

# CONNECT VICTORIA PARK INC



Annual  
Report  
2022-2023



# PRESIDENT'S REPORT

2022-2023 has been a significant year for Connect Victoria Park Inc. The work by Board and Staff Members over many years has resulted in a number of major milestones being achieved this year.

Notable among these are the 5th Birthday of the Village Hub, the achievement of Tier 3 Registration of the organisation as a Community Housing Provider under the government's regulatory framework, and the commencement of a major housing refurbishment programme supported by almost \$1M in government funding.

Our Village Hub was the first in WA and has been a fabulous success. Since its commencement in 2018 the Village Hub has built a community of hundreds of people who are interested in healthy ageing, lifelong learning, and most importantly, connecting with and helping each other. Community members have contributed more than 20,000 volunteer hours and attendances in classes, groups and events to date at the Village Hub exceed 62,000. Pleasingly the Hub is reaching more people than ever before with attendances now 255% above our attendances prior to the Hub being established.

Our successful Village Hub and our well established community housing for low income older people work together to ensure that we are meeting the needs of older people in our community and it is pleasing this is being acknowledged by governments of all levels. The support from the WA Government to refurbish 16 units and install a lift at two of our buildings will improve the liveability and accessibility of these blocks and complements our own efforts to make our housing a great place for our tenants to live. It is anticipated our recent registration and the links we are forging will boost our efforts to provide more housing to address the critical needs of our ageing population.

After 13 years on the Board and four years as President I am retiring in accordance with our rules and our commitment to organisational renewal. I am delighted to have supported the organisation during a time of great change and I am confident that Connect Victoria Park is now well placed to play an even greater role in providing innovative, high quality housing and services for older people in our community.

Roxanne Ozanne  
PRESIDENT



# PATRONS



Ben Wyatt



John Macmillan

# BOARD MEMBERS



Roxanne Ozanne  
**President**



Roger Meakes  
**Senior Vice President**



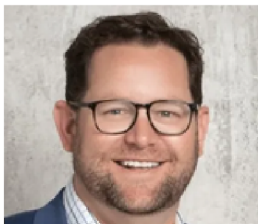
Jay Wood  
**Junior Vice President**



Ursula Benson  
**Honorary Treasurer**



Kay Clark  
**Honorary Secretary**



Behan Flaherty  
**Ordinary Board Member**



Ali Local  
**Ordinary Board Member**



Kate Doust  
**Ordinary Board Member**



Ross Roberts  
**Ordinary Board Member**



Andrew Murray  
**Ordinary Board Member**

# STAFF



Luke Garswood  
**CEO**



Vicki Potter  
**Village Hub Coordinator**



Flavia Pardini  
**Project, Policy & Communications**



Kritika Lama  
**Member Engagement Officer**



Maria Hawkins  
**Housing Officer**



Sue Whittaker  
**Accounts Officer**



Nazia Agwani  
**Customer Service & Accounts Officer**



Peter  
**Maintenance Officer**



# CEO'S REPORT

This Annual Report covers the period 1 July 2022 to 30 June 2023 and outlines progress we have made in addressing the Strategic Priorities we adopted as part of our Strategic Plan 2021 – 2025.

Our Strategic Priorities feature throughout the report but a few highlights are provided below:

## IMPACT

Our aim to expand our impact on the wellbeing of older people in our community has been realised in a number of ways this financial year.

The introduction of new programmes via the Village Hub has increased our reach outside of the four walls of our building. Most notable of these are the opportunities provided for intergenerational connection through the Bugs'n'Grubs Intergenerational Playgroup at Victoria Park Community Garden and the Older Adults Outdoor Adventure programme that provided opportunities for nature-based walks and kayaking at Ascot Kayak Club. Continued innovation and development of new ideas is critical if we are to reach more people with meaningful opportunities to improve their wellbeing and we are grateful to all of our partners who have helped us to achieve this during the year.

Our partnership with the Town of Bassendean to utilise vacant units in the Hyde Retirement Village as community housing for low income older women and other locals with a connection to the Town, resulted in 11 older people (8 women and 3 men) accessing affordable housing in the vibrant and leafy heart of Bassendean.

## COMMUNITY

Our active and growing membership help to ensure we understand and respond to community needs. We were very pleased to facilitate monthly Independence and Wellbeing sessions during 2022/23 that addressed a wide range of topics including fire safety in the home; nutrition for strength, mobility and cognition; the rights of people receiving aged care; wills; enduring powers of attorney and guardianship; and making financial decisions.

Many of our tenants attend these information sessions and have also been supported with 1:1 assistance in dealing with accessing home support, and dealing with health or financial matters and government departments.



## GOVERNANCE

The Board reviewed and updated our Rules of Association to embed our role as a provider of community housing for older people and to ensure we have renewal and continued good governance of the organisation. We welcomed four new members to the Board during this year that bring significant expertise across government, housing development, human resources and financial management to our organisation.

The organisation also achieved registration as a Tier 3 Community Housing Provider under the Community Housing Regulatory Framework – joining 26 other organisations in WA and the only new organisation to achieve registration in the last 2 years. This new status demonstrates that we meet appropriate standards of governance, probity, financial and asset management, and tenancy support, and provides opportunities for new funding and expansion of our housing stock which we will pursue in the coming year.



Federal Minister for Housing Julie Collins meets with tenants



## LEADERSHIP

Our Housing + Hub model is a unique approach to supporting ageing in community that can be replicated in other communities. We are delighted to be part of a randomised controlled trial that is being conducted by the WA Centre for Health and Ageing and the University of Western Australia to explore the impact of our Village Hub on the wellbeing of people aged 50 and over experiencing chronic health conditions. We look forward to sharing the results and demonstrating positive outcomes for our ageing population.

We are also very pleased to be selected to present our Housing + Hub approach at both the WA Community Housing Symposium and the AHURI National Housing Conference in Brisbane later in 2023.



