



EAAA
Elder Abuse Action Australia

Annual Report
2019-2020

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Acknowledgment of Country

EAAA acknowledges the traditional custodians of the lands on which we work and their ongoing connection to country. We pay our respects to Elders past, present and emerging.

Commitment to Diversity

EAAA is committed to ensuring equitable and inclusive responses to end elder abuse for people with diverse characteristics and life experiences.

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**EAAA is funded by the
Australian Government
Attorney-General's Department.**



Australian Government
Attorney-General's Department



About Elder Abuse Action Australia

Elder Abuse Action Australia (EAAA) is the national voice for action to eliminate elder abuse through systemic advocacy and policy development, best practice and research, and education and capacity building. EAAA is a specialist organisation with knowledge of issues that impact older people and their families, communities and broader society. Our board represents advocacy groups that are strong advocates on elder abuse in their jurisdictions.

Participants at the 5th National Elder Abuse Conference advocated the need for a national and collegiate approach to working on elder abuse and in 2018, the Commonwealth Attorney-General's Department recognised the need for a national approach.

Elder Abuse Action Australia arose out of the series of National Elder Abuse Conferences in Brisbane (2012), Adelaide (2013), Perth (2014) Melbourne (2016) and Sydney (2018). Although there was a national network in existence at the time in the form of the Australian Network for the Prevention of Elder Abuse (ANPEA), consistent with the International Network for the Prevention of Elder Abuse (INPEA), ANPEA was not resourced to achieve the scope of national work that was sought. Moreover, the duplication and inefficiency in working separately was recognised. The enthusiasm to combine to achieve a national strategy and action led to the formation of the EAAA.

EAAA was funded by the Commonwealth Attorney General's Department in 2018 as a national organisation to further the work on ending elder abuse. The initial funding was to enable the establishment of the organisation. Additional funding was provided to scope the feasibility of a knowledge hub for the prevention and awareness of Elder Abuse.

EAAA aims are to:

- Develop and promote systemic policy reforms regarding elder abuse to national government, non-government institutions and the business community;
- Raise community awareness and educate the community regarding elder abuse; and
- Communicate, share and co-ordinate information, resources and practice for national consistency and efficiency.

EAAA has a strong commitment to community and consumer engagement. EAAA is the only national organisation providing a specific voice for those affected by elder abuse and those organisations that take a rights-based approach to addressing ageism and ending elder abuse.

“Our campaigns, advocacy and policy development will positively impact the lives of older Australians and their families, communities and broader society.”

Diedre Timms and Russell Westacott, EAAA's Co-Chairs.

Our Mission 

A national voice for action
that eliminates elder abuse.





Our Vision

A society that respects and values older Australians and is free from elder abuse.

EAAA Commitment

EAAA is committed to:

- Social justice and the rights of older people;
- Respect for difference and inclusion;
- Collaboration with services, older people, their supporters and industry stakeholders;
- Accountability and integrity;
- Evidence based practice and research; and
- Innovation and forward-thinking.

Statement of Principles

EAAA promotes, recognises and advocates for the agency of older people and their rights to live free from abuse.

The actions in our Strategic Plan aim to:

- Tackle ageism;
- Address discrimination;
- Educate, inform and engage older people in their rights;
- Ensure older people live lives free from abuse;
- Enable the engagement of all older people, especially the most vulnerable, in national discussions and reforms;
- Foster the autonomy of older people; and
- Achieve equitable access and outcomes for older people from diverse communities.

Co-Chairs' Report

We are delighted to present Elder Abuse Action Australia's 2019-20 annual report to our members and other stakeholders.

EAAA was launched by the Commonwealth Attorney-General Hon Christian Porter in June 2018. The organisation continues to establish itself as the national voice responding to elder abuse in Australian society. The EAAA membership base of more than 50 comprises primarily of non-government grassroots organisations and individuals that now have a conduit to the Commonwealth.

Importantly, this reporting period marked the establishment of an EAAA Advisory Group. This group consists of representatives from various national and peak bodies and is working with EAAA to ensure the issue of elder abuse remains on the national agenda and is effectively responded to by government in both policy terms and the funding of effective prevention and support services across Australia.

EAAA was an integral advocate for a national plan to respond to elder abuse. In 2019 the Commonwealth Attorney-General's Department launched a four-year plan that included multiple pilot projects to respond to elder abuse in communities across Australia. This package included funding of a national prevalence study to better understand the scale of abuse across Australia. EAAA remains a strong advocate in seeing the prevalence study – being conducted by the Australian Institute of Family Studies – release its findings in the year ahead so we can better nuance government policy as well as community responses to abuse. Likewise, EAAA strongly supports the review of evaluative data from the various pilot projects being conducted around Australia so we can understand what community responses work best and what type of programs need to be scaled up. EAAA looks forward to the year ahead where prevalence data is matched with nationwide evidence-based community responses to elder abuse.

