

# Annual Report

2020<sub>2021</sub>



THE **GRIEF CENTRE**  
OF WESTERN AUSTRALIA



## Our Supporters:

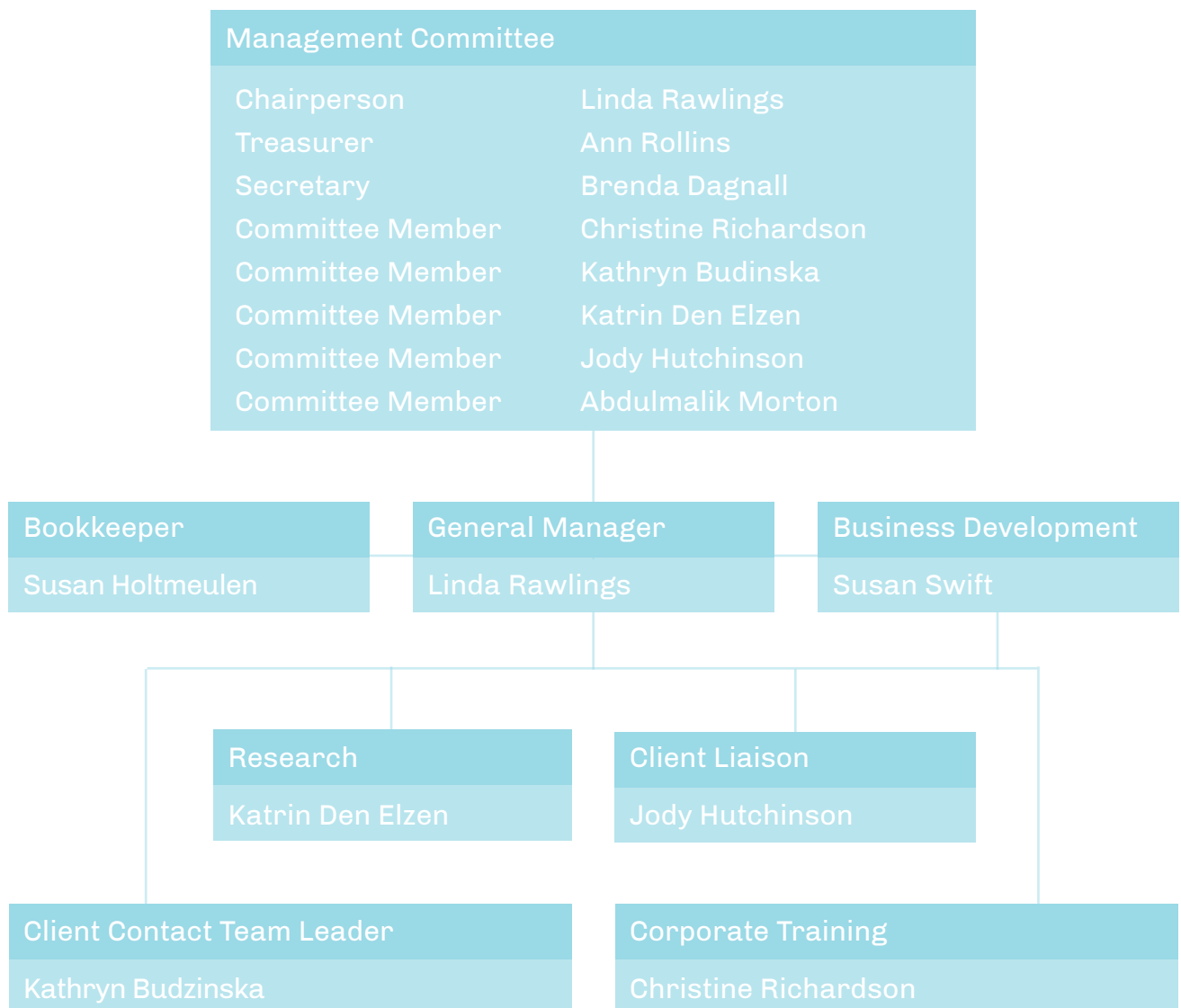
Eduard & Julie Becker



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# Organisational Structure



## Our Vision

The Grief Centre of Western Australia is a community where grief is acknowledged as a healthy normal response to life events, attended to and transformed for the wellbeing of individuals, families, and society.

## Our Mission

The Grief Centre of Western Australia aims to ease the heartache of grief and loss through care, creativity and understanding through;

- Quality counselling, support groups and creative workshops for people living with grief.
- Information, resources, and community connection to honour and guide the grief journey.
- Training and development to increase awareness, understanding and support of grief in the workplace.
- Building grief and death literacy, including awareness of the impact of unresolved grief for individuals, families, communities and in the workplace.

# Chairperson's Report

Over the past 18mths, the Grief Centre of Western Australia (GCWA) has experienced an unprecedented rise in demand for our grief support services from individuals, families, organisations, and businesses seeking to manage the social, emotional, and psychological impact of CV19. The primary issue that emerged for the Grief Centre early in this period, was our limited capacity to respond to the increased demand. Faced with the urgent need to expand, the Centre's primary focus for 20/21 was to detail the steps required to better serve the community by building our capacity, our financial sustainability, and on-going growth.

This Annual Report is an opportunity to share with our members, supporters, and the sector, the GCWA's perspective on the current wave of grief and our response to it. It also shares how grief and loss is responded to in the wider community; the current and potential role of the GCWA; and the future direction and aspirations of the Centre as a community-based specialist grief support service. This analysis of the death and grief space in WA was used to inform two Lotterywest grants that were secured during the year - one to begin building our organisational capacity, and a second to fund an evidence-based research project on the role of writing for those living with the heartache of grief and loss (details on page 11).

## LOTTERYWEST SUPPORT TO SCALE-UP

In December 2020, Lotterywest approved an Organisational Capacity and Resilience Grant of \$178K for the GCWA to undertake a time-limited business development project. The GCWA is now 6mths into the 18mth project, which will support the Grief Centre to transition from being a small, largely unknown specialist grief support service to one that has the governance framework, systems, staff and influence to become a 'Centre of Excellence' with the capacity and resilience to respond to the current and potential future crises.