## SUSTAINABILITY

We aim to contribute to a socially, economically and environmentally sustainable community and improve the quality and extend the useful life of our existing housing stock.

In 2022/23 we were delighted to commence a major refurbishment programme with significant funding support from the WA Government that will see 20 of our 1980s units fully refurbished and the installation of two lifts to improve accessibility. At the completion of this programme approximately half of our units will have been refurbished since 2017, ensuring that they continue to be available and provide secure housing for low income older people in a pleasant and comfortable environment.

Gas is also being progressively removed from our sites and energy efficient hot water heating is supplementing our existing solar panels and battery storage to reduce our costs and reliance on fossil fuels.

Tenant engagement activities during the year have also addressed waste management and recycling.

The work of all Board Members and Staff in this process of continuous improvement is acknowledged and appreciated.

Luke Garswood  
CEO



Units Before and After Refurbishment







The 2022-23 Financial Year was momentous for Connect's Housing + Hub. We commenced a major refurbishment project thanks to a \$950,000 grant from the State government, branched out of Vic Park and became a manager of Community Housing in Bassendean and, crowning 18 months of internal efforts, achieved registration as a Community Housing Provider under the Community Housing Regulatory Framework.

During the 2022-23 FY, Connect completed the refurbishment of 8 units on 25 Mackie Street, funded by a \$950,000 grant from the State's Social Housing Economic Recovery Package (SHERP). Renovations for two other units were completed with our own funds and the donations received as part of our 2021 Older Women's Housing Appeal. The project involved relocation of tenants in each of the units to dedicated "hotel units" within the same block, allowing renovation works in 2 units at a time. Connect supported the tenants in packing and moving their belongings, and refurbished the 30-year-old units to install new kitchens, bathrooms, flooring, lighting, as well as other improvements for accessibility and mobility needs.

Another 8 units on 39 Mackie Street will be refurbished with SHERP funding in the 2023-24 FY, with the remaining 2 units in that block to be renovated with our own funds. Pleasingly, the SHERP grant also includes funds to install a lift in both complexes.

In addition to managing our own 70 one-bedroom and studio-style apartments in Vic Park, this year Connect became the manager of 11 Community Housing units in the Hyde Retirement Village (HRV) in Bassendean.

# COMMUNITY HOUSING

Connect Community Housing has been operating since 1957, providing homes to people over 60 on low to moderate incomes

## VICTORIA PARK PORTFOLIO



**70** one-bedroom and studio apartments in Victoria Park

**5** apartment blocks

## TENANTS



**71** tenants as of 30 June 2022



**58%** of tenants are women  
**42%** of tenants are men



**9.7 years** is the average length of tenancy



**3** new tenants in FY 22-23

## SUPPORT TO TENANTS

### ONE ON ONE



**24 occasions of 1:1 help** to tenants with IT, filling forms, referrals, information on wills, advanced health directives, aged care services

## MAINTENANCE

Connect Community Housing employs a full-time maintenance officer to respond to tenants repair requests and attend to cyclical maintenance, as well as coordinate contractors working on planned maintenance.

## REQUESTS



Our Maintenance Officer responded to **299 substantial requests** from our tenants from 1 July 2022 to 30 June 2023

## PLANNED MAINTENANCE



**8 units** fully refurbished under SHERP

**2 units** fully refurbished with own funds



## MINOR IMPROVEMENTS

**26 instances** of minor improvements, including new flooring, toilet/cistern, fans, blinds, stovetops, security screens and aircon units

That was the result of a proposal to the Town of Bassendean that led to a Council decision to lease empty units at the HRV as Community Housing for people over 60 on low to moderate incomes. Connect and the Town of Bassendean signed an agreement in July 2022 to that effect and our Housing Team worked hard to select suitable tenants, initially to 9 empty units, followed by 2 additional units that became vacant during the year. Preference was given to older single women and people with connections with Bassendean.

That was a practical solution to the housing crisis that affects older women in particular. Eleven people found housing that they wouldn't otherwise afford to rent, the Town of Bassendean committed to Community Housing for older people and Connect is able to extend our supportive landlord approach to a new group of tenants.

In March 2023, Connect achieved registration as a Tier 3 provider under the Community Housing Regulatory Framework. That means Connect has proven capacity to comply with the rules for Community Housing in WA and our tenants and the community can be confident that Connect meets nationally consistent performance standards for housing services. Registration is also a precondition for receiving funding or investment from public or private sources, which may prove essential for future plans to grow Connect's Community Housing stock.

Registration is the first step in a journey to maintain a high level of service. Going forward, Connect will report to the Registrar every 2 years to ensure compliance with all 7 performance outcomes: Tenant and Housing Services, Housing Assets, Community Engagement, Governance, Probity, Management and Financial Viability.

In addition to SHERP-funded renovations, Connect Housing Team completed 7 internal transfers, taking the opportunity to make improvements to these units. In 2022-23 FY, 3 new tenants joined Connect Housing in Vic Park and 11 new tenants were welcomed to Hyde Retirement Village in Bassendean.

A survey of Vic Park tenants showed that 90.7% of tenants are satisfied with the overall quality of Connect housing services, 95.4% are satisfied with the overall quality of Connect's maintenance services and 88.4% are happy with the overall condition of their units.



Our team organised and ran two Tenant Meetings in the 2022-23 FY and kept tenants informed with regular newsletters. Tenant engagement activities included:

- 10 “gazebo catch-ups” with tenants to talk about our gardens and other common areas, over a cuppa, with an average of six tenants attending each meeting
- Fire Warden training for volunteer tenants in each block of units (total of 6 tenants) in November 2022
- Formation of a Fire Awareness Brigade (FAB) with 6 volunteer tenants to engage with other tenants about what to do in case of fire – five meetings with Connect Housing team from December 2022 to May 2023; Fire blankets purchased and installed in each unit
- Evacuation plans developed and fire drills performed in each block (except 39 Mackie St)
- Planting Day at the Village Hub in September 2022; sorting and planting everlasting seeds

Sustainability efforts during the 2022-23FY included:

- Substitution of natural gas for electricity in the 25 Mackie Street block
- Tenants and Village Hub members visit to Resource Recovery Group to receive education on recycling and waste diversion in July 2022
- Hazardous Waste collection in October 2022.



