goods and services tax (GST).



**The Council on the Ageing (WA) Incorporated**  
**Notes to the financial statements**  
**As at 30 June 2017**

**Note 1. Significant accounting policies (continued)**

**Revenue recognition (continued)**

*Grants*

Grant revenue is recognised in the income statement when the entity obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

When grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

The Council receives non-reciprocal contributions of assets from the government and other parties for zero or a nominal value. These assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in the profit or loss.

*Donations*

Donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

*Interest*

Interest revenue is recognised on an accruals basis.

*Dividends*

Dividend revenue is recognised when the right to receive the dividend has been established.  
All revenue is stated net of the amount of goods and services tax (GST).

**Income tax**

The Association is exempt for income tax purposes and accordingly no provision for taxation is required.

**Cash and cash equivalents**

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less.

**Trade and other receivables**

Trade and other receivables include amounts due from members as well as amounts receivable from 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 assets.

**Property, plant and equipment**

Property, plant and equipment are included at cost. The depreciable amounts of all fixed assets are depreciated over their useful lives commencing from the time the assets were held ready for use.

**Impairment of non-financial assets**

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

**Leases**

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

**The Council on the Ageing (WA) Incorporated**  
**Notes to the financial statements**  
**As at 30 June 2017**

**Note 1. Significant accounting policies (continued)**

**Financial Assets**

Investments in financial assets are initially recognised at cost, which includes transaction costs, and are subsequently measured at fair value, which is equivalent to their market bid price at the end of the reporting period. Movements in fair value are recognised through the profit and loss.

**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 remains unpaid. The balance is recognised as a current liability with the amounts paid normally within 30 days of recognition of the liability.

**Employee benefits**

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

**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.

**Goods and Services Tax ('GST') and other similar taxes**

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 Tax Office.

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 Australian Tax Office is included in other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

**Comparative Figures**

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

**Going Concern**

In the 2017-2018 financial year the Association will be dependent upon obtaining grants and/or donations in order to continue to operate as a going concern, with some of such funding not being in place at the time of preparing this report. That reflects, in part, the fact that a number of services we have been delivering, or will be, concluded by the end of 2017. The Board has been well aware of that development and has been taking steps to minimise the impact thereof on COTA (WA). As a result of those efforts, the Board is confident that COTA (WA) continues to be a going concern.



**The Council on the Ageing (WA) Incorporated**  
**Notes to the financial statements**  
**As at 30 June 2017**

**Note 2. Grants**

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
Seniors Week		
Department of Local Government & Communities	50,000	50,000
LotteryWest	50,000	50,000
	<u>100,000</u>	<u>100,000</u>
Seniors Awards		
LotteryWest grant	-	31,000
Department of Local Government & Communities	-	15,000
Seniors awards	57,500	-
Other grant	37,500	15,000
	<u>95,000</u>	<u>61,000</u>
Other Grants		
Department of Attorney General – Crime & Safety	93,504	85,709
Core Funding grant	52,000	-
	<u>145,004</u>	<u>85,709</u>
	<u>340,504</u>	<u>246,709</u>

**Note 3. Contract funding**

Department of Commerce Seniors' Housing Centre	317,000	309,000
COTA Australia – Peer Education in Consumer Directed Care	13,750	41,800
COTA Australia – Peer Education in Wellness and Enablement – Step Forward	25,850	12,900
	<u>356,600</u>	<u>363,700</u>

**Note 4. Other fees and sponsorships**

Living Longer Living Stronger gym fees	47,248	34,618
Living Longer Living Stronger instructor fees	16,426	10,000
Living Longer Living Stronger sponsorship	30,220	5,000
	<u>93,894</u>	<u>49,618</u>

**Note 5. Earned revenue**

Retirement seminars	4,900	6,634
Minor projects	4,462	5,674
Mall Walking Program	-	18,607
	<u>9,362</u>	<u>30,915</u>

**Note 6. Other revenue**

Sundry income	3,547	8,249
Gift card sales	12,175	13,409
Computer classes	-	3,435
Sales	403	-
	<u>16,125</u>	<u>25,093</u>

**Note 7. Operating expenses**

Accounting fees	11,550	6,830
Advertising and promotion	6,709	9,687
Audit fees	6,500	6,000
Bank fees	1,193	1,365
Bad debts	-	4,685
Board governance	8,246	4,282
Cleaning and pest control	-	96