The urgent need for the Centre to scale-up our activities was evidenced through an increase in inquiries by more than 400% since February 2020 due to CV19. Grief associated with the pandemic is widespread and diverse. It includes social isolation, restricted access to loved ones in aged care and hospital facilities, and social

distance limitations on mourning activities such as funerals and wakes, as well as other family, friend, and community gatherings. Restrictions to international and interstate travel are also proving to be emotionally unbearable for many West Australians. Additionally financial stressors associated with pandemic-related job insecurity and loss has sparked grief and compounded that experienced by those already bereaved. Stories of deep distress experienced during time spent in mandatory quarantine are common, and particularly dire after the death of a loved one. The Grief Centre anticipates such inquiries to continue to rise as research indicates that support for grief is generally sought many months, and often years, post trauma. As the pandemic is a protracted, multi-faceted adverse event, rather than a single incident, this trend is highly likely to be maintained.

In addition to the increased demand for individual care and understanding, the impact of CV19 is being felt by organisations across numerous sectors. Since the onset of CV19, the Grief Centre has received inquiries for bespoke grief training and professional development from organisations including criminal and estate law firms, two prisons, an ambulance service, education institutions, vet clinics, and a request from the WA Department of Health for counselling support for people in mandatory quarantine. Individual inquiries for grief support in the workplace came from social workers, aged-care staff, nurses, oncologists, managers, school chaplains, university staff and carers. These workers reported overwhelm as they sought to provide meaningful support for clients and students whose lives have been impacted through reduced access to services, the steep increase in suicide, isolation, relationship breakdown and other CV19 related stresses. Regrettably the Centre has had to decline these much-needed vital services for those in raw grief and trauma, due to our limited capacity to deliver the services requested.

## COMMUNITY-BASED SPECIALIST GRIEF SUPPORT

The GCWA is uniquely positioned to become a hub of excellence in grief and bereavement care, and our services are highly cost-effective compared to mainstream clinical healthcare

services. The Centre is an evidence-informed, non-sectarian, community-based organisation that has operated for seven years despite the lack of core funding or service agreements. With only community donations, in-kind support, small grants, and the commitment of primarily pro-bono workers, the Centre has continued to provide a growing range of highly-regarded grief-support services.

With the onset of CV19 an existing gap in grief support services in Western Australia has been compounded. Unlike other states, WA has a lack of generalised community-based grief services. In Aoun et al's recent paper "Who Cares for the Bereaved? A national survey of family caregivers of people with motor neurone disease", general practitioners were consulted for grief support by 75% of the bereaved. Given the primary health system is already overburdened and not typically specialised in grief support, it is reasonable to assume that when people acutely distressed by grief and loss are referred to support services by their primary healthcare provider, it is likely to be a private practice clinical psychologist on a mental healthcare plan subject to Medicare rebates. There are two distinct issues with this care pathway.

The first issue is the implicit assumption that grief is pathological. After experiencing loss, only 10% of people are at risk of developing a "pathological" form of grief, defined as "complicated grief", and only 3% of those go on to develop this (Aoun et al, 2015). Furthermore, graduates from clinical psychology, youth work and other human sector tertiary studies often seek grief-awareness training at the GCWA to fill the gap in their understanding of this core human response to death. This suggests that supervision of a grieving person by a clinical psychologist is both potentially excessive and inadequate, barring no other co-presenting mental health problems. Additionally, while many people in acute grief believe themselves to be experiencing an abnormal response to unwelcome change, at the Grief Centre we find that people are quickly reassured about their grief response after attending a facilitated support group, a counselling session, or a reassuring phone call.

The pathologizing of grief can also lead to people being prescribed anti-depressants within weeks,

and sometimes only days, after the death of a loved one. Such reports are not uncommon at Grief Centre and they come at a cost, not only financial and in terms of potential dependency but in how this path limits our capacity to share and care for each other as we work together to integrate grief and loss into the broader picture of our lives.

The second issue associated with the clinical care pathway is one of affordability. The Australian Psychology Society 2019-2020 rate schedule recommends \$260 per 40-60min consultation. Even on a mental healthcare plan with rebate maximums, an individual would have an annualised out of pocket expense of \$1836 assuming one session per month – a reasonable assumption based on grief-specific care plans undertaken at the Australian Centre for Grief and Bereavement in Victoria (Chris Hall, CEO ACGB, personal conversation Sep 2020). Equivalent sessions at the Grief Centre would cost \$960, representing an annualised value of \$876 per client and costing 70% less than the clinical psychology care pathway. A more important consideration is the fact that people often do not follow through with their referral due to the high cost, thus prolonging their grief and increasing their risk of mental health issues.

In contrast to the clinical-care pathway, the vision of the Grief Centre is to see grief embraced again as a healthy normal response to adverse events in life. Our work over the past seven years demonstrates that when it is acknowledged and attended to using this perspective, grief can be transformed to support the wellbeing of individuals, families, and the broader community.

Through the normalisation of grief, and by increasing and promoting access to low and no-cost community-based supports, the potential value proposition to the healthcare system is estimated between \$20-50M over the next decade. Given this assessment, it is arguable that community-based, specialist grief-support services are both more appropriate and more affordable than mainstream clinical care for most people.

## GROWING OUR COMMUNITY

An additional factor that comes with a community-based, rather than a clinical pathway



is social capital. After referral to the Centre (by self, friends, or a clinician) people usually attend a weekly support group and/or counselling for a few months however it is not uncommon for people to maintain their connection with the Centre and go on to offer assurance to others in support groups and/or to assist our work through other kind and capital contributions. Indeed, it is this financial and social capital that has enabled the GCWA to maintain our modest level of services without core funding.

The Grief Centre also regularly receives requests from people interested to be involved as a volunteer and/or in a paid position. Tapping the skills, passions and commitments of new volunteers is now possible with additional HR support, internal systems, and usable office spaces now available through resources provided by Lotterywest. The recruitment of volunteers for specific roles and providing opportunities for interns and students-on-placement, will be key to the growth of both the Grief Centre and our work across the community.

