

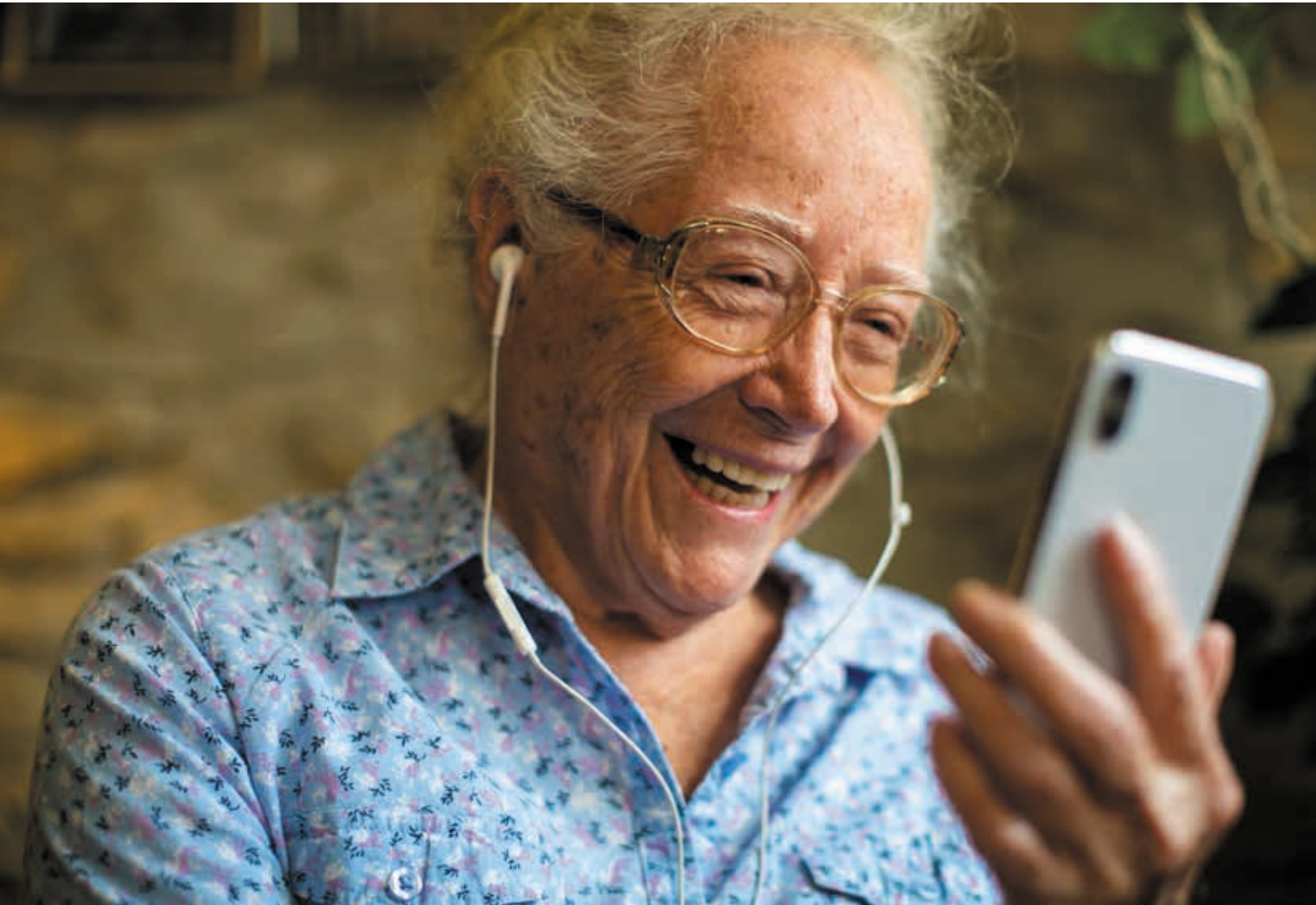
aras



aged rights advocacy service inc.

*32  
years*

supporting the rights of  
older people



# Annual Report 2021-2022



# Acknowledgement

*Aged Rights Advocacy Service acknowledges the traditional owners of our country and pays respect to Elders past, present and emerging. We recognise and respect their cultural heritage, beliefs and relationship with their country.*



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It is customary for some First Nations communities not to mention the names or reproduce images associated with the recently deceased. Although care has been taken to obtain permissions for inclusion of images and written material in this report, some material may be sensitive for particular individuals and communities.

\*Permission has been obtained to publish stories and testimonials shared in this annual report. Names have been changed to maintain confidentiality and protect privacy.

# About ARAS

ARAS has been supporting older people in South Australia to uphold their aged care and human rights since 1990.

ARAS offers a free, confidential and state-wide service to older people, or their representatives, who are:

- living in residential aged care\*
- receiving Commonwealth Home Support Programme (CHSP) or Home Care Package (HCP) services
- at risk of, or experiencing abuse from family or friends
- living in a retirement village.

ARAS also has specialist Aboriginal Advocates who provide culturally safe support and host an annual Intergenerational Elders and youth gathering in regional South Australia. Currently, ARAS is participating in the Aged care system navigator trial, which supports older people in navigating the aged care system and accessing services.

## Our Vision

A community in which all older people are valued and respected

## Our Values

Integrity, inclusiveness, justice, respect

## Our purpose statement

To encourage and support older people and community to uphold the rights of older people through information, education, advocacy and personal empowerment

## Our work

**Individual advocacy:** We assist older people and their representatives to exercise their rights and responsibilities through a free, equitable and confidential advocacy process, including support and representation for individuals and groups.

**Information:** We provide accurate and timely information to older people and their representatives, enabling informed choice and decision-making and self-advocacy.

**Promotion:** We raise awareness on the rights of older people to the aged care sector, government and the broader community.

**Education and community development:** We protect and improve the rights of older people in the aged care sector, government and the broader community.

**Systemic advocacy:** We influence policies and structures within aged care so older people are enabled to exercise their rights.

**Management:** We manage the human and financial resources of the organisation efficiently and effectively.

**Access and equity:** We provide an equitable and high standard of service to all people who contact ARAS.

## Our funding

ARAS is funded by the Department of Health, National Aged Care Advocacy Program (NACAP), Older Persons Advocacy Network (OPAN), Office for Ageing Well, SA Health and COTA Australia

ARAS is the South Australian member of the Commonwealth funded OPAN.



# Message from the Chairperson and Chief Executive



(L-R) Carolanne Barkla, Chief Executive and Anne Burgess AM, Chairperson

On behalf of the ARAS Board, it is our pleasure to present this year's Annual Report.

There is no doubt it has been an exigent year for both ARAS and older South Australians. The year commenced with the ongoing COVID-19 pandemic and its disruption of older people's rights, ongoing requirement for vaccinations and control measures and the development of new COVID-19 treatments. It ended with new governments at a State and national level and new approaches to regulation of aged care and proposed reforms.

ARAS welcomed the new Australian Government's commitment to progressing the recommendations of the Royal Commission into Aged Care Quality and Safety and supports the Hon Minister Wells' approach of expecting to see action. ARAS continues to be engaged with the ongoing reforms and advocating for the systemic reform that older people tell us is much needed.

Fundamental to reform is the need for the new Aged Care Act to be grounded in human rights principles. ARAS, with our partners, has been at the forefront of these important discussions, advocating for pushing these reforms across the aged care sector. ARAS has also continued to raise the issue of ensuring there is an adequate workforce available to support quality of care and quality of life for older people.

ARAS also welcomes the new State government and looks forward to the government's attention to a number of reforms, including harmonisation of the Powers of Attorney and Agency Act 1984 incorporating safeguards against financial abuse, the findings of the review of the Retirement Villages Act 2016, and the progression of the review into the Ageing and Adult Safeguarding Act 1995.

COVID-19 has, to some extent, continued to disrupt our efforts to reach residents and staff of residential aged care. Despite our persistence, the number of education sessions delivered were lower than last year's, from 512 to 344, although together with our fee for service education sessions, we were still able to reach 5,684 attendees.

ARAS used other strategies to reach older people during the COVID-19 wave, such as distributing newsletters and information to residents, advertising our services on radio stations that have high numbers of older listeners to their programs and providing information sessions through community radio stations.

Overall, ARAS had contact with 12,140 older South Australians this year. We provided individual advocacy and information to 2,916 older people, and whilst these numbers are slightly down from last year, they are still well within our targets. In addition, we received 715 requests for information that were referred to other service organisations in the community and, as part of the Navigator trial, assisted an increased number of older people to navigate access to aged care services. Our improved client management system, Salesforce, which applies new and nationally consistent counting rules, tells us that the cases undertaken have become more complex and take more time.

We are proud of the work we do with First Nations people. With guidance from community Elders and the expertise of our Aboriginal Advocates, we held our seventh Intergenerational Gathering in the Adelaide Hills and we look forward to an Elder and youth from that event presenting on their experience of the gathering at the Australian Association of Gerontology Australia conference in November 2022.

ARAS responded quickly when the Joint Protocol between the Australian and South Australian governments to support residential aged care homes experiencing COVID-19 outbreaks was activated in December 2021 and attended 80 of those Aged Care Emergency Response Group meetings, providing strategic input into risk management considerations specific to homes. This included advocating for timely access to vaccination and treatment, safe visitation by partners in care and essential visitors, access to additional workforce such as the ADF and communication strategies to support residents and their families to understand what was happening at the homes. Working with the Australian Government Department of Health after the meetings, ARAS contacted specific homes to offer assistance and guidance such as communication supports during the outbreaks. Seven family meetings were facilitated by ARAS to support open communication between residents, families and the service provider. An additional 49 COVID-19 Aged Care Sector meetings were attended to discuss, clarify and provide feedback on Emergency Management Directions and related guidelines.

During this year ARAS has also been notified of five aged care services which have been sanctioned or entered into a Notice to Agree due to a serious risk assessment by the Aged Care Quality & Safety Commission.

ARAS provided support to the residents and families involved so they could be heard by providers on issues concerning them about their services.

Our World elder abuse awareness day (WEAAD) conference was again held on line, with 623 registrants. Feedback received indicated that 100% attendees were extremely or very satisfied with the event. A sincere thank you to our sponsors and speakers for their generous support. ARAS has submitted an Expression of Interest to co-host the National Elder Abuse Conference in South Australia in 2024 and looks forward to the results of a competitive application to support our WEAAD conference.