## TENANT ENGAGEMENT



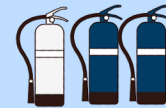
**10 “gazebo catch-ups”** to talk about our gardens and other common areas, over a cuppa with average of **6 tenants** each meeting



**Fire Warden** training for volunteer tenants in each block of units (**total of 5 tenants**)



**Planting Day** at the Village Hub to sort and plant everlasting seeds



Formation of a Fire Awareness Brigade (FAB) with **6 volunteer tenants**

## SUSTAINABILITY EFFORTS



Hazardous Waste collection available to tenants



Substitution of natural gas appliances for electrical appliances in 25 Mackie Street



Tenants and Village Hub members visited **Resource Recovery Group** to receive education on recycling and waste diversion

# TENANT FEEDBACK

“ I feel safe and secure and can be myself.

Working in the garden and volunteering in the community kitchen are therapy for my heart, soul and mind. ”



MARY



“ I like having my freedom, my own space, and the chance to mix with people ”

ANON

“ For the first time in a long time I feel safe and secure and connected to my community ”

ANON



“ It (Connect) went from a very old fashioned place to a very modern place, we have Tai Chi, Chair Yoga, Sundowners... You can't believe all we have...

I like that I don't have a cloud hanging over my head with an owner that might ask me to move out at anytime ”



ALIDA



# VILLAGE HUB

Connect Village Hub is now in its 5th year. The Village Hub is an inclusive community of people 55+ who share experiences, socialise, exercise and keep learning and have fun together.

## MEMBERSHIP

Most importantly members help drive the village hub and contribute their unique skills to enrich our community

**307** members as of July 2023



**79** New members during 2022/23



## PARTICIPATION

**6,096** participants in physical and health related classes groups and events.



**3,959** participants in Life long learning related classes groups and events.



**3,290** participants in social events.



**13354** attendances were generated from classes, information sessions, member led groups, podiatry, and events for 2022/23



The Village Hub marked its 5th anniversary this year, and over this time, it has remained steadfast in its mission to empower and connect those 55+.

Our 5th birthday saw 120 people gather together for a picnic in Charles Paterson Park to celebrate the Village Hub, with lawn games, a performance by Mackie Street Singers, food, drinks and the opportunity to kick on to a movie at Telethon Community Cinemas in Burswood.

This was not just a celebration of our organisation, but a celebration of our members and supporters who are the heart and driving force behind our success. We've seen significant growth in participation, with an increase from 5,226 attendances in 2016/17 to 13,345 in 2022/23 - a 255% increase since the Hub was established. The Village Hub now has over 300 financial members and many more participants who actively contribute their unique skills, ideas, and energy to create an inclusive and enriched community.

The Village Hub's success is also not possible without the financial support and encouragement from the Town of Victoria Park, as well as partnerships with several other organisations that help us deliver positive outcomes for older people in our community and beyond.

This year, we have continued to actively seek feedback from our members regarding our programmes, fundraising efforts, member involvement, and community outreach. Our newsletter, "The Ageless," has a new look, and we're working on a more user-friendly website to allow members to register for events and classes independently, reflecting our commitment to promoting digital literacy among older individuals and enhancing member experience.

We've expanded our offerings based on this feedback, focusing on providing a variety of activities in line with International Council of Active Ageing's Seven Dimensions of Wellness:

- Emotional
- Physical
- Intellectual
- Vocational
- Social
- Spiritual
- Environmental



We continue to offer opportunities for lifelong learning, meaningful engagement, and building social connections in line with these. Our new offerings this year include an additional Active For Life circuit class, Feel Your Best Fitness circuit class, Community Dinner, Latin Beats/Zumba, Noongar Language Classes, Older Adults Outdoor Adventure and new Independence and Wellbeing Sessions.

Our ongoing initiative to equip older community members with digital literacy skills and access to health and wellness resources remains a cornerstone of the Village Hub. With 258 attendances for our lifelong learning sessions, our aim to empower and inform older individuals about ageing in place and facilitating healthy aging has been a success. We've continued to develop partnerships with external organisations like Injury Matters, Older People's Rights Service, and Citizens Advice Bureau to offer information and support. Additionally, we've continued our partnership with Be Connected, a Federal Government initiative aimed at enhancing digital literacy among older individuals, providing members with facilitated sessions, online learning, and mutual support. We've also hosted a series of webinars, "Your Health in Your Hands," focusing on online health services and solutions.

Increasing inclusivity, diversity, and cultural enrichment has been another important part of our mission this year. We've reintroduced Noongar Language Classes, presented by Kalyakool a First Nations organisation dedicated to sharing Noongar language and knowledge led by Wadjak Balardong man Dylan Collard an organisation. These classes brought 906 attendances, with equal participation from First Nations and Non-First Nations people. Our Connect 60+ wellness program, developed in collaboration with the Hindu Council of Australia WA at Hillview Community Centre, was tailored specifically for older members of the Indian migrant community, underlining our dedication to inclusivity. We also participated in the Vic Park Pride celebrations during Pride Month and attended workshops by GRAI – GLBTI Rights in Ageing Inc to learn how to work respectfully with older GLBTI individuals.