In this reporting period EAAA significantly built upon the national knowledge hub addressing elder abuse. This online resource was launched in late November 2019 and since its initial release the organisation has been building the hub known as Compass which can be found at compass.info

Compass is now the go-to website for both community members and people who work in the sector – both practitioners and researchers. The site continues to be developed and will feature more content in the year ahead. It has come about after a significant investment and nationwide consultations with multiple community groups and sector partners. We are extremely proud of this achievement and would like to thank all those who have provided feedback and data that helped build this site and ensure its content is best practice and its useability is streamlined. Compass will be the centrepiece of knowledge in understanding, preventing and responding to elder abuse as we move ahead and encourage your ongoing involvement with this important resource.

We would both like to take this opportunity in thanking Bev Lange, EAAA's Executive Officer. Bev has played such a crucial role in the organisation's life. We acknowledge that organisational set-up periods are challenging, and Bev has stepped up and not only led EAAA in its early phase but has been critical in overseeing projects such as Compass, growing our membership base and ongoing liaison with the Commonwealth. We also thank our fellow board members for their continuing support of EAAA.

We look forward to the year ahead and encourage you to connect with us and be part of our growth.



Diedre Timms



Russell Westacott

Executive Officer's Report

Whilst EAAA's first year of operation was dedicated to establishing the organisation and working on the Knowledge Hub Feasibility Report, the second year of operation has been more focused on planning, development and making connections.



EAAA has strived to meet our obligations to members, funders and stakeholders as well as taking on two new projects.

The 6th National Elder Abuse Conference in Brisbane became a significant event for EAAA in several ways.

On the eve of the conference EAAA hosted a strategy event at which more than 80 people contributed to the priorities for EAAA to pursue and included:

- tackling ageism and discrimination;
- promoting the agency of older people and presenting positive constructs of older people;
- strengthening the national voice of older people;
- involving older people in communications campaigns and education of their rights; and
- harmonisation of Powers of Attorney and the education of the legal community.

Partnering with the conference hosts EAAA created the Community Hub, a poster and video exhibition space for organisations. It also became a space to profile some of EAAA's work particularly the Knowledge Hub, which later became known as Compass.

At the closing of the conference, EAAA announced it will host all future National Elder Abuse Conferences, the first of which will be held in Tasmania in partnership with a local organisation.

Based on EAAA's mission, vision, principles and core values, the priorities outlined above and the requirements from our funder, the Commonwealth Attorney General's Department (AGD), a three-year Strategic Plan was developed and released in May 2020. A Business Plan has been developed to guide EAAA through the next three years.

The priorities of the plan are:

Policy and Advocacy – Lead the national dialogue on effective policy reform

Influence and Engagement – Thought leaders and a national voice on ending elder abuse

Information and Education – Trusted and credible source for information and education on elder abuse

Financial and Organisational Sustainability – Financially stable, compliant and competent to ensure our ongoing effectiveness and viability into the future

EAAA was funded by the Commonwealth Attorney General's Department for the 2018 and 2019 financial years. An Activity Plan was agreed for this period and deliverables included:

- Build the foundations of a sustainable organisation – governance, systems, resources;
- Establish credibility in the sector – engagement, membership;
- Identify and promote systemic policy reforms - harmonisation of laws, changes to meet the National Plan: and
- Campaign on the EAAA agenda - awareness of the types and prevalence of elder abuse, reporting, policy changes.

EAAA was compliant with its contractual obligations and received an extension to its funding arrangements to June 2022.

I'd like to thank Sam Edmonds and Brigitte Jonas for their work and contributions through the year. EAAA's board members are a stellar group of people who are passionate and knowledgeable, and I thank them for their continued support.

Whilst we're proud of the work achieved, we remain focused on the action needed to end abuse of older people.



Bev Lange
Executive Officer

Policy and Advocacy

This year EAAA released two position statements - support for Harmonisation of Enduring Power of Attorney Laws in Australia and a National Register, and COVID-19.



Harmonisation

EAAA released a position statement, Harmonisation of Enduring Power of Attorney Laws in Australia and a National Register, as part of a consultation by AGD on a national register.

Our paper supported a national register, which would be a mandatory scheme that is properly resourced, practical to use, affordable, addresses privacy and consent concerns and facilitates the making of and reliance upon substitute decision-making documents.