**The Council on the Ageing (WA) Incorporated**  
**Notes to the financial statements**  
**As at 30 June 2017**

**Note 7. Operating expenses (continued)**

	2017	2016
	\$	\$
COTA Australia levy	13,835	15,807
Forums and seminars	7,011	392
IT equipment	635	-
Legal fees	5,036	17,755
Postage	3,776	6,690
Staff amenities	3,598	4,538
Staff development	468	3,129
Stationery and printing	12,164	7,193
Subscriptions	1,596	776
Sundry expenses	262	5,566
Telephone and internet	3,900	5,931
Training provided by COTA WA	9,906	10,597
Travel – staff	30,403	15,227
Travel – volunteer	3,359	2,901
Website	649	590
	<u>130,796</u>	<u>130,037</u>

**Note 8. Project expenses**

Living Longer Living Stronger expenses	700	1,723
Project expenses	93,734	3,498
Mall Walking	-	1,969
Senior Awards	30,849	32,569
Senior Week expenses	-	84,938
	<u>125,283</u>	<u>124,697</u>

**Note 9. Accommodation expenses**

Rent	40,879	40,359
Computer maintenance	17,957	16,476
Office maintenance	1,017	754
	<u>59,853</u>	<u>57,589</u>

**Note 10. Cash and cash equivalents**

Cash at bank	562,919	525,939
Petty Cash	500	500
	<u>563,419</u>	<u>526,439</u>

**Note 11. Trade and other receivables**

Trade debtors	10,924	131,492
Accrued income	2,000	-
Other receivables	4,000	4,000
	<u>16,924</u>	<u>135,492</u>

**Note 12. Other current assets**

Prepayments	<u>8,396</u>	<u>8,758</u>
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**Note 13. Property, plant and equipment**

Computer Equipment - at cost	42,039	42,039
Less: Accumulated depreciation	(40,644)	(33,092)
	<u>1,395</u>	<u>8,947</u>



**The Council on the Ageing (WA) Incorporated**  
**Notes to the financial statements**  
**As at 30 June 2017**

**Note 13. Property, plant and equipment (continued)**

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
Computer Training Equipment	36,686	36,686
	<u>36,686</u>	<u>36,686</u>
	<u>38,081</u>	<u>45,633</u>

**Note 14. Trade and other payables**

Trade creditors and accruals	14,969	75,888
GST liabilities	8,655	14,559
Payroll liabilities	20,665	19,767
	<u>44,289</u>	<u>110,214</u>

**Note 15. Income in advance**

Department of Attorney General – Crime & Safety	5,449	7,791
Department of Local Government and Communities		
Seniors Week	50,000	50,000
Seniors award	20,000	15,000
Volunteer training program	12,500	50,000
COTA Australia – Peer Education in Consumer Directed Care	-	13,750
Department of Commerce Seniors Housing Centre	-	79,250
Mall Walking Project	25,000	18,000
Australia Post Community grant	5,538	-
Core funding Department of Local Government and Communities	78,000	-
COTA Australia – Peer Education in Wellness and Enablement – Step Forward	-	10,450
Information technology – LotteryWest capital grant	-	15,696
LLS gym fees in advance	1,150	-
LotteryWest funds in advance	53,000	-
Strategic plan LotteryWest grant	31,000	-
	<u>281,637</u>	<u>259,937</u>

**Note 16. Provisions**

**Current**

Annual leave	32,847	36,165
Long service leave	12,228	12,596
	<u>45,075</u>	<u>48,761</u>

**Non-current**

Long service leave	19,481	10,470
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**Note 17. Cash flow information**

**(a) Reconciliation of cash**

For the purpose of the cash flow statement, cash includes cash and cash equivalents, net of any outstanding bank overdraft. Cash at the end of the reporting year is reconciled to the related items in the statement of financial position as follows:

Cash in hand and at bank	<u>563,419</u>	<u>526,439</u>
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**The Council on the Ageing (WA) Incorporated**  
**Notes to the financial statements**  
**As at 30 June 2017**

**Note 17. Cash flow information (continued)**

**2017**                      **2016**  
**\$**                              **\$**

**(b) Reconciliation of cash flow from operations with net surplus / (deficit) for the year**

Net surplus for the year	(50,602)	(65,577)
Non-cash flows in net surplus:		
Depreciation of property, plant and equipment	7,552	4,826
Capital Grants from LotteryWest	-	(21,343)
Change in operating assets and liabilities:		
(Increase) / decrease in trade and other receivables	118,930	(86,338)
Increase / (decrease) in trade and other payables	(44,225)	(26,318)
Increase / (decrease) in provisions	5,325	(1,100)
Cash flows from/(used in) operations	<u>36,980</u>	<u>(195,850)</u>

**Note 18. Capital risk management**

The Association's objective is to manage working capital so as to ensure that liabilities can be settled as and when they fall due.

