



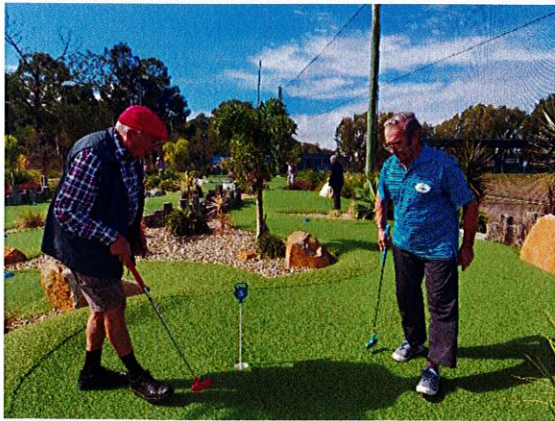
Waratah Respite Services
Flexible Respite Options

2021-2022
ANNUAL REPORT

for year ending 30 June 2022

Waratah Respite Centre
(Mid North Coast) Inc

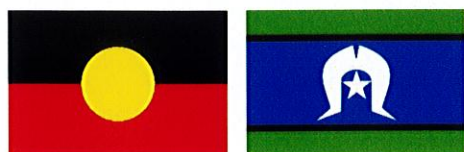
Trading as Waratah Respite Services



CONTENTS

Acknowledgement of Country	2
Our Mission	3
Our Vision	3
Our Values	3
Our History	3
Section 1 – An Overview of Waratah Respite Services	4
About Us / Governance	4
Our People	5
Chairperson’s Report	8
Manager’s Report	9
Our Staff Objectives and Activities	10
Section 2 – Our Services	11
Social Support & Centre Based Respite	11
Overnight Respite Services	12
Section 3 – Our Finance	13
Treasurer’s Report	13
Auditors Report	15
Section 4 – Other Important Information	16
Acknowledgments	16
How You Can Help	16
Contact Us	16

Waratah Respite Services would like to acknowledge the traditional custodians of country throughout Australia, in particular the Gumbaynggirr nation where we work, and their continuing connection to land, sea and community. We pay our respect to them and their cultures, and to the elders both past and present.



Our Mission

To be leaders in flexible respite options; assisting carers and the person they care for to enjoy the best possible quality of life.

Our Vision

A community where carers can choose to maintain their loved ones at home for as long as practicable and desirable through the availability of a range of flexible, person centred respite options.

Our Values

At Waratah Respite Services we value and promote:

- supporting individuality, choice and “quality of life” decisions
- person centered care targeted to individual needs
- active engagement of families/ carers
- a culturally appropriate service
- acting at all times in the best interests of the service user
- equity of access
- a safe and reliable service
- flexibility
- compliance with regulatory requirements
- professionalism

Our History

The Waratah Respite Centre was first opened in 1987 as an Adult Day Care Centre in Azalea Ave Coffs Harbour. In 1991 the service relocated to the current Waratah Respite Centre which was built with Home and Community Care (HACC) funding. HACC services were designed to assist older, frail people or those with disabilities continue living at home.

In 1993 funding was acquired through the National Respite for Carers Program (NRCP) to provide evening respite for carers of adults with disabilities.

In 1994 following extensive community lobbying and fundraising our six (6) bed “Maureen Guthrie Cottage” was opened to provide carers overnight respite. The Cottage was furnished with the assistance of our long term Management Committee member Mr Des Kingdom and Coffs City Rotary Club. The Cottage is classified as a residential aged care facility and as such is required to meet all the Quality Standards for residential aged care.

In 2005 extensions to include staff amenities were undertaken. This extension was the result of several years of fund raising by the very proactive Management Committee and a substantial donation from a community member.

Waratah Respite Services has a long & proud history of delivering flexible respite options for older people, those living with dementia or other disabilities, and their carers living on the Coffs Coast & surrounds. Our unique service model offers Centre based social support groups and overnight respite in cottage style accommodation. Throughout the years the service has impacted positively on the independence, wellbeing and socialisation of our clients and enabled them to avoid premature placement in residential aged care.

Today we offer centre based social support and respite care in Coffs Harbour and Woolgoolga as well as flexible overnight respite in our Maureen Guthrie Cottage for older people, those living with dementia and their carers.

ABOUT US / GOVERNANCE

Waratah Respite Services is a not-for-profit, non-government, incorporated community based organisation registered with the Australian Charities and Not-for-profits Commission (ACNC).