EAAA also supports the harmonisation of substitute decision-making laws with the following provisions:

- Preventing and mitigating against the abuse of older Australians is to be at the forefront when considering how to approach the development of a national register;
- Harmonisation is to include both nationally consistent operating provisions and nationally consistent provisions that protect against elder abuse;
- Law reform to achieve nationally consistent laws and the development of a national register are to be considered in tandem;
- Harmonisation of laws, forms and guidelines is to be a wholesale reform which includes a contemporaneous consideration of financial and personal/health decision-making;
- Nationally consistent education and training of principals, attorneys and witnesses should be undertaken as part of this process;
- Protection of privacy, control over access to documents and consent provisions need to inform the development of a national register: and
- The register must be universally accessible regardless of socio-economic status, diversity and/or other vulnerabilities.

COVID-19

EAAA released a COVID-19 statement that both promoted the Government's messages and policies, and shared information on protection and prevention. EAAA was and is concerned the pandemic may have profound negative impacts on older person's enjoyment of their social, economic and health rights. Extreme social isolation may be experienced as an unintended consequence of physical distancing measures.

EAAA through Compass, created a useful guide about how to recognise, prevent and respond to elder abuse. This guide included decision making, staying on top of financial arrangements, staying in touch with friends and family, increasing online skills, staying active and healthy, and managing living arrangements with adult children.



Influence and Engagement

Leading the national dialogue
on effective policy reform.



Stakeholder Engagement

EAAA has developed a Stakeholder Engagement Plan to guide our work with individual and organisation memberships, the Advisory Group and external stakeholders.

Memberships of EAAA

One of EAAA's goals is to grow and retain our membership to:

- Increase income generated through membership;
- Be able to influence decision makers with priorities of our members;
- Be able to influence other key organisations; and
- Provide Information, access to resources and engagement.

COVID-19 has delayed a planned roadshow to meet with current EAAA members as well as community stakeholders. The roadshow will be replaced by virtual meetings.

Advisory Group

The EAAA Advisory Group assists the Board and management on the priorities and direction of EAAA.

The agreed Terms of Reference are to:

- Provide input into the development of EAAA's plans and programs;
- Seek input from stakeholders on policy development, campaigns and other priorities;
- Provide a forum for focussed and sustained discussion with stakeholders; and
- Provide a conduit between the Board and stakeholders on the issues that need to be addressed by EAAA.

The Advisory Group met four times during 2019-2020 and discussed issues such as harmonisation, EAAA priorities and strategy, National Plan implementation, Compass content opportunities, the Royal Commission, Safeguarding, impact of COVID-19 in aged care settings, and on family and friends.

“Elder abuse is confronting. As it often happens behind closed doors to members of the community that don't have a voice, or don't realise that how they are being treated is maltreatment, it can be difficult to recognise. But there are signs and steps that can be taken. Older people need to know they are not alone.

“Compass is a first in that it provides the information and tools to do just that, with practical advice and resources for anyone in Australia to take action.”

Diedre Timms, EAAA's Co-Chair.

External Stakeholders

Embolden Festival

Embolden is a festival conceived and run by Dr Catherine Barrett in Melbourne to challenge ageism, build respect for older people and create connection. EAAA was fortunate to be invited to undertake some user testing for Compass with the delegates and to begin an image library for our work.

Compass Development

EAAA engaged with many stakeholders in the development of content to ensure accuracy and currency of information. Organisations who contributed to content are acknowledged throughout the site.

In addition to content development, EAAA engaged with service providers in each state and territory for the Compass Support Directory and Resources.

“Elder abuse is everyone’s business, we all have a part to play,”

Diedre Timms, EAAA’s Co-Chair.

Compass Audience Consultations

Purpose - The purpose of the Audience Consultations project is to evaluate [Compass.info](#) in its current state, with a broader range of audiences.

Is the Hub on the right path to be the reference source of information for all intended audiences? The findings will be used to inform decisions for the next phase.

Process - Surveys and one on one interviews with service providers, and specific audiences - Aboriginal and Torres Strait Islander populations, CALD populations, LGBTQI+ communities.

Outcomes - The data provided from these consultations will inform the development of Compass. It was clear from the consultations that the respondents suggested Compass is a good central source of information, could be used as a reference point with the clients of service providers and is a valuable resource for organisations and community members.

The consultations also provided areas of improvement including better browser search performance, content that speaks to more audience groups, images need to reflect the diversity of the community and increased awareness of Compass.



Information and Education

Trusted and credible
source for information and
education on elder abuse.



7th National Elder Abuse Conference

EAAA will host the 7th National Elder Abuse Conference in partnership with COTA Tasmania, the peak body for older people in Tasmania and has been the voice of older Tasmanians for over 50 years.

The name of the conference is Walk the Talk, Stepping Up Together, and will build on the successes of past conferences to share the stories and experiences of older people, exchange the latest research and evidence, national and international, highlight programs and responses being delivered in Australia and engage a diverse audience to participate in eradicating elder abuse.

