

COUNCIL ON THE AGEING (WA) INC.

Annual Report 2020 to 2021

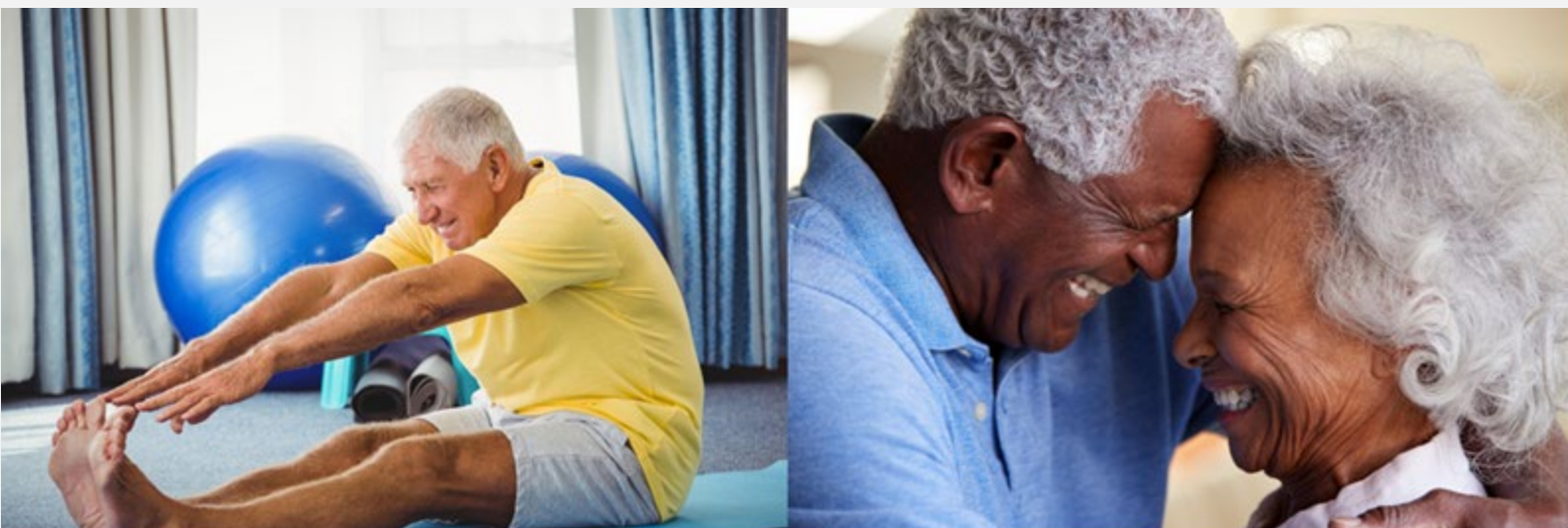


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Board Chair Report

The role of a seniors' peak body becomes more relevant and critical as the world's population ages and for the first time in our human history there are more older people than younger people on the planet. In Western Australia there are 833,000, or approximately one third of our population over the age of fifty. With this comes challenges as well as opportunities, including acknowledging the significant contribution that older people make to their communities and to society in general.



While the traditional role of COTA (WA) is to represent the interests of people over all Western Australians over fifty years old, our appointment in 2020 by the State Government as the first Vulnerable Seniors Peak Body has increased our focus to minority groups including CaLD, LGBTQI and First Nations people.

Partly as an outcome of this broadened focus, over the past twelve months the Board has scrutinised its role to ensure we are operating effectively and efficiently and with good governance. As part of the review, we revised and updated the constitution which was adopted by members at the Special General Meeting on 29 April 2021.

As two (2) outgoing directors stepped down we recruited in areas that would enhance the Board's combined skill set, and with this in place we developed a new strategic plan that will take us to 2024. Of course, financial sustainability is an ongoing issue and remains one of the key priorities of the strategic plan as we explore new revenue streams that will decrease our reliance on contracts and government funding.

This shift has seen us take on a higher profile role with all levels of government, forming closer working relationships with local governments to connect directly with seniors and increasing our strategic alignment with state government, initially through the appointment as the peak body and co-chairing of the Seniors Taskforce during the first stage of the COVID-19 pandemic.

Following the dissolution of the Seniors Taskforce, this higher profile has continued with COTA (WA) establishing the Seniors Sector Partnership to bring together organisations which are funded to represent seniors (such as peak bodies or agencies) or deliver services directly to seniors. This partnership fosters a more cohesive approach to working with State Government and the relevant Ministers whose portfolios impact seniors issues such as housing, women's issues, transport, infrastructure and technology.

Another vital part of our strategy to increase awareness of seniors issues is the Positive Ageing Alliance which COTA (WA) instigated in October 2020. The Alliance meetings are hosted at Government House by our Patron The Hon. Kim Beazley AC, Governor of Western Australia and chaired by COTA (WA) Board Director Professor Gary Martin. Members of this group represent a wide range of sectors and industries enabling us to inform and broaden the conversation on key issues such as elder abuse, the great digital divide, vulnerable cohorts and mature age employment.

As part of the COTA Federation which includes all state COTAs in addition to COTA Australia, we contribute to the National Policy Council on matters of national priority such as aged care, pensions, housing, mature age employment and the emerging issue of vulnerable older single women.

During the year we welcomed The Hon. Don Punch MLA as the Minister for Disability Services; Fisheries; Innovation and ICT; Seniors and Ageing. His focus on keeping seniors active and well through prevention and early intervention aligns with our mission of ensuring a good future for all older Western Australians and we look forward to working with him.

A special thanks to our Patron, The Hon. Kim Beazley AC, Governor of Western Australia who has demonstrated his genuine interest in the issues facing older Western Australians by hosting the roundtable meetings of the Positive Ageing Alliance and also hosting the awards ceremony for the State Government's WA Seniors Awards. He proudly reminds us that he is a senior Western Australian.

The last twelve months have resulted in a significant increase in both the profile and the activities of our organisation, which are revealed in greater detail in this Report. As our ageing population increases, so does our role as the peak body to ensure that all older Western Australians are treated equitably, fairly and without discrimination.

It is with much gratitude that the Board acknowledges the Directors who will be retiring from the COTA (WA) Board. Judy Hogben and Ron Regan (both former Presidents) will complete their term at this Annual General Meeting, in addition to myself as outgoing Chair. In June 2020 Cam Ansell Managing Director, Ansell Strategic was co-opted to the Board.

My sincere thanks to my fellow Board Directors who have supported me in my role as Chairperson, and to our CEO, Christine Allen and the COTA (WA) Team who together have successfully navigated a challenging but rewarding year.

Gerri Clay
Chair, Council on the Ageing (WA)

Chief Executive Officer Report

How lucky we are to live in the relative safety of Western Australia. There is no doubt, however, that the sporadic periods of lockdown and the continued uncertainty of COVID-19 during the year have impacted our operations and activities and of course, more importantly, the daily lives and routines of seniors in Western Australia. During the year, disruptions have been inevitable to several of our programs such as Listening Posts, Mall Walking, Strength for Life (formerly Living Longer Living Stronger™) and Aged Care System Navigator, which has meant a loss of both physical and social activity for seniors during the periods of lockdown. Fortunately, for most of the year the COTA (WA) office has been able to operate under 'business as usual', making the rapid adjustment to 'working from home' when required.



Despite these restrictions, COTA (WA) is increasingly invited to join committees and advisory panels to represent the views and issues of older Western Australians, as our direct engagement with seniors is recognised as providing crucial insights into their concerns and challenges. We have established two important bodies to facilitate this engagement: the Positive Ageing Alliance and the Seniors Sector Partnership Group.

Another of our key roles is to provide information to seniors which we managed in a number of ways, through face to face presentations, through our newsletter and through Facebook and social media. A major and popular success continues to be the publication of the COTA (WA) Seniors Guides with over 15,000 At Home Guides and 9,000 Goodbye Guides already printed. As I write, Lotterywest have just advised our receipt of a grant to develop an additional range of seniors guides. This is good news for older Western Australians.

Participating in events such as the Care and Ageing Well Expo and the Seniors Recreation Council Have a Go Day are significant events in our annual calendar, albeit the Care & Ageing Well Expo was not able to proceed in 2020 due to COVID-19. Similarly, the format for the WA Seniors Awards, which we run on behalf of the State Government, had to be delivered in a revised format: we were fortunate to hold a smaller and more intimate event which was hosted by our Patron, The Hon. Kim Beazley AC, Governor of Western Australia at Government House.

The overwhelming success of the Strength for Life program has been recognised with Federal Government funding to expand and promote the program, resulting in our capacity to continue to offer new locations. As at the end of June 2020 the program was delivered in 58 locations, including 14 in regional Western Australia, with approximately 5,000 seniors participating across the state. Our thanks also to the Lockwood Foundation for their generous donation which has supported the program for the past four years and has been critical to its ongoing viability.

Another successful and Federal Government funded program, the Aged Care System Navigator program, enables us to work with local councils and other senior support groups to deliver presentations to seniors which are aimed at helping them to understand and navigate an extremely complex aged care system.

The Mentoring to Work program completed in March 2021 after three years of funding from the Federal Government - Try Test and Learn fund. Our initiative to engage mature mentors to support disadvantaged youth to become job ready was an example of how successful intergenerational programs can be and the impact it can have on the lives of both mentors and mentees.

During our very busy year COTA (WA) has delivered sixty-one (61) presentations, events or expos attended by seniors on a number of topics, including aged care, active ageing, health and nutrition, elder abuse and general information for seniors.

Despite the successes outlined above, more of which are detailed in this report, there continue to be challenges and opportunities for COTA (WA) in many arenas affecting older people. One of these includes the digital divide, especially with increasing emphases on online communications and transactions. Other ongoing challenges (with attendant opportunities) include elder abuse, mature age employment, issues faced by older single women and issues faced by vulnerable cohorts such as members of the Aboriginal and Torres Strait Islander people and CaLD and LGBTQI+ communities. COTA (WA) is continuing to develop initiatives to address these concerns.

As with most not-for-profit organisations, our activities are limited by our financial resources and our capacity to deliver within those constraints. Some of our achievements this year would not have been possible without pro-bono legal support, sponsorship, donations or memberships and in particular I acknowledge K&L Gates, The Bethanie Group, Compatible Care and the Lockwood Foundation for your generous support.

Once again, this year I am astounded by what COTA (WA) has achieved and I congratulate and acknowledge the commitment of the whole team which includes our paid staff, our volunteers and our extraordinary Ambassador Professor Bob Ziegler.

Our partnership with Department of Communities, through our Vulnerable Seniors Peak contract, has been an integral part of our success and we look forward to building on our combined achievements for the benefit of older Western Australians.

Thanks to the COTA (WA) Board for your expertise and unwavering support as we dare to explore new territory

And finally, to our members and the older Western Australians we serve, thank you for your ongoing support. Our mission is to ensure that the voices of older people are heard and respected and it is our privilege to represent you.

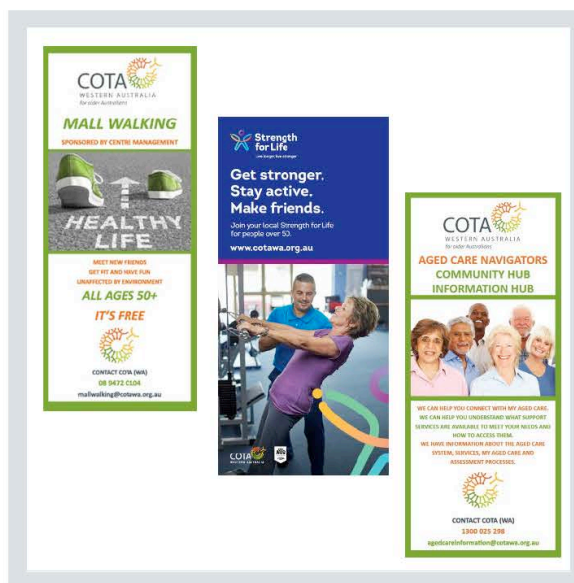
Christine Allen
Chief Executive Officer, Council on the Ageing (WA)

COTA (WA) Out and About

KEY PRIORITIES



PROGRAMS



INITIATIVES



PUBLICATIONS



New Initiatives 2020-2021

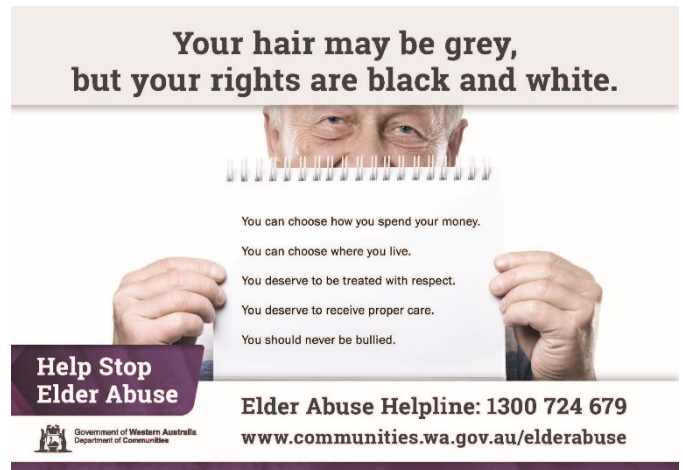
The Public Awareness Campaign on Elder Abuse Prevention ran from July 2020 to October 2020 and was delivered in collaboration with Department of Communities and the seniors sector.