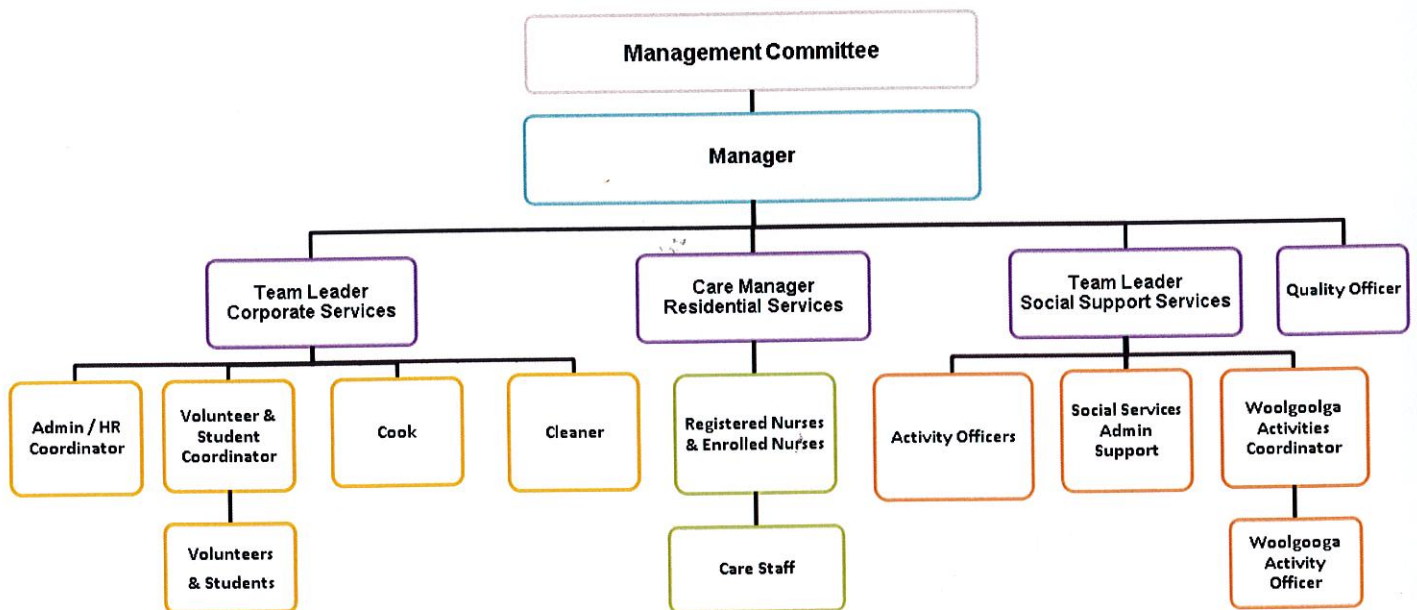
Our volunteer Management Committee is made up of committed people who possess diverse skills and broad community, carer and government sector experience, and this wealth of experience continues to serve the Association well. The Management Committee meets monthly to manage the affairs and provide oversight of the financial & organisational performance of the organisation.

The Management Committee delegates the day to day management of the services to the Manager. As well as regular staff meetings, we also have a Finance Sub Committee, a Clinical Care, Risk and Improvement Committee, and a Work Health and Safety Committee operating throughout the 2021-22 financial year.

Our overnight respite Cottage is fully accredited under the pre 2019 Quality Standards. The Cottage will undertake its First Re Accreditation under the 2019 Quality Agency Standards in the coming months, and our Centre Based Day Programs have also passed quality audits.



Waratah Respite Services
Flexible Respite Options
Management Structure



OUR PEOPLE

Management Committee members

Mrs Colleen Hull
Chairperson



Mr Des Kingdom
Vice Chairperson



Mr Philip McLean
Treasurer



Mr Chris Spencer
Secretary



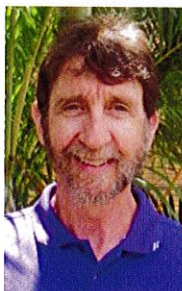
Mrs Denise McNally
Member



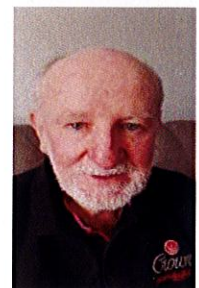
Mrs Maureen Jones
Member



Mr Vincent Carroll
Member



Mr Owen McCosker
Member



Mr Ken Ryan
Member



Employees



Dianne
Manager



Melanie
Team Leader Corporate
Services (Job Share)



Samantha
Team Leader Corporate
Services (Job Share)