The conference was originally scheduled for February 2021, but due to the impact of COVID-19 has now been deferred to 14-15 February 2022 and will be held at the Wrest Point Conference Centre in Hobart. A community workshop will be held on 16 February.

The conference will encourage attendance from any location with a hybrid delivery with in-person and virtual delegates. Content will be recorded and available to a broad audience.

Key Dates

8 March – Call for speakers

11 June – Early bird open

23 July – Program Launch



7TH NATIONAL
ELDER ABUSE
CONFERENCE 2022

Stepping up together

compass

GUIDING ACTION ON ELDER ABUSE

The Commonwealth Attorney General's Department and EAAA signed a three-year contract to commence work on the Knowledge Hub in July 2019. The first iteration of Compass was launched on 29 November and the second iteration went live in June 2020.

The content objectives of Compass are to:

1. **Raise awareness** of the abuse of older Australians
2. **Educate** the audience about the types of abuse and how to recognise the signs of abuse
3. **Connect** people to organisations and services that can help
4. Provide **valuable tools and resources** from organisations and professional bodies to empower people to reduce the abuse of older Australians

As Compass went live in November 2019 it is no surprise that the first half of 2020 was a particularly busy time for the Compass content team. The initial areas of focus were building the Resources and list of Service Providers in the Support Directory along with recruiting a Digital Content Coordinator to ensure the content team had the capacity to rollout the content program beyond the initial phase.

In February Alex O'Sullivan was recruited as the Digital Content Coordinator and has proven to be a valuable member of the team. She has been actively involved in expanding the number of quality Resources to 400 and the number of Service Providers now sits at over 120, covering all parts of Australia and offering a diverse range of services to all of our target communities, as well as developing the Guest Editor Program.

We also spend a considerable amount of time working with our digital partner, Wunderman Thompson to enhance the functionality of the site. To help people more easily find the information and assistance they are seeking significant effort was invested in improving Search, with the addition of filters and a more intuitive algorithm to better display search results.

We introduced the Guest Editor Program in June to bring attention to key topics related to elder abuse. The first guest editor was Dr Catherine Barrett who wrote an exclusive article for Compass on the subject of Sexual Abuse of Older Women. Complementing the article Compass ran a webinar featuring Dr Barrett with a panel of experts from around Australia. The content team secured the services of journalist, author and broadcaster Caroline Baum to moderate the webinar. Since the program began, we have showcased three feature topics with webinars, that over 1,000 people have either participated in or watched and thousands more have visited the website and read the associated content that has been produced for each topic.

The content team has also been developing systems for reviewing and adding new Resources and Service providers, robust website maintenance processes and protocols, analytics reporting and building partnerships with organisations to grow Compass's audience.

The Compass Facebook and LinkedIn communities were launched in the first half of 2020 and our communications have now reached tens of thousands of Australians. Facebook has been very helpful in promoting the Guest Editor Program and plans are in place to grow the size and efficacy of these channels.

Visit Compass at compass.info

compass
BUILDING ACTION ON ELDER ABUSE

Now there is a
national website
navigating elder
abuse in Australia.

Visit compass.info

Highlights

- Building relationships. Compass now connects Australians with over 120 Service Providers throughout Australia, with a growing list of organisations that cater to specific communities such as CALD, Aboriginal and Torres Strait Islanders, and LGBTI+
- Consolidating resources. Compass now features over 400 quality Resources
- Making it easier to find the right solutions. Implemented an enhanced search function to help users find the information they need more easily
- Launching Guest Editor Program in June
- Developed Compass Guides: a simple PDF version of the featured content connected with each Guest Editor topic. These guides complement the digital offer by giving users a condensed PDF document they can print off and share.

Visit Compass at compass.info



Financial and Organisational Sustainability



Finance, Risk and Audit Committee

The Finance, Risk and Audit Committee (FRAC) was established to assist the board in carrying out its duties by providing independent and objective review and advice to the Board. It also assists in developing board policy and monitoring corporate activity within the scope of its remit and making recommendations to the board for consideration.

The role of the FRAC includes assisting the board in the company's governance. The FRAC led the development of a Risk Framework including a Risk Register, assessment of likelihood and consequence ratings and policy guidance.

Commencing in February 2020, the FRAC met twice in the 2020 financial year.

“Elder abuse occurs within our society because of the perverse nature of ageism. EAAA plans to address the systemic nature of ageism as our network grows and more people and organisations join to add to our collective national voice.”

Russell Westacott, EAAA's Co-Chair.