Over the last seven years the 'Grief Centre Community' has grown with over 550 people now in our database to receive our bi-monthly e-newsletter. Community members and local businesses also regularly fund-raise on our behalf and assist with the planning and running of our community events.

The GCWA now hosts two signature annual events. The GCWA High Tea is held close to the nationwide Dying to Know Day, to raise funds and awareness of the need to prepare in advance for the end-of-life. Planning early for what we want for our own death can make it so much easier for friends and family as they grieve. In Memory of Ordinary Things is our end-of-year event held just prior to Christmas but without the tinsel and bells. As this time of the year often sparks intense grief, the Centre hosts a warm and welcoming event where our losses are honoured and valued through sharing connection and creative activities.

A new partnership with Woman Within Western Australia Inc. was initiated this year to co-design and host Community Grief Gatherings. These free bi-monthly events are based on the recognition that traditions around the world see and experience grief as a communal event. In western society, the pain of loss lingers for many largely due to there being no space

where it can be honoured beyond the context of a funeral and wake. Access to simple, non-sectarian grief gatherings that are held in a safe and welcoming place is a powerful way to lift heartache and build community connection.

## GRIEF IN THE TIME OF CV19

When grief is left unattended people are compromised in their capacity to live with equanimity and well-being. Numerous social ills can be traced back to unresolved grief and these include substance abuse, relationship breakdown, suicide, homelessness, isolation, panic attacks, violence, and incarceration. Intergenerational grief, particularly for Indigenous people, is also recognised as a major contributor to a lack of health and well-being. As a result of CV19, grief is now ever present in our community, in our homes and in the places where we work – and it is critical that this is acknowledged and attended to, to avoid the further impact of increased social and mental health issues in our society in the future. For many people the vaccination mandates and debates have intensified the heartache and loss being felt across the community.

To address the current wave of CV-19 grief, the Centre now offers an on-line support group where people from all persuasions and positions can share their heartache. The emphasis is not on individual stories but to honour and be open to the fact that suffering is across the board in these changing and challenging times. Through this inclusive space the GCWA aims to decrease polarisation and deepen our compassion for the diversity of human experience.

The ultimate aim of the GCWA is to ensure that the people of WA have greater access to affordable community-based grief support services, both in-person and on-line. When grief is normalised and recognised as a natural response to unwelcome change that benefits from acknowledgement, understanding and support, people do regain meaning and purpose in their lives – this knowing is at the heart of the Grief Centre's work.

## FUTURE TIMELINE AND TASKS

With the advent of CV19, key elements of the GCWA's Strategic Plan were adapted to begin developing our capacity and resilience to manage potential adverse events in the future. The pillars which underpin our future

sustainability and align with our Strategic Plan 2020 - 2023 (undertaken Feb 2020) include:

**1. Financial Sustainability**

A clearly defined, data-driven financial sustainability strategy and income diversification plan to fund staff and core costs to support the Centre's vital work in the community

**2. Organisational Fundamentals**

The implementation of systems including a secure client database, a current website, an improved client booking and practice management system, improved reporting systems, and updated policies to support organisational effectiveness and risk management.

**3. Governance**

Quality Assurance Standard for our grief counsellors and endorsed therapeutic approach, including requisite training activities completed by all counsellors, staff, and Management Committee.

**4. Improved Training and Professional Development**

Development of a multi-purpose grief training curriculum to build on the Centre's current offerings in response to diverse requests for grief awareness training across sectors and the community

**5. Sector Collaboration**

Increased profile in the West Australian and national death and dying and grief sector through community outreach and partnerships.

Whilst only 6mths into this project, the GCWA is delighted with our progress and excited about next steps. Early in 2021 a rigorous recruitment process saw Susan Swift employed part-time as the GCWA's Business Development Manager. In the role of Project Manager for the Lotterywest grants, I have worked closely with Susan as she embarked on a thorough analysis of the Centre's business and internal systems, along with an evaluation of our current place in the grief and death space within the wider community. Susan's breadth of knowledge and experience has meant that the changes necessary for the Centre to expand our work and profile will come with grace, and with due respect for the great efforts of those who have been involved in the Centre over the last seven years.

## THE GCWA TEAM

For all small, aspirational NGOs, volunteers are crucial as the agency transitions to become more impactful in their field. In addition to an on-going commitment in their own areas, every member of the GCWA Team rallied this year to pick up the extra work involved in the Lotterywest Capacity grant, including the move into and refurbishment of a second classroom at our Tuart College venue. The volunteer hours committed were second to none, and the Centre's progress toward building our work is indeed due to this. Huge gratitude is offered to Chris, Kath, Ann, Jody, Brenda, Mort, Katrin, Kathleen, Claire, Brody, Brandon and Julz for their energy, passion, and dedication.

As the GCWA moves toward the new year, it does so with a new structure emerging for our next phase. The Management Committee will be replaced by an Advisory Board with high-calibre members joining to guide our work and provide strong governance. Many of our current Committee members will then focus solely on operational roles and responsibilities. New skilled and passionate volunteers are also joining the GCWA Team, each with unique experience in the grief and death space. Potential partnerships, sponsorships and an expanded training and development arm are also in progress and encouraging.

With the commitment of a growing creative, compassionate, and skilled Team, and a clear forward path, the Grief Centre can expect a truly exciting, and productive year ahead.