During the year we have been diligently working on our strategic directions, including our *Reflect* Reconciliation Action Plan which has now been submitted to Reconciliation Australia for their endorsement. We have commissioned and received research on the unmet need and demand for advocacy support across South Australia, including remote regions, which showed that over the ten-year period 2021 to 2031, the South Australian population aged 55 years and over will increase by an estimated 13%, from a population of 564,223 in 2021 to a population of 637,288 in 2031. The population of First Nations people over 65 is expected to increase by 78%, from 2,309 to 4,115.

We also commissioned an external marketing audit to ensure ARAS has fit for purpose engagement and communication strategies to ensure older people are able to access and know about our free, independent service.

Looking beyond 30 June 2022, ARAS welcomes the additional funding from the Australian Government and OPAN to provide additional advocacy resources, including Financial Advocates and Community Engagement Liaison Officers, and resources to operationalise new community hubs in Nuriootpa, Victor Harbor and Berri.

We continue to look for growth opportunities to support older people with systemic and individual advocacy and to develop and enhance our ongoing partnerships with OPAN, EAAA, APEA, SARVRA, ASU, COTA SA, Aboriginal Community Networks, and JusticeNet. In recognition of a longstanding informal partnership, ARAS and COTA SA have entered into a Memorandum of Understanding to collaborate to advance the rights of older people.

ARAS will also be progressing the outcomes of our research projects and strives to continuously improve our service delivery, including greater reach into the community. We are also excited about the finalisation of our *Reflect* Reconciliation Action Plan and its launch at the AGM in November 2022.



We are hopeful about increasing our membership and strongly urge anyone reading this report to consider joining ARAS, if not already a member.

ARAS takes this opportunity to thank our funding bodies, OPAN, the Australian Government Department of Health and Aged Care, Office for Ageing Well, SA Health and COTA Australia.

Our sincere thanks go to the ARAS team for their ongoing flexibility and passion for supporting older people and to our Board Members who continue to give willingly to provide strong governance for ARAS – thank you all for your commitment to the cause.

Special congratulations go to long-serving Board Member Helena Kyriazopoulos, who was awarded an Order of Australia Medal for her service to the multicultural community.

As we move forward into next year where personal and business responsibility will replace Emergency Management Directions, ARAS will remain vigilant and alert to ensuring the rights of older people continue to be at the forefront of everything we do.

Thank you

**Anne Burgess AM**  
*Chairperson*

**Carolanne Barkla**  
*Chief Executive*

***ARAS continues to advocate at a national and state level to ensure older people's voices are heard.***

# 2021-2024 Strategic plan

## Support older people

Objective 1: Be recognised as a high quality service that informs and assists older South Australians preserve and protect their human rights.

### Strategies

Deliver quality programs and services that meet client expectations and outcomes.

Continually evaluate service delivery processes and programs to identify and implement opportunities for improvement.

Increase public awareness of and engagement with the ARAS Brand.

Increase capacity to inform and influence policy agenda at state and national level

## Grow capability and capacity

Objective 2: Build the capability and capacity of ARAS to extend and expand the services it offers.

## Strategies

Increase understanding of unmet need and barriers to entry to further inform target population and service offering

Build workforce planning and capability development framework to ensure workforce continues to match skillset required

Explore models of collaboration that enable ARAS to broaden service offering through partnerships and alliances

Increase service delivery to diverse populations and communities

## Be sustainable and viable

Objective 3: Ensure the organisation is sustainable, viable and relevant.

### Strategies

Deliver quality services to meet funding contracts

Grow a diverse member base  
Increase the diversity of funding sources

Ensure governance and operations are appropriately resourced and skilled to achieve strategic objectives

# 2021-2024 Strategic plan update

## Objective 1: Be recognised as a high quality service that informs and assists older South Australian preserve and protect their human rights

### We are doing this by:

- facilitating and attending resident and family meetings to support open communication between residents, families and service providers who have been experiencing COVID-19 outbreaks or been sanctioned or issued with a Notice to Agree
- attending COVID-19 Aged Care Sector meetings to discuss, clarify and provide feedback on Emergency Management Directions and related guidelines (49 this year)
- attending Aged Care Emergency Response Group meetings to provide strategic input into risk management considerations specific to homes (80 this year)
- contributing to or providing submissions to major law reform inquiries, evidence to the Senate and House of Representatives and being part of high level state/federal aged care committees and roundtables on issues impacting older people, such as elder abuse
- contributing to and supporting the formation, development and growth of OPAN
- supporting the growth of EAAA, the peak body for taking action on elder abuse, and the development of its National Knowledge Hub 'Compass'
- delivering an annual WEAAD conference which regularly receives excellent feedback on the content and ideas for future conferences
- implementing and monitoring a Continuous Improvement Log
- undertaking internal mid-term audit of accreditation quality assessment standards.

## Objective 2: Build the capability and capacity of ARAS to extend and expand the services it offers

### We are doing this by:

- successfully meeting ARAS service agreement KPIs for all contracts, except for specific COVID-19 impact
- reviewing and implementing efficient Intake processes and continuous quality improvement of service delivery
- successfully delivering the Aged Care System Navigator Trial in the northern metro and specific northern country area
- scoping and commissioning research to understand the SA unmet need and demand for advocacy support
- upsizing growth workforce to meet KPIs and continuing to work with the OPAN workforce planning group to ensure workforce is skilled and suitable
- new access points established in Nuriootpa and Victor Harbor and work progressing on establishing another access point in Berri
- scoping and commissioning review into outcomes of Intergenerational gatherings.

## Objective 3: Ensure the organisation is sustainable, viable and relevant

### We are doing this by:

- conducting annual Board and staff cultural surveys
- scoping and planning a new document management system
- conducting an organisational review to implement additional services and projects based on OPAN/Department of Health discussions, guidelines, contract and KPIs
- applying for additional grants and tenders
- reviewing and implementing contemporary policies and procedures across our service delivery, with a focus on outcomes for older people
- increasing revenue from \$2.6M to \$3.2M, enabling greater support for older people.

# 2021-2022 Fast facts

Public enquiries  
6,173

Advocacy and  
information  
enquiries  
2,916

Callers provided  
with information on  
other services  
715

Education sessions  
delivered  
344

Attendees at  
education sessions  
5,684

Networking events  
attended  
33

People assisted  
to access services  
through My Aged  
Care  
416



People assisted  
through the Stay  
connected and  
supported in your  
community initiative  
(July -December  
2021) - 179

Website views  
45,170

Website users  
15,631

Subscribers to  
our news  
2,947



Youth and Elder at the Intergenerational gathering at Murray Bridge, SA.



# Aboriginal advocacy and information

ARAS employs two Aboriginal Advocates who provide insights into the issues experienced by First Nations people and assist in developing considered responses to First Nations clients and stakeholders across all our programs.

This organisational approach to understanding First Nations culture assists the ARAS team with the appropriate communication skills and strategies to address aged care service issues or abuse of older people and information about relevant services. Our learnings assist us in reviewing and adopting a flexible service delivery.

COVID-19 is still impacting the Aboriginal Elders as most of their social activities are still on hold.

ARAS supported 84 clients who identified as being either Aboriginal and /or Torres Strait Islander this year.

Common themes raised by clients have been issues with home care services providers that are not providing a culturally appropriate or quality service and are not communicating changes to their clients.

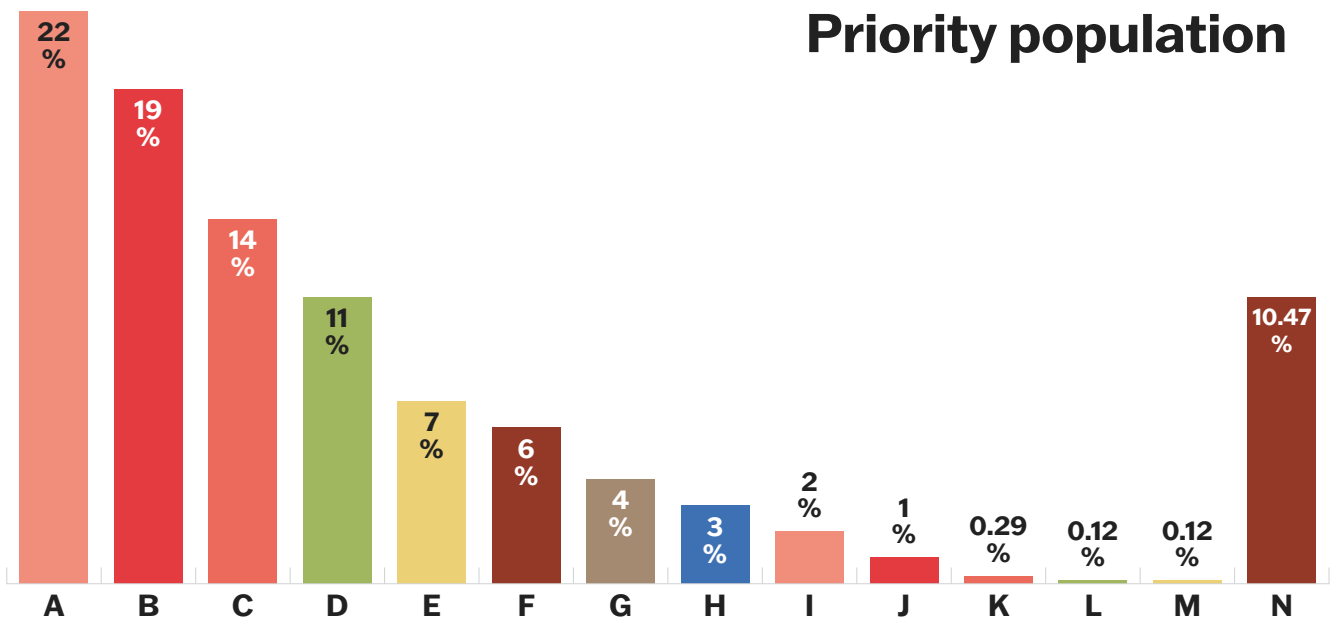
Other issues First Nations Elders are facing is the increase of elder abuse, particularly financial abuse and neglect. Housing is a constant issue for First Nations communities, including lack of maintenance and unsuitable accommodation (eg asbestos).

The safety and respect of Elders and all older people is the essence of what we do.

# National aged care advocacy program

ARAS is funded by the National aged care advocacy program (NACAP) to provide advocacy support, information and education to older people living in residential aged care or receiving home care services or at risk of or experiencing abuse by family or friends.