This was a State-wide campaign which consisted of a TV Commercial, mainstream press and a Facebook campaign.

Over the six-week period, the Elder Abuse campaign reached 221,379 people, aged 55+, seeing the commercial on average 5.4 times across the metro area. This equated to 69.9% of our target audience seeing the commercial across the period. Further, 45.3% of people 55+ were exposed to the commercial on over three occasions, ensuring the message resonated with the audience. The Facebook campaign reached a total of 54,541 people aged 65+, with this audience being exposed to the message on an average of four times. 4,682 people clicked the 'call now' button requesting support. The Facebook campaign received a click through rate of 9.3% exceeding industry standard.

Link to TV Commercial produced for the Elder Abuse Campaign:

<https://www.youtube.com/watch?v=VVJMbRal8Ag>



**Your hair may be grey,
but your rights are black and white.**

You can choose how you spend your money.
You can choose where you live.
You deserve to be treated with respect.
You deserve to receive proper care.
You should never be bullied.

Help Stop Elder Abuse

Elder Abuse Helpline: 1300 724 679
www.communities.wa.gov.au/elderabuse

Government of Western Australia
Department of Communities



**ELDER ABUSE IS
EVERYONE'S BUSINESS**

Elder Abuse Helpline: **1300 724 679**
COTA (WA): www.cotawa.org.au

COTA
WESTERN AUSTRALIA
for older Australians

This Public Awareness Campaign on Elder Abuse Prevention and COVID-19 Information to Support Vulnerable Older Western Australians is provided by COTA (WA) and funded by the State Government through the Department of Communities.

WESTERN AUSTRALIA



COTA Western Australia
Sponsored

Sure they may wash their mum's dishes... but it doesn't give them the right to clean out her savings. If you notice something, ...see more

Contact the Elder Abuse Helpline on 1300 724 679

CALL NOW

The Positive Ageing Alliance was formed in March 2021 to increase awareness of seniors' issues to a broader range of sectors including sport, culture and the arts, accounting and finance, travel and tourism, aged care, media and communications, legal, academia, health and other community services. There are 25 members of the Alliance, including Department of Communities, which is chaired by COTA (WA) Board Director Professor Gary Martin. Western Australian Governor, The Hon. Kim Beazley AC is the Patron of COTA (WA) and hosts the Positive Ageing Alliance meetings at Government House.



Each of the four meetings discussed a key issue: Elder Abuse, The Great Digital Divide, Vulnerable Cohorts and Mature Age Employment.

This initiative has been successful in its aim to increase both awareness and understanding of the impact on the community of an ageing population.

We acknowledge the support of our Patron, The Hon Kim Beazley AC, Governor of Western Australia and the Department of Communities WA.



The Seniors Sector Partnership was formed in December 2020 to create cohesion between organisations who have a focus on delivering (funded) services or activities for seniors. This initiative is part of the Vulnerable Seniors Peak agreement, funded by Department of Communities and brings together 29 organisations across state and local government, peak bodies and community service providers.



The Hon Don Punch MLA, Minister for Disability

Services; Fisheries; ICT and Innovation; Seniors and Ageing recently joined a meeting of the Seniors Sector Partnership where he confirmed his commitment to working with the sector to improve the lives of older Western Australians. The Minister's priorities are aligned to a positive attitude towards ageing – which focuses on bringing the contribution of seniors to the forefront and supporting seniors wellbeing through preventative measures that enable older Western Australians to remain socially and physically active and safe with the community.

Sector Forum: Webinar October 2020: Elder Abuse What is it and what does it look like? featured presenters Dr. Rae Kaspiew (Australian Institute of Family Studies) and Kathy Blitz-Cokis (Northern Suburbs Community Legal Service) explored the prevalence of elder abuse in the community. Dr. Kaspiew provided an overview of a seven-year national elder abuse prevalence study in the community.



Symposium June 2021: Elder Abuse Is Everyone's Business

COTA (WA) collaborated with Northern Suburbs Community Legal Centres (Older Peoples Rights Service) to deliver an Elder Abuse Symposium. The half-day symposium built on the previous campaign work of Department of Communities by adopting the theme Elder Abuse is Everyone's Business.

Eighty-three (83) delegates attended the event at which Minister Don Punch provided the opening address. Delegates

included representatives from the various sectors who are likely to come in to contact with victims or perpetrators of elder abuse including WA Police, social workers, aged care workers, financial counsellors, legal support and advocates. The impact on vulnerable cohorts were considered during a panel session which included representatives from CaLD, LGBTI, Disability and Aboriginal and Torres Strait Islander people.

Also present were the Public Advocate, Shadow Attorney General's office and University of Western Australia SAGE Lab (who have been contracted by Department of Communities to undertake a research project on the prevalence of elder abuse in Western Australia). Global legal firm K&L Gates (who provide pro-bono legal support to COTA (WA)) undertook international research across their global offices (including other states of Australia) for the specific purpose of providing an update to the symposium on the legal frameworks in relation to elder abuse.

The symposium was one component of a wider consultation on elder abuse (including the Positive Ageing Alliance) which was aimed at identifying barriers and potential solutions. All delegates had the opportunity to have input into the feedback and recommendations which were provided to Minister Don Punch for consideration.

COTA (WA) acknowledges the support of our collaborators; Northern Suburbs Community Legal Centres (Older Peoples Rights Service), K&L Gates, Australian Institute of Family Studies, University of Western Australia SAGE Lab, LUSH The Content Agency, Business Events Perth and State Government Western Australia and Department of Communities WA. And partners, Chung Wah Association Community & Aged Care, GRAI, Townsville Community Law, IPS Management Consultants and Advocare WA.



Highlight on Emeritus Professor Bob Ziegler Ambassador COTA (WA)

COTA (WA) is privileged to have Emeritus Professor Bob Ziegler, 92 as its Ambassador.

Bob has previously been a COTA (WA) Board Director, Member of the Executive and Policy Committees and the COTA National Policy Commission.

He has been active in Living Longer Stronger, now Strength for Life, for 17 years and is the perfect role model for Active Ageing.



Now retired, Bob has held positions in both medicine and education. He has worked at Universities in Wisconsin, Pennsylvania and in Western Australia as a visiting Professor.

Bob said, *"For the past 17 years I have enjoyed being a volunteer with COTA (WA). Included within that time, were 6 years as a Board member. Most of my time was spent speaking to seniors groups about healthy ageing and various programs for the government. My busiest year was 2017, when I spoke 76 times. Other than my time with COTA (WA), it has been mostly spent doing things with my wife. We have enjoyed travelling and visiting family around the world. Each week I take my wife to her quilting groups and each Wednesday morning I play golf with the Wednesday Whackers. Around home I enjoy gardening, cooking and reading."*

Bob is still regularly asked to address seniors groups and embraces his role of Ambassador with endless enthusiasm.



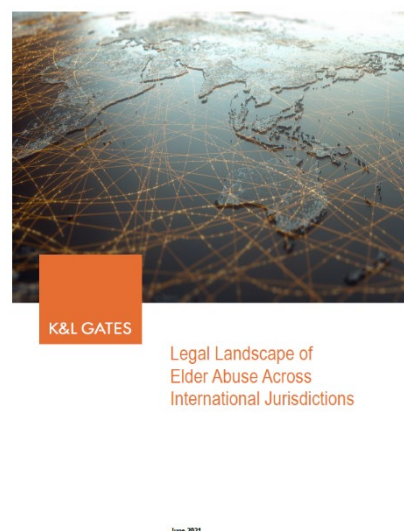
You are an example to us all Professor Zeigler!

Acknowledgement

COTA (WA) is extremely fortunate to benefit from the pro bono support of global law firm K & L Gates.

Their team have supported us across some of the significant work we have undertaken over the last twelve months including the revision and updating of our constitution, augmenting our privacy policy, reviewing contracts, policies and procedures and providing advice on HR and good governance.

A special mention is made of their support for the Elder Abuse Symposium which was held at the Hilton Hotel in June 2020. K&L Gates engaged their global offices to undertake an important piece of work on the international legal frameworks in regard to elder abuse. This work was undertaken specifically for COTA (WA) and their report was delivered by Partner Adam Levine at the symposium. The report titled [Legal Landscape of Elder Abuse Across International Jurisdictions](#) has since been used in further research undertaken by the State Government on the prevalence of elder abuse in Western Australia.



Our sincere gratitude to Adam Levine, Ben Kiernan-Green and the K & L Gates team.

K&L GATES

2020-2021 Key Activities + Community Engagement

COTA (WA) participated in a number of events across the year, including:

At Home Guide Video presentation with City of Belmont in October 2020.

We partnered with the City of Belmont to deliver a presentation to seniors in their local community. Our presentation provided information by experts on being physically and mentally healthy, getting the aged care services you need and cyber safety and security including a viewing of our At Home Video, which was developed to complement the At Home Guide.



Chris Jeffery, COTA (WA) Chief Policy Officer and Donna Leckie, COO Compatible Care.



David Cook PhD, MBA, BA (Hons), BA (Spec) FACS, Lecturer and Researcher in Computer and Security Science, Edith Cowan University School of Science

Seniors Information Sessions – Aged Care Navigation: COTA (WA) has been contracted to deliver this program for the third year. Still in its trial phase, the program is funded by the Federal Government, Department of Health to provide support to Western Australian Seniors to understand and access the aged care system.

COTA (WA) collaborates with local councils and other seniors groups to deliver groups sessions which are filled with information on how to access aged care including, registering with MyAgedCare, assessments, eligibility criteria, types of care and services available.

Have A Go Day 2020: COTA (WA) again attended the Have A go Day Seniors event in November 2020 where we were able to engage with hundreds of seniors and distribute information such as our At Home and Goodbye Guides. This event is always fun and is an important date in our annual calendar. The 2020 event fell on Remembrance Day so visitors were able to pay respects to our fallen soldiers and our Mall Walkers were a sight to see as they proudly joined the parade under the COTA (WA) Mall Walking banner.



LiveLighter Seniors Activity Day: In June 2021, The City of Belmont partnered with the Seniors Recreation Council of WA to host the LiveLighter Seniors Activity Day. The event consisted of information stalls for seniors and activities for seniors to do such as carpet bowls, mini golf, seated hockey, ball room dancing and pole walking. COTA (WA) attended the event with a stall with information for seniors around services that are available.

Give It a Go Day: In March 2021, Stay on Your Feet organised a Give It a Go Day at the East Fremantle Lawn Tennis Club, as part of the Move Your Body Campaign Launch. The event consisted of local services for seniors and some light exercises to teach seniors how to strengthen their legs and build balance to prevent falls. COTA (WA) attended the event to provide information for seniors on services that are available.



Strength for Life (SFL)

Presentation: In March 2021, Emeritus Professor Bob Ziegler and SFL Program Manager Kairi Watty presented to the Kalamunda National Seniors Group on Strength for Life and the benefits of exercising. 84 Seniors attended the presentation. Kairi spoke about the benefits of joining the program and Bob spoke about the importance of

exercising and the positive impact it had on your body as you age.



Act, Belong Commit – Mentally Healthy WA: We recently joined forces with Mentally Healthy WA to promote the Act Belong Commit campaign.

This initiative is aimed at encouraging seniors to remain active in the community.

Mall Walking Awards 2021: The Mall Walking Awards were sponsored by The Bethanie Group and are designed to give every registered mall walker the opportunity to express their appreciation and recognition for the support, care, service and friendship shown throughout the year by their peers.

The Mall Walking Awards 2021 also recognised the businesses within the shopping centres who have supported our Mal Walkers throughout the year.

Recipients of the COTA (WA) Mall Walking Awards 2021 were presented with their certificate by COTA (WA) CEO and a representative from the Bethanie Group.



Karrinyup

Audrey Arnold WA Walker of the Year 2021

The Coffee Club WA Retailer of the Year 2021

Cody Samuels The Coffee Club WA Retail Employee of the Year 2021

Midland Gate

Julie Longbon WA Walker of the Year 2021

Jamaica Blue WA Retailer of the Year 2021

Kelsey Snedden Jamaica Blue - WA Retail Employee of the Year 2021

Ocean Keys

Doreen Nieuwenhuizen WA Walker of the Year 2021

Jamaica Blue WA Retailer of the Year 2021

Rachel Turton Jamaica Blue WA Retail Employee of the Year 2021

Westfield Booragoon

John Theunissen WA Walker of the Year 2021

Muffin Break WA Retailer of the Year 2021

Jill Stewart Coles WA Retail Employee of the Year 2021

Our thanks to the Bethanie Group for your support of this program.

Projects and Programs

Strength for Life

Strength for Life, formerly Living Longer Living Stronger™ (LLLS™) is a strength training program designed to improve and extend the quality of life for people over 50. Over 15 years, this program has helped up to 5,000 older people per year in Western Australia.

Under a contract agreement, COTA (WA) licenses accredited organisations (such as physiotherapists, exercise physiologists and fitness professionals) to provide this program, which is an evidence based, falls prevention program specifically designed for seniors.

As of 30 June 2021, there were 58 providers, including 14 regional locations, delivering the program in Western Australia. During the year, 7 new providers were endorsed and 47 new instructors trained.

COTA (WA) attended 5 Expos and delivered 22 Strength for Life presentations to promote the program.

We acknowledge the support of our donor The Lockwood Foundation.



Mall Walking



The Mall Walking Program has been operated by COTA (WA) since 2014. In addition to the physical exercise component, this initiative is popular with seniors due to the social activity, with more than 500 people engaged in mall walking activity across participating shopping centres.