## VOLUNTEERING


Volunteers contributed **3862** hours to support each other and the Village Hub



**109** People received assistance through Ask A Member and the Member Help Centre.



## CULTURE COUNTS DATA COLLECTION

**73** responses were collected in person during 2022/23  

### Town of Victoria Park dimension questions:

- It made me feel safe and welcome – **88.62%**
- It's important that it's happening here – **84.97%**
- It helped me to feel more connected to people in the community – **83.78%**

### Additional Village Hub dimensions

- It had a positive impact on my physical health and mental wellbeing – **86.09%**
- It helped me enjoy a greater quality of life – **84.5%**
- It helped me gain new insight or knowledge – **80.02%**
- Overall, how do you rate your Village Hub experience – **90.68%**





Our ongoing partnership with the West Coast Eagles for "Footy Fitness for Men 55+" highlights our commitment to promoting physical health and well-being, fostering a sense of camaraderie, and bringing older men together through sports and exercise. We are thrilled to have had the support and involvement of WCE team members and alumni, and expand our footy fitness programme to Busselton and Albany this year.



We have also undertaken a research partnership with the WA Centre for Health and Ageing and the University of Western Australia (UWA) that focuses on older adults with chronic diseases transitioning to self-managed preventive health within their community. The randomised controlled trial evaluates the effectiveness of Village Hub exercise and wellness programmes, offering a supervised 12-week exercise regimen with smartwatch monitoring. We anticipate 60 participants, with half taking part at Connect Victoria Park. This is a significant step toward research into the well-being of our older community members.



Our members consistently demonstrate their willingness to support one another and extend their assistance beyond the Hub, fostering neighbourly bonds in the Victoria Park community. Through the Ask A Member bulletin, Member Help Centre, or our Facebook group, they provide support in various ways, from helping with transportation to medical appointments to household tasks. We also currently have 13 member led groups, including Mah-jong, Chapters writing group and Community Dinner, some of which have surpassed the confines of Village Hub and moved into the greater community, establishing themselves as important fixtures of Victoria Park. Some accomplishments of these groups include a published anthology of works by Chapters and a number of public performances by Mackie Street Singers. The contribution of the people who lead and contribute to our groups is greatly appreciated by members and staff.



As the Village Hub continues to evolve and mature, we want to redefine ageing in our community and embrace activities and ideals that push the conventional boundaries of ageing.



# CASE STUDY

## OLDER ADULTS OUTDOOR ADVENTURES (OAOA)



### Project Partners:

- Ascot Kayak Club
- Department of Local Government, Sport, and Cultural Industries
- Swan Canoe Club Inc.
- Town of Victoria Park

### Objectives:

- Offer cost-effective and accessible outdoor activities to older adults with limited opportunities to engage in such activities due to financial constraints, gender, cultural factors, or age-related health challenges.
- Conduct action research to identify barriers to participation and explore elements of environmental stewardship volunteering.
- Facilitate information sharing and connect program participants with various community organisations, groups, and individuals beyond the OAOA program.

### Results:

- Liz Lennon, a Connect Victoria Park tenant, developed and coordinated the 12-week program with the assistance of Wendy Morris, an experienced gentle walker
- Catered to Village Hub Members, CVP tenants, and TOVP residents aged 55+, with an emphasis on affordability and accessibility.
- Accumulated 261 attendances across 29 individuals during the two 12 week programmes.
- Qualified instructors from Ascot Kayak Club led Kayaking based on a 4-week beginner course, and participants received certificates upon completion, along with the opportunity for Club membership, free access to kayaks and safety equipment, and participation in social events.
- The guided nature walks were designed to be wheelchair-accessible and included activity sheets to encourage participants to engage their senses and explore local flora, fauna, public art, history, and connections to local groups.







**Outcomes:**

- OAOA participants have now volunteered to organise a third program outside the funding period, scheduled to commence in September 2023.
- Participants have become active members of the Ascot Kayak Club and the Peer Coordinator has voluntarily established a new social kayaking meetup
- Offered individuals with limited or no prior experience in nature walking and kayaking, as well as those with mobility issues, walking aids, and wheelchairs, an affordable and inclusive means to engage with and experience nature.
- Fostered positive social relationships, promoted community building, provided an outdoor space for socialising and exercise, and offered the numerous benefits of connecting with nature – it encompassed five of the seven dimensions of wellness – Physical, Social, Environmental, Intellectual and Vocational.

*"This program proved to fulfil my new needs beautifully primarily due to the Co-ordinator's organisation skills and friendliness and encouragement."*

*"I am extremely grateful for having had the opportunity to belong to the program"*

*"Having recently gone into semi-retirement I needed to branch out and meet new people and feel connected while doing something stimulating mentally and physically."*



# CASE STUDY - AN INCUBATOR OF COMMUNITY BUILDING



## Project Partners:

- Town of Victoria Park
- West Coast Eagles
- Victoria Park Community Garden
- Adopt A Nana

## Objectives:

- Enabling the development of groups capable of operating in a self-sustainable, flexible and un-bureaucratic way.
- Identifying growth opportunities, providing physical resources, marketing support, and a safe and encouraging environment

## Results:

- CVP has now acted as an incubator for five groups that have become important additions to our vibrant and inclusive community
- Mackie Street Singers, a community choir group commenced in 2018 and has now grown to 1361 attendances in 2022/23, with attendees aged 19-92 years old.
- Community Dinner was initiated with a Community Grant from the Town of Victoria Park, along with physical support from Connect Victoria Park. In 2022/23, there were 168 attendees across 11 Community Dinner sessions, overseen by a Village Hub member and volunteer. Community members came together to prepare and share a two-course meal, promoting and strengthening community bonds.
- Grubs N Bugs, a project aimed at fostering intergenerational connections among preschool children (Grubs), their parents, and individuals aged 55+ (Bugs) in the Town of Victoria Park, began in partnership with the Victoria Park Community Garden with support from a Town of Victoria Park Community Grant and was facilitated by local resident and community garden member Natalie Ong. 33 sessions were held in 2022/23, with 114 attendances. This project gained momentum with the inclusion of the grass roots volunteer group Adopt A Nana.
- In 2021, Footy Fitness for Men 55+ kicked off in collaboration with the West Coast Eagles, featuring a 6-week trial that attracted 20 participants and 87 attendances. The programme caters to older men, emphasising both physical and social components. Post-session coffee meet-ups were integral in vital social connections lacking in this demographic. 2022/23 had 391 attendances.