**Advocacy cases and information support provided to 2,739 people**

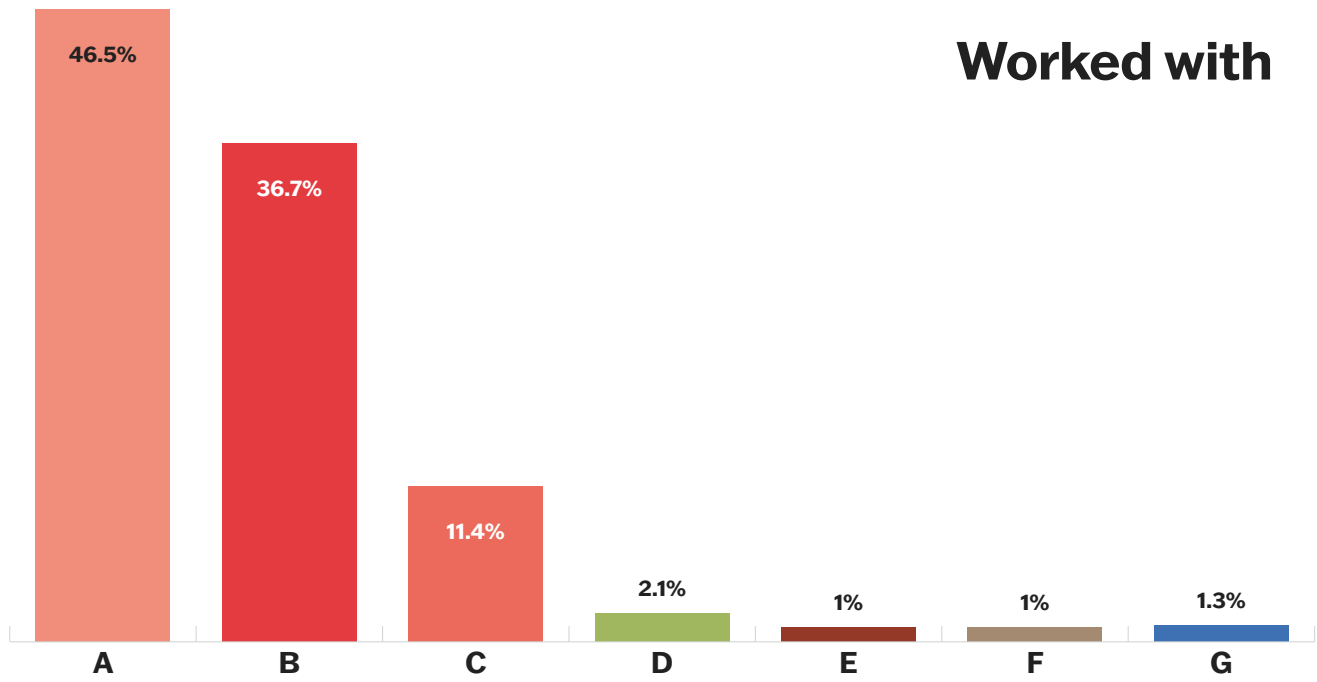


- A. People living with dementia
- B. People living with a disability
- C. People from culturally and linguistically diverse backgrounds
- D. People living with cognitive decline
- E. People living with a mental health condition
- F. People who live in rural or remote areas
- G. People from Aboriginal and Torres Strait Islander communities

- H. People who are financially or socially disadvantaged
- I. People who are homeless or at risk of being homeless
- J. Veterans
- K. Care-leavers
- L. Parents separated from their children by forced adoption or removal
- M. Lesbian, gay, bisexual, transgender or intersex people
- N. Unknown/not applicable



## Worked with



- A. Family member
- B. Older person
- C. Aged care staff
- D. Health professionals
- E. Carer unpaid
- F. Friend
- G. Others

# Residential aged care

COVID-19 continued to influence demand for advocacy support, with high numbers of positive cases in residential aged care resulting in staff shortages and impacting continuity of care for residents.

ARAS noted that, as a precaution, some residential aged care homes had self-imposed lockdowns/restricted visitations to reduce the risk of COVID-19 infiltrating the aged care home. This included restricting essential/nominated visitors and partners in care, resulting in increased calls from family members/representatives to ARAS for advocacy support.

ARAS met with those providers and discussed the responsibility of residential aged care homes as outlined in the Interim Guidelines, and reiterated the residents' rights to access visitations safely. ARAS engagement generally resulted in improvement in visitation access.

Key issues raised with ARAS were:

- COVID-19 related, including visitation and vaccination
- accommodation such as cleaning, heating, cooling, suitability
- quality of care
- lack of choice and involvement in decision making
- lack of communication
- financial concerns.

***“I just wanted to quickly write and say a huge thank you for your advocacy and assistance in helping to negotiate a risk-managed exemption for my 10 year-old daughter to visit my father at the aged care home with me. It was just so wonderful for us to spend this time with Dad THANK YOU.”***

# Home care

ARAS has noticed hesitation by some home care providers regarding the purchase of equipment for clients. Providers are apparently concerned that an audit of items being purchased may find some are not appropriate/allowable and they would then have to pay for the items out of their own reserves. ARAS works with providers to resolve these questions.

Key issues raised with ARAS were:

- lack of access to services
- quality of care
- financial, including home care package budgets
- lack of choice and lack of involvement in the decision making process.

***“The client thanked the Advocate and said the Advocate deserved a 11 out of 10 report for good work.”***

# Abuse prevention

ARAS provides advocacy support and information to older people (or their legal representative/s) who are at risk of, or are experiencing some form of abuse by someone in a position of trust, such as family, friends, carers or service providers. *'Elder abuse can take various forms such as physical, sexual, psychological, financial or neglect.'* (WHO, 2002)

As the number of older people rises, we expect elder abuse to increase, with a greater number of older people in need of support and advice. Growing older can result in reduced social networks, difficulty in accessing information, reduced capacity to keep up to date with change and the loss of economic power.

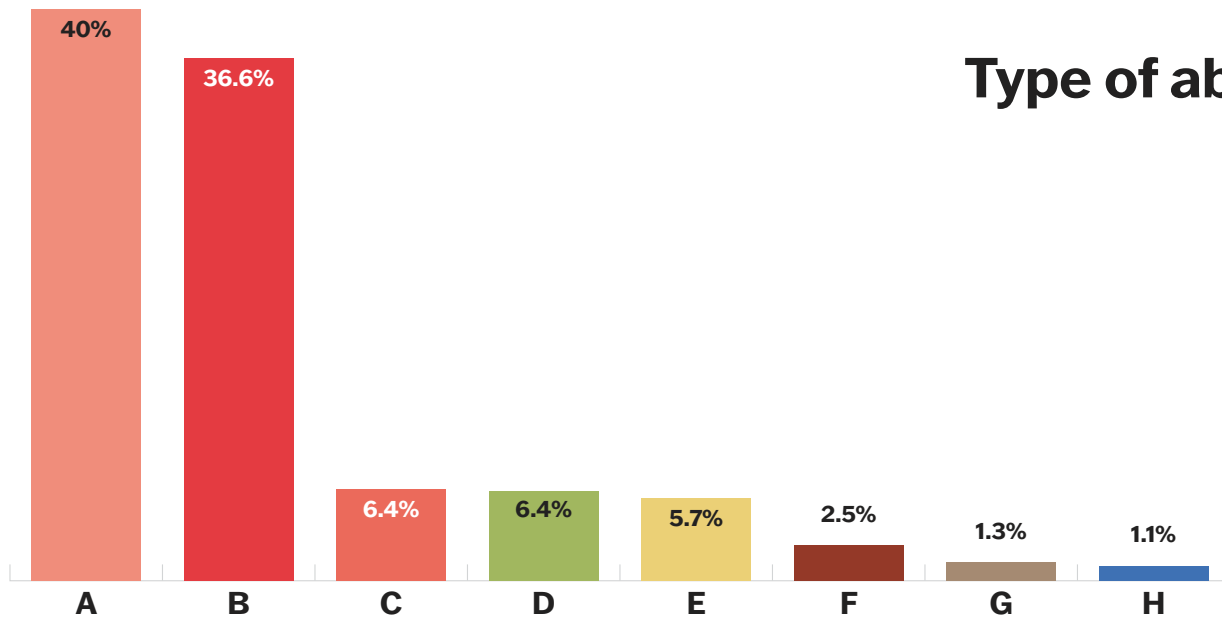
During 2021-22, risk factors for older people experiencing some form of abuse included family conflict, cognitive impairment, isolation, lack of information and financial stress. Similar to last year, the abuse reported was mostly psychological and financial and sons and daughters were reported as the most common abusers.

These factors can make people more vulnerable, particularly those in the 70+ plus age group. Other common risk factors include:

- greater reliance on others for making financial decisions or decisions about care
- isolation due to the death of a spouse and/or friends
- physical dependency on adult children for care and transport to medical appointments and social activities.