Helen
Care Manager



Ella
Team Leader
Support Services

Farhan
Admin & HR
Coordinator

Kim
Volunteer &
Student
Coordinator

Jan
Cook

Lyn
Quality
Project
Officer

Karen
Cleaner

Jill
Registered
Nurse

Vicky
Enrolled
Nurse

Sherry
Registered
Nurse

Care Service Employee

Lyn

Lorena

Leanne

Sue

Jemma

Gabrielle

Rhonda

Rani

Cathie

**Waratah Centre
Activity Officers**

Sam

Diane

Cory

Julie
Admin Support

Seagulls Centre

Sam
Activity
Coordinator

Diane
Activity
Officer

Volunteers and Students

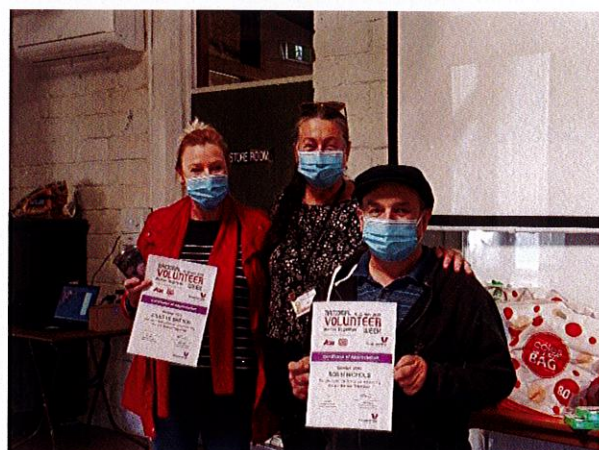
We could not do without our wonderful volunteers. Kim Bown continues in the role of Volunteer/Student Coordinator to support and organise their work at Waratah and Seagulls.

Not counting the Waratah Gadabouts, we had a total of 15 regular volunteers as of 30 June 2022. The volunteers help with the client activities, cooking, and providing much needed emotional and social support to the clients. Volunteers also provide another set of eyes and ears and our service could not provide such high-quality service without them.

To show our ongoing appreciation we celebrated National Volunteers Week 16-22 May 2022. Volunteers were presented with a Thermos Cup with the Waratah represented on each cup along with a Certificate of Appreciation with the theme "Better Together"

This year we hosted and supported 45 students at the Waratah Centre: 5 students were undertaking the Certificate III in Individual Support, 10 students had a walk through, and 30 attended medication training which came to us through the Coffs Harbour Community College.

Thank you to all our clients who agreed to assist the students in their practical skills, to the staff for their mentoring and teaching skills, and of course Kim for her support and organisation of the students.



PRESIDENT'S REPORT



2021-22 has been another very challenging year, with the impacts of COVID-19 continuing.

On behalf of the Management Committee, I would like to acknowledge our Manager, Dianne Russell and all the staff and volunteers for the wonderful work they do.

Throughout 2021-22 our Coffs Harbour Day Program had to again relocate from our Waratah Centre to the Masonic Lodge in Mackays Rd. I would like to thank Phil and the Coffs Harbour Freemasons Association for their ongoing support during this time.

Ella Miller was promoted to the Social Support (Day Programs) Team Leader role and has shown her commitment to ensuring a positive experience for our clients with a real focus on enabling them to be the very best they can be.

Our Cottage Care Manager, Lorraine Connor, resigned this year to move closer to family and we would thank her for all her work at Waratah. Helen Atkinson took over this role with a clear focus on quality improvement.

We continue to receive very positive feedback from clients and families about the Day Programs at Coffs Harbour and Woolgoolga, and the overnight respite Cottage. This coming year we will be undergoing a re-accreditation site visit by the Aged Care Quality and Safety Commission, and we look forward to demonstrating our commitment to a quality and safe service for our Cottage clients.

I would again like to sincerely thank all members of our Management Committee for their dedication and contributions to the effective governance of our organisation. We welcomed back Ken Ryan to the Committee from a leave of absence and we are grateful for his experience and commitment to Waratah.

I would like to express the organisations ongoing sincere thanks to the Waratah Gadabouts for their fund raising activities, and to all our donors for their generosity and support. As a not-for profit organisation, all funds raised go back into our service for the benefits of our clients. we are very grateful and appreciative to be the recipients of their fundraising activities.

Thank you to our clients and carers for your continued input into the services we provide and for your ongoing support and patience during this time.

A handwritten signature in black ink that reads "Colleen Hull". The signature is written in a cursive, flowing style.

Colleen Hull

MANAGER'S REPORT



Another Year of Living with Covid!

COVID-19 dominated the World and particularly The Health System and Aged Care Industry again this year causing a situation where everyone has been required to show their resilience with working in the industry.

Our Day Programs were able to continue to operate for most of the year, although the Coffs Harbour service was again mostly run from the Masonic Lodge Hall but will be returning to Waratah on 17th October 2022.

Our respite Cottage continued to operate during this period, providing much needed respite for carers and families and I would like to acknowledge the Cottage staff for implementing the COVID-19 infection control practices, and for their care of our clients. Cottage staff also were required to pick up extra roles that Day Program and kitchen staff usually do at Waratah when those staff were required to work from Masonic. The Cottage staff willingly undertook these extra duties without hesitation displaying their Team work attitude.

I'd like to thank the Day Program staff for their versatility and willingness to adapt to these changes and still provide the very best quality of service and care to our clients. We have been so fortunate not to have had any transmission of COVID-19 or Influenza at the services this year. Thank you to all the clients and staff for helping us to reduce the risk and complying with our Infection prevention and control measures.

One of our staff Samantha Leach, our Admin-HR Coordinator and her husband Daniel have welcomed their first child. Samantha has taken 12 months maternity leave during this financial year, but we were very lucky to have Farhan Hamo take her place.