With gratitude and anticipation,

**Linda Rawlings**  
GCWA Chair

# Client Contact Team Report

*After my Mum passed I felt quite lost and lonely. Living in a country other than my birth country makes it hard at times. Not being able to grieve with my immediate family over there was such a harsh and unexpected experience. Something fundamental had changed and because of the pandemic I was not able to feel into that with my immediate family in Germany.*

*Having found the Grief Centre during that time was a pure blessing. The weekly gatherings*

*gave me a place to be, a place to connect and breathe. The people I found have surprised me on so many different levels and the connections that were established grew from week to week. I found stability and hope and am now able to move ahead with new knowings in my heart. There have been tears but there has also been lots of laughter. The open door each week is pure gold to me.*

Testimonial from Kerstin, Perth

The Client Contact Team (CCT) is a group of compassionate and experienced facilitators and counsellors who have all come to the Grief Centre with the inspiration to contribute in the death and grief space, after having their own lived experience of grief. Each member of the Team is a grief-specialist who brings warmth and wisdom to their work with the Centre's clients. Many of the Team are also involved on the Management Committee and in other areas that contribute to work flow, management and administration, and data collection.

During the last year, GCWA's established weekly support groups, 'Lean Into It' - for clients aged 12-25yrs, (Tuesday 6 – 7pm) and 'Life after Loss' – a bereavement group for adults (Wednesday 9.30 – 1130am) were extended to include other groups. Since January 2021, an evening bereavement group for adults has run on Thursdays with Jody and Ann as facilitators. A general loss support group also started on Wednesday evenings, initially on Zoom with Linda and Ann, and then later on-site with Julz and Brenda. Some groups have a larger client base than others, but all still have consistent interest, despite fluctuations. In total attendance at GCWA support groups over the 20/21 year was 687.

Thanks to the commitment of the CCTeam all open groups have continued throughout the year, despite occasional temporary disruptions, due to the impact of the CV-19 pandemic. During these times, the GCWA continued to provide support to the WA community via telehealth,

phone, email and Zoom. Bereavement support was also continuously available to individuals, couples, families, and organisations. The total number of counselling sessions provided by the GCWA in the 20/21 year was 334.

A new addition to GCWA's range of community-based grief-support services that has emerged with the advent of CV-19, is the memorial. These bespoke occasions arose in response to requests from clients who were unable to be with a loved one at the end of their life, or to attend a funeral. The warm and welcoming nature of the Centre's rooms, adjacent to rose gardens and elegant gum trees, makes the location perfect for family and friends to gather together to honour the life of a friend or family member.

Various changes in personel and roles occurred this year. After four years with the Centre, Brody stepped back from his regular duties but continues to provide support as mentor to the Lean Into It group - thank you Brody. Christopher was farewellled in November 2020, although he remains connected with the GCWA through his work with Lionheart. We welcomed Claire at that time, and then Brandon in December 2020 and together they have continued to facilitate the youth group. Ann, Jody and Brenda all expanded their roles within the CCT into both group facilitation and counselling.

All groups and individual sessions continued to run on a self-referral basis. This has been



shown to be an effective method of screening clients with complicated mental health issues. The establishment and adherence to this mental health policy has been instrumental in reminding the CCT and the GCWA's (potential) clients that the Centre is a community service, not a crisis centre.

Our core weekly bereavement support program continues to be supplemented by workshops and presentations held both internally and externally. With lockdowns and postponements, our internal workshops were reduced in number this year. Kath's long-running workshop 'When a Life is Lost' is designed specifically for health professionals who experience death as part of their work. A new day-long workshop, 'Embracing Grief and Death as a part of Life' offers participants the opportunity to appreciate grief and death from multiple perspectives. Numerous presentations were given by CCT members to external agencies across the health, justice and education sectors – all with excellent feedback. GCWA representatives were also present at a number of festivals, markets and an (Un)convention.

Overall anecdotal and by-survey feedback from clients continues to be positive. The dynamic process of attendance encourages all clients to be autonomous and empowered in their grief. Clients often express their gratitude for being able to connect with the service at any time. This means that when the grief is raw and traumatic their attendance is frequent and regular, but as their life settles into a new way of being, the need for support lessens. However, as it is the

nature of grief to pop up unexpectedly, having an established support base readily available is appreciated.

Continuing Professional Development (CPD) included individual attendance at various webinars and presentations. The GCWA provided training subsidies for most CCT members to attend various trainings, and again we thank Evolve Events for their generous scholarships to attend their extensive range of quality courses. The seeking of clinical supervision for CCT members outside of the GCWA, was also a priority this year. The monthly CCT Peer Support meeting continues to be beneficial both professionally and personally for Team members. The rotating roster of chairperson and mindfulness facilitator gives the Team a chance to practice skills and share their knowledge and expertise in a safe and supportive environment.

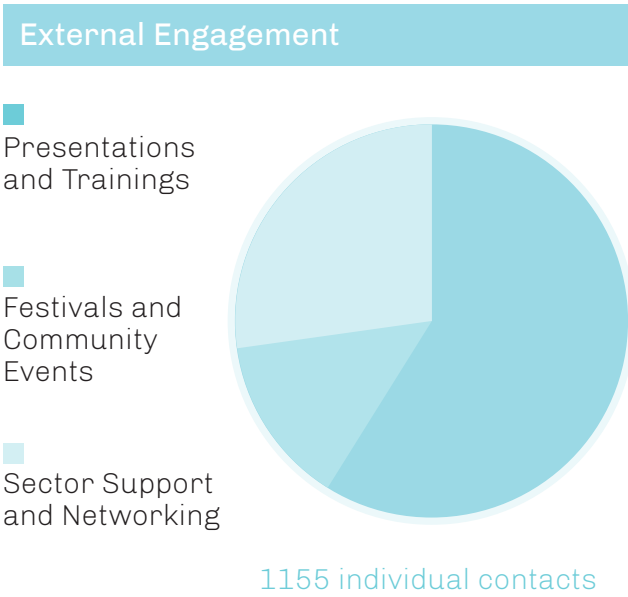
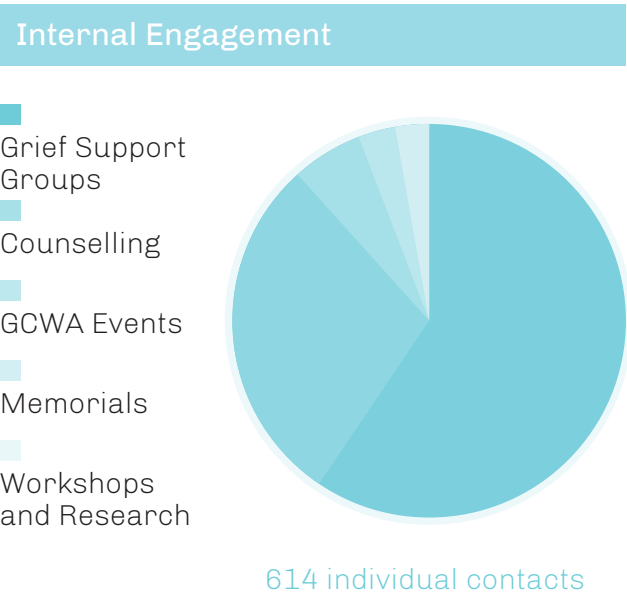
**Kathryn Budzinska**  
Client Contact Team Leader