**Note 19. Auditor's remuneration**

Remuneration paid to auditors in relation to audit	<u>6,000</u>	<u>6,000</u>
	<u>6,000</u>	<u>6,000</u>

**Note 20. Contingent liabilities and contingent assets**

The Association does not have any contingent liabilities or contingent assets as at 30 June 2017.

**Note 21. Events after the reporting period**

No matter or circumstance has arisen since 30 June 2017 that has significantly affected, or may significantly affect the operations of the Association, the results of those operations, or the state of affairs of the Association in future financial years.

**Note 22. Segment Information**

The Council operates predominately in one business and geographic segment, being the provision of services, advocacy to advance the rights, needs and interests of older Western Australians.

**The Council on the Ageing (WA) Incorporated**  
**Board of Directors' declaration**

In the Board of Directors' opinion:

- the Association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the Associations Incorporation Act (WA) 2015, Australian Charities and Not-for-Profits Commission Act 2012.
- the attached financial statements and notes thereto give a true and fair view of the financial position of the Association as at 30 June 2017 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the association will be able to pay its debts as and when they become due and payable.

On behalf of the Board of Directors



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President

3 October 2017  
Perth

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE COUNCIL ON THE AGEING (WA) INC.

### Report on the Financial Report

#### Opinion

We have audited the financial report of Council on the Ageing (WA) Inc. (the Association), which comprises the statement of financial position as at 30 June 2017, and the statement of comprehensive income, statement of changes in equity 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 board of directors' declaration.

In our opinion, the accompanying financial report of the Council on the Ageing (WA) Inc. is prepared, in all material respects, in accordance with the Associations Incorporations Act 2015 WA, and Australian Charities and Not-for-profits Commission Act 2012, including:

- i) giving a true and fair view of the Association's financial position as at 30 June 2017 and of its financial performance for the year then ended; and
- ii) complying with Australian Accounting Standards to the extent described in note 1.

#### Basis for Opinion

We have 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 auditor independence requirements of the Associations Incorporations Act 2015 WA, Australian Charities and Not-for-profits Commission Act 2012 and 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 ethical requirements in accordance with the Code.

We confirm that the independence declaration required by the Associations Incorporations Act 2015 WA, which has been given to the board of directors of the Association, would be in the same terms if given to the board of directors as at the date of this auditor's report.

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

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 board of directors' financial reporting responsibilities under the *Associations Incorporations Act 2015 WA* and 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.



## **Material Uncertainty Regarding Continuation as a Going Concern**

Without qualifying the opinion expressed above, attention is drawn to the following matter.

As a result of matters referred to in Note 1 to the financial report, "Going Concern", the ability of the Association to continue as a going concern is dependent upon the Association obtaining future grant funding and donations. These conditions indicate the existence of a material uncertainty that may cast significant doubt about the Association's ability to continue as a going concern and therefore the Association may be unable to realise its assets and discharge its liabilities in the normal course of business.

## **Responsibilities of the Board of Directors for the Financial Report**

The board of directors of the Association is responsible for the preparation of the financial report that gives a true and fair view and has determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Associations Incorporations Act 2015 WA*, Australian Charities and Not-for-profits Commission Act 2012 and the needs of the members. The board of directors' responsibility also includes such internal control as the board of directors determines 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 board of directors are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the board of directors either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

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

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

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

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

- Identify and assess 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 and understanding of internal control relevant to the 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 board of directors.
- Conclude on the appropriateness of the board of directors' 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 board of directors 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.

We also provide the board of directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

BUTLER SETTINERI (AUDIT) PTY LTD



MARIUS VAN DER MERWE  
Director

Perth

Date: 3 October 2017







# COTA

For older Australians



**COTA WESTERN AUSTRALIA**

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