***“I am sharing the news with you as a means to say thank to you and others in your profession - little by little you bring hope and try to make life better for victims of elder abuse, like my mother.”***

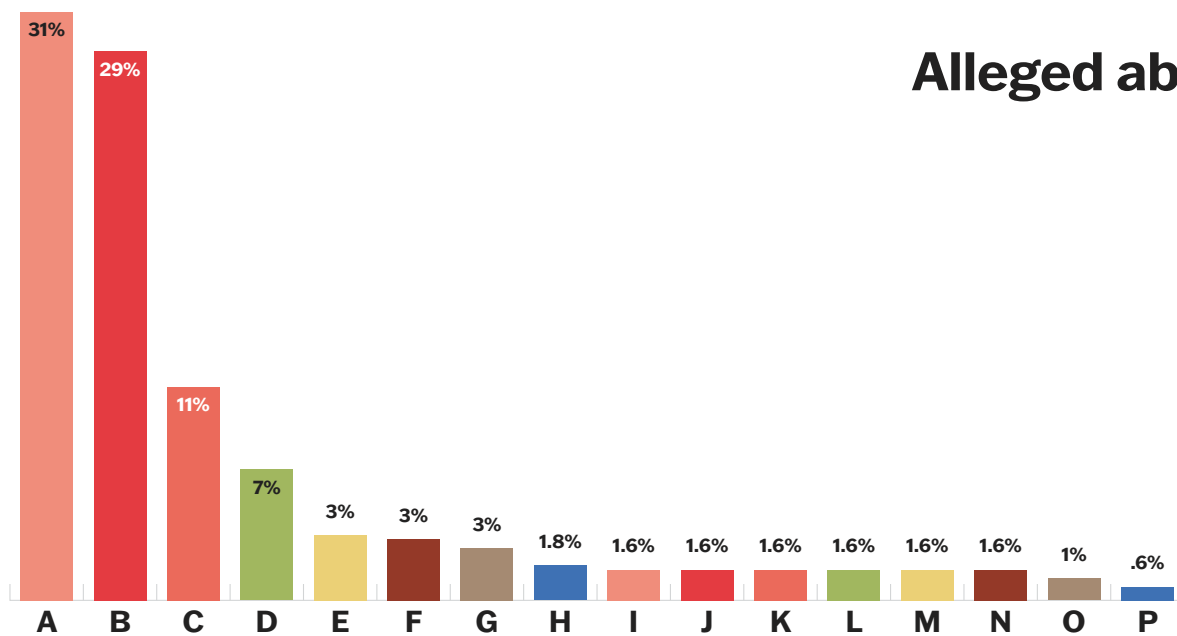
## Type of abuse



- A. Psychological/emotional
- B. Financial
- C. Neglect
- D. Physical

- E. Social
- F. Misuse of Power of Attorney
- G. Sexual
- H. Substance

## Alleged abuser



- A. Daughter
- B. Son
- C. Spouse
- D. Multiple family
- E. Friend
- F. Grandchild
- G. Staff/volunteer
- H. Daughter-in-law

- I. Carer
- J. De facto
- K. Niece/nephew
- L. Sister
- M. Son-in-law
- N. Step-children
- O. Brother
- P. Others

# Rosa's story\*



ARAS received a call from Rosa who lives on her own in her own home in Adelaide and receives services through Community Home Support Program (CHSP) for domestic and gardening assistance. Rosa complained that over the last nine months her services had been irregular and she had experienced difficulty in communicating with her provider as her calls were mostly not being returned. Rosa's specific complaints were:

- gardening service, previously regular, had been cancelled without notice and at the point of calling ARAS, it had been 10 weeks since the lawns were mowed
- fortnightly domestic service had regularly been cancelled, often with little or no notice, with no replacement services provided
- provider had invoiced for a service not provided.

After repeated calls to the provider, Rosa finally received a response from the provider, who said there were staffing issues due to COVID-19 and they were unable to provide regular domestic assistance fortnightly at present. Rosa accepted this, due to the exceptional circumstances of COVID-19, however no-one attended for the next scheduled service again. Rosa again phoned the provider, and was told they would call the next week to confirm a new date. When they did call a week later the provider said they could provide the service on a Friday (service was usually provided on a Wednesday) however Rosa was unable to be home on the Friday as she booked her medical appointments on Fridays.

Rosa was quite stressed about the lack of services, and worried that her front garden looked untidy and that the lawn was so high under her clothesline she felt unsafe hanging out the washing. She felt angry and frustrated at what she considered poor service and communication by the provider and was worried about her future if she was unable to manage her home and garden.

Although Rosa could advocate for herself very well, in this situation she was having difficulty in having her voice heard. The ARAS Advocate received permission from Rosa to assist her in communicating her issues to the provider and set up a three way conference call with the provider. During the call Rosa spoke of the difficulty in communicating with the CHSP with calls unanswered and long delays in returning calls. The provider spoke of extreme staffing issues at both care and management levels and asked Rosa to be patient.

The ARAS Advocate reiterated the need for Rosa to receive high quality services for her safety and wellbeing. The provider scheduled gardening and domestic services immediately and also advised they would review the inaccurate invoice.

The ARAS Advocate had also observed that Rosa was experiencing mobility problems due to pain in her knees, so arranged for an ACAT Assessment to potentially gain a Home Care Package and increased funding for support services.

**Rosa and ARAS Advocate discussed the option of changing providers however Rosa was pleased with the outcomes from the conference call and decided to remain with the current provider of her CHSP services.**

# Graham's story\*



Graham, who lives in an aged care home, contacted ARAS, concerned that a family member had used his savings to pay off their own home mortgage. Graham also said the family member had sold his house, possessions, jewellery and car, and was using the money for his own purposes. The family member had enacted the Enduring Power of Attorney without Graham's permission, even though a geriatrician had recently assessed Graham as having full capacity for financial decision making.

Graham was very vulnerable and isolated, and had no other living family in South Australia except the family member who had financially abused him. Graham had reduced mobility, was unable to use a phone due to deafness, and had lost social connections since living in an aged care home. Graham said that all his friends were deceased but that he had a sister living interstate.

With permission from Graham, the ARAS Advocate contacted a free legal service for free advice and to investigate the situation. The local support service discovered extensive financial abuse by the family member. The Advocate assisted Graham to contact his banks and supported him to contact a mobile law service who were able to visit him in the aged care home to review and amend his Power of Attorney documentation and make the changes to his Will that he wanted.

**Although it was a long process, Graham was very pleased with the outcome. Graham said he feels confident in contacting ARAS or his lawyer if there is any retribution from family.**





The Centenarian Portrait Project by Teenagers is an uplifting initiative matching teenage artists with centenarians. From storytelling, reminiscing, joy and laughter comes unique portraits, a gift of friendships to treasure between the generations.

Photographed at the launch of the Centenarian Portrait Project by Teenagers is (L-R) Age Discrimination Commissioner, The Honourable Dr Kay Patterson AO, Her Excellency the Honourable Frances Adamson AC and Chief Executive, Aged Rights Advocacy Service, Carolanne Barkla

# Sadie's story\*



A family member contacted ARAS to assist with an allegation of sexual assault against their mother, Sadie, who had, over a period of time, reported to staff and family that she was afraid of another resident at her residential aged care home. Sadie said the resident had been coming into her room at night and sexually assaulting her. Sadie, although diagnosed with moderate dementia, was able to speak about the incidents and able to identify the alleged perpetrator. The alleged perpetrator was known to have full cognitive and physical abilities. The family said Sadie was stressed and sleeping poorly, and that her behaviour had changed significantly in recent weeks due to trauma from the incidents.

When management at the aged care home were advised about the alleged sexual assaults, SAPOl were informed and the alleged perpetrator was immediately moved to another wing of the home. However, Sadie's family were informed that, due to security of tenure, the alleged perpetrator could be moving back to his usual room. The aged care home offered to move Sadie to another room but the family did not think this was right as Sadie was settled in her own room.

Even though the aged care home undertook a risk assessment and safety measures were put in place, the family was not feeling confident that their mother was safe from further sexual advances. It was also thought that it would be traumatic for Sadie to regularly see the alleged perpetrator in the shared dining room and lounges at the aged care home.

**ARAS Advocate assisted with communications and facilitated a meeting between the family and the aged care home to discuss safeguarding strategies and psychological support for Sadie.**

ARAS Advocate supported the family to lodge an Intervention Order against the alleged perpetrator when it was proposed he be moved back to his room near Sadie's room. ARAS Advocate also suggested that the alleged perpetrator undergo medical and psychological testing as part of the risk assessment and this was attended to.

ARAS lodged a complaint with the Aged Care Quality and Safety Commission (ACQSC) in relation to the delay in notifying the family of the issue and the delay in putting safeguards in place for Sadie.

ARAS Advocate raised concerns for other residents who may possibly have been affected by, but had not reported, sexual assault incidents. This was also followed up by the aged care home management.

Whilst the SAPOL investigation was ongoing, the alleged perpetrator was given a number of options by the home and ultimately he decided to move to an independent living unit in another location. Sadie and her family were very relieved.

# Cynthia's story\*



Cynthia has been in a residential aged care home for approx. two years under Section 32 Special Powers Order, with a relative as her guardian. Cynthia does not want to live in the home as she has her own home and wants to live independently. Cynthia would like to sell her home and move into a more manageable serviced unit. Cynthia said her relative did not come to visit her and doesn't have her best interests at heart. Cynthia wants to have the Section 32 overturned and her relative removed as guardian.

Advocate attended SACAT hearing as a support for the Cynthia. Her guardian, a representative from Office of Public Advocate (OPA) and a Clinical Neuropsychologist also attended the hearing to provide their opinions and other information.

The guardian confirmed to the hearing that they did not wish to remain as guardian. Cynthia gave ARAS Advocate permission to speak on her behalf and ARAS Advocate relayed what outcome Cynthia wanted from the hearing, ie the Section 32 overturned and guardianship revoked or altered to make her friends her guardians. Although the Clinical Neuropsychologist provided evidence that Cynthia had some incapacity to make decisions it was borderline. SACAT asked ARAS Advocate what support could be provided for Cynthia and ARAS Advocate provided information about the Navigator program which can support her to connect with MAC, organize ACAT and services and support with ACD.

The SACAT Member decided to revoke guardianship orders and powers so Cynthia can make her own decisions on where she lived and who supported her. ARAS will support Cynthia to connect to Navigator team.

**Cynthia has since bought a unit in a retirement village and is very happy and independent.**

# Dave's story\*



An older person wished to register with My Aged Care and be assessed and approved for social support groups, such as carpet bowls, bingo, craft, woodburning, walking and exercise classes, dancing, singing, 8-ball – all activities that can be accessed through the aged care system and subsidised through CHSP, although the process to acquire this minimal saving is quite often prolonged and convoluted.

A seniors centre had referred Dave to the Navigator program, as he knew nothing about aged care. Navigator staff sat with Dave and explained that in order for him to pay the reduced cost he would need to register with My Aged Care, request a free 90 minute assessment, and then, if approved, he would receive an approval code for Social Support Groups that he would then need to pass on to the seniors centre. He reluctantly agreed to register with My Aged Care, but could not do so without Navigator support.

The Navigator sat with Dave for a three-way phone conversation with My Aged Care. Dave then had to wait four weeks for a call from the assessment agency, who scheduled an assessment appointment for a further four weeks down the track. The day of assessment finally arrived, with Dave requesting Navigator presence at the assessment, as he was feeling a bit anxious. The Navigator attended the assessment at Dave's home which took 90 minutes. Dave was told he would be approved for Social Support Groups, but had to wait another week for the assessor to write up her report.

**Dave was very happy with the result and with the support provided by the Navigator.**

# Retirement villages

ARAS is funded by SA Health, Office for Ageing Well to provide information and advocacy support to people residing in retirement villages, to empower them to exercise their rights in line with the Retirement Villages Act 2016 and the Retirement Villages Regulations 2017.