# Client Contact Team Personnel

Kathryn Budzinska
Team Leader, Senior Counsellor Group Facilitator, Administrator
Kathrin Den Elzen
Counsellor, Group Facilitator, Website Co-ordinator, Research
Ann Rollins
Counsellor, Group Facilitator
Claire Wain
Counsellor, Group Facilitator
Brody Stracke
Administration, Group Facilitator

Christine Richardson
Group Facilitator, Founding Member
Jody Hutchinson
Client Liaison, Counsellor, Group Facilitator, Administration
Brenda Dagnall
Counsellor, Group Facilitator, Administration
Julz Shakira
Counsellor, Group Facilitator
Brandon Poulose-Daniel
Group Facilitator

# Client Contact Data and External Engagement



# Sector Engagement

Aboriginal Health  
(WA Department of Health)  
Alcohol and Other Drugs Consumer Coalition  
Anglicare - Cypress Program  
Autism Spectrum Support Group  
Bethesda Bereavement Leadership Group  
Carers WA  
Child Health Institute  
Collective Hope Group  
ConnectGroups  
Cullen McLeod Law Practice  
Curtin Radio  
WA Department of Education  
Emotional Literacy and the Law Project  
(Merle Bloch - Barrister & Solicitor)  
Evolve Events  
Hakea Prison  
Heart Kids  
Helping Minds  
Kalparrin Centre  
(Perth Children's Hospital)  
King Edward Memorial Hospital  
Lionheart  
Motor Neurone Disease Association of WA  
Neami National

New Directions Psychology Practice  
Palliative Care WA  
RAAFA Aged Care, Residential & Retirement  
Rare and Undiagnosed Genetic  
Disorders Group  
Right Foot Forward WA  
Rockingham TAFE Presentation  
Rosewood Aged Care Facilities  
Silver Chain Aged Care Services  
Solace Grief Support Group  
South-Care Community Home Support  
Tender Funerals WA  
The Aging Revolution  
The Australian Centre for Grief  
and Bereavement  
The Enkel Collective  
The Perron Institute  
The Prison Fellowship  
Villa Dalmacia Aged Care Family Support  
Voluntary Assisted Dying - WA Health  
WA Secondary School Executives  
Association Inc.  
West Australian Recovery College  
Woman Can Inc.  
Woman Within Western Australia Inc.





# Research Study Report

In early December 2020, Lotterywest approved a grant of \$31,750 to undertake a research study to assess the feasibility, acceptability, and effectiveness of writing to help people to work through their grief and loss in order to facilitate adaptation, meaning making and increased emotional wellbeing. Grief is seen as a process that occurs in relation to bereavement as well as in response to a range of other losses including crisis such as the current pandemic, the loss of employment, health, relationship, country, fertility, and loss of freedom of movement, security and safety.

The research was a mixed methods writing study undertaken by researchers from Curtin University in conjunction with the GCWA. It was comprised of 20 adult participants who have lost a loved one such as a spouse, child, parent, or sibling, or who have experienced other losses. Participants took part in six 2.5 hour writing sessions, whereby each session included two writing exercises followed by sharing. Participants did not need to read out any of their writing, though they could choose to do so, and the sharing related to the writing exercise itself and any insights gained. Two writing groups were conducted: one with bereaved participants and one with participants who have experienced other non-death losses such as divorce, terminal illness, or job loss. No limitation was placed on how long ago the loss occurred. There were no special writing skills necessary; participants only had to be literate and able to understand English.

The study was conducted over a six-month period, which included applying for ethics approval, preparation, developing the study, including consent forms, bereavement scales, and designing qualitative questionnaires, recruiting participants, conducting the study, evaluation of questionnaires and data, and a one-month follow-up questionnaire. Interpretation of findings and writing up of the study is in addition to the six months.

Both groups were undertaken on six consecutive Saturdays in April – May 2021. Participants attended in person at the Grief Centre in Tuart Hill. On the second Saturday there was a snap lockdown due to CV19, and one group chose to have the session conducted

on Zoom. The other group made up the writing on the following Saturday.

## DESCRIPTION OF THE STUDY AND THE NEED FOR THIS INTERVENTION

There is a significant gap in knowledge regarding the health and recovery benefits of writing. This gap is threefold: firstly, to date no medium or long-term study has been undertaken to test the feasibility of writing for wellbeing following traumatic and emotionally distressing life experiences. Studies to date have been undertaken in relation to short term writing, namely 1 – 5 primarily consecutive writing sessions of 15 to 20 minutes. Secondly, minimal and only short-term research has been undertaken utilising writing specifically with bereaved participants. Thirdly, to date minimal research has been undertaken of writing studies that use creative writing techniques. This study was the first to not only utilise a writing intervention over a longitudinal period, namely six weeks, but also to use predominately creative writing.

## FINDINGS-TO-DATE

As the Lead Investigator, I am currently in the process of writing up the research study in conjunction with Co-Investigator Assoc. Professor Lauren J Breen, and Professor Emeritus Robert A Neimeyer PhD, in the role of Project Advisor. Dr Neimeyer is also Director of the Portland Institute for Loss and Transition, in Oregon, USA.

Both the qualitative and quantitative results are positive, and confirm that the intervention is feasible, well-accepted and effective. The client satisfaction response was very high, in the high 90 percentage.