I would like to welcome those who have joined us, during the past 12 months. And wish those that have left us all the best for their future endeavours. All staff contribute to the wellbeing of our residents and clients.

We have the Re Accreditation scheduled over the coming months due in January 2023. This will be the first time the Service at Waratah will be assessed against the 2019 Quality Aged Care Standards. All staff have been assisting since I commenced to ensure all areas have been reviewed to ensure compliance. We have had an increased focus on Improvements which will benefit both Clients and Staff in the future.

I would like to thank the Management Committee members for their support since my commencement on 19th September 2022. Their dedication to the service is amazing and shows in the positive regard in which the service is held.

Thank you to everyone involved in Waratah for your support.

A handwritten signature in black ink that reads "Dianne Russell".

Dianne Russell

OUR STAFF OBJECTIVES AND ACTIVITIES

Our Staff Goals include:

- 1) Teamwork is a priority
- 2) The workplace is inclusive for everyone
- 3) Staff feel supported and comfortable speaking up about any concerns or ideas
- 4) Staff are flexible
- 5) Our clients are happy and partners in the services they receive
- 6) Carers are satisfied and confident in our care
- 7) Increase the number of clients accessing the service from our target group

Management Team members have also strengthened our partnerships with other service providers throughout the year including:

- Other Day Program/Centre Based services on the Mid North and North Coast as well as Victoria
- Local community aged care providers
- Local residential aged care providers
- ACAT/RAS assessors
- GPs
- Specialists
- MNC Local Health District
- Primary Health Network
- Dementia Australia
- Carer Gateway
- Parkinson's Association NSW

Training and Development

Monthly education sessions were also provided on the following:

- Fire drills and evacuation
- Infection prevention and control
- Promoting Equality, Diversity, and Inclusion
- Accreditation
- Serious Incident Response Scheme
- Mandatory Quality Indicators
- Caring for people with dementia

Care staff also completed annual clinical competencies, including Infection Prevention, Manual handling, Medication Administration and Food Safety.

We currently have four staff who are undertaking further study and we know they will do well. Helen Atkinson is enrolled to undertake the Infection Prevention Course to ensure our centre is fully covered in this area.

Staff attended:

- NAIDOC – Who Ya Gunna Call forum
- Cross sector meetings
- Community aged care forums

SERVICE DELIVERY OUTCOMES/HIGHLIGHTS

Social support

The Social Support program for older people and those living with dementia is funded under the Commonwealth Home Support Program (CHSP). The Commonwealth Department of Health extended funding from 1 July 2020 for another three years.

During the 2021-22 financial year, the Social Support Program:

- Provided 4,771 hrs of support (which was below our target of 37,102 hrs due to COVID-19 concerns).
- Provided service to 13 individual clients with 684 attendances.

Centre Based Respite

The Centre Based Respite program for carers of older people and those living with dementia is also funded under the Commonwealth Home Support Program (CHSP). The Commonwealth Department of Health extended funding from 1 July 2020 for another three years.

During the 2021-22 financial year, the Centre Based Respite service:

- Provided 1,678 hrs of support (which was below our target of 12,920 hrs mainly due COVID-19 concerns).
- Provided services to 5 individuals clients with 240 attendances.

Home Care Package Clients

While our Day Programs are funded under the CHSP, we are still able to offer services to clients who have Home Care Packages in some circumstances.

During the 2021-22 financial year the service:

- Provided 7,210 hrs of support.
- Provided services to 9 clients with 1,030 attendances.

NDIS Participants

While most of our younger clients have transitioned to other services and social support, we still had 3 clients who wished to continue attending Waratah. This equated to 652.5 hrs of service provided with 129 attendances.

Service Improvement Highlights for the CHSP Program:

- Resume Day Program post another COVID lock down
- Ensured COVID screening and infection control measures in place
- Completed and displayed our Brentyn Lugnan designed Waratah mural at the front of the Waratah Centre
- Repaint Waratah Centre exterior
- Increase service promotion and networking opportunities to increase client numbers

Planned activities for 2022-23

- Rebrand the smaller bus in line with the other Waratah vehicles
- Replace the wheelchair lifter in the smaller bus

Overnight Respite Services

The Waratah six bedroom overnight residential respite service (Maureen Guthrie Cottage) was Re Accredited in September 2018 under the Pre 2019 Quality Standards and re-accredited for another three years to January 2022. We subsequently received advice that our service had been granted an additional twelve-month accreditation until January 2023. The Cottage is scheduled for Re-Accreditation in January 2023 to be undertaken for the First time under the 2019 Quality Agency Standards.

During the 2021-22 financial year the Cottage:

- Provided 29,529 hrs of respite (61.73% of capacity) compared to 39,792 hrs in 2020-21. (70.94% capacity)
- Provided service to 74 individual clients
- Took 135 bookings

The service continues to receive overwhelmingly positive feedback from our clients and carers.