The Retirement Village sector was heavily impacted by COVID-19 this year, with many residents not receiving the maintenance services and repairs to their units that were previously provided. However, service fees still increased, by up to 10% per annum in some instances.

The key issues raised and addressed over this reporting period were:

- communications between resident and village operator
- resident committees /complaints process / fees and charges
- bullying / intimidation
- maintenance repairs
- moving into residential aged care and refund of premium.

ARAS assisted clients with formalising and submitting their SACAT applications and also supported them at SACAT hearings.

Advocacy and information support provided to 177 individuals

***The client phoned to say how happy she was with the Advocate’s support and how “wonderful” the Advocate was.***

# aras

aged rights advocacy service inc.

## Aboriginal Advocacy Program

# aras

aged rights advocacy service

for the rights of older

for the rights of older people

s.as



ARAS Advocate at the Disability, Ageing and Lifestyle Expo 2021 sharing important information with the community on the Charter of Aged Care Rights and elder abuse prevention.

# Education

ARAS provides education sessions on the Charter of Aged Care Rights, prevention of elder abuse, and Safeguards for ageing well to older people, their families, carers, volunteers, 5th year Geriatric medical students, service providers and health professionals.

This year, the delivery of education sessions was heavily impacted by the spread of COVID-19 in aged care homes and the community. Restrictions introduced in SA and overall uncertainty in the community led to the cancellations of many scheduled education sessions. At one point, South Australia had 211 residential aged care homes impacted by COVID-19, many of which were identified as an outbreak site, resulting in lockdown status. Staff shortages in the aged care sector due to COVID-19 was an additional factor for low uptake of education sessions, as aged care homes needed staff to be on-site with residents rather than in training. Also, fewer community groups were bringing clients together due to an increased risk of the spread of COVID-19.

The use of online tools such as Teams or Zoom is generally an excellent alternative to a face-to-face session, however, as aged care homes were not bringing residents together for lifestyle-related activities to avoid the spread of the virus, it was not possible to use them all the time. In some instances, ARAS was able to send residential aged care homes a link to the ARAS presentation on YouTube.

## Key issues raised by residents at education sessions were:

- provision of care
- food concerns
- neglect (by aged care provider or EPOA)
- lack of consultation in preparing Care Plans
- access to information
- language barriers and behaviours
- financial abuse
- Advance Care Directives.

Feedback to ARAS from participants was very positive, generally reporting that they felt more informed about their rights and better able to deal with issues. Feedback from staff participants at workforce sessions indicated they now had a greater understanding of elder abuse and the associated issues.





Charter of Aged Care Rights	202
elder abuse prevention	83
residents of retirement villages	6
community groups	53
<b>Total education sessions</b>	<b>344</b>
<b>Total attendees</b>	<b>5,684</b>

### Sexual assault brochure

ARAS has produced a new resource for older people titled ‘Sexual Assault – It is not your fault!’

The brochure uses plain English to raise awareness about an older person’s right to be free from sexual assault. The brochure defines sexual assault, explains the role of ARAS and provides information about agencies where older people can obtain psychological and legal support.

ARAS acknowledges and thanks Dr Catherine Barrett for her contribution to this valuable resource.

### Elder abuse prevention workshops

ARAS holds Train the Trainer and Responding to Elder Abuse half-day workshops twice a year to provide staff of aged care providers with the knowledge and resources to be able to train their own front line staff to recognise abuse of older people and act appropriately when it is identified. The provider’s designated staff trainer is given an abuse prevention kit containing all the materials necessary for the trainer to present a session(s) to their front line staff and volunteers.

The Responding to Elder Abuse workshop is for service providers responsible for addressing issues related to the abuse of older people and is for those who have already participated in the ‘Train the Trainer’ workshop. It covers what to consider and how to respond to the abuse of an older person.

## Attendee feedback -

Most valuable things I learnt were:

- knowing signs of abuse
- how to respond to abuse
- who to inform of incidents of abuse
- the impact of culture and English as a second language on older people in our community
- ways to interact effectively with older people and their carers
- barriers to reporting
- importance of provider policies to guide staff in their responses and interactions
- risk factors
- abuse around neglect
- emotional abuse and family care issue of abuse.

***As we age, every one of us deserves to lead a safe and happy life, free from abuse.***

# Aged care system navigator trial

Navigating the aged care system to choose a provider of aged care services at home is a daunting and complex task for some, but thanks to the support of ARAS Aged Care Navigators this process is made much easier.

In 2021/22 ARAS provided the Navigator service to those residing in metropolitan north and Gawler and Barossa regions. A strong focus was placed on community outreach, with the service being provided to people either in a community setting or in their homes. 'Regular outlets' were established in the council areas of Tea Tree Gully, Salisbury, Elizabeth, Gawler and Nurioopta in venues such as seniors centres, University of 3rd Age, recreation centres and public libraries. Navigators attended on a weekly basis to disseminate information about My Aged Care and provide individualised support for those needing help to register, be assessed, and start receiving aged care services.

Navigator services include:

- registering people with My Aged Care
- identifying home care needs and service options
- communicating with My Aged Care on behalf of clients
- supporting people through their ACAT or home care (RAS) assessment
- educating people about choosing a home care provider
- following up after services commence to ensure people are satisfied with the services being offered and subsequent referral to an ARAS advocate if they were not.

Community awareness raising about My Aged Care and the aged care system is a key tenet of the Navigator service. Navigator staff present to community groups to dispel the myths about aged care services, encourage registration, and provide information such as the fees associated with home care services.

19 education sessions delivered to 331 people across the regions  
416 people received Navigator services

# Stay connected stay supported in your community



“My confidence has increased and I am now feeling connected and actively engaged in my community. Without your service, I would not have known where to start”

The Older Persons Advocacy Network (OPAN) launched the Stay connected and supported in your community service in April 2021 in partnership with the ABC TV program ‘Old People’s Home for 4 year olds’ to provide a pathway to support older people who were feeling lonely or socially isolated. A web page was developed and a national phone service established, monitored by ARAS Intake Officers until December 2021.

The initiative garnered a strong response from older people, families and organisations wanting to participate in an intergenerational play experience and discover options for social connection and services to support their independence at home.

Our response to the calls was able to:

- reduce the vulnerability of older people living at home and feeling lonely and socially isolated through information provision and linkage to appropriate services, supports and activities
- identify people in need of aged care services and link them to My Aged Care or an Aged Care Navigation service
- strengthen support for those already accessing aged care services
- raise awareness of the OPAN network and aged care advocacy so older people know where and how to access it if they need it in the future
- improve community connections and general wellbeing for older people.

Support, information and service linkage provided to 533 people

# Respect Intergenerational Elders and youth gathering

The Intergenerational gathering at Murray Bridge was highly successful, with over 40 people attending the two day event and forming new relationships and positive feedback was received from all those who attended. The gathering was held at the local community centre, which was regarded as a warm and welcoming space; several attendees said they would like to come back to join some of the programs on offer.

“How wonderful to sit and yarn with the younger people” and “I have felt so isolated lately as groups have been cancelled due to COVID-19 – it’s nice to catch up with my mob”.

Some of the activities held during the event were clay pot painting, planting of native plants, yarnning circles and weaving. There were speakers from MFS, Tackling Smoking, Dementia Australia and Advanced Care Directives. New partnerships were formed between the Murray Bridge Community Centre and the local Indigenous program at Npopamuldi Aboriginal Cooperation (native plants) who supplied the plants for our event. The hit of the event was a performance from the Deadly Nannas and a young local Aboriginal rapper, which was very interactive and enjoyed by all.

The community has asked ARAS to come back and have a regular presence in Murray Bridge as there is significant Elder abuse happening there.



Deadly Nannas singing at the Intergenerational gathering at Murray Bridge, SA.

# Safeguards for ageing well and living a positive life

The Safeguards for ageing well program, which is funded by the Office for Ageing Well, SA Health, aims to raise awareness and support older people's rights, including developing strategies for living a positive life and ageing well, through four key messages -

**stay connected, stay active, stay healthy and stay in control.**

The first Aboriginal Community Network meeting in the Southern region was held face-to-face and guest speakers included Office for Ageing Well, Adult Safeguarding Unit and representatives from ARAS and other organisations and community groups. A focus for discussion was on the various ways Aboriginal community were transient in the southern region and how more and more "traditional mob" were living in the southern suburbs but still with an itinerant/nomadic lifestyle back to traditional grounds in remote areas of South Australia.

Two Aboriginal Community Networks meetings were held via Zoom this year, which assisted the members to remain engaged and to share information, including important information from Aboriginal Elders and community members on culturally appropriate communication and engagement. Agencies who attended included Uniting Communities Elder Abuse Prevention Unit, Relationship Australia and legal services.

**"I did not know there were websites that are available for everyone including individuals"**

Network members were invited to contribute to the Safeguards for ageing well resources list by entering and updating their services information, online resources and website information.

**"Thoroughly enjoy your seminars, variety of speakers and information (keep up the good work)."**

ARAS delivered 96 sessions to promote the Safeguards for ageing well program and the strategies to live a positive life and prevent elder abuse



Elders and youth enjoying art activities together at the Intergenerational gathering at Murray Bridge, SA.

# World elder abuse awareness day



## BUILDING RESILIENCE

ARAS has held an annual WEAAD conference for 16 years, and, similar to the last two years, held this year's online, with 'Building Resilience' as the theme, focusing on building resilience to support and safeguard older Australians.

The forum was held on 17 June and opened by the Honourable Chris Picton, Minister for Health and Wellbeing. Our Chairperson Anne Burgess AM, was the Master of Ceremony and Uncle Frank Wanganeen, a Kaurna Elder from Wallaroo, performed the Welcome to Country.

The theme focussed on the need to come together to support each other, build resilience to strengthen our service responses and to continue to build community awareness to create the momentum for change and strengthen safeguards for vulnerable older people, as we all continue to live through COVID-19 and transition into the new 'COVID normal' era.

Together we can work together to

- build resilience to support older Australians experiencing abuse
- build resilience in safeguarding older Australians from abuse
- build resilience in providing a supportive environment, so older Australians have longer, healthier and more productive lives, free from abuse.