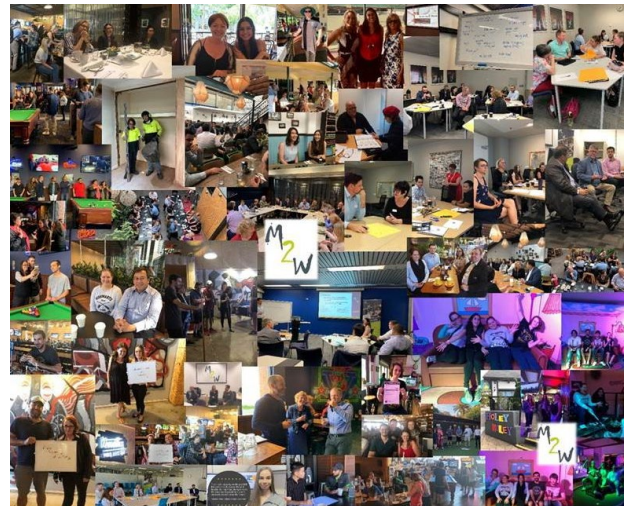
Our Mall Walkers are led by a team of trained Mall Walking leaders who volunteer their time to ensure the ongoing success of the program. We acknowledge the enormous amount of time and effort the Mall Walk Leaders put in to ensuring our participants are registered, safe and welcomed.

As of 30 June 2020, the following shopping centres were partners in our Mall Walking program: Westfield Booragoon, Karrinyup, Midland Gate and Ocean Keys, Clarkson – and on behalf of our Mall Walkers we thank them for their support of this program.

Mentoring 2 Work

The Mentoring 2 Work (M2W) program came to an end in March 2021. This federal program was part of the Try, Test and Learn funding which enabled COTA (WA) to develop a program that empowered young adults to realise their potential through the support of mature age mentors.

To document the success of this program we created a short video: **Mentoring 2 Work: An intergenerational career mentoring program.**
<https://www.youtube.com/watch?v=tRnHTuGcOUQ>



*We acknowledge the support of our partners
University of Western Australia, United Way WA and the Department of Social Services.*

Aged Care System Navigation

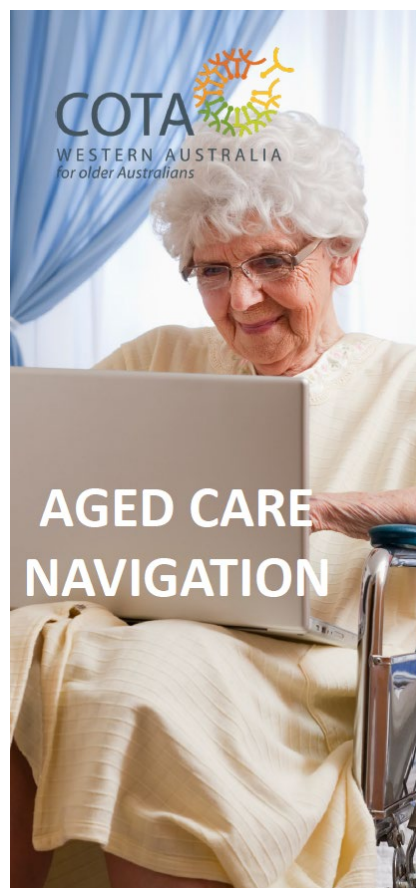
This project is part of a federally funded national trial to assist the community to navigate the aged care system until the point of service commencement.

COTA (WA) collaborated with local governments, community groups and seniors clubs to host seniors information sessions which include a presentation, Q&A and morning tea.

The program was delivered by staff and expert volunteers and was promoted through our community engagement channels, including Facebook and newsletters and events such as the Care & Ageing Expo and Have a Go Day.

We acknowledge the support of our Volunteer Aged Care Experts.

Donna Leckie, COO Compatible Care



Sam Spiro, Manager Business Development - Aged Care & Disability Services



2020 WA Seniors Awards and Community Grants Scheme

Due to COVID-19, a new format was introduced to deliver the WA Seniors Awards and Community Grants Program in 2020 to comply with safeguarding procedures.

WA Seniors Awards:

COTA (WA) collaborated with local councils and shires through WALGA and the LGPro WA Age Friendly Communities Network to accept nominations for the 2020 WA Seniors Awards.

The Governor of Western Australia, The Hon. Kim Beazley AC, hosted the presentation of awards at a morning tea for award recipients and their guests at Government House in December 2020. The house was magnificently adorned for the festive season and guests were treated to a tour of the house and its history before some celebratory photographs with the Governor.

The WA Seniors Awards recipients were:

WA Senior of the Year Award
Metropolitan: Sheena Edwards

WA Senior of the Year Award Regional:
Sheila Twine

WA Age Friendly Local Government
Award: City of Albany

WA Age Friendly Business Award: Gerald
Burns Pharmacy



You can view a short video of the 2020 WA Seniors Awards here: <https://youtu.be/yTn1lyffMAc>

We acknowledge the support of our Patron, The Hon Kim Beazley AC, Governor of Western Australia and the Department of Communities WA.

2020 WA Community Seniors Grants Program: A number of organisations with a key focus on seniors hosted seniors' events during WA Seniors Week 2020.

1. Carers WA

'The Harvey Hop' Dine and Dance, an Evening of Celebration

2. GRAI (Gay Rights In Ageing)

Talking Generation Games



3. Umbrella Multicultural Community Care Services (CaLD)

Multicultural Seniors Festival

4. Volunteering WA

Frog Hollow - Thank you Morning Tea



5. Relationships Australia (WA)

Mandurah Forum Networking: Seniors Week Community Awareness on Elder Abuse

6. Moorditj Koort Aboriginal Health & Wellness Centre (Aboriginal and Torres Strait Islander Persons)

Elders Week Celebration - Tour and Lunch

7. Alzheimers' WA

Hawthorn House Have a Go Day + Hawthorn House Game On + Join in the Fun Day + Lunch in the Garden

We acknowledge the support of the Department of Communities WA.

Policy and Advocacy

Over the past twelve months, the COTA (WA) Policy team led by Chief Policy Officer, Chris Jeffery has had significant input to many advisory panels, committees and working groups. A measure of the success of these contributions is that COTA (WA) is now frequently invited to participate on committees and working groups and to respond to draft government policies prior to their finalisation.

Following are summaries of some of these contributions.



Consultations and Collaboration in the Community and the Sector

Advance Care Planning in WA Community Engagement Model

Palliative Care WA established the Advance Care Planning Consortium, a collaborative forum, to encourage consumers, carers and service providers to consider strategies to increase uptake of advance care planning. The Consortium identified the need for a simple, engaging and straightforward introduction to advance care planning that summarised the process and components. COTA (WA) was a major contributor to the development of the new model.

The Advance Care Planning in WA model outlines the advance care planning process, the documents and tools available, and where to access information and support. This model is now being promulgated widely through workshops and extensive publicity.

Sustainable Health Review

The Sustainable Health Review (SHR) was established by the WA Government to provide advice to Cabinet through the Minister for Health to guide the strategic direction of the WA health system to deliver patient centred, integrated, high quality, and financially sustainable healthcare across the State. Following its release, an Independent Oversight Committee was endorsed by Government, reporting to the Health Minister, to provide advice and assurance on the status and progress of the SHR implementation being led by the WA health system and ensure the perspectives of varied stakeholders continue to be represented in guiding reform.

COTA (WA) is a member of the major consultative committee, the SHR Partnership Group, which advises on the implementation of the SHR to the Oversight Committee and which is already having an enormous impact on the delivery of health in WA. The value of COTA's contribution is often acknowledged by members of the Group.

End of Life and Palliative Care Advisory Committee (EOLPC AC)

This Committee brings people with different backgrounds together to provide advice on policies and services related to palliative care and care at the end of life. Consumer, carer and community

views are fundamental to the development of services and policies that focus on meeting people's needs and improving their end of life and palliative care journey.

The Committee provides state-wide strategic advice to the End-of-Life Care program across its responsibilities. The program's key focus areas are:

- End-Of-Life and Palliative Care
- Advance Care Planning
- Implementation of the Voluntary Assisted Dying Act 2019

The role of COTA (WA) in this Committee was to highlight the needs of older people in the issues which are discussed e.g., the need for multiple communication approaches to providing information about initiatives such as voluntary assisted dying and advance care planning.

McCusker Foundation Student Placements

Overview

The Foundation is a Centre of the University of WA and provides UWA students with opportunities to undertake a 'citizenship placement' as part of their course of study. The placement forms an assessable component of their study and consequently the form and content as well as the supervision requirements must be clearly defined before a placement is authorised. Placements usually consist of about 100 hours of onsite work experience.

COTA (WA) has hosted two students under this scheme with at least two more in progress. The contribution of these students has been invaluable as has the benefit to these students of working with COTA (WA) staff. Those who have completed the placement are:

Samantha Sankey, who provided the information to include in a Low Cost No Cost Guide for Seniors so that activities and interests relevant to seniors in metropolitan Perth are located in one easy-to-use publication. This Guide is currently being finalised

Media Ahmadian, who researched and collated the information to include in a Voluntary Assisted Dying Guide (yet to be named). Work is continuing in-house on this Guide.

Committee Participation

COTA (WA) engagement strategies also include membership of relevant sector committees including:

- State Government COVID Seniors Taskforce (Co Chair)
- Western Australian Advocacy for Consumers of Energy (WA ACE) Forum Member
- Australian Council for Rehabilitation of Disabled (ACROD) Eligibility Review - Reference Body
- Metronet Access and Inclusion Reference Group (State Government)
- Western Australian Electoral Commission (WAEC) Disability Reference Panel
- Perth Airport Access and Inclusion Working Group
- City of Melville Access Advisory Panel
- City of Mandurah Aged Care - COVID19 Support and Recovery Working Group
- City of Rockingham COVID-19 LRCG Social Wellbeing Sub-Committee
- Voluntary Assisted Dying Literature Consultative Group
- WA Ageing on the Edge Working Group
- Sustainable Health Review Partnership Group: Department of Health Committee to advise on the Review's implementation strategies + Sustainable Health Review Visual Identity Sub-Group
- Enhancing Mental Health and Social Care Services for Older Adults During Periods of Long-Term Isolation: Associate Investigator in this Edith Cowan University Research Project
- Advance Care Planning Consortium: Key stakeholders in the area to advise on strategies to increase the uptake of Advance Care Plans + Advance Care Planning Consumers Resources Sub-group
- North Metropolitan Regional Age Friendly Partnership
- End Of Life and Palliative Care Advisory Committee (EOLPC AC)
- WA Seniors Housing – Accessibility Standards - Mandatory minimum accessibility standards in the National Construction Code
- Western Australian Future Health Research and Innovation Fund – Curtin University Research Partner
- Alliance for the Prevention of Elder Abuse WA (APEA)
- Department of Communities, Community Partnerships Roundtable
- Plastic Straws Working Group

Our People

COTA (WA) Board of Directors

Gerri Clay, Chair

Gerri is a qualified occupational therapist who has substantial experience in the not-for-profit sector, in the UK and Australia managing teams, leading organisations and ensuring sound governance practices are implemented. Specific expertise includes community care provision across aged care, disability and mental health with specialisation in dementia care, assistive technologies and home modifications.



Mary Anne Stephens, Deputy Chair



Mary Anne held senior executive roles with more than 25 years' experience within the financial services, IT, aged care and not-for-profit sectors. Extensive experience in strategy, finance, risk management, audit and corporate governance.

Master of Accounting degree, Fellow of CPA Australia, Fellow of the Institute of Public Accountants, Graduate of the Australian Institute of Company Directors and Fellow of the Australian Institute of Management WA.

Prof Gary Martin, Director

Emeritus Professor Gary Martin is an expert in workplace matters, including leadership and management, and human resources. He studies the art and science of 'work' providing commentary on 'what is trending' in workplaces across the corporate, government and not-for-profit sectors.

A former academic, Gary is a highly regarded CEO, a Board Director, keynote speaker and a columnist. He is currently Chief Executive Officer of The Australian Institute of Management in WA (AIM WA) an organisation dedicated to building better workplaces.



Helen Moorhead, Director



Helen held senior marketing and executive management roles in both the State Government and the corporate sectors including the Department of Education, Department of Training, Department for Family and Children's Services (now known as Department of Local Government and Communities), RAC Insurance and Murdoch University.

Previous roles with WA member organisations including WACOSS, the WA Chamber of Commerce and Industry and at present the National Disability Services (NDS) WA and brings a sound knowledge of the operations of membership organisations.

Cam Ansell, Director

Cam is a Chartered Accountant and the Managing Director of Ansell Strategic with over 25 years of experience in the aged care and retirement living industries, Cam is a recognised thought leader in the sector. Before establishing Ansell Strategic in 2013, he was the National Head of Aged Care Services at Grant Thornton Australia.

Cam has provided performance benchmarking analysis for most aged care providers in Australasia and is a recognised national and international speaker on the changing trends in seniors' accommodation and care services. Cam has also been responsible for a number of mergers and partnerships between charitable entities.



Judy Hogben, Director



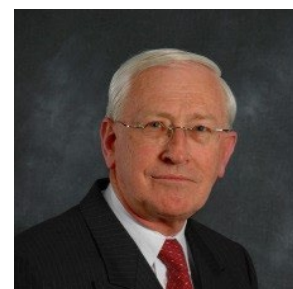
Judy is a past Board member and President of Council on the Ageing [COTA (WA)] Board member of COTA A and, Chair of COTA A's inaugural Compliance, Audit and Risk Committee.