One group scored 100 % for 'I am satisfied with the content covered in the program'. The quantitative findings showed significant pre-post reductions in anxiety and depression symptoms and prolonged grief symptoms, and significant increases in adaptive meaning, help seeking, and spiritual support.

The research findings Report will be launched in early 2022 at an event hosted by the GCWA. Key stakeholders and representatives across the mental health sector and the academy will be invited.

**Katrin Den Elzen PhD**  
GCWA Researcher



# Special Purpose Financial Report

For the year ended 30 June 2020

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- ix Auditor's Independence Declaration
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# Declaration of the Committee

For the year ended 30 June 2020

## DECLARATION BY THE COMMITTEE

For the year ended 30 June 2021

The Committee has determined that WA Grief Support Incorporated is not a reporting entity and that this Special Purpose Financial Report should be prepared in accordance with the accounting policies outlined in Note 3 to the financial statements.

In the Committee's opinion the financial report, as set out in the following pages, presents a true and fair view of the Association's financial position as at 30 Jun 2021 and its financial performance for the year then ended, and:

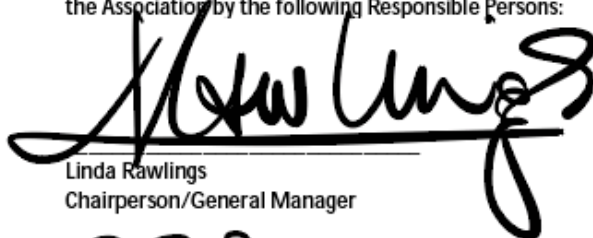
- a. At the date of the financial statement, there are reasonable grounds to believe that the Association will be able to pay all its debts when they become due and payable; and
- b. The financial statements and notes satisfy the requirements of the:
  - i. *Associations Incorporations Act 2015*; and,
  - ii. *Australian Charities and Not-for-profits Commission Act 2012*

### *Grant Acquittals*

All grant funds have been expensed in accordance with the terms and conditions of the respective grant, and any unexpended funds have been retained for future periods (see note 7).

### *Committee Resolution*

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Association by the following Responsible Persons:



Linda Rawlings  
Chairperson/General Manager



Ann Rollins  
Treasurer

Dated: 15 December 2021

# Statement of Income and Expenditure

For the year ended 30 June 2020

## STATEMENT OF INCOME AND EXPENDITURE

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
<b>Income</b>			
Net Grant Funding	7	43,071	731
Service Income		9,547	1,330
Donations Received		7,870	7,178
Fundraising		4,784	215
Interest Income		61	3
<b>Total Income</b>		<b>65,333</b>	<b>9,457</b>
<b>Less Operating Expenses</b>			
Administration Expenses		5,487	828
Consultancy Fees		23,727	1,375
Insurance		3,375	64
Marketing & website		1,976	286
Rent		3,159	693
Salaries & wages		4,178	-
Staff Training		1,518	271
Telephone & Internet		1,815	785
Service Costs		-	314
Repairs & maintenance		1,842	-
Travel		-	-
Food & Toiletries		800	249
Depreciation	5	313	501
Other Losses		-	2,500
<b>Total Operating Expenses</b>		<b>48,190</b>	<b>7,866</b>
<b>Surplus/(Deficit)</b>		<b>17,143</b>	<b>1,591</b>

*The accompanying notes form part of these financial statements*

# Balance Sheet

For the year ended 30 June 2020

## BALANCE SHEET

As at 30 June 2021

	Note	2021 \$	2020 \$
<b>Current Assets</b>			
Cash and cash equivalents	4	120,321	14,151
Current tax assets		928	-
<b>Total Current Assets</b>		<u>121,249</u>	<u>14,151</u>
<b>Property Plant &amp; Equipment</b>			
Property, plant & equipment at fair value	5	522	836
<b>Total Property Plant &amp; Equipment</b>		<u>522</u>	<u>836</u>
<b>Total Assets</b>		<u>121,771</u>	<u>14,987</u>
<b>Liabilities</b>			
Payroll liabilities	6	963	-
Deferred income	7	96,179	7,500
<b>Total Liabilities</b>		<u>97,142</u>	<u>7,500</u>
<b>Net Assets</b>		<u>24,630</u>	<u>7,487</u>
<b>MEMBER'S FUNDS</b>			
Current Year Earnings		17,143	1,591
Retained Earnings		7,487	5,896
<b>TOTAL MEMBER'S FUNDS</b>		<u>24,630</u>	<u>7,487</u>

*The accompanying notes form part of these financial statements*



# Statement of Cash Flows

For the year ended 30 June 2020

## STATEMENT OF CASH FLOWS

As at 30 June 2021

	Note	2021 \$	2020 \$
<b>Operating Activities</b>			
Receipts from customers and governments		153,022	16,953
Interest received		62	3
Payments to employees		(3,216)	-
Payments to suppliers		(43,698)	(4,864)
Interest paid		-	-
	4b	<u>106,170</u>	<u>12,092</u>
<b>Investing Activities</b>			
Sale of property, plant & equipment		-	-
Purchase of property, plant & equipment		0	(191)
		<u>0</u>	<u>(191)</u>
<b>Financing Activities</b>			
Proceeds from financing activities		-	-
Payments for financing activities		-	-
		<u>-</u>	<u>-</u>
<b>Net Increase (or decrease) in Cash held</b>		<u>106,170</u>	<u>11,901</u>
 Balance at Beginning of the Year	4a	14,151	2,250
Balance at the End of the Year	4a	120,321	14,151
Net Increase (or decrease) in Cash held		<u>106,170</u>	<u>11,901</u>

*The accompanying notes form part of these financial statements*

# Notes to the Financial Report

For the year ended 30 June 2020

## NOTES TO THE FINANCIAL REPORT

For the year ended 30 June 2021

### 1 THE ASSOCIATION

The Association was incorporated on 20 May 2013 under the Associations Incorporations Act 2015. It's registration number is A1016945B.