- Creative Writing group “Chapters” began when 7 writers met at the Connect Carnival workshops in 2017. They started their own writing group with the aid of Connect Victoria Park, gathering every Friday at the Homestead. Chapters had 579 attendances in 2022/23.

**Outcomes:**

- Chapters has grown to a writers group with 27 members. In 2021, they self published their first anthology which sold out. Chapters’ second anthology is currently being edited and we continue to provide them with a venue and marketing.
- The Mackie Street Singers have grown to a choir with more than 50 members. They meet at the Village Hub every Tuesday evening. We are pleased to support them by providing their rehearsal venue and some admin and marketing support. They are sought after for public performances and have participated in a number of choral festivals.
- Community Dinner has continued monthly beyond the funding period coordinated by volunteer community members who have emerged from the group of attendees. Lower-than-expected expenditure of the original project has resulted in Connect Victoria Park having the ability to continue to support the project with by providing all ingredients.
- Partnership with grassroots group "Adopt a Nana" and a volunteer facilitator have given Grubs N Bugs the potential for a sustainable future. Connect Victoria Park continues to provide marketing and physical support. CVP secured a corporate membership of the Community Garden until 2025.
- Our partnership with West Coast Eagles is one of the four community groups that they have committed to in their Town of Victoria Park Community Benefit Strategy. West Coast Eagles have expanded the Footy Fitness program from Mineral Resources Park to include groups in Busselton and Albany.
- These groups continue to offer intergenerational opportunities, social participation and engagement for participants, as well as vocational opportunities for volunteer facilitators

*"This has changed my life."*

*"We didn't know each other a few weeks ago, now we are a team. The West Coast chromies!"*



# ACKNOWLEDGEMENTS

Many of our partnerships and supporters are acknowledged throughout this report but we particularly wish to acknowledge the following organisations and individuals:

- Town of Victoria Park
- Hannah Beazley MLA;
- Zaneta Mascarenhas MP;
- City of Canning;
- Town of Bassendean;
- Department of Communities;
- Department of Local Government, Sport and Cultural Industries;
- WA Centre for Health and Ageing / University of Western Australia;
- Shelter WA;
- West Coast Eagles;
- Good Things Foundation (Be Connected);
- GLBTI Rights in Ageing Inc (GRAI);
- Act Belong Commit;
- Victoria Park Community Garden Association Inc;
- Harold Hawthorne Community Centre;
- Arthritis and Osteoporosis WA;
- Palliative Care WA;
- AdvoCare;
- OPRS (Older People Rights Service);



# FINANCIAL REPORT

The financial situation of Connect Victoria Park Inc remains strong with revenue this financial year of \$1.504M up from \$1.072M, representing significant increases in grant income and a modest rise in income from our housing operations.

The organisation secured a Social Housing Economic Recovery Package (SHERP) grant of \$953,140 in 2021-22 from the WA Government and has currently received 50% of the grant. Most of this sum has been expended in 2022-23 for the first of two stages in our refurbishment programme and the second payment will be received shortly.

The expenditure this year also included \$100,000 from our reserves as part of the second year of the 5 Year (\$500,000) Maintenance Plan we adopted in 2021 to address the improvements identified by independent building consultants. This additional maintenance expenditure over the last two years has, among other improvements, ensured our hot water systems have been upgraded, replaced the air conditioning at the Hub, addressed significant safety concerns with an outdated circuit board at 19-21 Mackie Street, and ensured other age-related deterioration of our buildings has started to be addressed. Our maintenance and refurbishment programmes complement each other and ensures our housing stock is maintained at an appropriate standard and will be available as a community service and income generator into the future.

The operating surplus of \$380,856 reported in the audited financial statements includes the increased income from SHERP. The organisation recorded a negative cash flow of -\$138,097. This figure represents the amount by which our expenditure exceeded our income from normal operations and was anticipated in our budget for the year and includes the commitment of \$100,000 from our reserves for planned maintenance. Pleasingly our budget for 2023-24 predicts a return to a positive cash flow.

Our balance sheet also shows improvement with total funds of \$16.379M up from \$16.105M, showing the increased value of our properties due to their refurbishment. We believe this strong balance sheet will assist us to secure increased housing stock in the future.

The annual audit conducted by Anderson Munro and Wylie Auditors verified that the financial report fairly represents the financial position of Connect Victoria Park and is in accordance with relevant Australian Accounting Standards and the requirements of the Associations Incorporations Act 1987 and the Australian Charities and Not-for-profits Commission Act 2012.

Ursula Benson  
HONORARY TREASURER



## Mission

Collaborate with older people to increase wellbeing and support ageing in community by providing housing and services.



## Vision

Connect Victoria Park Inc is known as the leader in delivering social housing and services that promote wellbeing in older people in the Perth metropolitan area.



## Values

- 1 Respect:** We value the leadership, lived experience and wisdom of older people.
- 2 Inclusive:** We actively work to ensure older people of all backgrounds and abilities feel a sense of belonging.
- 3 Resilience:** We believe all older people should have the opportunity to develop their physical, mental and emotional wellbeing and enjoy the associated benefits this brings.
- 4 Compassion:** We care for each other regardless of age or background and provide support in times of need.
- 5 Integrity:** We take full responsibility for our actions and are honest in all our interactions.



## STRATEGIC PRIORITIES 2021-2025



### Impact

**Objective:** Our impact and ability to positively contribute to the wellbeing of older people in our community will continue to grow.

**Strategies:**

- Build the capacity of our housing service to respond to growing community need by exploring opportunities in the Inner South East metropolitan area to access land and/or established housing stock for expansion of our Housing and Hub Model.
- Explore new initiatives to empower and address the disadvantage experienced by older people that complement our existing services.



### Sustainability

**Objective:** Strategically manage our resources to maximise impact and build economic, social and environmental sustainability in our operations.