With over 40 years' experience, Judy has held the positions of Executive Director, Office of Seniors Interests and Volunteering; Executive Director Statewide Services, Department of Child Protection; Chief Executive Officer and Company Secretary of The Centre for Cerebral Palsy (now called Ability Centre); and a member of the Australian delegation team to the United Nation's Second World Assembly on Ageing, in Madrid 2002.

Ronald Regan, Director

Ron was employed by the Bank of New South Wales and, in turn, Westpac for 26 years including seven years overseas (Hong Kong, Fiji and Vanuatu) and completed a Master of Business Administration (MBA).

Previous experience includes CEO of Mosaic Community Care Inc., a Not-for-Profit organisation which supports people with a disability, project work for Nulsen Disability Services, Disability Services Commission, Adventist Care and IdentityWA. He is currently undertaking special project work for the Nulsen Group.



Helen Reid, Director



Helen is a senior Human Resources and Organisational Development professional with over 25 years' strategy, change management, policy development and governance experience honed during a lengthy global executive career across Australia, Europe and Asia. She was most recently Vice-President Human Resources for Shell Australia, playing a key role in the merger of Shell & British Gas in Australia.

Helen's executive career includes more than 6 years consulting and coaching senior leaders in organisations in Western Australia, with a particular focus on organisational effectiveness and leadership performance. She has supported CEOs and Executive Teams through major organisational transformations.

Bettine Heathcote AM, Board Director (Resigned December 2020)

Luke Garswood, Board Director (Resigned December 2020)

Governance

Board Attendance 2020-2021

There were nine (9) COTA (WA) Board Meetings held in the 2020-2021 Financial Year.

Board Member attendance was recorded as follows:

Board Member Name	Board Role/s	Number Board Meetings Attended
Gerri Clay	Chair Vice President to 10 December 2020	9/9
Mary Anne Stephens	Deputy Chair Director to 10 December 2020 Chair FARM Committee	8/9
Ronald Regan	Board Director President to 10 December 2020 Member FARM Committee	9/9
Helen Moorhead	Board Director Member FARM Committee	9/9
Helen Reid	Board Director Commenced May 2019 Member FARM Committee	8/9
Judy Hogben	Board Director Commenced October 2019	6/9
Emeritus Professor Gary Martin	Board Director Policy Council	8/9
Cam Ansell	Board Director Co-opted June 2021	1/9
Bettine Heathcote AM	Resigned: Board 10 December 2020 Chair of Policy Exchange Group	3/9
Luke Garswood	Resigned: Board 10 December 2020 Chair of Policy Committee	2/9

***Please note: one (1) AGM and one (1) SGM are included in totals.**

Financial Statements 2020-2021

- Audit Representation Letter
- Audit Completion Report
- Special Purpose Financial Report 30 June 2021

Audit Representation Letter

BDO Audit (WA) Pty Ltd
38 Station Street
SUBIACO WA 6008

26 August 2021

Dear Sir

AUDIT FOR YEAR ENDED 30 JUNE 2021 OF COUNCIL ON THE AGEING (WA) INCORPORATED

This representation letter is provided in connection with your audit of the financial report of The Council on the Ageing (WA) Incorporated for the year ended 30 June 2021, for the purpose of expressing an opinion as to whether the financial report presents fairly in accordance with the Australian Accounting Standards to the extent described in Note 1.

We confirm that to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purposes of appropriately informing ourselves:

Financial report

1. We have fulfilled our responsibilities, as set out in your engagement letter dated 7th May 2020, for the preparation for the financial report in accordance with Australian Accounting Standards to the extent described in Note 1; in particular that the financial report presents fairly in accordance therewith.
2. We have established and maintained adequate internal controls to facilitate the preparation of a reliable financial report and adequate records have been maintained. Any and all deficiencies in internal control of which we are aware have been communicated to you.
3. We confirm that the selection and application of accounting policies remains appropriate, and that there have been no changes to the accounting policies applied in the previous annual financial statements or the methods used in applying them.
4. We have no plans or intentions that may materially affect the carrying values, or classification, of assets and liabilities.
5. The entity has satisfactory title to all assets, and there are no liens or encumbrances on such assets that have not been disclosed, nor has any asset been pledged as collateral.
6. All significant judgments related to accounting estimates have taken into account all relevant information of which management is aware and the selection or application of the methods, assumptions and data used by management in making the accounting estimates are consistent and appropriate.
7. The assumptions used in determining accounting estimates and related disclosures appropriately reflect management's intent and ability to carry out specific courses of action on behalf of the entity.
8. Disclosures related to accounting estimates, including disclosures describing estimation uncertainty, are complete and reasonable within the context of the applicable financial reporting framework.
9. The appropriate specialised skills or expertise has been applied in making the accounting estimates as applicable.

Books, records and documentation

10. We have provided you with:
 - Access to all information of which we are aware that is relevant to the preparation of the financial report such as records, documentation and other matters;
 - All minutes of meetings held by the Board of Directors, Committees and shareholders since the end of the previous reporting period have been given to you for your inspection;
 - Additional information that you have requested from us for the purpose of the audit;
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
11. All transactions have been recorded in the accounting records and are reflected in the financial report.

Related parties

12. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions.
13. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with Australian Accounting Standards in the financial report.

Fraud

14. We acknowledge our responsibility for the design, implementation and maintenance of accounting and internal control systems that are designed to prevent and detect fraud.
15. We have disclosed to you the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud.
16. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where fraud could have a material impact on the financial report.
17. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial report communicated by employees, former employees, analysts, regulators or others.

Litigation and claims

18. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered in the financial report; and accounted for and disclosed in accordance with Australian Accounting Standards.

Compliance with laws and regulations

19. We have disclosed to you all known actual or possible non-compliance with laws and regulations whose effects should be considered when preparing the financial report.
20. There have been no instances of non-compliance of laws and regulations involving management or employees who have a significant role in internal control.
There have been no communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report.

Subsequent events

21. All events occurring subsequent to the date of the financial report and for which adjustment or disclosure are required, including but not limited to accounting estimates, have been adjusted or disclosed.

Other information

22. We have informed you of all the documents that we expect to issue which may comprise other information accompanying the financial report.
23. The financial report and any other information obtained by you prior to the date of the auditor's report are consistent with one another, and the other information does not contain any material misstatements.

Impact of COVID-19

24. We believe that the consequences of the COVID-19 pandemic, based on information known at the time of preparing these financial statements, have been adequately assessed and that these consequences have been properly measured and disclosed in the financial statements.
25. Regarding our going concern assessment, we have incorporated our best estimate of the likely impact of the COVID-19 pandemic in our analysis. We confirm that we intend to follow through on all management intentions incorporated into our analysis and that such actions are feasible.
26. To the extent our normal procedures and controls related to our financial close process at any of our locations were adversely impacted by the COVID-19 pandemic, we took appropriate actions and safeguards to reasonably ensure the fair presentation of the financial statements in accordance with Australian Accounting Standards and Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act).
27. Disclosures included in the financial statements regarding the relevant significant business, financial, and reporting impacts of the COVID-19 pandemic accurately reflect management's full consideration of such impacts.

Statement of Financial Position

Property, Buildings, Plant & Equipment

28. Rates of depreciation applied to reduce book values of individual assets to their estimated residual values, reflect the probable useful lives of those assets to the entity.
Allowances for depreciation have been adjusted for all items of property, plant and equipment that have been abandoned or are otherwise unusable.
29. The entity does have a 'make good' obligation in respect of its property, plant and equipment (in particular in respect of its rental premises at The Perron Centre). However, it is not deemed to be material therefore no provision would be required under *AASB 137 Provisions, Contingent Liabilities and Contingent Assets*.
30. Property, plant and equipment is appropriately recorded at the lower of amortised cost or its recoverable amount.
31. Only those items allowed to be capitalised under *AASB 116 Property, Plant and Equipment* have been recorded as additions during the period.

Impairment of Assets

32. We have reviewed the requirements of *AASB 136 Impairment of Assets* and have determined that there have been no impairment indicators in the period which would require the performance of impairment testing.

Cash

33. There are no arrangements including restrictions on cash balances, compensating balances and line-of-credit or similar arrangements.

Liabilities

34. All liabilities have been taken up in the financial statements.

Statement of Profit or Loss and Other Comprehensive Income

Revenue Recognition (AASB 15 Revenue from Contracts with Customers and AASB 1058 Income for Not-for-Profit Entities Impact of Adoption)

35. Revenue has been recognised and measured in accordance with AASB 15 *Revenue from Contracts with Customers* ("AASB 15").
36. We have also assessed and where necessary made changes required under AASB 1058 *Income for Not-for-Profit Entities* ("AASB 1058").
37. We have considered the disclosure requirements of AASB 15 and AASB 1058 and are satisfied that these have been complied with in the financial report for the year ended 30 June 2021.
38. We confirm that donations and sponsorships do not meet the sufficiently specific performance obligations conditions and therefore have been recognised in line with the requirements of AASB 1058.

General

Going Concern

39. The directors have assessed the going concern position of the company and determined that the budgets for the 2022 financial period represent the best estimates for the performance and cash flow movements of the company at this time.
40. The directors believe the company will be able to pay their debts if and when they fall due for a period of a least twelve months from signing of the 30 June 2021 financial report.

Electronic presentation of Financial Report

41. We are responsible for the electronic presentation of the financial report.
42. We will ensure that the electronic version of the audited financial report and the auditor's report on the web site will be identical to the final signed hard copy version.
43. We will clearly differentiate between audited and unaudited information in the construction of the entity's web site as we understand the risk of potential misrepresentation.
44. We have assessed the controls over the security and integrity of data on the web site and that adequate procedures are in place to ensure the integrity of the information published.
45. We will not present the auditor's report on the full financial statements with extracts only of the full financial statements.

Yours faithfully



Gerri Clay

Chair

The Council on the Ageing (WA) Incorporated



Christine Allen

Chief Executive Officer

The Council on the Ageing (WA) Incorporated

Audit Completion Report



THE COUNCIL ON THE AGEING (WA) INCORPORATED

Annual completion report

YEAR ENDED 30 JUNE 2021

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Dear Directors

We are pleased to present this report to the Governance of The Council on the Ageing (WA) Incorporated in relation to the 30 June 2021 annual audit.

As at the date of this report, we have substantially completed our audit and we expect to issue an unmodified audit report.

We have set out in this document the significant matters arising from our audit. This summary covers those matters we believe to be material in the context of our work.

We look forward to the FARM Committee meeting on 12 August 2021 where we will have the opportunity to discuss this report.

Should you require clarification on any matter in this report before this date, please do not hesitate to contact me on +61 8 6382 4678.

We would like to take this opportunity to extend our appreciation to management for their assistance and cooperation throughout the course of our audit.

Yours faithfully,

Dean Just
Engagement Partner





EXECUTIVE SUMMARY

PURPOSE

The purpose of this report is to communicate significant matters arising from our audit to those charged with governance. This report has been discussed with management.

SCOPE

Our audit was conducted in accordance with Australian Auditing Standards and the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC) for the year ended 30 June 2021.

STATUS OF THE AUDIT

Our audit of the financial report is substantially complete. We expect to issue an unmodified audit report, subject to satisfactory completion of the following:

- ▶ Receipt of signed financial statements
- ▶ Receipt of signed management representation letter
- ▶ Subsequent events assessment to be finalised on date of sign off

A draft of the proposed audit report is included at [Appendix 1](#).

SUMMARY OF MISSTATEMENTS

We have not identified any uncorrected misstatements that, in our judgement, either individually or in aggregate, could have a material effect on the financial report for the year ended 30 June 2021.

IMPACT OF COVID-19

The effects of COVID-19 needed to be incorporated into the preparation of the financial report for the year ended 30 June 2021.

Refer to the next section which includes detail on the impact of COVID-19 on the financial report, the audit response and respective findings.

OTHER AREAS OF AUDIT FOCUS

In performing our audit, we have identified those matters that, in the auditor's judgement, were of the most significance in the audit of the financial report.

Our audit procedures focused on areas that were considered to represent significant risks of material misstatement. These are outlined below:

- ▶ Revenue recognition, including application of AASB 15 *Revenue from contracts with customers* and of AASB 1058 *Income of Not-for-profit entities*
- ▶ Management override of controls
- ▶ Going Concern

Refer to the next section of this report for further details on the significant risk areas and other areas focused on during the audit.

IMPACT OF COVID-19

Although many restrictions across Australia were lifted by the last quarter of 2020, recent outbreaks have resulted in stay-at-home orders being implemented by state Governments. This has affected many businesses and these impacts will continue to be felt by preparers of financial statements for the foreseeable future.

COVID-19 AND THE FINANCIAL REPORT

The following table sets out the areas of the 30 June 2021 financial report/financial reporting process that were materially impacted by the COVID-19 pandemic and its associated measures. It also sets out our audit response to these impacts and our findings.