Complaints:

Complaints / concerns were received regarding:

- A mattress was not comfortable.

These complaints are taken very seriously, and actions have been taken to rectify the issues to the satisfaction of the client/carer, along with our sincere apologies.

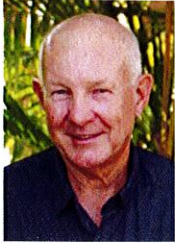
Service Improvement Highlights:

- Moved to a new Client Management system and electronic medication system
- Replaced part of the roof in the lounge/dining area to reduce the sound of rain
- Improved the hot water system for client showers
- Provided written breakfast menu to ensure clients can choose what they would like for breakfast
- Replaced bathroom floors in rooms 1 and 6 to ensure improved shower drainage
- Replaces wardrobes in the bedrooms and repainted rooms
- Finalise the move to a single Pharmacy to reduce the amount of documentation and medication discrepancies
- Installed a new Sanitiser to ensure it meet new quality standards
- Installed an air purifier to help reduce risk of virus transmission

Planned activities for 2022-23

- Continue our quality improvement focus at the Service
- Successfully pass our re-accreditation by the Aged Care Quality and Safety Commission under the 2019 Quality Standards for the first time.

TREASURER'S REPORT



It is with pleasure I present the Treasurer's Report for the 2021-2022 financial year, ending 30 June 2022.

The Organisation is again in a strong financial position. The continued diligence and oversight of Finance Officer, Manager and Management Committee has ensured that financial decisions made have resulted in us operating as a financially viable service.

While our income was reduced again this year due to the low numbers in the Day Programs and low Cottage occupancy as a result of COVID-19, the additional government funding supports have greatly assisted in ensure our service is financially strong.

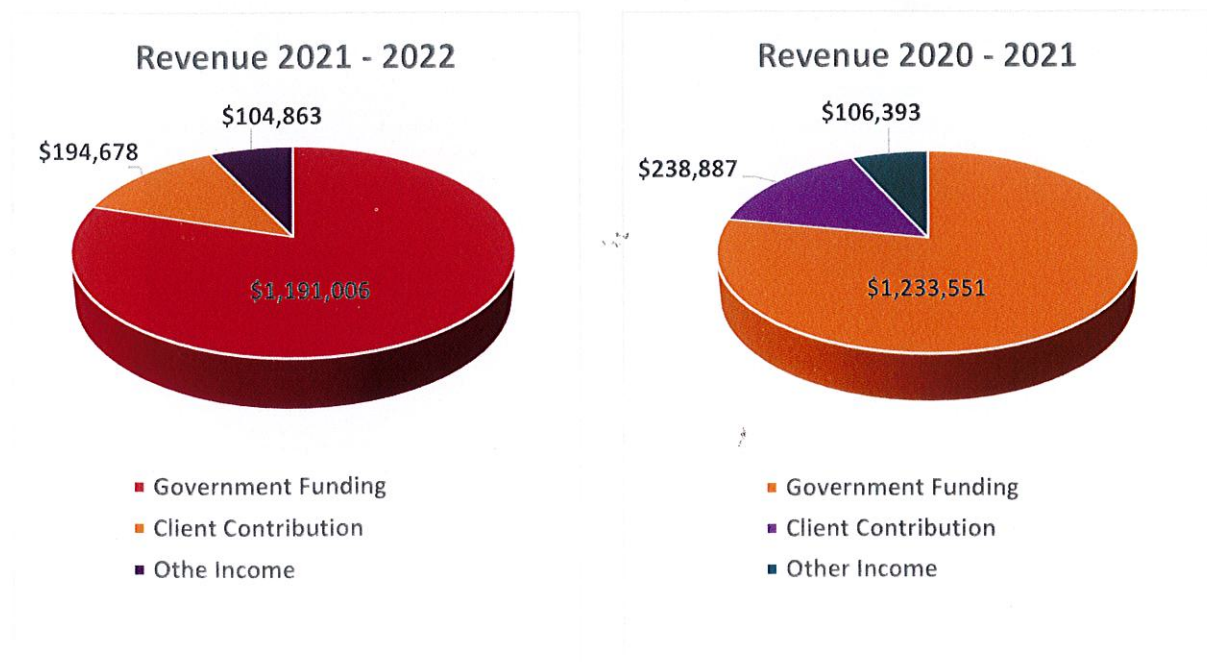
While the majority of our revenue is from Commonwealth Government funding, we continue to raise funds through other means to support the work we do.

The pie chart below reflects the income revenue for this year and last.

Total revenue for 2021-22 was \$1,490,547 compared to \$1,578,831 in 2020-21

This is made up of:

- Commonwealth Government funding: \$1,191,006 compared to \$1,233,551 for the previous year
- Client Contribution 2022 \$194,678 compared to 2021 \$238,887
- Other revenue, donations, Covid assistance and all other revenue: \$104,863 compared to \$289,475 for the previous year.