**Strategies:**

- Explore opportunities to improve the quality of our existing housing stock and extend its usefulness.
- Contribute to a truly sustainable community.



### Governance

**Objective:** Deliver our Mission and Vision with effective and accountable governance.

**Strategy:** Ensure management processes and policies are regularly reviewed and updated as necessary so they are exceeding minimum industry standards for registered Community Housing Providers.



### Community

**Objective:** To be known in the communities we operate in for understanding and responding to community needs.

**Strategy:** Build community awareness of and support for Connect's Housing service and Village Hub, including increased membership and sponsorship.



### Leadership

**Objective:** Demonstrate the unique ability of our Housing and Hub Model as an approach to support Healthy Ageing and Ageing in Community that is able to be replicated in other communities.

**Strategy:** Support the development of Village Hubs in other communities through partnerships, consultancy support and knowledge sharing.

CONNECT VICTORIA PARK INC.  
ABN: 26 028 393 697

FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023



CONNECT VICTORIA PARK INC.  
ABN: 26 028 393 697

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**CONNECT VICTORIA PARK INC.**  
**ABN: 26 028 393 697**

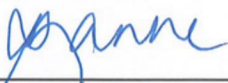
**STATEMENT BY BOARD**

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

The Board declares that in the board's opinion:

- a) there are reasonable grounds to believe that Connect Victoria Park Inc. is able to pay all of its debts as and when they become due and payable; and
- b) the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed on behalf of Connect Victoria Park Inc. in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulation 2022* by:



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**Roxanne Ozanne**  
**President**



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**Ursula Benson**  
**Treasurer**

Dated this 19<sup>th</sup> day of October 2023



CONNECT VICTORIA PARK INC.  
ABN: 26 028 393 697

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

	Note	2023 \$	2022 \$
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	3	1,363,974	2,030,423
Trade and Other Receivables	4	12,417	9,762
Prepaid Insurance		16,860	16,860
Total Current Assets		<u>1,393,250</u>	<u>2,057,045</u>
<b>NON-CURRENT ASSETS</b>			
Property, Plant and Equipment	5	1,532,796	1,552,976
Seniors Housing Units	6	13,889,307	13,367,280
Total Non-Current Assets		<u>15,422,104</u>	<u>14,920,256</u>
<b>TOTAL ASSETS</b>		<u>16,815,354</u>	<u>16,977,300</u>
<b>CURRENT LIABILITIES</b>			
Trade and Other Payables	7	82,280	86,695
Leaseholders Liabilities	8	229,716	229,716
Unexpended Grants		52,505	507,445
Provision for Annual Leave		37,515	48,051
Provision for Long Service Leave		34,683	-
Total Current Liabilities		<u>436,699</u>	<u>871,907</u>
<b>TOTAL LIABILITIES</b>		<u>436,699</u>	<u>871,907</u>
<b>NET ASSETS MEMBERS'</b>		<u>16,378,655</u>	<u>16,105,393</u>
<b>FUNDS</b>			
Retained Surplus		7,750,008	7,469,152
Revaluation Surplus		8,528,647	8,528,647
Housing Registration Project Reserve		-	7,595
Planned Maintenance & Capital Reserve		100,000	100,000
<b>TOTAL MEMBERS' FUNDS</b>		<u>16,378,655</u>	<u>16,105,393</u>

The accompanying notes form part of these financial statements.

CONNECT VICTORIA PARK INC.  
ABN: 26 028 393 697

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
Revenue	2	1,504,079	1,071,668
Administrative Expenses		(74,795)	(89,019)
Seniors Housing General Expenses		(163,800)	(220,169)
Seniors Housing Services Expenses		(83,816)	(84,042)
Connected Seniors General Expenses		(59,360)	(35,177)
Connected Seniors Services Expenses		(10,537)	(13,357)
Village Hub Expenses		(84,318)	(92,841)
Payroll Expenses		(620,091)	(577,215)
Depreciation Expense		(26,504)	(21,104)
NET SURPLUS FOR THE YEAR		380,856	(61,256)
OTHER COMPREHENSIVE INCOME			
Provision Refund- Cargill		-	(17,000)
TOTAL OTHER COMPREHENSIVE INCOME		-	(17,000)
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		380,856	)
			(78,256)
			)

The accompanying notes form part of these financial statements.



CONNECT VICTORIA PARK INC.  
ABN: 26 028 393 697

STATEMENT OF CHANGES IN EQUITY AS AT 30 JUNE 2023

	Retained Surplus	Revaluation Surplus	Housing Planned Registration Project Reserve	Maintenance & Capital Reserve	Total
	\$	\$	\$		\$
Balance at 1 July 2021	7,647,408	8,528,647	80,347	-	16,256,401
Net Deficit for the Year	(61,256)	-	-	-	(61,256)
Other Comprehensive Loss	(17,000)	-	-	-	(17,000)
Decrease in Reserve	-	-	(72,752)	-	(72,752)
Transfer to Reserve	(100,000)	-	-	100,000	-
Balance at 30 June 2022	<u>7,469,152</u>	<u>8,528,647</u>	<u>7,595</u>	<u>100,000</u>	<u>16,105,393</u>
Net Surplus for the Year	380,856	-	-	-	380,856
Decrease in Reserve	-	-	(7,595)	(100,000)	(107,595)
Transfer to Reserve	(100,000)	-	-	100,000	)
Balance at 30 June 2023	<u>7,750,008</u>	<u>8,528,647</u>	<u>-</u>	<u>100,000</u>	<u>16,378,655</u>

The accompanying notes form part of these financial statements.