COVID-19 AND THE FINANCIAL REPORT	
Description	Findings & Conclusion
<p>Given the uncertainty surrounding the pandemic, we have identified a risk of material misstatement. There is a risk management have not adequately:</p> <ul style="list-style-type: none">• Considered the impact of the pandemic on the financial position of the entity as at reporting date;• Disclosed the judgements exercised in making this assessment; or• Disclosed the uncertainties surrounding post balance date impact. <p>Relevant accounting standards:</p> <ul style="list-style-type: none">• AASB 110 <i>Events After the Reporting Date</i> (“AASB 110”)• AASB 101 <i>Presentation of Financial Statements</i> (“AASB 101”)• AASB 120 <i>Accounting for Government grants and disclosure of government assistance</i> (“AASB 120”) <p>Relevant auditing standard:</p> <ul style="list-style-type: none">• ASA 570 <i>Going Concern</i> (“ASA 570”)	<p>As a consequence of the risk identified, we have performed the following audit procedures:</p> <ul style="list-style-type: none">• Enquiring with management regarding the impact of COVID-19 on the entity’s operations and financial statements;• Evaluating management’s assessment of the going concern assumption, including consideration of the impact of COVID-19;• Considering the adequacy of disclosures with the related areas are made in the financial report.

AREAS OF AUDIT FOCUS

REVENUE RECOGNITION, INCLUDING APPLICATION OF AASB 15 REVENUE FROM CONTRACTS WITH CUSTOMERS AND AASB 1058 INCOME OF NOT FOR PROFIT ENTITIES

Description

For the year ended 30 June 2021, the association recorded revenue and other income of \$1,582,244 (30 June 2020: \$1,755,891). Revenue is a presumed fraud risk in all revenue generating entities. COTA WA has multiple revenue and income streams, due to which there is a risk that revenue and income relating to each stream may be recognised inaccurately and does not comply with the applicable accounting policies.

Key estimates/ judgements:

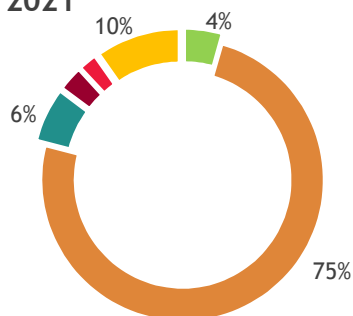
- Identifying the contract
- Identifying the separate performance obligations in the contract
- Determining the transaction price
- Allocating the transaction price to the performance obligations in the contract
- Recognising revenue when (or as) the entity satisfies a performance obligation

Relevant accounting standards:

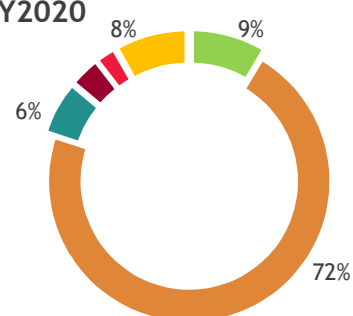
- AASB 15 Revenue from contracts with customers
- AASB 1058 Income of Not-for-Profit Entities

Audit work performed & Summary of findings

FY2021



FY2020



- Grants
- Contract funding
- Donations and sponsorships
- Strength for life fees
- Other revenue
- Other income

As a result of the risk identified we performed the following audit procedures:

- Verified the revenue recognition policy applied by the Group is in accordance with AASB 15 or AASB 1058;
- Reviewed contracts to verify the terms and conditions within the agreements and review management's assessment against principles of AASB 15 or AASB 1058;
- Performed analytical procedures over the entity's revenue and compare actual results to BDO's expectations and prior year performance;
- Enquired with management as to the appropriateness of procedures in place to ensure proper cut-off for revenue has been achieved;
- Substantively tested invoices and contracts ensuring that revenue has been appropriately recorded;
- Tested that grant income that has been deferred due to the existence of a 'return obligation' has been appropriately recognised as a liability; and
- Reviewed accounting policies and disclosures including significant estimates and judgements within the financial report.

Conclusion: Based on our work performed, we are satisfied that revenue is fairly stated.



AREAS OF AUDIT FOCUS *CONTINUED*

MANAGEMENT OVERRIDE OF CONTROLS

Description	Audit work performed	Summary of findings
<p>In accordance with the Auditing Standards Australia (“ASA”) we are required to consider the risk of management override of controls.</p> <p>Whilst we have not encountered any specific examples of management override in our previous dealings with management, the risk is present in all companies.</p> <p>Management override is intrinsically linked to fraud and therefore the risk is deemed significant.</p> <p>We have applied scepticism in our audit procedures, however, our audit processes are not designed to detect fraud but to provide assurance on the financial statements as a whole.</p> <p>Relevant auditing standard:</p> <ul style="list-style-type: none"> • <i>ASA 240 The Auditor’s Responsibilities Relating to Fraud in an Audit of a Financial Report (“ASA 240”)</i> 	<p>In response to the risk identified we have performed the following:</p> <ul style="list-style-type: none"> • Reviewed large and unusual journal entries made in the year and a sample based approach to agreeing journals to supporting documentation and are consistent with employee authority; • Reviewed of the consolidation and in particular manual or late journals posted at consolidated level; • Reviewed estimates and judgements applied by management in the financial statements; • Reviewed our unadjusted audit differences for indications of bias or deliberate misstatement; and • Enquired with management about fraud identification and the fraud risk framework and the appropriateness of this function in minimising fraud risk. 	<p>Based on the work performed, we did not identify any instances of management override of controls during the course of our audit.</p>

AREAS OF AUDIT FOCUS *CONTINUED*

GOING CONCERN

Description	Audit work performed	Summary of findings
<p>Key estimates/judgements:</p> <ul style="list-style-type: none"> Operating costs (and budgeted reductions) Cash inflows from revenue Other income requirements <p>Relevant auditing standard:</p> <ul style="list-style-type: none"> ASA 570 <i>Going Concern</i> ("ASA 570") 	<p>At each reporting period the Directors are required to assess the ability of the entity to continue as a going concern for the next 12 months from the date of signing the year end financial report.</p> <p>For the financial year ended 30 June 2021, COTA (WA) had the following financial performance and positions:</p> <ul style="list-style-type: none"> Incurred a surplus of \$242,884 Negative operating cash flows of \$83,131 Positive working capital position of \$658,339 <p>Management has prepared a cash flow forecast as part of their assessment of going concern. This cash flow forecast included the following key assumptions:</p> <ul style="list-style-type: none"> Income from grants and contract funding of \$870,091 Cash outflows from operational expenses amounting to \$224,836 Cash outflows from salaries and wages of \$805,372 Cash outflows from project expenses of \$234,577 Budgeted net cash deficit for the year ended 30 June 2022 of \$146,925 <p>Based on the above, the organisation will be able to continue their planned activities and pay its debts, as and when they fall due, for at least the 12 months from the date of the signed Directors' declaration.</p>	<p>We are satisfied with management's assessment of going concern and that appropriate disclosure has been made.</p>



INTERNAL CONTROL

CURRENT YEAR

In accordance with ASA 265 *Communicating Deficiencies in Internal Control to Those Charged with Governance and Management* (“ASA 265”), we are required to communicate in writing, significant deficiencies in internal control identified during the audit to those charged with governance on a timely basis.

The standard defines a deficiency in internal control as follows:

1. A control is designed, implemented or operated in such a way that it is unable to prevent, or detect and correct, misstatements in the financial report on a timely basis; or
2. A control necessary to prevent, or detect and correct, misstatements in the financial report on a timely basis is missing.

Significant deficiency in internal control means a deficiency or combination of deficiencies in internal control that, in the auditor’s professional judgement, is of sufficient importance to merit the attention of those charged with governance.

Our audit procedures did not identify any significant deficiencies that in our professional judgment are of sufficient importance to merit the attention of the Governance.

INTERNAL CONTROL *CONTINUED*

FOLLOW UP ON PRIOR PERIOD FINDINGS

We have detailed below the current status of matters relating to internal control that have been raised in prior communications and are not referred to in the current period findings.

	DESCRIPTION OF MATTER	DATE PREVIOUSLY COMMUNICATED	CURRENT STATUS	MANAGEMENT COMMENTS
1	<p><u>Frequency in changes to password for IT Applications and Software</u></p> <p>As part of our review of IT systems and controls, noted that the password is not changed frequently and there is no password policy in place.</p>	<p>FY2020 Annual Completion report 17/09/2020</p>	<p>2 factor authentication process has been implemented. MYOB password protection and digital authenticator.</p>	<p>Controls have been appropriately implemented</p>
2	<p><u>Inappropriate access to organisation's bank accounts</u></p> <p>During our review of processes noted that there was an employee who left the organisation and continued to be listed as an active user on the bank account</p>	<p>FY2020 Annual Completion report 17/09/2020</p>	<p>All employees with access to the bank are current employees/Board members. All inactive member have been have been removed</p>	<p>Controls have been appropriately implemented</p>



OTHER REPORTING REQUIREMENTS

INDEPENDENCE AND ETHICS

In conducting our audit, we have complied with the independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act)* and s290 of APES 110 Code of Ethics for Professional Accountants. We have obtained independence declarations from all staff engaged in the audit.

We also have policies and procedures in place to identify any threats to our independence, and to appropriately deal with and if relevant mitigate those risks.

We have not become aware of any issue that would cause any member of the engagement team, BDO or any BDO network firm to contravene any ethical requirement or any regulatory requirement that applies to the audit engagement.

In addition to the audit, we have completed the following engagements during the year:

- BDO Tax

None of these engagements have impaired our independence

The Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act) requires the lead auditor to make a declaration to the directors regarding independence. We are in a position to make this declaration, a draft of which has been included at Appendix 2.

NON-COMPLIANCE WITH LAWS AND REGULATIONS

We have made enquiries in relation to any non-compliance with laws and regulations during the course of our audit. We have not identified any instances of non-compliance with laws and regulations as a result of our enquiries.

We would like to remind you that under s311 and 601 HG of the *Corporations Act 2001* we are obliged to notify ASIC about matters that we have reasonable grounds to suspect amount to a significant contravention of the Corporations Act. We have 28 days in which to report once we have identified or suspect a significant contravention.

We have not identified any reportable matters during the course of our audit.

FRAUD

Management have confirmed that there were no matters of fraud identified for the period under audit, or subsequently. It should be noted that our audit is not designed to detect fraud however should instances of fraud come to our attention we will report them to you.

We have not identified any instances of fraud during the course of our audit.



APPENDIX 1 PROPOSED AUDIT REPORT

INDEPENDENT AUDITOR'S REPORT

To the members of The Council on the Ageing (WA) Incorporated

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of The Council on the Ageing (WA) Incorporated (the registered entity), which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial report, including a summary of significant accounting policies, and the responsible entities' declaration.

In our opinion the accompanying financial report of The Council on the Ageing (WA) Incorporated, is in accordance with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012, including:

- (i) Giving a true and fair view of the registered entity's financial position as at 30 June 2021 and of its financial performance for the year then ended; and
- (ii) Complying with Australian Accounting Standards to the extent described in Note 1 and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the Financial Report section of our report. We are independent of the registered entity in accordance with the auditor independence requirements of the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards) (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

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 registered entity's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.



APPENDIX 1 PROPOSED AUDIT REPORT *CONTINUED*

Other information

Those charged with governance are responsible for the other information. The other information obtained at the date of this auditor's report is information included in the registered entity's annual report, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the directors for the Financial Report

The responsible entities of the registered 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 requirements of the ACNC Act and the needs of the members. The responsible entities' responsibility also includes such internal control as the responsible entities 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 responsible entities are responsible for assessing the registered 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 responsible entities either intend to liquidate the registered entity 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 this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website

This description forms part of our auditor's report.

BDO Audit (WA) Pty Ltd

Dean Just

Director

Perth, XX August 2021



APPENDIX 2 AUDIT INDEPENDENCE DECLARATION

POSITIVE DECLARATION

We set out below our draft auditor independence declaration.

DECLARATION OF INDEPENDENCE BY DEAN JUST TO THE DIRECTORS OF THE COUNCIL ON THE AGEING (WA) INCORPORATED

As lead auditor of The Council on the Ageing (WA) Incorporated for the year ended 30 June 2021, I declare that, to the best of my knowledge and belief, there have been:

1. No contraventions of the auditor independence requirements of the *Corporations Act 2001* in relation to the audit; and
2. No contraventions of any applicable code of professional conduct in relation to the audit.

This declaration is in respect of The Council on the Ageing (WA) Incorporated during the period.



APPENDIX 3 NEW DEVELOPMENTS & BDO INSIGHTS

We wish to bring to your attention some upcoming changes in financial reporting which may cause significant changes to your future reported financial position and performance. We have provided an overview of the major changes below and would be happy to discuss the impact on your business and assist with transition where applicable.

ASIC ADOPTS A NO ACTION POLICY IN RELATION TO VIRTUAL AGM'S

Due to snap lockdowns and restrictions on gatherings and travel during the COVID-19 pandemic, many public companies are not able to hold AGMs in person. Temporary modifications to the *Corporations Act 2001* were made at the start of pandemic, which permitted entities to hold virtual AGMs, but these expired 21 March 2021 and legislation to extend these temporary modifications is not yet final.

In its Media Release 21-061, ASIC therefore noted its 'no action' policy in relation to public companies holding virtual AGMs. This is a temporary measure to remove the legal uncertainty around the validity of virtual meetings during this COVID-19 period. The 'no action' position applies to virtual AGMs and other company meetings held between 21 March 2021 and the earlier of:

- ▶ 31 October 2021, and
- ▶ The date that legislation is passed by Parliament relating to the use of virtual technology.

The no action position:

- ▶ Supports the holding of meetings using virtual technology
- ▶ Facilitates dispatching meeting notices electronically (including supplementary notices), and
- ▶ Allows more public companies an additional 2 months to hold their AGMs if year-ends are between 7 January 2021 and 7 April 2021.