EAAA Contributors in 2019-2020

Board Members

Diedre Timms (Co-Chair), Russell Westacott (Co-Chair), Jenny Blakey, Carolanne Barkla, Cybele Koning, Vicki Woods, Peter Ricketts, Helen Wallace, Sue Leitch

Advisory Group

Jenny Blakey (Chair), Daniel Coase (FECCA), Craig Gear (OPAN), Ian Yates (COTA), Rebecca Edwards (OPLSN), James Zanotto (LGBTI Alliance), Tonye Segbedzi (AAG), Briony Dow (NARI), Paula Mance (Relationship Australia), Eileen Webb (School of Law Uni of SA), Cybele Koning (Caxtons), Kirsty Carr (Dementia Australia), Sam Edmonds and Bev Lange (EAAA)

Finance, Risk and Audit Committee

Diedre Timms (Chair), Vicki Woods, Sue Leitch, Stuart Johnston (Outsourcery) and Bev Lange

Thank You

EAAA's members for committing to our purpose and vision.

Lander & Rogers is a leading independent Australian law firm and have provided EAAA with pro bono legal support for more than two years.

Leading Hand Design is a naturally strategic and abundantly creative design and digital agency, and a great partner on Compass content.

Embolden Festival, Dr Catherine Barrett and the many volunteers, delegates and contributors.

The many individuals and organisations who've contributed to the development of Compass by participating in audience consultations, providing advice on content, contributing Resources and providing services in the Support Directory.

Thank you to the people who've shared their stories.

Financial Report Year Ended 30 June 2020

Directors' Report

Your Directors present their report on the Company for the financial year ended 30 June 2020

Directors

The Directors at any time during or since the end of the financial period are:

Diedre Timms (Co-Chair)

Appointed - 2 May 2018

Over 20 Years executive level management and community development experience in the not-for-profit sector in rural and metropolitan environments.

Bachelor of Education and is a graduate of the Australian Institute of Company Directors.

Russell Westacott (Co-Chair)

Appointed - 2 May 2018

Over 30 years experience delivering services to people in need. Currently leads a highly successful and expanding not-for-profit agency that is recognised by the Australian Human Rights Commission.

Bachelor of Arts in Sociology, Politics and International Relations.

Jenny Blakey (Board Director)

Appointed - 2 May 2018

Over 18 years experience managing not-for-profit community services. Jenny has been the Manager of Seniors Rights Victoria Since October 2010.

Bachelor of Social Work and Graduate Diploma of Business (Management).

Carolanne Barkla (Board Director)

Appointed - 2 May 2018

Over 20 years experience spanning health, aged care, legal, not for profit peak body, policy sector development and social justice. Currently Chief Executive of Aged Rights Advocacy Service (ARAS).

Bachelor Degree in Laws and Legal Practice (Hons), Bachelor of Nursing, Diploma of Business Management (Aged Care).

Cybele Koning (Board Director)

Appointed - 8 October 2018

Over 20 years experience as a lawyer and mediator in the areas of family law, domestic violence and elder law both in private practice and in the not-for-profit community legal sector.

Bachelor Degree in Laws (Hons) and Graduate Diploma in Dispute Resolution

Vicki Woods (Board Director)

Appointed - 13 September 2019

Over 28 years board and committee experience in statutory authorities, not-for-profit, local government and industry organisations. Vicki also brings more than 30 years' experience as an owner/operator of a multi award-winning hotel in the Hunter Valley, NSW.

Peter Ricketts (Board Director)

Appointed - 13 November 2019

Peter brings more than 15 years' experience as both a non-executive and executive director in addition to extensive experience across strategy, risk and finance programs.

Helen Wallace (Board Director)

Appointed - 19 June 2020

Over 30 years in human services delivery, social policy and planning and community development in large and small, government and non-government entities. Full time focus on abuse of older people since 2015 with a focus on lawyer-social worker interventions.

Bev Lange (Executive Officer)

Appointed - 8 October 2018

Bev Lange Consulting is a multi-disciplinary consultancy service that provides the experience, dedication and attention of a highly experienced CEO, company director, strategist and communications professional.

Directors' Report

MEETINGS OF DIRECTORS

The number of Directors' meetings held during the financial period and the number of meetings attended by each Director were:

Name of Director	Number Held while in Office	Number attended
Diedre Timms	8	7
Russell Westacott	8	6
Jenny Blakey	8	7
Carol Anne Barkla	8	7
Cybele Koning	6	6
Peter Ricketts	4	4
Vicki Woods	7	6
Helen Wallace	1	1

PRINCIPAL ACTIVITIES

EAAA is established solely for the Charitable Objects. The Charitable Objects of EAAA are to:

- a) promote and undertake activities for the relief and prevention of distress and harm to vulnerable older people suffering from abuse;
- (b) promote the safety, dignity, equality, health and independence of older Australians;
- (c) promote the rights of older Australians to live free from abuse and neglect;
- (d) Educate the public and professionals regarding Elder Abuse;
- (e) produce, communicate, share and co-ordinate information, resources and practice for national consistency and efficiency;
- (f) build capacity through a community of practice which supports mutual learning and consistent good practice for marginalised older people;
- (g) promote for nationally consistent data on elder abuse;
- (h) promote research to support evidence-based prevention strategies and best practice responses to Elder Abuse;
- (i) raise funds for the achievement of the above Charitable Objects in any lawful manner, which may include engaging in commercial activities; and
- (j) undertake and or do all such things or activities which are necessary, incidental or conducive to the advancement of these Charitable Objects.

Directors Report

The Company is incorporated under the Corporations Act 2001 and is a Company limited by guarantee. If the Company is wound up, the Constitution states that each member is required to contribute a maximum of \$1.00

AUDITORS' INDEPENDENCE DECLARATION UNDER SECTION 307C OF THE CORPORATION ACT 2001

A copy of the Auditor's Independence Declaration follows this Directors' Report.

Signed in accordance with a resolution of the Board of Directors:

Director : 

Diedre Timms

Director : 

Russell Westacott

Dated this 27th day of October 2020

Auditor's Independence Declaration Under Section 307C of the Corporations Act 2001 to the Directors of Elder Abuse Action Australia Limited

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2020 there have been:

- i. no contraventions of the Auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit; and
- ii. no contraventions of any applicable code of professional conduct in relation to the audit.

Conroy Audit and Advisory



D R Conroy FCA
Principal

Sydney
27th October 2020

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2020	2019
Revenues	2	1,771,173	393,360
Programme activities expense		(1,261,280)	(218,782)
Consultancy Fees		(202,779)	(120,294)
Occupancy expense		(1,510)	(3,821)
Events & Travel Costs		(49,781)	(11,550)
Publication Costs		(14,865)	(7,411)
Other expenses from ordinary activities		(13,080)	(9,123)
		<hr/>	<hr/>
Current year surplus/(deficit) before income tax		227,878	22,379
Income tax expense	1	<hr/> -	<hr/> -
Net current year surplus/(deficit)		<u>227,878</u>	<u>22,379</u>

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2020

	NOTE	2020 \$	2019 \$
CURRENT ASSETS			
Cash and cash equivalents	4	1,233,935	137,939
Accounts receivable and other debtors	5	12,349	12,866
TOTAL CURRENT ASSETS		1,246,284	150,805
TOTAL ASSETS		1,246,284	150,805
CURRENT LIABILITIES			
Accounts payable and other payables	6	996,027	128,426
TOTAL CURRENT LIABILITIES		996,027	128,426
TOTAL LIABILITIES		996,027	128,426
NET ASSETS		250,257	22,379
EQUITY			
Retained surplus		250,258	22,379
TOTAL EQUITY		250,258	22,379

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2020 \$	2019 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from fees and sale of services		18,245	17,083
Grants and programme funding received		2,608,104	500,000
Interest received		-	2,830
Payments to suppliers and employees		<u>(1,530,353)</u>	<u>(381,974)</u>
Net cash provided by operating activities	8(b)	<u>1,095,996</u>	<u>137,939</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		<u>-</u>	<u>-</u>
Net cash provided by investing activities		<u>-</u>	<u>-</u>
Net increase (decrease) in cash held		1,095,996	137,939
Cash at the beginning of the financial year		<u>137,939</u>	<u>-</u>
Cash at the end of the financial year	4 & 8(a)	<u><u>1,233,935</u></u>	<u><u>137,939</u></u>

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2020

RETAINED
SURPLUS
\$TOTAL
\$**Changes in equity**

Balance at 1 July 2019	22,379	22,379
Net surplus for the year	227,879	227,879
Transfer to reserves	-	-
Balance at 30 June 2020	250,258	250,258

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**Basis of Preparation**

Elder Abuse Action Australia Limited applies Australian Accounting Standards – Reduced Disclosure Requirements as set out in AASB 1053: Application of Tiers of Australian Accounting Standards.

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements of the Australian Accounting Standards Board (AASB) and the Australian Charities and Not-for-profits Commission Act 2012. The company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied 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, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

If company is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of \$1 each towards meeting any outstanding obligations of the entity during the time that he or she is a member or within one year thereafter.