Our highly respected keynote speakers from Australia and the USA were:

- Carolanne Barkla, Chief Executive, ARAS
- Laura Mosqueda MD, Director, National Center on Elder Abuse, California, USA
- Professor Susan Kurrle, Geriatrician at Hornsby Ku-ring-gai Hospital in northern Sydney and at Batemans Bay Hospital in southern NSW
- Duncan McKellar, Head of Unit, Older Persons' Mental Health Service, Northern Adelaide Local Health Network
- Natasha Short, Managing Director, Kimberley Birds
- Dr Rachel Carson, Executive Manager and Senior Research Fellow, Family Law, Family Violence and Elder Abuse, Australian Institute of Family Studies
- Er-Kai Wang, Solicitor, Older Persons ACT Legal Service (OPALS)



- 623 people registered, an increase of 29% over 2021
- majority of attendees identified themselves as aged care providers, allied health professionals or government employees
- 49% of online attendees were interstate
- 100% of attendees rated the event as excellent, very good or good
- Feedback received from attendees:
  - Excellent variety of specialities and perspectives from the speakers.
  - Well done on the technical aspects of the seminar. There were no waiting times between speakers; sound and vision were good quality
  - All the speakers were very passionate about their areas of expertise
  - Theme was extremely well incorporated in a very practical and helpful manner; it was a good pointer in our work and made the issue come alive in a clear and inspiring way
  - Thank you for an uplifting webinar

## There is no excuse for abuse – see it, stop it, prevent it.

We thank our sponsors for their ongoing support of WEAAD



We're making a difference to care at the end of life



# Board of Directors



## **Anne Burgess AM, Chairperson**

Anne was appointed to the ARAS Board in November 2016 and became the ARAS Chairperson in 2017. Anne has a strong background in equal opportunity, planning, strategy and problem solving from her years at senior levels within the health, mental health and equal opportunity sectors. Anne is a member of the Governance & Performance Committee, Chair of the RAP Reference Group and the Champion for our RAP.

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## **Michelle Bentley, Deputy Chairperson**

Michelle was appointed to the ARAS Board in 2017 and became the Deputy Chairperson in 2018. Michelle is a qualified and experienced Director and an active member of the Tomorrow's Director Committee AICD, UniSA HRM Advisory Committee and Mentor on the UniSA Executive Partners Program. Michelle also chairs the Governance & Performance Committee.



## **Michael Dwyer, Treasurer**

Michael, who is a Chartered Accountant and Fellow of the Tax Institute of Australia, joined ARAS as the Treasurer in 2015. Michael specialises in business and taxation advice to small and medium businesses and individuals. As ARAS Treasurer, Michael also chairs the Finance, Audit & Risk Management Committee.

## **Ian Yates AM**

Ian has been on the ARAS Board since 1990 and is a member of the Federal Government's Aged Care Financing Authority, the Aged Care Sector Committee, the Aged Care Quality Advisory Council of the Aged Care Quality Agency and the Department of Health's ACFI Monitoring Group. Ian is the CEO of COTA Australia and the COTA representative on the National Aged Care Alliance and its Sponsors Group.



## **Helena Kyriazopoulos OAM**

Helena has been on the ARAS Board since 2016 and has over 35 years experience within the aged and multicultural sectors. Helena is the CEO of the Multicultural Communities Council of South Australia, a member of the Australian Multicultural Council. Helena sits on a number of Boards including Council of the Ageing SA and Welcome to Australia and is part of the Health Consumers Alliance.

## **Wendy Lacey**

Wendy joined the Board of ARAS in 2019, the same year she commenced at the University of Canberra as the Executive Dean of the Faculty of Business, Government and Law. Wendy's research and consulting work into the prevention of elder abuse and protection of the rights and freedoms of older persons has been highly influential in state and federal inquiries. Wendy is also a member of the Finance, Audit & Risk Management Committee.





### **Desmond Ford**

Desmond joined the ARAS Board in 2020 with a long history of working in social services and project management for both NGOs and government. Desmond has an ongoing interest in promoting the rights of the LGBTIQ+ community and is the SA Director on the Board of LGBTIQ+ Health Australia and is that organisation's Deputy Chair, and the Chairperson of the Board of Festival Fleurieu. Desmond is a member of the Finance, Audit & Risk Management Committee.

### **Moira Jenkins**

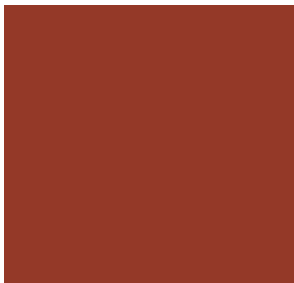
Moira, who joined the ARAS Board in 2020, is the Mayor of the City of Victor Harbor and has had a varied career that has focused on social justice and advocating for the rights of disadvantaged groups and individuals. Moira also consults on developing mentally healthy workplaces, delivers training on preventing and addressing workplace bullying, sexual harassment, good governance for Boards and small business and the importance of 'culture' in managing psychological risks. Moira is a member of the Governance & Performance Committee.



### **Alex Houthuysen (Hill)**

Alex is a proud Aboriginal man from the Yamatji Nation of the Pilbara region of Western Australia. Alex joined the ARAS Board in June 2021 and is a member of the ARAS Reconciliation Action Plan Reference Group. Alex is the Deputy Chair of the Pt Adelaide Enfield Council Aboriginal Advisory Panel, and a Board member of Turkindi Information Network of SA Inc. and Aboriginal Veterans SA, with a continuing interest in promoting the rights and importance of recognition of Aboriginal and Torres Strait Islander service men and women, of shared service and the sacrifice of all Australians.

# ARAS staff



# Key stakeholders

One of the key objectives of our Strategic Plan 2021-2024 is for ARAS to be a recognised leading advocacy service for older people. To do this we developed strategic priorities which:

- inform and influence the policy agenda at a state and national level
- strengthen and develop the network and collaborative arrangements with stakeholders
- develop our trusted and respected brand.

Close working relationships with our key stakeholders and peak bodies is critical to our work and aims to facilitate a whole-of-community approach to upholding the rights and entitlements of older people as well as preventing abuse of older people.

## **National and state submissions/feedback/consultation made to:**

### **National**

- National Register of Enduring Power of Attorney
- Senate Community Affairs Legislation Committee Inquiry into the Aged Care and Other Legislation Amendment
- OPAN published position statements

### **State**

- Mental health services in regional South Australia

- Ageing and Adult Safeguarding (Restrictive Practices) Amendment Bill 2021 introduced by Hon John Darley MLC
- Powers of Attorney Bill
- SA Law Reform Institute – proposed changes regarding witness competence and evidence
- Attorney-General Maher regarding restrictive practices
- Hon. Minister Picton regarding the Retirement Villages Advocacy program
- Review of the Retirement Villages Act
- Attorney-General Maher and Hon. Minister Picton regarding guardianship/administration issues
- Evaluation of the Forgotten Australians project

## **International, national and state meetings and events attended**

### **International**

- National Centre for Elder Abuse (University of Southern California) – virtual

### **National**

- Aged Care Quality and Safety Commission – Advisory Council
- Aged Care Quality and Safety Commission – Complaints Regional Manager
- Aged Care Quality and Safety Commission and OPAN Strategic Meetings

- Australian Human Rights Commission and OPAN Health Professionals e-learning modules on Abuse of Older People
- End of Life Direction for Aged Care (ELDAC) - National Reference Group (chaired by ARAS Chief Executive)
- EAAA Board (Chief Executive)
- EAAA Advisory Group
- Australian Human Rights Commission Elder Abuse Training for Allied Health Professionals Steering Committee
- OPAN Board (ARAS Chairperson)
- OPAN Policy and Systemic Advocacy Advisory Group (co-chaired by ARAS Chief Executive)
- OPAN Advocacy, Operations and Practice Advisory Group Meeting
- OPAN Stay Connected and Supported Steering Group Meeting
- OPAN National Aged Care Advocacy Meeting
- OPAN SDO Executive
- OPAN Advocacy Response Approach – COVID-19
- OPAN and COTA Human Rights – Aged Care Act workshop
- National Aged Care Alliance (NACA)
- Research Centre for Palliative Care, Death, and Dying

(RePaDD) Advisory Group (chaired by ARAS Chief Executive)

- Steering Committee OPAN Home Care Check In Project
- Department of Health (Cth) State Manager, COVID-19 Response Team, and Aged Care Reform Team

## State

- Aboriginal Community Services
- Adult Safeguarding and Advisory Group Meetings
- Alliance for the Prevention of Elder Abuse (APEA)
- Australian Health Practitioner Regulation Agency (AHPRA)
- COTA(SA)
- Daily Aged Care Emergency Response Group
- JusticeNet
- Ministerial roundtable with aged care peak bodies on aged care reform and ambulance related matters
- Office for Ageing Well (OFAW)
- Real Time Second Time Around Operational Committee Meetings (Forgotten Australians)
- Rights Resource Network of South Australia
- Safeguarding Advisory Group Workshop – Strategy to Safeguard the Rights of Older South Australians 2022 – 2027

- SA Health and state reps/ CEs of aged care peak bodies weekly meetings re Emergency Management Directions impacting aged care and older people
- SA Health CCTV Pilot Steering Committee Hospital in the Home consultation
- SA Health Stakeholder Reference Group – Review of the AAS Act
- SA Health Voluntary Assisted Dying Taskforce (Chief Executive)
- South Australian Law Reform Institution – roundtable to explore the former program, Communication Partners
- South Australian Retirement Villages Residents Association (SARVRA)
- White Ribbon (SA)
- Hon Dr David Gillespie MP Minister for Regional Health
- Tony Piccolo MP
- Hon Andrew Gee MP, Minister for Veterans' Affairs
- Ged Kearney Shadow Assistant Minister for Health and Ageing
- Correspondence via email to State Ministers, Shadow Ministers, MPs and Senators, about ARAS and how we can support older people

### Key stakeholders we work with

- Age Discrimination Commissioner
  - Aged Care Quality and Safety Commission Attorney-General's Department (Federal)
  - Australian Association of Gerontology Aboriginal and Torres Strait Islanders (AAGATSI) Advisory Group
  - Department of Health (Federal) Canberra and Adelaide offices
  - Elder Abuse Prevention Unit, Uniting Communities
  - Legal Services Commission of South Australia
  - National Centre for Elder Abuse (University of Southern California)
  - Office for Ageing Well, SA Health
  - Office of the Public Advocate
  - Public Trustee
  - South Australia Adult Safeguarding Unit
- Presentations given**
- WEAAD online forum – Elder Abuse Prevention – Building Resilience
  - Rights Resource Network SA
  - Positive Ageing Forum
  - Leading Aged Services Australia
  - APEA – Financial abuse
  - Seniors Day Forum
- Members of Parliament**
- Senator the Hon Richard Colbeck
  - Hon Stephen Wade MLC Minister for Health and Wellbeing
  - Hon John Darley MLC