AASB 2020-1 AMENDMENTS TO AUSTRALIAN ACCOUNTING STANDARDS - CLASSIFICATION OF LIABILITIES AS CURRENT OR NON-CURRENT

Effective for annual reporting periods beginning on or after 1 January 2022, there are four main changes to the classification requirements within AASB 101 *Presentation of financial statements*:

- ▶ The requirement for an 'unconditional' right has been deleted from paragraph 69(d) because covenants in banking agreements would rarely result in unconditional rights.
- ▶ The right to defer settlement must exist at the end of the reporting period. If the right to defer settlement is dependent upon the entity complying with specified conditions (covenants), the right to defer only exists at reporting date if the entity complies with those conditions at reporting date.
- ▶ Classification is based on the right to defer settlement, and not intention (paragraph 73), and

If a liability could be settled by an entity transferring its own equity instruments prior to maturity (e.g. a convertible bond), classification is determined without considering the possibility of earlier settlement by conversion to equity, but only if the conversion feature is classified as equity under IAS 32.

As these amendments only apply for the first time to the 30 June 2023 balance sheet (and 30 June 2022 comparative balance sheet), companies are not yet able to make an assessment of the impacts regarding the right to defer settlement, compliance with bank covenants, and intention to settle.



APPENDIX 3 NEW DEVELOPMENTS & BDO INSIGHTS - CONTINUED

AASB 2020-2 AMENDMENTS TO AUSTRALIAN ACCOUNTING STANDARDS - REMOVAL OF SPECIAL PURPOSE FINANCIAL STATEMENTS FOR CERTAIN FOR-PROFIT PRIVATE SECTOR ENTITIES

This change removes the ability of the following types of for-profit private sector entities from being able to prepare special purpose financial statement (SPFS) for years ending on or after 30 June 2022:

- ▶ Those where legislation requires financial statements to be prepared in accordance with Australian Accounting Standards or 'accounting standards'; and
- ▶ Those where constitutions or other documents (e.g. lending agreements) require financial statements to be prepared in accordance with Australian Accounting Standards, provided that document was created or amended on or after 1 July 2021.

These entities would either need to prepare full general purpose financial statements (Tier 1), or Tier 2 financial statements. The Reduced Disclosures will no longer be permitted for Tier 2 general purpose financial statements.

For stand-alone entities, there will be no impact on amounts recognised in the financial statements when these amendments are first adopted for the year ended 30 June 2022 because the entity currently prepares only separate financial statements and applies all the recognition and measurement requirements of Australian Accounting Standards. However, there will be an increase in the amount of disclosures required under the *Simplified Disclosures* framework, including for related party transactions.

NAVIGATING THE GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS) TRANSITION

If you currently complete Special Purpose Financial Statements (SPFS), you might need to consider moving to GPFS. By 30 June 2022, many Australian organisations need to shift from SPFS to GPFS. While the mandatory compliance date is the end of the 2022 financial year, there are incentives for organisations to transition early, by way of 'transitional relief'. Therefore, the 2021 financial year is the last year for organisations to benefit from these shortcuts.

The road to a successful GPFS transition is neither straight nor uncluttered. Successful navigation requires you to make deliberate, informed decisions along the way. Failure to do so could compromise your relationship with the regulator and other stakeholders, which could in turn erode shareholder value.

Mapping out an early transition presents a unique opportunity for your organisation to assess and address your compliance to date with the recognition and measurement requirements with the applicable International Financial Reporting Standards as well as Australian Accounting Standards.

FIVE STEPS TO SUCCESSFUL GPFS TRANSITION

Following these 5 simple steps can help to ensure you avoid unnecessary speed bumps in your GPFS transition journey.

- Step 1 - Assess whether you need to make the switch
- Step 2 - Complete an IFRS Health Check
- Step 3 - Analyse your skills and system gaps
- Step 4 - Implement the transitional approach that's right for you
- Step 5 - Prepare your GPFS disclosure

Our team of IFRS Specialists across Australia can help you take the wheel, and guide your entity to its destination.



APPENDIX 3 NEW DEVELOPMENTS & BDO INSIGHTS - CONTINUED

AASB 2020-4 AMENDMENTS TO AUSTRALIAN ACCOUNTING STANDARDS - COVID-19 RELATED RENT CONCESSIONS

On 31 March 2021, the International Accounting Standards Board (IASB) approved an extension for the use of the practical expedient when accounting for COVID-19-related rent concessions until 30 June 2022 (extended practical expedient). Previously, lessees receiving rent concessions due to COVID-19 could only use the practical expedient if there was a reduction in lease payments due before 30 June 2021 (original practical expedient).

The extension of the practical expedient to 30 June 2022 means that lessees receiving ongoing rent concessions due to extended lockdowns can choose the 'easier' option not to treat the reductions in lease payments as lease modifications. However, this choice is only available if lessees had previously applied the original practical expedient to eligible contracts with similar characteristics and in similar circumstances (e.g. to lease contracts for retail stores).

WHY IS A PRACTICAL EXPEDIENT NEEDED?

IFRS 16 *Leases* has complex accounting requirements when lease payments change because of a modification to the original lease agreement, including having to determine a revised discount rate at the date of the modification. It is also sometimes difficult to determine whether a lease has been modified, or whether amended lease payments were anticipated in the original lease agreement. With so many lessees receiving rent concessions, it could be a very time consuming process to ascertain for each lease whether there has been a lease modification, and if so, what the revised discount rate should be.

For further guidance contact the engagement partner or refer to BDO's accounting news for additional resources.

ACCOUNTING IMPACT OF CHANGES TO NON-REFUNDABLE R&D INCENTIVES FROM 1 JULY 2021

Entities undertaking R&D activities with turnover greater than or equal to \$20 million should note that the amount of R&D incentive you may be entitled to is changing for income years beginning on or after 1 July 2021. You may not be entitled to the same amount you have claimed in previous years for your tax credit/offset, i.e. 38.5% of your eligible R&D expenditure. There is now a new method for determining the amount of your R&D tax offset.

For income periods beginning on or after 1 July 2021, entities with turnover greater than or equal to \$20 million are subject to a two-tier system based on the entity's R&D intensity for determining the non-refundable R&D incentive.

Tier	R&D Intensity	R&D Premium over company tax rate
1	Up to 2%	8.5%
2	>2%	16.5%
Excess	N/a	Excess over \$150m at company tax rate

R&D intensity is the intensity of R&D expenditure as a proportion of total expenditure for the year. It is calculated as follows:

R&D intensity = Eligible R&D expenditure divided by Total company expenditure

For R&D intensity up to 2% of total company expenditure, the entity will receive an R&D incentive of 8.5% above the company tax, and for R&D intensity above 2%, it will receive an R&D incentive of 16.5% above the company tax rate.

APPENDIX 3 NEW DEVELOPMENTS & BDO INSIGHTS - CONTINUED

2021 FEDERAL BUDGET

If the economy was a final destination in an orienteering race, the impact of the past 12-15 months has placed significant cliffs and gullies on the trail towards the 'economic recovery' finish line. While the terrain we've traversed so far has been tough and challenging, the Australian economy has fared much better than most around the globe. The previous Federal Budget in October 2020, the fiscal measures to manage the workforce and to encourage spending, as well as the successful health management of COVID-19, have all contributed to our current strong position.

In Josh Frydenberg's third Federal Budget, the map has been updated with further way-finders to continue the climb to recovery for our economy.

A summary of the key announcements include tax relief for low and middle income earners as well as for small to medium businesses. In particular, small brewers and distillers will receive welcomed relief in full excise refunds. Superannuation changes and continuations will help women maximise their retirement savings, and there was a clear focus on keeping women in the workforce by boosting childcare. In addition, attracting global talent to Australia with changes to tax rules, will help capitalise on the enviable position we have found ourselves in globally.

A surprise announcement in this budget was the Patent Box Regime which is set to boost innovation - particularly in medical and biotechnology.

The main announcements mostly involved new spending to prime the economy and to prioritise what the Morrison Government sees as key areas such as aged care, family, domestic violence prevention and child care.

While the pace of this part of our course is not a 'sprint and chase', it's safe to say the economic compass provided by this budget will deliver solid bearings, and a course correction to guide us through the next part of this much longer race. Additionally, we are sure the Government hopes this budget provides a solid first leg in the journey towards the next federal election, due before May 2022. While we will, no doubt, have some hills and valleys to traverse along the way, the trail to recovery appears to be well within our sights.

TO FIND OUT MORE, READ THE FULL REPORT



2021 FEDERAL BUDGET REPORT

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<https://www.bdo.com.au/en-au/federalbudget2021>

APPENDIX 4 RESPONDING TO COVID-19

COVID-19 AND YOUR BUSINESS

The unprecedented COVID-19 crisis affecting the globe has directly and materially impacted economic activity in Australia and throughout the world. This has caused some otherwise healthy businesses to experience material reductions to revenue while overhead expenses have remained relatively fixed. This inevitably leads to a cash flow crisis and even solvency concerns.

Download **Coronavirus (COVID-19) Business impact and risk response guide** ►



If your business is in this situation, an immediate and robust business rescue plan is necessary to give you the best chance to ensure long-term viability. Being proactive is critical.

Clients facing this scenario can click on the icon opposite for a detailed business impact and risk response guide. This provides guidance on the following areas:

- People and leadership
- Sustainability
- Operations
- Supply chain
- Health and safety.

COVID-19 AND FUTURE REPORTING PERIODS

Many businesses had to deal with business interruption (BI) due to COVID-19. In addition, the financial implications of COVID-19 continue to be relevant for financial reporting purposes and stakeholder communications.

One of the ways businesses are mitigating the financial cost of interruptions is to determine whether they are able to recover losses under their insurance policy. However, whether insurance policies cover BI caused by COVID-19 continues to be a topic of debate.

On 25 June 2021, the High Court denied the first test case - a request for special leave, around the interpretation of pandemic exclusions in some BI interruption policies - which would see the Biosecurity Act treated as an amendment to the Quarantine Act. This result means that insurers will now need to respond to affected customers who have lodged BI claims on a case-by-case basis. However, it's expected most claims will not be finalised until the second test case provides further clarity. It's expected this won't be resolved until the end of August.

This scenario is being described in numerous updates by law firms and other professional advisors as a 'waiting pattern'. Generally, the advice across the board has been a statement to the effect that we are in a waiting pattern for certain other pending cases and we could, or should, use that time to prepare ourselves to lodge our COVID-19 BI claims.



APPENDIX 5 ESG AND YOUR BUSINESS

WHAT IS ESG?

ESG is the acronym for Environmental, Social and Governance. It is a holistic concept about an organisation's ability to create and sustain long-term value in a rapidly changing world, and managing the risks and opportunities associated with these changes.

ESG metrics are not part of mandatory Financial Reporting required by Australian Accounting Standards or International Financial Reporting Standards, but organisations across the world are increasingly making disclosures in their annual report or in a standalone sustainability report.

ESG is used as a framework to assess how an organisation manages risks and opportunities that changing market and non-market conditions create. ESG also puts a heavy emphasis on risk management, because monitoring and mitigating risks across all three dimensions is an important priority for any company that is serious about ESG. The three categories of ESG factors are as follow:

- ▶ **Environmental** factors address an organisation's environmental impact and environmental stewardship. It is focused on improving the environmental performance of an organisation.
- ▶ **Social** factors refers to how an organisation manages relationships with, and creates value for, stakeholders. The social dimension is focused on an organisation's impact on its employees, customers and the community.
- ▶ **Governance** factors refers to an organisation's leadership and management philosophy, practices, policies, internal controls, and shareholder rights. The governance dimension is focused on an organisation's leadership and structure.

WHY IS ESG IMPORTANT FOR YOUR BUSINESS?

Investors across the globe are increasingly demanding organisations to outline their ESG framework and approach in order to assess the organisation's long-term sustainability. ESG has a potential significant impact on the following fundamental business issues relevant to the long-term success of the organisation:

- ▶ **Corporate reputation** - ESG can enhance a company's license to operate making it easier to accomplish business objectives and respond to crisis scenarios with key stakeholder groups.
- ▶ **Risk reduction** - ESG can assist with the identification of immediate and long-term risks depending on the industry and business model.
- ▶ **Opportunity management** - Shifting market and non-market conditions can expose unmet needs for new products and/or services, potential customer bases, and potential strategic relationships for addressing ESG issues.
- ▶ **Culture & intrinsic value** - ESG maturity is an indicator of a company's commitment to building a high performing, purpose-driven workforce and inclusive culture.

A robust ESG strategy can help attract the right talent and investors. To achieve a shift in sustainability we need to stop viewing ESG as a 'nice to have', it should be part of business strategy and risk management which can have a direct and positive impact on financial performance.

If you would like to speak with us about implementing an ESG framework in your organisation or providing assurance on your framework, please contact your audit engagement partner initially.



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We have prepared this report solely for the use of The Council on the Ageing (WA) Incorporated. As you know, this report forms part of a continuing dialogue between the company and us and, therefore, it is not intended to include every matter, whether large or small, that has come to our attention. For this reason we believe that it would be inappropriate for this report to be made available to third parties and, if such a third party were to obtain a copy of this report without prior consent, we would not accept any responsibility for any reliance they may place on it.