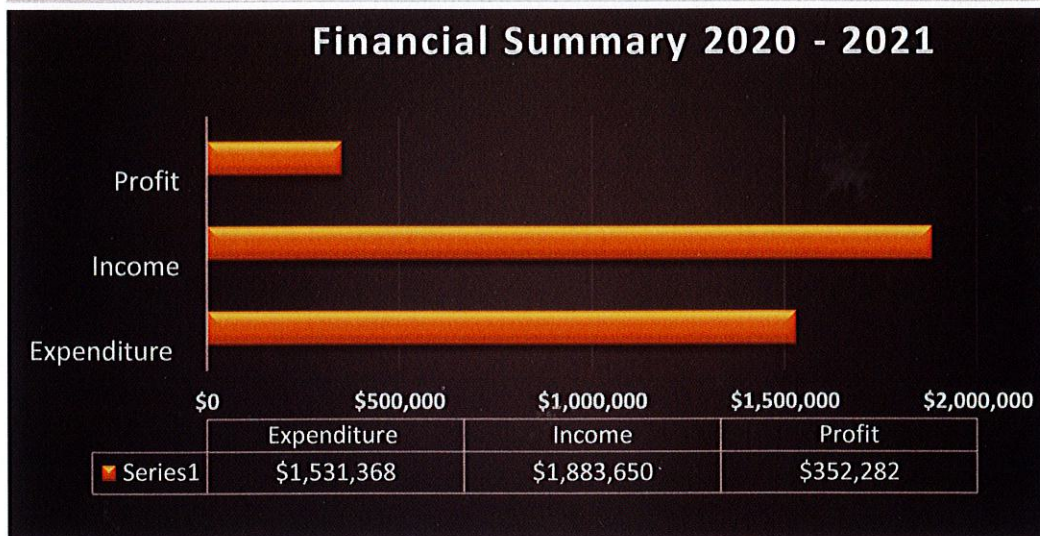
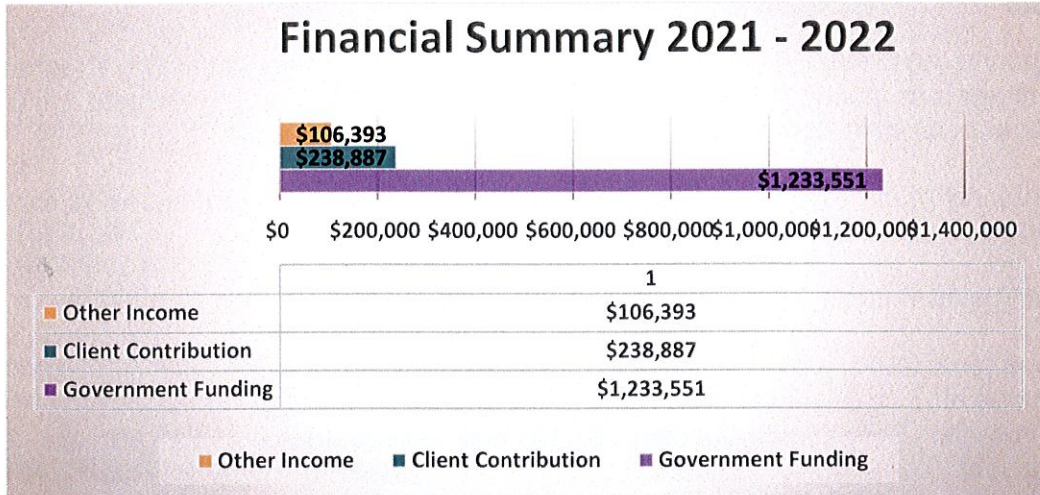


Expenditure for 2021-22 was \$1,455,315 compared with \$1,516,713 for 2020-2020.

This equates to a surplus of \$35,232 for 2021-22, compared to \$346,113 for 2020-21,

As a not-for-profit organisation, all surplus funds are directed back into the service to assist us purchase one-off equipment or activity resources, and to increase the quality and variety of our services.

Phil McLean



WARATAH RESPITE CENTRE (MID NORTH COAST) INCORPORATED
ABN 68 181 413 460

DIRECTORS REPORT
FOR THE YEAR ENDED 30 JUNE 2022

The committee members submit their report, together with the financial statements of the association for the financial year ended 30 June 2022.

Committee Members

the following persons were committee members of the association during the whole of the financial year and up to the date of this report, unless otherwise stated.

Colleen Hull	Continuing
Ken Ryan	Continuing
Desmond Kingdom	Continuing
Phil McLean	Continuing
Maureen Jones	Continuing
Chris Spencer	Continuing
Denise McNally	Continuing
Vincent Carrol	Continuing
Owen McCosker	Continuing

Principal Activities

The principal activities of the association during the financial year were to provide social support to frail older people and those with dementia, and provide short term overnight and centre based respite to their family carers throughout Coffs Harbour, Woolgoolga and surrounds.