- a. *Registered Office & Business Address:*  
105 Banksia St.  
Tuart Hill WA 6060
- b. *Not For Profit*  
The Association is a not-for-profit organisation. It is registered with the Australian Charities and Not-for-profits Commission ("ACNC") as a Health Promotion Charity.
- c. *Classification*  
The Association is a Tier 1 Association pursuant to Section 64 of the Associations Incorporations Act 2015. It is a Small association for the purposes of the Australian Charities and Not-for-profits Commission Act 2012.

### 2 BASIS OF PREPARATION OF THE FINANCIAL REPORT

- a. *Date of Issue*  
This financial report was authorised by the Association's Committee on 15 December 2021. The Committee has the authority to amend the financial report after that date.
- b. *Basis of Accounting*  
The financial report covers the Association as an individual entity.  
  
The Committee determined that the Association is not a reporting entity.  
  
This Special Purpose Financial Reports has been prepared for distribution to the members at the Annual General Meeting to fulfil the financial reporting requirements of the Association's rules.  
  
This financial report has been prepared in accordance with the requirements of the Association's rules, and the relevant requirements of the Associations Incorporations Act 2015, the Australian Charities and Not-for-profits Commission Act 2012, and the Not-for-profit organisation requirements under the following Australian Accounting Standards  
AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors  
AASB 110 Events after the Balance Sheet Date  
  
No other Australian Accounting Standards, Australian Accounting Interpretations or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.  
  
The financial statements have been prepared on an accrual basis and are based on historic costs. They do not take into account changing money values or, except where specifically stated, the measurement at fair-value of selected non-current assets, financial assets and financial liabilities. These accounts are presented in Australian dollars (\$AUD) and are rounded to the nearest dollar.
- c. *Going Concern*  
The financial report has been prepared on a going concern basis.

# Notes to the Financial Report

For the year ended 30 June 2020

## 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following specific policies, which are consistent with the previous year unless otherwise stated, have been adopted in the preparation of this financial report:-

### a. *Revenue*

Sales revenue is recognised when it is received

Donations and bequests are recognised as revenue when received

Interest revenue is recognised when the interest is received.

### b. *Cash*

Cash includes cash on hand and in at-call deposits with banks or financial institutions, investments in money market instruments maturing within less than three months and net of bank overdrafts.

### c. *Property, Plant & Equipment*

Each class of property, plant and equipment is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses

Donated assets are held at fair value when received.

### d. *Taxation*

The Association is registered for Goods and Services Tax purposes. All amounts shown are net of GST

The Association is registered with the ACNC as a Health Promotion Charity and is endorsed for the following concessions.

I Income Tax Exemption

II GST Concession

III FBT Exemption

The Association is registered with the ATO as a Deductible Gift Recipient.

No change in its tax status as a result of activities undertaken during the year is likely.

## 4 CASH & CASH EQUIVALENTS

### a Cash at Bank

Beyond Bank *368	120,240	12,956
Beyond Bank *620	66	199
Westpac Account *621	-	488
Westpac Account *664	2	2
PayPal Account	-	487
Petty Cash	12	19
	<u>120,321</u>	<u>14,151</u>

### b Reconciliation of Operating Result to Net Cash from Operating Activities

Operating Result	17,143	1,591
Less:		
Depreciation	313	501
Non-Cash Items	-	2,500
Changes in Assets or Liabilities		
(Increase)/decrease in CTA	(928)	
Increase/(decrease) in PL	962	
Increase (decrease) In Deferred Income	88,680	7,500
	<u>106,170</u>	<u>12,092</u>



# Notes to the Financial Report

For the year ended 30 June 2020

		2021 \$	2020 \$				
5	PROPERTY, PLANT & EQUIPMENT						
	Office Equipment & Furniture						
	OE&F at Fair Value on Donation	2,555	2,555				
	Less: Impairment	(2,033)	(1,719)				
		<u>522</u>	<u>836</u>				
6	PAYROLL LIABILITIES						
	PAYG Withholding Tax	600	-				
	Superannuation Payable	363	-				
		<u>963</u>	<u>-</u>				
7	DEFERRED INCOME						
	Grants In Advance	-	7,500				
	Unexpended Grants	96,179	-				
		<u>96,179</u>	<u>7,500</u>				
b	Unexpended Grants						
		O/B	NEW	Other Income	EXP	TFR	BAL
	Lotterywest - Covid-19	7,500.00	-	-	7,500.00	-	-
	Lotterywest Katrin's Research	-	31,750.00	-	17,172.95	-	14,577.05
	Lotterywest - Grant 2009917	-	100,000.00	-	18,898.31	-	81,601.69
		<u>7,500.00</u>	<u>131,750.00</u>	<u>-</u>	<u>43,071.26</u>	<u>-</u>	<u>96,178.74</u>
8	EMPLOYEES						
	The number of employees at 30 June 2021						
	Full-time	-	-	-	-	-	-
	Part-time	-0.6	-	-	-	-	-
	Casual	-	-	-	-	-	-
	Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Equivalent EFT	0.6	-	-	-	-	-

# Auditor's Independence Declaration



## ric west & associates

West Accounting Pty Ltd  
(ABN 96 119 887 562)

8/56 Kent Street Cannington WA 6107  
PO Box 80 Bentley WA 6982  
T: 08 9451 8085 | M: 0427 086 625  
E: ric.west@westacc.com.au

The Committee  
WA Grief Support Incorporated  
105 Banksia Street  
Tuart Hill WA 6060

## AUDITOR'S INDEPENDENCE DECLARATION

In relation to the audit for the year ended 30 June 2021, I declare that, to the best of my knowledge and belief, there have been no contraventions of the audit independence requirements the Accounting Professional and Ethical Standards Board.

Yours faithfully,  
Ric West & Associates

Ric West JP FIPA FFA  
Audit Partner

15 December 2021



*Liability Limited by a scheme approved under Professional Standards Legislation*

# Independent Auditor's Review Report

## *Report on the Financial Report*

We have reviewed the accompanying special purpose financial report of the WA Grief Support Incorporated ("the entity") which comprises the balance sheet as at 30 June 2021, the statement of income and expenditure for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information, and the Committee's declaration.