New or amended Accounting Standards and Interpretations adopted

The company has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period. Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

The following Accounting Standards and Interpretations are most relevant to the company:

AASB 15 Revenue from Contracts with Customers

The company has adopted AASB 15 from 1 July 2019. The standard provides a single comprehensive model for revenue recognition. The core principle of the standard is that an entity shall recognise revenue to depict the transfer of promised goods or services to customers at an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The standard introduced a new contract-based revenue recognition model with a measurement approach that is based on an allocation of the transaction price. This is described further in the accounting policies below. Credit risk is presented separately as an expense rather than adjusted against revenue. Contracts with customers are presented in an entity's statement of financial position as a contract liability, a contract asset, or a receivable, depending on the relationship between the entity's performance and the customer's payment. Customer acquisition costs and costs to fulfil a contract can, subject to certain criteria, be capitalised as an asset and amortised over the contract period.

NOTE 1 – STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**AASB 16 Leases**

The company has adopted AASB 16 from 1 July 2019. The standard replaces AASB 117 'Leases' and for lessees eliminates the classifications of operating leases and finance leases. Except for short-term leases and leases of low-value assets, right-of-use assets and corresponding lease liabilities are recognised in the statement of financial position. Straight-line operating lease expense recognition is replaced with a depreciation charge for the right-of-use assets (included in operating costs) and an interest expense on the recognised lease liabilities (included in finance costs). In the earlier periods of the lease, the expenses associated with the lease under AASB 16 will be higher when compared to lease expenses under AASB 117. However, EBITDA (Earnings Before Interest, Tax, Depreciation and Amortisation) results improve as the operating expense is now replaced by interest expense and depreciation in profit or loss. For classification within the statement of cash flows, the interest portion is disclosed in operating activities and the principal portion of the lease payments are separately disclosed in financing activities. For lessor accounting, the standard does not substantially change how a lessor accounts for leases.

AASB 1058 Income of Not-for-Profit Entities

The company has adopted AASB 1058 from 1 July 2019. The standard replaces AASB 1004 'Contributions' in respect to income recognition requirements for not-for-profit entities. The timing of income recognition under AASB 1058 is dependent upon whether the transaction gives rise to a liability or other performance obligation at the time of receipt. Income under the standard is recognised where: an asset is received in a transaction, such as by way of grant, bequest or donation; there has either been no consideration transferred, or the consideration paid is significantly less than the asset's fair value; and where the intention is to principally enable the entity to further its objectives. For transfers of financial assets to the entity which enable it to acquire or construct a recognisable non-financial asset, the entity must recognise a liability amounting to the excess of the fair value of the transfer received over any related amounts recognised. Related amounts recognised may relate to contributions by owners, AASB 15 revenue or contract liability recognised, lease liabilities in accordance with AASB 16, financial instruments in accordance with AASB 9, or provisions in accordance with AASB 137. The liability is brought to account as income over the period in which the entity satisfies its performance obligation. If the transaction does not enable the entity to acquire or construct a recognisable non-financial asset to be controlled by the entity, then any excess of the initial carrying amount of the recognised asset over the related amounts is recognised as income immediately. Where the fair value of volunteer services received can be measured, a private sector not-for-profit entity can elect to recognise the value of those services as an asset where asset recognition criteria are met or otherwise recognise the value as an expense.

Impact of Adoption

There was no impact on the net assets of the company following the adoption of the new accounting standards.

Accounting Policies**(a) Income Tax**

The Australian Taxation Office has endorsed the Company as an income tax exempt charitable entity under subdivision 50-5 of the Income Tax Assessment Act 1997 item 1.1 On that basis income tax has not been provided for in these accounts. The Australian Taxation Office also endorsed the Company as a public benevolent institution.

NOTE 1 – STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(b) Property, Plant and Equipment

Each class of property, plant and equipment are carried at cost or fair value less, where applicable, any accumulated depreciation.

Plant and equipment

Plant and equipment is measured on the cost basis and is therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1(e) for details of impairment).

The cost of fixed assets constructed by the Company includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance are recognised in profit or loss during the financial period in which they are incurred.

Depreciation

The depreciable amount of all fixed assets are depreciated on a diminishing value and straight line basis over the useful lives of the assets to the Company commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

CLASS OF FIXED ASSETS	DEPRECIATION RATE
Plant and Equipment	10% - 40%

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at the end of each reporting period.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation relating to that asset are transferred to retained earnings.

(c) Employee Entitlements

Provision is made for the Company's liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements expected to be settled within one year together with entitlements arising from wages and salaries, annual leave and long service leave which will be settled after one year, have been measured at their nominal amount.

Contributions are made by the Company to an employee superannuation fund and are charged as expenses when incurred.

NOTE 1 – STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(d) Cash and Cash Equivalents

For the purpose of the statement of cash flows, cash includes:

- (i) cash on hand and at call deposits with banks or financial institutions, net of bank overdrafts; and
- (ii) investments in money market instruments.