## Peak bodies we work with

- Aged and Community Care Providers Association
- Aged Care Industry Association (ACIA)
- Australian Nursing and Midwifery Federation (SA) (ANMF)
- Australian Medical Association SA (AMA)
- COTA (Australia and SA)
- Dementia Australia
- National Seniors
- South Australian Retirement Villages Residents Association (SARVRA)
- South Australian Council of Social Service (SACOSS)

## Media

- ABC Radio Country North West
- Berri Radio
- Channel 9 News
- Coast FM
- Greek Radio
- Italian Radio
- Southern Cross TV Whyalla
- Victor Harbor Times

## Networks we are members of

### National

- Aboriginal and Torres Strait Islanders (AAGATSI) Advisory Group
- Australian Association of Gerontology
- COTA A Navigator Trials
- EAAA

- Elder Abuse Special Interest Group
- Network for CALD Ageing Services
- OPAN

### State

- CHSP Network Meeting, Northern Collaborative Projects, Community Health & Wellbeing
- CHSP/RAS Collaborative meeting (Western Linkages)
- Eastern Collaborative Projects Regional Forum
- East-North East Multicultural Forum, Department of Human Services, Centrelink
- East-North Eastern Adelaide, Norwood Services Centre
- Marion Centrelink Multicultural Community Workers Forum
- Northern Collaborative Project Executive Meeting
- Northern Adelaide Multicultural Service, Salisbury Service Centre
- Northern Aboriginal Community Network Meeting
- Southern Hoarding and Squalor Meeting, City of Onkaparinga
- Turkindi, Indigenous Information Network of South Australia Weaving the Net Adelaide
- West-North Network Information Forum

# Treasurer's report

## Financial Statements for the year ended 30 June 2022

The Treasurer is pleased to present the Audited Financial Statements and Independent Auditor's report for the year ended 30 June 2022.

The financial statements present a true and accurate record of ARAS' operations and financial position for the period of reporting.

Once again ARAS received an unmodified audit opinion, with no issues identified with the accounting practices, financial controls or management of ARAS.

ARAS reports an operating surplus of \$63,860 for the year, which was generated from non-program activities such as fee for service education sessions, WEAAD and investment interest.

Recognition of revenue to match funded program expenditure saw a significant under-spend due to reduced and deferred activity which in part was due to a lag in resource acquisition, thereby impacting service delivery roll-out, and in part again as a result of COVID-19 restrictions.

Funds carried forward to the next financial year are shown on the balance sheet as 'Revenue Received in Advance and Grants Carried Forward' liabilities and total \$606,478. The grant providers have approved these carried forward amounts.

The Balance Sheet reports Net Equity of \$694,911 being retained earnings which reflects the true and correct financial position of ARAS as at 30 June 2022.

Michael Dwyer  
Treasurer

## Financial Statements

Aged Rights Advocacy Service (S.A.) Incorporated  
ABN 72 214 044 225  
For the year ended 30 June 2022

## Statement of Profit or Loss and Other Comprehensive Income

Aged Rights Advocacy Service (S.A.) Incorporated  
For the year ended 30 June 2022

	2022	2021
<b>Revenue &amp; Other Income</b>		
Grant Income	3,195,846	2,491,509
Other Income	39,886	34,279
Gain/(Loss) on Disposal of Property, Plant & Equipment	-	62,326
<b>Total Revenue &amp; Other Income</b>	<b>3,235,732</b>	<b>2,588,114</b>
<b>Expenditure</b>		
Admin & Financial Expenses	143,659	71,494
Employment Expenses	54,484	30,739
Depreciation/Amortisation	190,269	159,585
Office Expenditure	280,988	209,867
Property Costs	59,743	49,612
Salaries & Wages	2,405,225	1,929,481
Travel	37,504	50,326
<b>Total Expenditure</b>	<b>3,171,872</b>	<b>2,501,105</b>
Profit/(Loss)	63,860	87,009
Other Comprehensive Income for the year	-	-
<b>Total Comprehensive Income for the year</b>	<b>63,860</b>	<b>87,009</b>

# Statement of Financial Position

Aged Rights Advocacy Service (S.A.) Incorporated  
As at 30 June 2022

	NOTES	30 JUN 2022	30 JUN 2021
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	2	492,093	453,787
Trade & Other Receivables	3	5,257	2,591
Investments	4	1,032,702	523,686
Prepayments	5	31,648	18,995
GST		30,047	1,545
<b>Total Current Assets</b>		<b>1,591,747</b>	<b>1,000,604</b>
<b>Non-Current Assets</b>			
Security Deposit		3,125	-
Property, Plant and Equipment	6	646,735	581,604
<b>Total Non-Current Assets</b>		<b>649,860</b>	<b>581,604</b>
<b>Total Assets</b>		<b>2,241,607</b>	<b>1,582,208</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade & Other Payables	7	189,000	89,510
Revenue Received in Advance and Grants Carried Forward	8	606,478	204,375
Provisions	10	215,389	187,685
Lease Liabilities	9	120,883	59,625
<b>Total Current Liabilities</b>		<b>1,131,750</b>	<b>541,195</b>
<b>Non-Current Liabilities</b>			
Provisions	10	34,474	14,523
Lease Liabilities	9	380,472	395,439
<b>Total Non-Current Liabilities</b>		<b>414,946</b>	<b>409,963</b>
<b>Total Liabilities</b>		<b>1,546,696</b>	<b>951,157</b>
<b>Net Assets</b>		<b>694,911</b>	<b>631,051</b>
<b>Equity</b>			
Retained Earnings		694,911	631,051
<b>Total Equity</b>		<b>694,911</b>	<b>631,051</b>

## Statement of Cash Flows

Aged Rights Advocacy Service (S.A.) Incorporated  
For the year ended 30 June 2022

	NOTES	2022	2021
<b>Cash flow statement</b>			
<b>Cash flows from operating activities</b>			
Grants received		3,957,744	2,889,241
Receipts from other sources		5,673	121,244
Payments to suppliers and employees		(3,231,338)	(2,596,815)
Interest received		3,561	2,641
Interest on lease liability		(16,969)	(16,971)
<b>Total Cash flows from operating activities</b>		<b>718,671</b>	<b>399,340</b>
<b>Cash flows from investing activities</b>			
Proceeds on sale of property, plant and equipment		-	70,659
Payments for property, plant and equipment		(98,549)	(146,194)
Additional investment		(509,016)	(223,235)
<b>Total Cash flows from investing activities</b>		<b>(607,565)</b>	<b>(298,770)</b>
<b>Cash flows from financing activities</b>			
Repayment of lease liabilities		(72,800)	(54,759)
<b>Total Cash flows from financing activities</b>		<b>(72,800)</b>	<b>(54,759)</b>
Net increase/(decrease) in cash held		38,306	45,811
Add opening cash brought forward		453,787	407,976
Closing cash carried forward	2	492,093	453,787

## Statement of Changes in Equity

Aged Rights Advocacy Service (S.A.) Incorporated  
For the year ended 30 June 2022

	2022	2021
<b>Equity</b>		
Opening Balance	631,051	544,041
<b>Comprehensive Income</b>		
Profit/(loss) for the year	63,860	87,009
<b>Total Comprehensive Income</b>	<b>63,860</b>	<b>87,009</b>
<b>Total Equity</b>	<b>694,911</b>	<b>631,051</b>

# Notes to the Financial Statements

## Aged Rights Advocacy Service (S.A.) Incorporated For the year ended 30 June 2022

### 1. Summary of Significant Accounting Policies

The board has prepared the financial statements on the basis that the association is a non-reporting entity because there are no users dependent on general purpose financial statements. These financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*. The association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the *Australian Charities and Not-for-profits Commission Act 2012* and the significant accounting policies disclosed below, which the board has determined are appropriate to meet their needs. Such accounting policies are consistent with those of previous periods unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs unless otherwise stated in the notes. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise. The amounts presented in the financial statements have been rounded to the nearest dollar.

#### (a) Revenue

The entity recognised revenue as follows:

##### *Revenue from contracts with customers*

Revenue is recognised at an amount that reflects the consideration to which the Association is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the Association identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

##### *Grants*

Grant revenue is recognised in profit or loss when the entity 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.

If a contract is not enforceable and there are no sufficiently specific performance obligations, grant funding is recognised on receipt, or right to receive.

##### *Interest*

Interest revenue is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount.

##### *Other revenue*

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

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

#### (b) Property, Plant and Equipment

Property, plant and equipment are carried at cost less accumulated depreciation.



Depreciation is provided for on a straight line basis on all property, plant and equipment at rates calculated to allocate the cost less estimated residual value at the end of the useful lives of the assets against revenue over those estimated useful lives.

**(c) Employee Provisions**

Provision is made for long service leave and annual leave estimated to be payable on the basis of statutory and contractual requirements. Vested entitlements are classified as current liabilities. The policy of the Service is to provide for long service leave from the third year of completed service.

**(d) Trade receivables and Other Debtors**

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

**(e) 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 (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

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 ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

**(f) Income Tax**

No provision for income tax has been raised as the entity is exempt from income tax under Div 50 of the Income Tax Assessment Act 1997.

**(g) Leases**

*Lease liabilities*

A lease liability is recognised at the commencement date of a lease. The lease liability is initially recognised at the present value of the lease payments to be made over the term of the lease, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the entity's incremental borrowing rate. Lease payments comprise of fixed payments less any lease incentives receivable, variable lease payments that depend on an index or a rate, amounts expected to be paid under residual value guarantees, exercise price of a purchase option when the exercise of the option is reasonably certain to occur, and any anticipated termination penalties. The variable lease payments that do not depend on an index or a rate are expensed in the period in which they are incurred.

Lease liabilities are measured at amortised cost using the effective interest method. The carrying amounts are remeasured if there is a change in the following: future lease payments arising from a change in an index or a rate used; residual guarantee; lease term; certainty of a purchase option and termination penalties. When a lease liability is remeasured, an adjustment is made to the corresponding right-of-use asset, or to profit or loss if the carrying amount of the right-of-use asset is fully written down.