## *Committee's Responsibility for the Financial Report*

The Committee is responsible for:

- a. the preparation of the financial report that gives a true and fair view in accordance with:
  - i. relevant Australian Accounting Standards;
  - ii the *Australian Charities and Not-for-profits Commission Act 2012* ("ACNC Act"); and,
  - iii the *Associations Incorporations Act 2015* ("AIA Act"); and,
- b. such internal control as the Committee 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.

## *Auditor's Responsibility*

Our responsibility is to express a conclusion on the financial report based on our review.

We conducted our review in accordance with *Auditing Standard on Review Engagements ASRE 2415 Review of a Financial Report: Company Limited by Guarantee or an Entity Reporting under the ACNC Act or Other Applicable Legislation or Regulation*.

The purpose is to state whether, on the basis of the procedures described, we have become aware of any matter that makes us believe that the financial report is not in accordance with the ACNC Act including:

- a. giving a true and fair view of the entity's financial position as at 30 June 2021 and its performance for the year ended on that date; and,
- b. complying with the relevant Australian Accounting Standards.

ASRE 2415 requires that we comply with the ethical requirements relevant to the review of the financial report.

A review of a financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

## *Independence*

In conducting our review, we have complied with the independence requirements of the ACNC Act and the AIA Act.

## *Conclusion*

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the financial report of WA Grief Support Incorporated is not in accordance with the ACNC Act and the AIA Act including:

- a. giving a true and fair view of the entity's financial position as at 30 June 2021 and its performance for the year ended on that date; and,
- b. complying with the relevant Australian Accounting Standards.

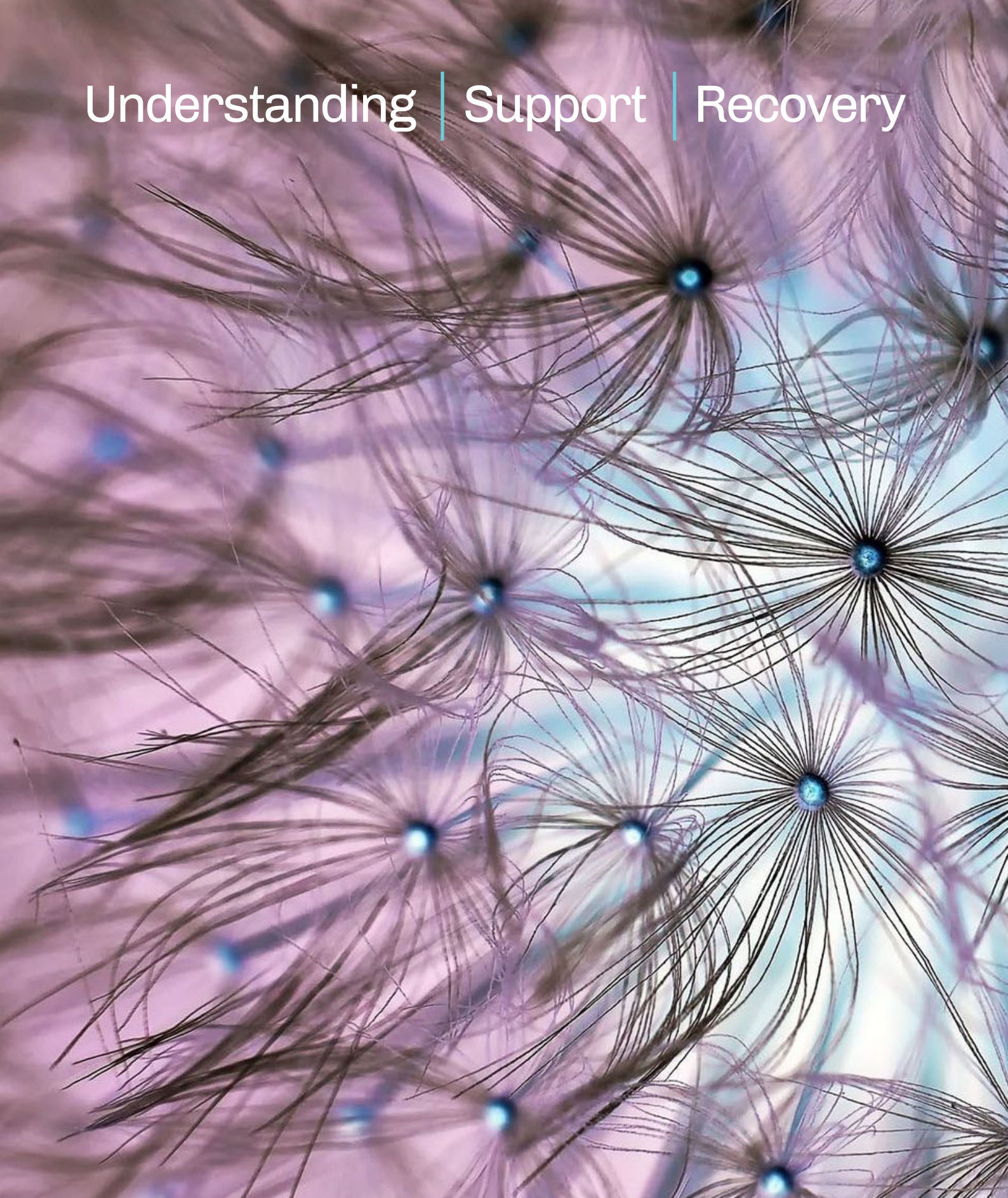
Yours faithfully,

Ric West & Associates



Ric West JP FIPA FFA  
Audit Partner





# Understanding | Support | Recovery

0404 658 052  
105 Banksia Street  
Tuart Hill WA 6050  
[www.griefcentrewa.org.au](http://www.griefcentrewa.org.au)

The Grief Centre honours the Indigenous wisdom of Aboriginal people throughout Western Australia, and offers compassion for the grief felt over losses to their kin, culture and country.