(e) Impairment of Assets

At the end of each reporting period, the Company assesses whether there is any indication that an asset may be impaired. The assessment will consider both external and internal sources of information. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of that asset, being the higher of the asset's fair value less costs to sell and its value-in-use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is immediately recognised in profit or loss.

(f) 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. In these circumstances the GST is recognised as part of the cost acquisition of the asset or as part of an item of expense. Receivable and payable in the Statement of Financial Position are shown inclusive of GST.

(g) Revenue

Non-reciprocal grant revenue is recognised in the statement of comprehensive income when the Company obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the Company and the amount of the grant can be measured reliably.

If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

When grant revenue is received whereby the Company incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

The Company receives non-reciprocal contributions of assets from the government and other parties for zero or a nominal value. These assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in the statement of comprehensive income.

Revenue from the rendering of a service is recognised upon the delivery of the service to the

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

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

NOTE 1 – STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Financial Risk Management

The notes present information that is relevant to an understanding of the material items contained in the financial statements. The notes give prominence to areas of the company's activities that are considered to be most relevant to an understanding of the statements of financial position and the profit or loss and other comprehensive income and statement of changes in equity and cashflows are cross referenced to those statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

	2020 \$	2019 \$
NOTE 2 - REVENUE		
Operating activities		
Grants Received	1,754,587	375,000
Membership Contributions	-	12,500
Membership Fees	16,586	3,030
Interest Received	-	2,830
Total Revenue	<u>1,771,173</u>	<u>393,360</u>
NOTE 3 - PROFIT FROM ORDINARY ACTIVITIES		
Profit from ordinary activities before income tax expenses has been determined after:		
(a) Expenses		
Depreciation of property, plant and equipment	<u>-</u>	<u>-</u>
Remuneration of auditor - audit or review services	<u>5,750</u>	<u>3,500</u>
NOTE 4 - CASH AND CASH EQUIVALENTS		
Cash at bank - CBA	1,233,549	137,852
Cash at bank - Load & Go	31	87
CBA Travel Card	355	-
	<u>1,233,935</u>	<u>137,939</u>
NOTE 5 - RECEIVABLES		
Trade Receivable	2,990	150
GST Receivable	-	12,716
Deposits	9,359	-
	<u>12,349</u>	<u>12,866</u>
NOTE 6 - ACCOUNTS PAYABLE AND OTHER PAYABLES		
Trade creditors and accruals	76,464	3,426
Grants in advance	853,517	125,000
GST payable & BAS	66,046	-
	<u>996,027</u>	<u>128,426</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

2020
\$

2019
\$

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

NOTE 7 - COMPANY DETAILS

The principal place of business of the Company is
Elder Abuse Action Australia
C/O Seniors Rights Service
Level 4, 418A Elizabeth Street
Surry Hills NSW 2010

NOTE 8 - CASH FLOW INFORMATION

(a) Reconciliation of Cash

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

Cash at bank - CBA	1,233,549	137,852
Cash at bank - Load & Go	31	87
Cash at bank - CBA Travel Card	355	-
	<u>1,233,935</u>	<u>137,939</u>

Directors' Declaration

The directors of the registered entity declare that, in the directors' opinion:

1. The financial statements and notes are in accordance with the Australian Charities and Not-for-profits Commission Act 2012 and:

- a. comply with Australian Accounting Standards – Reduced Disclosure Requirements; and
- b. give a true and fair view of the financial position of the registered entity as at 30 June 2020 and of its performance for the year ended on that date.

2. There are reasonable grounds to believe that the registered entity will be able to pay its debts as and when they become due and payable.

This declaration is signed in accordance with subs 60.15(2) of the Australian Charities and Not-for-profits Commission Regulation 2013.

Director 
Diedre Timms

Director 
Russell Westacott

Dated 27th day of October 2020

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
Elder Abuse Action Australia Limited
ABN 58 625 915 835**



**Report on the Audit of the Financial Report
Opinion**

We have audited the financial report of Elder Abuse Action Australia Limited (the registered entity), which comprises the statement of financial position as at 30 June 2020, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration.

In our opinion, the accompanying financial report of Elder Abuse Action Australia Limited has been prepared in accordance with Div 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 2020 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards – Reduced Disclosure Requirements and 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 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.

Information Other than the Financial Report and Auditor's Report Thereon

The directors are responsible for the other information. The other information comprises the information included in the registered entity's annual report for the year ended 30 June 2020, 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.

Responsibilities of the Directors for the Financial Report

The directors of the registered entity are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Reduced Disclosure Requirements 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 directors are responsible for assessing the registered entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

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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, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

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

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

CONROY AUDIT & ADVISORY



Principal

Sydney

Dated this :27th day of October 2020



A national voice to end elder abuse

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