*Right-of-use assets*

A right-of-use asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and, except where included in the cost of inventories, an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset.

Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the entity expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of-use assets are subject to impairment or adjusted for any remeasurement of lease liabilities.

The entity has elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets. Lease payments on these assets are expensed to profit or loss as incurred.

#### **(h) Financial Instruments**

##### **Impairment**

At the end of each reporting period, the entity assesses whether there is objective evidence that a financial asset has been impaired. A financial asset (or a group of financial assets) is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

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

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

When the terms of financial assets that would otherwise have been past due or impaired have been renegotiated, the entity recognises the impairment for such financial assets by taking into account the original terms as if the terms have not been renegotiated so that the loss events that have occurred are duly considered.

##### **Derecognition**

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

##### **Impairment of Assets**

At the end of each reporting period, the entity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair amount less costs of disposal and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss.

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where it is not possible to estimate the recoverable amount of a class of asset, the entity estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Where an impairment loss on a revalued asset is identified, this is debited against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

##### **(i) Provisions**

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

**(j) Cash and Cash Equivalents**

Cash and cash equivalents includes cash on hand, deposits held at-call with banks, other short-term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

**(k) Trade Creditors and Other Payables**

Trade creditors and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the entity during the reporting period which remain unpaid.

**(l) Critical Accounting Estimates and Judgements**

The responsible persons evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the entity. This estimation has been applied to the lease term and incremental borrowing rate in relation to the right of use asset and lease liabilities.

Judgement has been exercised in considering the impacts that the Coronavirus (COVID-19) pandemic has had, or may have, on the 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 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 Association unfavourably as at the reporting date or subsequently as a result of the Coronavirus (COVID-19) pandemic.

**(m) Accounting Standards Issued but Not Yet Adopted**

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the Association for the annual reporting period ended 30 June 2022. The incorporated association has not yet assessed the impact of these new or amended Accounting Standard and Interpretations.

**(n) New and Amended Accounting Policies Adopted**

The association has adopted all the amendments to Australian Accounting Standards issued by the Australian Accounting Standard Board, which are relevant to and effective for the Association's financial statements for the annual period beginning 1 July 2021.

	2022	2021
<b>2. Cash and Cash Equivalents</b>		
Bank Operating account	486,860	447,914
Petty Cash Imprest	5,233	5,873
<b>Total Cash and Cash Equivalents</b>	<b>492,093</b>	<b>453,787</b>
	2022	2021
<b>3. Trade and Other Receivables</b>		
<b>Trade Receivables</b>		
Accounts Receivable	10	2,491
<b>Total Trade Receivables</b>	<b>10</b>	<b>2,491</b>
Other Receivables	5,247	100
<b>Total Trade and Other Receivables</b>	<b>5,257</b>	<b>2,591</b>

## Notes to the Financial Statements

	2022	2021
<b>4. Investments</b>		
Term Deposit	1,032,702	523,686
<b>Total Investments</b>	<b>1,032,702</b>	<b>523,686</b>

	2022	2021
<b>5. Prepayments</b>		
Prepayments	31,648	18,995
<b>Total Prepayments</b>	<b>31,648</b>	<b>18,995</b>

	2022	2021
<b>6. Property, Plant &amp; Equipment</b>		
<b>Furniture &amp; Equipment (at cost)</b>		
Furniture & Equipment	163,844	143,630
Less: Provision for depreciation	(135,746)	(131,513)
<b>Total Furniture &amp; Equipment (at cost)</b>	<b>28,098</b>	<b>12,117</b>
<b>Motor Vehicle (at cost)</b>		
Motor Vehicle	216,418	151,563
Less: Provision for depreciation	(95,821)	(43,860)
<b>Total Motor Vehicle (at cost)</b>	<b>120,597</b>	<b>107,703</b>
<b>Fitout/Refurbishment</b>		
Office Fitouts	10,766	10,766
Less: Provision for depreciation	(9,020)	(4,447)
<b>Total Fitout/Refurbishment</b>	<b>1,746</b>	<b>6,319</b>
<b>Computer Equipment</b>		
Computer Equipment	127,502	76,263
Less: Provision for depreciation	(75,650)	(45,650)
<b>Total Computer Equipment</b>	<b>51,852</b>	<b>30,613</b>
<b>Right of Use Asset</b>		
Land & Buildings	628,914	509,823
Less: Provision for depreciation	(184,472)	(84,971)
<b>Total Right of Use Asset</b>	<b>444,442</b>	<b>424,852</b>
<b>Net Written Down Value</b>	<b>646,735</b>	<b>581,604</b>

	2022	2021
<b>7. Trade and Other Payables</b>		
Trade Payables	58,695	15,804
Accrued Expenses	73,799	50,958
Other Payables	56,506	22,748
<b>Total Trade and Other Payables</b>	<b>189,000</b>	<b>89,510</b>

	2022	2021
<b>8. Revenue For Unsatisfied Performance Obligations and Grants Carried Forward</b>		
Revenue for unsatisfied performance obligations represents performance obligations not yet satisfied		
Grants carried forward represents amounts re-payable to funding providers which have been agreed can be carried forward		
<b>Revenue for unsatisfied performance obligations</b>		
Mentoring Camp - 2020-21	-	38,445
Mentoring Camp 21-23	36,965	-
<b>Grants carried forward</b>		
OPAN Funding	569,513	165,930
<b>Total Grants carried forward</b>	<b>569,513</b>	<b>165,930</b>
<b>Total Revenue For Unsatisfied Performance Obligations and Grants Carried Forward</b>	<b>606,478</b>	<b>204,375</b>
	2022	2021
<b>9. Lease Liabilities</b>		
<b>Current</b>		
Lease Liability	120,883	59,625
<b>Total Current</b>	<b>120,883</b>	<b>59,625</b>
<b>Non-Current</b>		
Lease Liability	380,472	395,439
<b>Total Non-Current</b>	<b>380,472</b>	<b>395,439</b>
<b>Total Lease Liabilities</b>	<b>501,355</b>	<b>455,064</b>
	2022	2021
<b>10. Provisions</b>		
<b>Current</b>		
Provision for Annual Leave	166,450	130,446
Provision for Long Service Leave	48,939	57,239
<b>Total Current</b>	<b>215,389</b>	<b>187,685</b>
<b>Non-Current</b>		
Building Painting & Make Good Provision	7,512	3,755
Provision for Long Service Leave	26,962	10,768
<b>Total Non-Current</b>	<b>34,474</b>	<b>14,523</b>
<b>Total Provisions</b>	<b>249,863</b>	<b>202,208</b>
	2022	2021
<b>11. Cash Flow Statement</b>		
Operating Surplus/(Deficit)	63,860	87,009
Depreciation & amortisation	190,269	159,585
(Gain)/Loss on Disposal of Assets	-	(62,326)
Gain/(loss) to provisions	47,655	43,588
Change in assets and liabilities	-	-

## Notes to the Financial Statements

	2022	2021
(Increase)/decrease in trade and other receivables	(34,293)	102,270
Increase/(decrease) in trade and other payables	463,833	74,178
(Increase)/decrease in prepayments	(12,653)	(4,964)
<b>Net Cash Flows provided by/(used in) Operating Activities</b>	<b>718,671</b>	<b>399,340</b>

**12. Significant Events After Balance Date**

There are no matters or circumstance which have arisen since 30 June 2022 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.

**13. Contingent Liabilities**

There are no contingent liabilities existing of a material nature as at 30 June 2022 and as such no provision has been raised in the accounts (2021: \$0).

**14. Key Management Personnel Disclosures****Compensation**

The aggregate compensation made to directors and other members of key management personnel of the entity for the 2022 financial year is \$395,787.

**15. Entity Details**

The registered office and principal place of business for the organisation is:

Aged Rights Advocacy Service (S.A.) Incorporated  
 175 Fullarton Rd  
 Dulwich SA 5065

## Responsible Persons' Declaration

Aged Rights Advocacy Service (S.A.) Incorporated  
For the year ended 30 June 2022

Per section 60.15 of the Australian Charities and Not-for-profits Commission Regulation 2013

The responsible persons declare that it is the responsible persons' opinion of the association declare that, in the board's opinion:

1. There are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
2. The financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulation 2013*.



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Dated this 24th day of October 2022

## Board Report

### Aged Rights Advocacy Service (S.A.) Incorporated For the year ended 30 June 2022

In accordance with section 35(5) of the Associations Incorporation Act 1985, the Board of the Aged Rights Advocacy Service (S.A.) Inc. hereby states that during the financial year ended 30 June 2022:

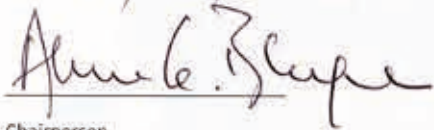
a)

1. no officer of the Aged Rights Advocacy Service (S.A.) Inc;
2. no firm of which an officer is a member; and
3. no body corporate in which an officer has a substantial financial interest, has received or become entitled to receive a benefit as a result of a contract between the officer, firm or body corporate and the Association.

b) Other than for the remuneration of employees involved in the management of the Association, no officer of the Aged Rights Advocacy Service (S.A.) Inc. has received directly or indirectly from the Association any payment or other benefit of a pecuniary value. Members of the Board act in a honorary capacity and receive no remuneration or benefits from the Association for acting in that capacity.

This report is made in accordance with a resolution of the Board.

Date: 24/10/2022



Chairperson



Treasurer





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**DECLARATION OF INDEPENDENCE**  
**BY G K EDWARDS**  
**TO THE DIRECTORS OF AGED RIGHTS ADVOCACY SERVICE INCORPORATED**

As lead auditor of Aged Rights Advocacy Service Incorporated for the year ended 30 June 2022, 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.

G K Edwards  
Director

**BDO Audit Pty Ltd**

Adelaide, 28 October 2022



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## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AGED RIGHTS ADVOCACY SERVICE INCORPORATED

### Report on the Audit of the Financial Report

#### Opinion

We have audited the financial report of Aged Rights Advocacy Service Incorporated (the registered entity), which comprises the statement of financial position as at 30 June 2022, 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 Aged Rights Advocacy Service 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 2022 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.

#### 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 board 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. 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](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf)

This description forms part of our auditor's report.

**BDO Audit Pty Ltd**

G K Edwards  
Director

Adelaide, 28 October 2022

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aged rights advocacy service inc.



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