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Special Purpose Financial Report 30 June 2021

The Council on the Ageing (WA) Incorporated

ABN 79 970 893 100

Special Purpose Financial Report – 30 June 2021

The Council on the Ageing (WA) Incorporated
Corporate Governance Statement
30 June 2021

The Board of Directors present their financial report of The Council on the Ageing (WA) Incorporated ("COTA (WA)") for the financial year ended 30 June 2021.

COTA (WA) provides services, advocacy and advice to advance the rights, needs and interests of older Western Australians.

COTA (WA) is governed by a Board of Directors and is comprised of a Chair, Vice Chair and six Directors as at 30 June 2021.

The Board of Directors governs COTA (WA) 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.

COTA (WA) Board of Directors comprise a minimum of five (5) Directors and a maximum number such as the Board may determine from time to time. The Chief Executive is an additional Director of the Board without a deliberate vote.

An Elected Director who has held office for 3 consecutive Terms since first being elected by Members may only be re-appointed as a Director where the Board unanimously agrees that there is a need for the continuing service of that Elected Director in which case the Board may re-appoint that Director for a further period ceasing at the next Annual General Meeting. Details of Directors who served on the Board during the 2020-2021 financial year are as follows:

Ron Regan

Gerri Clay

Bettine Heathcote AM – Resigned October 2020

Luke Garswood – Resigned October 2020

Helen Moorhead

Judy Hogben

Mary Anne Stephens

Helen Reid

Gary Martin

Cam Ansell - Appointed June 2021

Christine Allen (Chief Executive Officer)

The Council on the Ageing (WA) Incorporated
Corporate Governance Statement
30 June 2021

The Chief Executive of COTA (WA) is Christine Allen. She attends all Board Meetings and sits on the Finance Committee.

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 COTA (WA)'s overall performance;
- Ensuring that COTA (WA) 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 processes;
- Setting COTA (WA)'s strategic direction and working with the CEO to execute;
- Exercising due diligence, fiduciary responsibility and ensuring that risk is identified and managed appropriately.

COTA (WA)'s financial statements are audited by BDO Audit (WA) Pty Ltd.

An Annual General Meeting is held annually to present the annual financial statements to the Members of COTA (WA). The next such meeting is scheduled for November 2021.

The Council on the Ageing (WA) Incorporated
Board of Directors' report
30 June 2021

The Board of Directors present their financial report of The Council on the Ageing (WA) Incorporated ("COTA (WA)") for the financial year ended 30 June 2021.

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 COTA (WA) 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 surplus of COTA (WA) for the financial year ended 30 June 2021 amounted to \$242,884 (2020: surplus of \$265,050).

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

On behalf of the members



Gerri Clay

Chair

26 August 2021

Perth



Mary Anne Stephens

Director of the Board

26 August 2021

Perth

The Council on the Ageing (WA) Incorporated
Financial report
30 June 2021

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General information

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

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

COTA (WA) is an incorporated association, regulated under the Australian Charities and Not-for-Profits Commission ("ACNC") and domiciled in Western Australia. Its registered office and principal place of business are:

Registered office and Principal place of business

Suite 2
The Perron Centre
61 Kitchener Avenue
Victoria Park WA 6100

A description of the nature of the incorporated association's operations 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 25 August 2021. The Board of Directors have the power to amend and reissue the financial report.

The Council on the Ageing (WA) Incorporated
Statement of profit or loss and other comprehensive income
For the year ended 30 June 2021

	Note	2021	2020
		\$	\$
Revenue and other income			
Grants	3	70,000	149,338
Contract funding	4	1,179,149	1,255,863
Strength for life fees		46,069	60,407
Commissions and royalties		15,456	18,544
Membership fees		16,832	18,084
Donations and sponsorships	5	99,409	106,887
Interest		1,972	2,658
Other income	6	153,357	144,110
		<u>1,582,244</u>	<u>1,755,891</u>
Expenses			
Employee benefits expense		(650,875)	(812,680)
Operating expenses	7	(93,169)	(169,549)
Accommodation expenses	8	(56,855)	(53,541)
Project expenses	9	(485,757)	(383,834)
Membership expenses		(7,331)	(9,134)
Other expenses		(27,198)	(27,943)
Depreciation and amortisation		(7,352)	(21,960)
Insurances		(10,823)	(12,200)
		<u>(1,339,360)</u>	<u>(1,490,841)</u>
Surplus from operating activities		242,884	265,050
Income tax expense		-	-
Surplus after income tax expense		242,884	265,050
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year		<u>242,884</u>	<u>265,050</u>

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes

The Council on the Ageing (WA) Incorporated
Statement of financial position
As at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Current assets			
Cash and cash equivalents	10	812,684	904,496
Trade and other receivables	11	5,489	87,475
Other current assets		18,380	16,879
Total current assets		<u>836,553</u>	<u>1,008,850</u>
Non-current assets			
Right of use assets		8,788	4,840
Total non-current assets		<u>8,788</u>	<u>4,840</u>
Total assets		<u>845,341</u>	<u>1,013,690</u>
Liabilities			
Current liabilities			
Trade and other payables	12	53,322	76,916
Income in advance	13	46,916	438,921
Employee benefits	14	58,873	48,152
Lease liabilities		7,623	5,004
Other current liabilities		11,480	16,799
Total current liabilities		<u>178,214</u>	<u>585,792</u>
Non-current liabilities			
Employee benefits		-	3,655
Total non-current liabilities		<u>-</u>	<u>3,655</u>
Total liabilities		<u>178,214</u>	<u>589,447</u>
Net assets		<u>667,127</u>	<u>434,243</u>
Equity			
Retained surpluses	15	<u>667,127</u>	<u>424,243</u>
Total equity		<u>667,127</u>	<u>424,243</u>

The above statement of financial position should be read in conjunction with the accompanying notes

The Council on the Ageing (WA) Incorporated
Statement of changes in equity
For the year ended 30 June 2021

	Retained surpluses \$	Total equity \$
Balance at 1 July 2019	159,193	159,193
Surplus after income tax expense for the year	265,050	265,050
Other comprehensive income for the year, net of tax	-	-
Total comprehensive income for the year	<u>265,050</u>	<u>265,050</u>
Balance at 30 June 2020	<u>424,243</u>	<u>424,243</u>
	Retained surpluses \$	Total equity \$
Balance at 1 July 2020	424,243	424,243
Surplus after income tax expense for the year	242,884	242,884
Other comprehensive income for the year, net of tax	-	-
Total comprehensive income for the year	<u>242,884</u>	<u>242,884</u>
Balance at 30 June 2021	<u><u>667,127</u></u>	<u><u>667,127</u></u>

The above statement of changes in equity should be read in conjunction with the accompanying notes

The Council on the Ageing (WA) Incorporated
Statement of cash flows
For the year ended 30 June 2021

	Note	2021 \$	2020 \$
Cash flows from operating activities			
Receipts from operations		1,662,258	1,675,106
Interest received		1,972	2,658
Payments to suppliers and employees		(1,747,361)	(1,351,372)
Net cash (used in) / generated from operating activities	16b	(83,131)	326,392
Cash flows from investing activities			
Payments for property, plant and equipment		-	(1,051)
Net cash used in investing activities		-	(1,051)
Cash flows from financing activities			
Instalments on lease vehicles		(5,004)	(18,338)
Instalments on lease printer		(3,677)	-
Net cash used in financing activities		(8,681)	(18,338)
Net (decrease) / increase in cash and cash equivalents		(91,812)	307,003
Cash and cash equivalents at the beginning of the financial year		904,496	597,493
Cash and cash equivalents at the end of the financial year	16a	<u>812,684</u>	<u>904,496</u>

The above statement of cash flows should be read in conjunction with the accompanying notes

The Council on the Ageing (WA) Incorporated
Notes to the financial statements
For the year ended 30 June 2021

Note 1. Significant accounting policies

The Council on the Ageing (WA) Incorporated ("COTA (WA)") is a not-for-profit entity for the purposes of preparing the financial statements.

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 incorporated 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 for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and the Associations Incorporation Act (WA) 2015. The officers have determined that the accounting policies adopted are appropriate to meet the needs of the members of COTA (WA).

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 of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for-profit oriented entities.

Historical cost convention

The financial statements have been prepared under the historical cost convention.

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 incorporated association's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2.

Revenue recognition

The incorporated association recognises revenue as follows:

Revenue from contracts with customers

Revenue is recognised at an amount that reflects the consideration to which the incorporated association is expected to be entitled in exchange for services to a customer. For each contract with a customer, the incorporated association recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer of services promised.

Non-government revenue and grant revenue is recognised in the statement of profit or loss when it is controlled, unless any specific obligations attached to the funds have yet to be performed, when they are then recorded as deferred income in the statement of financial position until such conditions are met, or services provided

Donations

Donations are recognised at the time the entity obtains control over the funds, which is usually at the time of receipt.

Grants

Grant revenue is recognised in profit or loss when the incorporated association satisfies the performance obligations stated within the funding agreements.

If conditions are attached to the grant which must be satisfied before the incorporated association is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

The Council on the Ageing (WA) Incorporated
Notes to the financial statements
For the year ended 30 June 2021

Note1. Significant accounting policies (continued)

Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Other revenue

Events, fundraising and raffles are recognised when received or receivable.

Other revenue is recognised when it is received or when the right to receive payment is established.

Volunteer services

The incorporated association has elected not to recognise volunteer services as either revenue or other form of contribution received. As such, any related consumption or capitalisation of such resources received is also not recognised.

Income tax

As the incorporated association is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

Cash and cash equivalents

Cash and cash equivalents includes cash on hand and at bank

Trade and other receivables

Other receivables are recognised at amortised cost, less any allowance for expected credit losses.

Contract assets

Contract assets are recognised when the incorporated association has transferred goods or services to the customer but where the incorporated association is yet to establish an unconditional right to consideration. Contract assets are treated as financial assets for impairment purposes.

The Council on the Ageing (WA) Incorporated
Notes to the financial statements
For the year ended 30 June 2021

Note1. Significant accounting policies (continued)

Property, plant and equipment

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment (excluding land) over their expected useful lives as follows:

Motor vehicles (right-of-use)	Over the period of the contract
Computer and Office equipment (right-of-use)	Over the period of the contract
Computer and Office equipment	3-5 years

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the incorporated association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

Trade and other payables

These amounts represent liabilities for goods and services provided to the incorporated association prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Contract liabilities

Contract liabilities represent the incorporated association's obligation to transfer goods or services to a customer and are recognised when a customer pays consideration, or when the incorporated association recognises a receivable to reflect its unconditional right to consideration (whichever is earlier) before the incorporated association has transferred the goods or services to the customer.

Employee benefits

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

Other long-term employee benefits

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

Defined contribution superannuation expense

Contributions to defined contribution superannuation plans are expensed in the period in which they are incurred.

Fair value measurement

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

The Council on the Ageing (WA) Incorporated
Notes to the financial statements
For the year ended 30 June 2021

Note 1. Significant accounting policies (continued)

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

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

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 tax authority 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.

New or amended Accounting Standards and Interpretations adopted

The incorporated association has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Note 2. Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

Coronavirus (COVID-19) pandemic

Judgement has been exercised in considering the impacts that the Coronavirus (COVID-19) pandemic has had, or may have, on the incorporated association based on known information. This consideration extends to the nature of the products and services offered, customers, supply chain, staffing and geographic regions in which the incorporated association operates. Other than as addressed in specific notes, there does not currently appear to be either any significant impact upon the financial statements or any significant uncertainties with respect to events or conditions which may impact the incorporated association unfavourably as at the reporting date or subsequently as a result of the Coronavirus (COVID-19) pandemic.