Significant Changes

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

Objectives

The associations short term objectives are to:

- Address any recommendation identified by the auditor in the annual management letter
- Monitor the budget to reduce non-essential expenditure
- Maintain flexibility to respond to changes in community needs and changes in government policy
- Ensure the best possible quality care to clients and carers
- Implement the new Quality Aged Care standards

The associations long term objectives are to:

- be leaders in flexible respite options; assisting carers and the person they care for to enjoy the best possible quality of life
- be an accredited provider of residential and centre based respite services
- strengthen the financial position of the organisation

Strategy for Achieving the Objectives

To achieve these objectives, the association has adopted the following strategies:

- Semi annual finance subcommittee meetings to monitor more closely the financial affairs of the association
- Monthly treasurer reports to the committee
- The implementation of the strategic and operational plans to direct the effort
- A model of continuous improvement to ensure the organisation continues to improve in all aspects of the service management and delivery and adapts to the needs of its clients, funders and the wider community
- Robust human resource management systems
- Focus on enablement and person centred care through individual care and activity planning
- Focus on partnerships with clients in service development, delivery and evaluation
- Respond to community need and offer choice and flexibility in respite options

WARATAH RESPITE CENTRE (MID NORTH COAST) INCORPORATED
ABN 68 181 413 460

DIRECTORS REPORT
FOR THE YEAR ENDED 30 JUNE 2022

Performance Measures

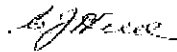
The following measures are used within the association to monitor performance:

- Cyclic monitoring and review of services against aged care quality standards
- Maintenance of accredited provider status
- Staff satisfaction, high retention rates and stable management
- Planning for continuous improvement across all business streams to achieve organisational objectives
- Effective planning, control, monitoring and management of financial and human resources
- Client satisfaction
- Quality service delivery that demonstrates the implementation of wellness, enablement and individual care

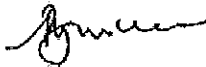
Operating Result

The surplus of the association for the financial year after providing for income tax amounted to \$35,232, (2021 surplus \$346,113).

Signed in accordance with a resolution of the committee:



Colleen Hull
Chair



Phil McLean
Treasurer

Dated: 27 September 2022

WARATAH RESPITE CENTRE (MID NORTH COAST) INCORPORATED
ABN 68 181 413 460

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

	Note	2022 \$	2021 \$
Revenue	2	1,412,267	1,573,350
Interest revenue calculated using the effective interest rate method	2	1,080	5,059
Other income	3	77,200	284,416
Employee benefits expense		(1,096,391)	(1,151,105)
Depreciation and amortisation expense		(68,441)	(58,610)
Occupancy expenses		(16,208)	(14,870)
Utilities		(15,501)	(19,717)
Repairs and building maintenance		(38,508)	(26,891)
Cleaning and laundry service costs		(13,623)	(14,238)
Motor vehicle expenses		(8,575)	(6,392)
Client expenses		(67,056)	(90,578)
Insurances		(15,774)	(15,884)
Office Expenses		(40,815)	(41,595)
Other expenses		(74,423)	(76,832)
Surplus before income tax expense		35,232	346,113
Income tax expense	1(b)	-	-
Surplus after income tax expense attributable to members		35,232	346,113
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year attributable to members		35,232	346,113

WARATAH RESPITE CENTRE (MID NORTH COAST) INCORPORATED
ABN 68 181 413 460

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022

	Note	2022 \$	2021 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	1,064,333	1,020,550
Trade and other receivables	6	30,083	25,310
Other assets	7	-	22,928
TOTAL CURRENT ASSETS		1,094,416	1,068,788
NON CURRENT ASSETS			
Property, plant and equipment	8	750,201	744,732
TOTAL NON CURRENT ASSETS		750,201	744,732
TOTAL ASSETS		1,844,617	1,813,520
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	9	43,229	48,759
Employee benefits	10	102,497	102,416
Contract liabilities	11	2,928	-
TOTAL CURRENT LIABILITIES		148,654	151,175
NON CURRENT LIABILITIES			
Employee benefits	10	5,685	7,299
TOTAL NON CURRENT LIABILITIES		5,685	7,299
TOTAL LIABILITIES		154,339	158,474
NET ASSETS		1,690,278	1,655,046
EQUITY			
Retained earnings		1,690,278	1,655,046
TOTAL EQUITY		1,690,278	1,655,046

WARATAH RESPITE CENTRE (MID NORTH COAST) INCORPORATED
ABN 68 181 413 460

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022

	Note	2022 \$	2021 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		1,623,189	1,946,630
Payments to suppliers and employees		(1,506,575)	(1,466,661)
Interest received		1,080	5,059
Net cash provided by operating activities		<u>117,694</u>	<u>485,028</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant and equipment		-	420
Purchase of property, plant and equipment		(73,911)	(44,226)
Net cash provided by investing activities		<u>(73,911)</u>	<u>(43,806)</u>
Net increase in cash held		43,783	441,222
Cash at the beginning of the financial year		<u>1,020,550</u>	<u>579,328</u>
Cash at the end of the financial year	5	<u>1,064,333</u>	<u>1,020,550</u>