CONNECT VICTORIA PARK INC.  
ABN: 26 028 393 697

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2023

NOTE 2023		2022
\$		\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from operations		1,433,845
Interest received		6,304
Payments to suppliers and employees		<u>(1,099,011)</u>
Net cash provided by operating activities	9(b)	<u>341,138</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of capital additions to senior housing units		(173,465)
Purchase of plant & equipment		<u>(57,490)</u>
Net cash provided used in investing activities		<u>(230,955)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
(Repayment)/receipt of Leaseholder's Liabilities		(337,450)
Net cash provided used in financing activities		<u>)</u>
		(337,450)
Net (decrease)/ increase in cash held		(227,267)
Cash and cash equivalents at beginning of the year		<u>2,257,69</u>
Cash and cash equivalents at end of the year	9(a)	<u>0</u>
		<u>1,363,97</u>
		4
		3

The accompanying notes form part of these financial statements.



CONNECT VICTORIA PARK INC.  
ABN: 26 028 393 697

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Board has determined that the organisation is a non-reporting entity. The financial report is therefore a special purpose financial report that has been prepared in order to satisfy the financial requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Where relevant, the accounting policies adopted conform to Statement of Accounting Concepts and applicable Australian Accounting Standards issued by the appropriate accounting bodies. Variations from Accounting Standard Concepts are detailed in the following summary of accounting policies.

a) Basis of preparation

The accounts are prepared in accordance with the historical convention on accrual basis. Except where otherwise stated accounting policies are consistent with those of the previous year.

The financial report has been prepared in accordance with the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the following Australian Accounting Standards:

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  
AASB 1054 - Australian Additional Disclosures.

b) Property, Plant and Equipment

Land and Buildings is recorded at fair value and buildings is depreciated as outlined below.

Plant and Equipment acquired are recorded at the cost of acquisition, being the purchase consideration determined at the date of acquisition plus costs incidental to acquisition and depreciated as outlined below.

Depreciation

Property, plant & equipment, including buildings but excluding freehold land are depreciated using the straight-line method.

The following estimated depreciation rates are used in the calculation of depreciation.

Buildings 2.5%

Plant & Equipment 15%

Any assets under \$5,000 is fully expensed in the Statement of Profit or Loss and Other Comprehensive Income.

c) Seniors Housing Units

The seniors housing units comprise units which are under community housing rental leases and a lease for life arrangement (1 unit in 10 Cargill Street, Victoria Park). These units do earn some limited revenues that support the management of the service. However, the main purpose of these units is to provide housing for low income earners and senior people over 60 years of age.

These units are recorded at fair value. The Board assesses the value of individual units to reflect the most current pricing and market conditions at the reporting date.

CONNECT VICTORIA PARK INC.  
ABN: 26 028 393 697

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

d) Employee Provisions

*i) Annual Leave*

A liability for annual leave has been recognised, and was measured at the current values of leave owing to the respective employee. The calculation has been made for the employee who is entitled to annual leave at year end, including 12.5% on-costs.

*ii) Long Service Leave*

A liability for long service leave has been recognised, and was measured at the current values of leave owing to the respective employee. The calculation has been made for the employee who is entitled to a pro-rata of the long service leave, including 12.5% on-costs.

e) Cash and Cash Equivalents

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

f) Trade and Other Receivables

Trade and other receivables are recorded at amounts due less any allowance for doubtful debts.

g) Revenue Recognition

Revenue is recognised and measured at the fair value of the consideration received or receivable to the extent it is probable that the economic benefits will flow to the organisation and the revenue can be reliably measured:

Revenue from the rendering of a service is recognised when a right to be compensated arises, which is normally on completion of the contract. Revenue from the sale of goods or disposal of other assets is recognised when control has passed to the buyer.

Donations and other income are recognised when control of the cash or other asset (or the right to receive it) is gained which is generally at time of receipt.

Grant revenue is recognized by reference to the stage of completion of grant expenditure.

Interest revenue is recognised as it accrues.

h) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office, it is recognised as part of the cost of acquisition of an asset or as part of an item of expense; or for receivables and payables which are recognised inclusive of GST. The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables.

i) Income Tax

Connect Victoria Park Inc. is exempt from payment of income tax under the provision of the current income tax legislation.

j) Trade and Other Payables

Trade and other payables are recognised when the organisation becomes obliged to make further payments resulting from the purchase of goods and services.

k) Leaseholders Liabilities

Refund of contribution fee and refund of profit share are reported based on the current contractual obligations under the lease agreement for the 1 unit at 10 Cargill Street, Victoria Park. These liabilities fall due and payable when the leaseholder leaves the facility and therefore are classified as current liabilities. The organisation does not have an unconditional right to defer repayments.

l) Comparative Figures

Comparative figures have been reclassified in line with current year's presentation.



CONNECT VICTORIA PARK INC.  
ABN: 26 028 393 697

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023

Note	2023	2022
	\$	\$
<b>2. REVENUE</b>		
	Senior Housing Income	827,045
	Village Hub Activities Income	66,303
	Grants Income 2 a)	529,095
	Membership Income	28,813
	Facility Hire Income	4,560
	Manna Inc. Income	-80
	Housing Registration Project Income	7,594
	Donations Income	3,773
	Interest Income	25,667
	Other Income	11,230
	<u>1,504,079</u>	<u>1,071,668</u>

2 a) Grant Income mainly consists of SHERP Grant Funding Income of \$409,571. This represents the total grant funds spent in the current financial year on the refurbishment of units at 25 Mackie and 39 Mackie. The treatment is in accordance with accounting policy 1g noted above.

**3. CASH & CASH EQUIVALENTS**

CBA Cheque	26,214	53,689
CBA Business Online Saver	100,278	637,156
Bassendean Funds Bank Account	9,847	-
Petty Cash	398	152
Floats 200 200		
Undeposited Funds	3,401	4
Paypal	97	691
Electronic Clearing Account	(669)	(669)
Term deposits *1,224,207	1,339	1,199
	<u>1,363,974</u>	<u>2,030,423</u>

\* Term Deposit xxx6299- \$301,461 (balance as at 30 June 2023) represents tied up funds and is for the purpose of refunding the leaseholders if and when necessary.