Employee benefits provision

As discussed in note 1, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

Note 3. Grants

	2021 \$	2020 \$
Seniors Week	70,000	147,000
Other grants	-	2,338
	<u>70,000</u>	<u>149,338</u>

Note 4. Contract funding

Mentoring 2 Work Project	630,000	963,900
Aged Care System Navigator Project	91,858	89,188
Strength for Life Project	120,770	202,775
Vulnerable Seniors Peak Body	207,521	-
Elder Abuse Awareness Campaign	129,000	-
	<u>1,179,149</u>	<u>1,255,863</u>

The Council on the Ageing (WA) Incorporated
Notes to the financial statements
For the year ended 30 June 2021

	2021	2020
	\$	\$
Note 5. Donations and sponsorships		
Strength for Life donation	60,000	50,000
Mall Walking sponsorships	33,000	24,000
Other fundraising and donations	6,409	32,887
	<u>99,409</u>	<u>106,887</u>
Note 6. Other income		
Other Income	8,457	3,610
Govt. Stimulus - Cash Flow Boosting for Employers	-	100,000
Govt. Stimulus - JobKeeper	144,900	40,500
	<u>153,357</u>	<u>144,110</u>
Note 7. Operating expenses		
Professional Fees	26,334	41,013
Motor Vehicle Expenses	2,459	9,381
Office Running and Maintenance	39,907	25,561
Staff Related Expenditure	5,962	71,229
Information Technology	17,370	19,960
Other	1,137	2,405
	<u>93,169</u>	<u>169,549</u>
Note 8. Accommodation expenses		
Rent	35,619	29,777
Computer maintenance	20,958	21,686
Office maintenance	278	2,078
	<u>56,855</u>	<u>53,541</u>
Note 9. Project expenses		
Advertising and Promotion	198,058	52,044
Forums and Seminars	1,683	(1,768)
Seniors' Week	43,884	86,051
At Home Guide	-	27,664
Project Management	191,577	176,769
Project Expenses	50,555	43,074
	<u>485,757</u>	<u>383,834</u>
Note 10. Cash and cash equivalents		
Cash on hand	-	93
Cash at bank	812,684	904,403
	<u>812,684</u>	<u>904,496</u>
Note 11. Trade and other receivables		
Trade debtors	5,489	11,946
Other receivables*	-	75,529
	<u>5,489</u>	<u>87,475</u>
*Other receivables in prior year includes \$48,170 relating to the 'Boosting Cash flow for Employers' COVID-19 stimulus package		
Note 12. Current liabilities - trade and other payables		
Trade payables	35,368	18,317
BAS payable	(9,189)	31,943
Other payables	27,143	26,656
	<u>53,322</u>	<u>76,916</u>
Note 13. Current liabilities – income in advance		
Department of Communities – Community grants	-	3,007
Department of Communities – Peak funding	32,480	240,000
Department of Social Service	-	172,850
Mall Walking Project	12,000	-
Organisational membership fees	65	300
Strength for Life – COTA Australia	-	22,464
SFL licence fees in advance	2,196	-
SFL course fees in advance	175	300
	<u>46,916</u>	<u>438,921</u>

The Council on the Ageing (WA) Incorporated
Notes to the financial statements
For the year ended 30 June 2021

	2021 \$	2020 \$
Note 14. Current liabilities - employee benefits		
Annual leave	54,707	48,152
Long service leave	4,166	-
	<u>58,873</u>	<u>48,152</u>
Note 15. Equity - retained surpluses		
Retained surpluses at the beginning of the financial year	424,243	159,193
Surplus / (deficit) after income tax expense for the year	242,884	265,050
	<u>667,127</u>	<u>424,243</u>
Retained surpluses at the end of the financial year		

Note 16. Cash flow information

(a) Reconciliation of cash

For the purposes 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 positions as follows:

Cash in hand and at bank	<u>812,684</u>	<u>904,496</u>
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(b) Reconciliation of cash flow from operations with net surplus / (deficit) for the year

Net surplus for the year	242,884	265,050
Non-cash flows in net surplus / (deficit)		
Amortisation of right of use assets	7,352	15,806
Depreciation of property, plant and equipment	-	6,154
Asset write off	-	16,784
Change in operating assets and liabilities		
(Increase) / decrease in trade and other receivables	81,986	(78,127)
(Increase) / decrease in prepayments	(1,501)	2,297
Increase / (decrease) in trade and other payables	(420,918)	118,570
Increase / (decrease) in employee benefits	7,066	(20,142)
Cash flows from operations	<u>(83,131)</u>	<u>326,392</u>

Note 17. Capital risk management

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

Note 18. Remuneration of auditors

During the financial year the following fees were paid or payable for services provided by the auditor of the incorporated association:

Audit services - remuneration paid to auditors in relation to audit

Butler Settineri (Audit) Pty Ltd	-	6,500
BDO Audit (WA) Pty Ltd	19,184	13,000
	<u>19,184</u>	<u>19,500</u>

Note 19. Contingent liabilities and contingent assets

The incorporated association had no contingent liabilities or contingent assets as at 30 June 2021 and 30 June 2020.

Note 20. Commitments

The incorporated association had no commitment as at 30 June 2021 and 30 June 2020.

Note 21. Events after the reporting period

The impact of the Coronavirus (COVID-19) pandemic is ongoing and while it has been financially positive for the incorporated association up to 30 June 2021, it is not practicable to estimate the potential impact, positive or negative, after the reporting date. The situation is rapidly developing and is dependent on measures imposed by the Australian Government and other countries, such as maintaining social distancing requirements, quarantine, travel restrictions and any economic stimulus that may be provided.

No matter or circumstance has arisen since 30 June 2021 that has significantly affected, or may significantly affect the incorporated association's operations, the results of those operations, or the incorporated association's state of affairs in future financial years.

The Council on the Ageing (WA) Incorporated
Board of Directors' declaration
30 June 2021

In the Board of Directors' opinion:

- the incorporated 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 Australian Charities and Not-for-profits Commission Act 2012 and the Associations Incorporation Act (WA) 2015;
- the attached financial statements and notes comply with the Accounting Standards as described in note 1 to the financial statements;
- the attached financial statements and notes give a true and fair view of the incorporated association's financial position as at 30 June 2021 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the incorporated association will be able to pay its debts as and when they become due and payable.

On behalf of the Board of Directors



Gerri Clay

Chair

26 August 2021

Perth

DECLARATION OF INDEPENDENCE BY DEAN JUST TO THE DIRECTORS OF THE COUNCIL ON THE AGEING (WA) INCORPORATED

As lead auditor of The Council on the Ageing (WA) Incorporated for the year ended 30 June 2021, I declare that, to the best of my knowledge and belief, there have been:

1. No contraventions of the auditor independence requirements of section 60-40 of the *Australian Charities and Not-for-profit Commission Act 2012* in relation to the audit; and
2. No contraventions of any applicable code of professional conduct in relation to the audit.

This declaration is in respect of The Council on the Ageing of (WA) Incorporated during the period.



Dean Just

Director

BDO Audit (WA) Pty Ltd

Perth, 26 August 2021

INDEPENDENT AUDITOR'S REPORT

To the members of The Council on the Ageing (WA) Incorporated

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of The Council on the Ageing (WA) Incorporated (the registered entity), which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial report, including a summary of significant accounting policies, and the responsible entities' declaration.

In our opinion the accompanying financial report of The Council on the Ageing (WA) Incorporated, is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) Giving a true and fair view of the registered entity's financial position as at 30 June 2021 and of its financial performance for the year then ended; and
- (ii) Complying with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the Financial Report* section of our report. We are independent of the registered entity in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (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

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 registered entity's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Other information

Those charged with governance are responsible for the other information. The other information obtained at the date of this auditor's report is information included in the the registered entity's annual report, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of responsible entities for the Financial Report

The responsible entities of the registered 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 requirements of the ACNC Act and the needs of the members. The responsible entities' responsibility also includes such internal control as the responsible entities 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 responsible entities are responsible for assessing the registered 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 responsible entities either intend to liquidate the registered entity 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 this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (<http://www.auasb.gov.au/Home.aspx>) at:

http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf



This description forms part of our auditor's report.

BDO Audit (WA) Pty Ltd

A handwritten signature in black ink, appearing to read 'Dean Just', written over the printed name.

Dean Just
Director
Perth, 26 August 2021

Finance And Risk Management Committee

Mary-Anne Stephens, Chair

Helen Moorhead, Board Director

Helen Reid, Board Director

Gerri Clay, Board Chair

Ron Regan, retired as COTA (WA) President (December 2020) – remains a Board Director

Christine Allen, CEO

Staff employed during the 2020-2021 Financial Year

Christine Allen, CEO

Emeritus Professor Bob Ziegler, COTA (WA) Ambassador

Chris Jeffery, Chief Policy Officer

Alex Pittendreigh, Website Development

Daphne Daley, Project Officer ACSN and Mall Walking

Dana Moore, Executive Assistant to CEO

Geraldine Fuhri, Finance Officer

Kairi Watty, SFL Program Manager

Jed Kerry, Policy Officer (former)

Jane Newsome, Project Officer ACSN and Seniors Grants (former)

Karen Kerlin, Project Officer M2W (former)

Paul Abbott, Principal Project Officer M2W (former)

Karen McLeod, Principal Project Officer M2W (former)

Sara Kerr, Project Officer M2W (former)

Susannah Lingford, Project Officer M2W (former)

Volunteers who contributed to the Main Office

Alex Pittendreigh, Website Development

Chris Jeffery, Policy

Vern Ferdinands, Policy

Daphne Daley, Mall Walking

Megan Ellis, Seniors Guide Development

Simone Stelling, Seniors Guide Development

Cyber Safety and Security Volunteers

David Cook, ACS Fellow, PhD, MBA, BA (Hons), BA (Spec) FACS, Lecturer and Researcher ECU Security Research Institute

Aged Care Navigator Specialist Volunteers

Donna Leckie, Chief Operating Officer, Compatible Care

Sam Spiro, Business Development Manager, Aged Care Services, MercyCare

University Work Experience Volunteers

Rhonda Campbell, COTA (WA) Seniors Guides

McCusker Intern Volunteers

Samantha Sankey, COTA (WA) Seniors Guides

Media Ahmadian, COTA (WA) Seniors Guides

Volunteer Mail Walking Leaders as of June 2021

John Anderson

Maureen Banham

Valerie Boyle

Sue Brannen

Isabel Cole

Glenda Cooper

Jim Hattaway

Marian Hetherington

Stuart Leake

Lyn Pellick

Phillip Smith

Jessie Thiele

Joe Lai

Ross Ayre

Kay Birtwistle

Ron Brannen

Nancy Ciampini

Tom Cooper

Valerie Chua

Ron Hetherington

Jan Lambrecht

Ned Martino

Helen Reynolds

Vince Smyth

John Thiele

Daphne Daley

Organisational Membership as of 30 June 2021

Advocare	Alzheimer's Australia WA
Bassendean Senior Citizens Welfare Association	Bayswater Bridge Club
Beverley Community Resource and Telecentre	Busselton Senior Citizens Centre
Chung Wah Comm Aged Care	City of Cockburn
City of Fremantle	City of Gosnells
City of Stirling	City of Swan
City of Wanneroo	Compatible Care
Connect Victoria Park	Dale Cottages
Dying with Dignity WA Inc (DWDWA)	East Pilbara Independence Support (EPIS)
Fresh Fields Aged Care (Hall & Prior Health & Aged Care Group)	Greenbushes Community Resource Centre
Harvey Recreation and Cultural Centre Inc	Historical Society of Cockburn
Indigo Australasia Incorporated (Independent Living Centre of WA (Inc))	Italian Aged Care Incorporated
Juniper Central / Uniting Church Homes	Koorda Community Resource Centre
Lawley Park Residents Committee	Life Without Barriers
Lockridge Senior Citizens Association	Melville Cares
Merredin Community Resource Centre	Merredin Senior Centre Inc.
Moora HACC & Moora Seniors Group	Mt Laverna Retirement Village Inc.
Mundaring Sharing Inc.	Naturaliste University of the Third Age Inc.
Nedlands Community Care	Northam Heritage Forum Inc
Older Women's Network (WA) Inc.	Park Homeowners Association WA Inc.
Parkinson's WA	Prime Timers Western Australia

Relacs Pty Ltd	Rise, Your Community Support Network
Superannuated Commonwealth Officers Association (SCOA)	Shire of Augusta Margaret River
Shire of Donnybrook – Balingup	Shire of Kellerberrin
Shire of Mundaring	Shire of Narrogin, Narrogin Homecare
Shire of Yilgarn	South West Community Care
Southcare Inc.	Tambellup Community Resource
TAPSS Community Care Inc.	The Bethanie Group Inc
Toodyay Community Resource Centre	Town of Cambridge
Town of Narrogin	Tuart Place
Umbrella Multicultural Community Care Services Inc.	University of the Third Age (UWA) Inc.
WA Self-Funded Retirees	Walridge Village Residents Assoc Inc
WANSLEA Family Service	Wickepin Community Resource Centre
Wyndham Family Support Inc.	

About Council on the Ageing Western Australia

COTA (WA) is the peak body for all Western Australians over 50 years of age.

Established in 1959, our vision is for an equitable, just and inclusive society in which older people can flourish through advancing their distinctive rights, needs and interests. COTA (WA) focuses on policy issues affecting seniors and seeks to promote, improve and protect the circumstances and wellbeing of older people in Western Australia.

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

Acknowledgment of Country

COTA (WA) acknowledges the Traditional Owners of Country. We pay our respects to their Elders both past and present and acknowledge that the land on which we live and work, is and always will be, Aboriginal land.



COTA
WESTERN AUSTRALIA
for older Australians

**Council on the Ageing
Western Australia**

Seniors Peak Body
established 1959

*We promote the rights, interests
and good futures of Western
Australians as they age.*

08 9472 0104
www.cotawa.org.au



COTA
WESTERN AUSTRALIA
for older Australians

Our Strategic Plan 2021-2023

Our Vision
Ageing is a time of possibility, opportunity and influence within an equitable, just and inclusive society in which the voices of older Western Australians are respected and strong.

Our Purpose
We promote the rights, interests and good futures of Western Australians as they age.

PILLAR 1 Demonstrate Leadership	PILLAR 2 Support Older Western Australians	PILLAR 3 Grow the COTA (WA) Brand	PILLAR 4 Ensure Organisational Sustainability
<ul style="list-style-type: none">Establish Alliances with state and local government, seniors sector and industry leaders to educate, inform and raise awareness of issues facing older Western Australians.Engage directly with the community on issues of importance to older Western Australians.Influence policy development through effective advocacy.	<ul style="list-style-type: none">Deliver initiatives and programs that support older Western Australians.Inform and empower older Western Australians through information and resources.Protect and champion the rights of older Western Australians through CEO and Board representation on forums and committees.	<ul style="list-style-type: none">Boost awareness of COTA (WA) role and activities through increased visibility.Enhance COTA (WA) reputation through productive engagement and partnerships.Promote positive ageing in Western Australia as part of the National COTA agenda.	<ul style="list-style-type: none">Maintain funding stability and diversify revenue streams.Improve stakeholder engagement and cohort satisfaction by displaying our value and relevancy.Demonstrate good governance through a contemporary and agile business model.

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