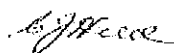
WARATAH RESPITE CENTRE (MID NORTH COAST) INCORPORATED
ABN 68 181 413 460

DIRECTORS' DECLARATION
FOR THE YEAR ENDED 30 JUNE 2022

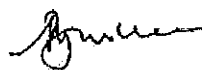
In accordance with a resolution of the directors, we declare that:

1. The financial statements and notes satisfy the requirements of the Associations Incorporation Act NSW 2009 and the Australian Charities and Not-for-profits Commission Act 2012; and
2. 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.

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



Colleen Hull
Chair



Phil McLean
Treasurer

Dated: 27 September 2022



Crowe Audit Australia
ABN 13 969 921 386
107 West High Street
Coffs Harbour NSW 2450 Australia
PO Box 8
Coffs Harbour NSW 2450 Australia

Tel 02 6653 0850
Fax 02 6651 4301
www.crowe.com.au

**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF
WARATAH RESPITE CENTRE (MID NORTH COAST) INCORPORATED
ABN 68 181 413 160**

Opinion

We have audited the financial report of Waratah Respite Centre (Mid North Coast) Incorporated (the Association), 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 statements, including a summary of significant accounting policies, and statement by members of the committee.

In our opinion, the accompanying financial report of the Association is in accordance with the Associations Incorporation Act NSW 2009 and the Australian Charities and Not-for-profits Commission Act 2012, including:

- (a) giving a true and fair view of the Association's financial position as at 30 June 2022 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1 and the Associations Incorporation Act NSW 2009 and the Australian Charities and Not-for-profits Commission Act 2012.

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 Association in accordance with the auditor independence requirements of the Associations Incorporation Act NSW 2009, the Australian Charities and Not-for-profits Commission Act 2012 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our 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.

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Crowe Audit Australia
ABN 13 969 921 386
107 West High Street
Coffs Harbour NSW 2450 Australia
PO Box 8
Coffs Harbour NSW 2450 Australia

Tel 02 6653 0850
Fax 02 6651 4301
www.crowe.com.au

**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF
WARATAH RESPITE CENTRE (MID NORTH COAST) INCORPORATED
ABN 68 181 413 160**

Responsibilities of the Directors for the Financial Report

The committee of the Association are responsible for the preparation of the financial report and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the needs of the members and the Associations Incorporation Act NSW 2009 and the Australian Charities and Not-for-profits Commission Act 2012 and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the committee are responsible for assessing the ability of the Association to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

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

As part of an audit in accordance with the Australian Auditing Standards, the auditor exercises professional judgement and maintains professional scepticism throughout the audit. The auditor also:

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

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TO THE MEMBERS OF
WARATAH RESPITE CENTRE (MID NORTH COAST) INCORPORATED
ABN 68 181 413 160**

- Concludes on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If the auditor concludes that a material uncertainty exists, the auditor is required to draw attention in the auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the auditor's opinion. The auditor's conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
 - Evaluates the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation. The auditor communicates with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that the auditor identifies during the audit.
- The auditor communicates with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that the auditor identifies during the audit.

Other Information

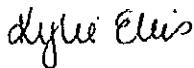
The committee are responsible for the other information. The other information comprises the information included in the Association's annual report for the year ended 30 June 2022, but does not include the financial report and our auditor's report thereon.

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, 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.

CROWE AUDIT AUSTRALIA



Kylie Ellis
Partner
Registered Company Auditor (ASIC RAN 483424)
107 West High Street
COFFS HARBOUR NSW 2450

Dated: 4 October 2022

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ACKNOWLEDGMENTS & THANK YOU

Donations 2021-22

- Waratah Gadabouts
- Various raffles
- Coffs Harbour Veteran and Vintage Car Club
- Park Beach Traveler's Club
- Lorna Marriott
- Jean Jarrett

Grants and funding

- Department of Health
- Department of Social Services
- NSW Government Department of Communities and Justice

Volunteers

To the Waratah Gadabouts and all our wonderful volunteers – we could not provide our services to such a high quality without you. Thank you all

HOW YOU CAN HELP

- Volunteer your time
- Make a donation
- Leave a bequest
- Support an event or fundraising activity
- Become a corporate partner

CONTACT US

Waratah Centre:
Community Village
22 Earl St
Coffs Harbour, NSW, 2450

PO Box 706
Coffs Harbour, NSW, 2450
Phone: (02) 6648 3610
Fax: (02) 9182 7586
Email: admin@waratahrespite.com.au

Seagulls Service
8 Boundary St
Woolgoolga, NSW 2456

Website: www.waratahrespite.org
Facebook:
<https://www.facebook.com/waratahrespitecoffs>