**4. TRADE AND OTHER RECEIVABLES**

Trade Debtors	10,710	8,05
Interest receivable	1,707	5
	<u>12,417</u>	<u>1,70</u>

**5. PROPERTY, PLANT AND EQUIPMENT**

Land - at valuation *1,200,000	1,200,000	Buildings - at valuation *300,000	300,000
Less: Accumulated depreciation	(28,295)	(20,795)	
		<u>271,706</u>	<u>279,206</u>
Total Land and Buildings	1,471,706	1,479,206	Plant & Equipment - at cost
Less: Accumulated depreciation	(113,980)	(94,976)	175,071
		<u>61,091</u>	<u>73,770</u>

Total Property, Plant and Equipment 1,532,796 1,552,976 \* Land and buildings were revalued by an

independent valuer (LMW Perth) in September 2019. The Board have decided to adopt this value.

CONNECT VICTORIA PARK INC.  
ABN: 26 028 393 697

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
<b>6. SENIORS HOUSING UNITS</b>		
Seniors housing units at fair value*	<u>13,889,307</u>	<u>13,367,280</u>
Movement in seniors housing units during the year:		
Carrying amount at beginning of period		13,367,280 13,193,815
Additions		<u>522,027 173,465</u>
		<u>13,889,307 13,367,280</u>

\* Seniors housing units are recorded at fair value. The Board have reviewed the local property market and have concluded that the values fairly reflect market value and have decided to adopt this value.

<b>7. TRADE AND OTHER PAYABLES</b>		
Trade creditors	66,365	20,840
Accrued expenses	5,500	5,500
Superannuation payable	-	5,981
PAYG payable	8,702	8,288
Credit Card	264	(4,811)
Other Payables	4,156	4,039
GST Payable	(23,712)	36,523
Prepaid rent	10,336	10,336
Chintaro Bassendean Transactions	9,838	-
Bond from Tenant	830	-
	<u>82,280</u>	<u>86,695</u>

<b>8. LEASEHOLDERS LIABILITIES</b>		
Leaseholders Contribution fee	130,000	130,000
Leaseholders profit share	<u>99,716</u>	<u>99,716</u>
	<u>229,716</u>	<u>229,716</u>

**9. CASH FLOW INFORMATION**

a) Reconciliation of Cash

Cash at the end of the financial year as shown in the statement of cash flows is reconciled to the related item in the statement of financial position as follows:

Cash and cash equivalents	1,363,974	2,030,423
	<u>1,363,974</u>	<u>2,030,423</u>
<b>b) Reconciliation of Cash Flow from Operations with Net Surplus</b>		
Surplus from ordinary activities	380,856	(61,256)
Non-cash flows in net surplus:		
Depreciation	26,504	21,104
Housing Registration Project Income	(7,594)	(72,752)
From Reserve for planned Maintenance	(100,000)	-
(Increase)/decrease in trade and other receivables	(2,655)	9,307
Increase/(decrease) in trade and other payables	(4,416)	934
Increase/(decrease) in employee provisions	24,148	11,875
Increase/(decrease) in unexpended grants	<u>(454,940)</u>	<u>431,926</u>
Cash flows provided by operations	<u>(138,097)</u>	<u>341,138</u>

CONNECT VICTORIA PARK INC.  
ABN: 26 028 393 697

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023

10. COMMITMENTS AND CONTINGENT LIABILITIES

In the opinion of the Board, there have been no changes in commitments or contingent liabilities at 30 June 2023 and in the interval between 30 June 2023 and the date of this report.

11. EVENTS SUBSEQUENT TO BALANCE DATE

No matters or circumstances have arisen since the end of the year which will significantly affect, or may significantly affect, the state of affairs or operations of the Organisation subsequent to the year ended 30 June 2023.





## AUDITOR'S INDEPENDENCE DECLARATION

To: the Board members of Connect Victoria Park Inc.

In accordance with Subdivision 60-C of the *Australian Charities and Not-for-profits Commission Act 2012*, I am pleased to provide the following declaration of independence to the board members of Connect Victoria Park Inc. As the lead audit director for the audit of the financial report of Connect Victoria Park Inc. for the year ended 30 June 2023, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023 there have been no contraventions of:

- the auditor independence requirements as set out in the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- any applicable code of professional conduct in relation to the audit.

Dated this 20th day of October 2023

*AMW Audit*

AMW AUDIT  
Chartered Accountants

A handwritten signature in black ink, appearing to read 'B. J. Thomas'.

BILLY- JOE THOMAS  
Director & Registered Company Auditor



## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CONNECT VICTORIA PARK INC.

### Audit Opinion

We have audited the accompanying financial report of Connect Victoria Park Inc. (“the organisation”) which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the statement by board.

In our opinion, the accompanying special purpose financial report of Connect Victoria Park Inc. has been prepared 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 organisation’s financial position as at 30 June 2023 and of its financial performance and cash flows for the year ended on that date; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 the *Australian Charities and Not-for-profits Commission Regulation 2022*.

### Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free of material misstatement. Our responsibilities under those standards are further described in the *Auditor’s responsibility* section of our report. We are independent of the organisation in accordance with the *Corporations Act 2001* and the ethical requirements of the Accounting Professional and Ethical Standards Board’s *APES 110 Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, given to the board, would be in the same terms if given as at the time of this auditor’s report.

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

### Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the financial reporting responsibilities under the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.



## Board's responsibility for the financial report

The board of the organisation is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and for such internal control as the board determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the board is responsible for assessing the organisation'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 board either intend to liquidate the organisation or to cease operations, or have no realistic alternative to do so.

## Auditor's Responsibility

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organisation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the board.
- Conclude on the appropriateness of the board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organisation to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the board regarding, amongst other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

*AMW Audit*

AMW AUDIT

Chartered Accountants

Address: Unit 8, 210 Winton Road, Joondalup, Western Australia



BILLY-JOE THOMAS

Director & Registered Company Auditor

Dated at Perth, Western Australia this 20th day of October 2023