



**Mental
Health
Council**
OF TASMANIA

www.mhct.org

Annual Review 2022-23

→ A leading voice in the Tasmanian mental health system



**Mental
Health
Council**
OF TASMANIA

The Mental Health Council of Tasmania acknowledges the palawa people of lutruwita as the traditional and original owners, and continuing custodians of the land on which we work. We recognise and value their rich and continuing connection to country, to land, water and culture, and pay respects to Elders past and present.

We acknowledge people with lived experience of mental ill-health and recovery and we recognise our work relies upon valuing, respecting, and drawing upon the lived experience and expert knowledge of consumers, their families, carers and friends, service providers, their staff, and local communities.

Contents

CEO UPDATE	2
.....	
MHCT CHAIR REPORT	4
.....	
OUR TEAM	6
.....	
WHO WE ARE	8
.....	
WHAT WE DO	8
.....	
OUR MEMBERS 2022-2023	16
.....	

CEO Update

CEO, Connie Digolis



Connie Digolis, CEO

The Mental Health Council over the past year has been busy working to highlight the pressing concerns of our members, and amplify the voices of the many Tasmanians they work to support.

After significant consultation with our member organisations throughout 2022, we produced the first in a pair of Access and Affordability reports in November. The report outlined a number of issues raised by our members, but perhaps the most pertinent was the lack of adequate indexation applied to contracts, significantly impacting their ability to provide supports and services.

High inflation has led to significant jumps in operating costs, but the widening gap between inflation and the indexation that organisations receive on contracts has meant that, in real terms, funding for these vital services has decreased.

At the same time, we've seen demand for mental health supports and services rapidly increase. This has meant that organisations are essentially being asked to do more with less.

To inform our second Access and Affordability report, we asked people who access services to share their experience through several focus groups and an online survey. This echoed many of the sentiments that we'd heard from the work with our members – that rising costs and demand are making it increasingly difficult to access supports when they're needed, and even when someone is able to access them they're often unaffordable.

Additionally, very few people were offered an interim support while they waited for appointments, with many people waiting 6 months or more.

We continue to leverage the findings of these reports throughout our advocacy work, talking to representatives from both State and Federal Governments about these pressing concerns, and the very real consequences of not addressing them as a matter of priority.

In more positive news, the State Budget in May included an exciting announcement of funding for a 'Lived Experience Training and Development Hub'. The development of Tasmania's peer workforce is something MHCT and our members have been advocating for over many years now. We know that a strong Lived Experience Workforce brings significant benefits to the community mental health sector, and leads to better outcomes for the people and families that access mental health supports and services in Tasmania.

We have since been working with partners across the mental health and alcohol and other drugs sectors to determine exactly what the Hub will look like and how it will operate, as well as the range of opportunities it will create for people with lived experience, and the services across our sectors.

→ influencing mental health reform and system improvement



We are looking forward to officially launching the Hub in early 2024. Until then we will continue to work with the sector to develop and design training which will help to build organisational readiness, and provide supervisors and leaders the skills they need to effectively support and manage Lived Experience Workforce roles.

The past 12 months have seen us ramp up our advocacy for an increased focus on prevention, promotion and early intervention. This will continue to build over the next 12 months as well. One exciting example of this work is a campaign we're developing which is set to launch in November. The campaign will take a strength-based approach, helping Tasmanians understand what good mental health and wellbeing looks like, and some of the tools and resources they have available that can help them achieve it. It will change the conversation from one that has traditionally only focused on recognising and seeking support when things aren't going well, to one that encourages people to take a proactive approach and do things that are good for their mental wellbeing before they notice a dip in their mental health.

With all of the things that have been happening, our team has grown over the last year, so much so that we had to move to a new office! We moved in February and have since settled into our new location and have been flourishing with the extra space and light. This couldn't have been achieved without the support of the MHCT Board, and of course my incredible team who, through their exceptional breadth and depth of work, have helped to highlight not only the vital role of MHCT, but also of the many organisations across our sector who support the mental health and wellbeing of all Tasmanians.

Connie Digolis
CEO
Mental Health Council of Tasmania

CONNECTIONS

3,358 ▶ Facebook followers

405 ▶ Instagram followers



ENEWS SUBSCRIBERS

208 ▶ Members

804 ▶ General subscribers

1,012 ▶ Total subscribers

MHCT Chair Report

John Kirwan



John Kirwan, Chair

The work of MHCT and its members over the past year has highlighted that mental health supports in Tasmania are not only difficult to access they are also becoming increasingly unaffordable.

At a time when a combination of difficult social and economic factors are having an increasing impact on the mental health and wellbeing of all Tasmanians, this is particularly concerning. If people are unable to access affordable supports when and where they need them, then there is a very real risk that their mental health will continue to decline while they wait, requiring increasingly complex and costly interventions and leading to worse outcomes. The need for a strong preventive approach remains critical.

We also know that an increasing number of people are falling “in the gap”, unable to access psychosocial supports outside of the NDIS.

MHCT has been working closely with other peaks across the country, advocating to State and Federal Governments for increased investment in psychosocial supports for people who fall outside of the NDIS.

This is a joint responsibility between the Commonwealth Government and State and Territory Governments as part of the National Mental Health and Suicide Prevention Agreement, but at this stage we’re seeing little action from either side.

A national analysis of the scope of the gap is underway, and due to be completed in early 2024. But this will miss the next State and Commonwealth budget cycles, while people are missing out on the supports they need now.

Work is already underway in other States, and in some instances has already been completed, to determine the number of people missing out in their own jurisdiction. We must act on this data sooner rather than later, otherwise there is a very real risk that people will become increasingly unwell, requiring increasingly acute levels of care, while they wait for the gap to be closed and for necessary psychosocial supports to be funded, implemented and available.

MHCT WEBSITE



29,033

pageviews



12,003

visitors

While the reality of this type of advocacy is that progress is often slow, I am reassured knowing that Connie and her team are working tirelessly to help create a better mental health system, and better mental health outcomes for all Tasmanians.

It is the collective voices of so many member organisations, individuals and communities that MHCT represents across the state, that gives weight and credence to our calls for governments to invest in a better mental health system for all Tasmanians.

Thanks also to my fellow MHCT Board members. It is through your support and guidance that MHCT's strategic direction has never been more relevant and important.

John Kirwan

Chair

Mental Health Council of Tasmania



OUR BOARD

John Kirwan

Chair

James Versteegen

Treasurer

Naomi Walsh

Board Member

Paul Campbell

Board Member

Dianne Hawkrige

Board Member

Kate Chambers

Board Member

Lee-Anne Carter

Board Member

MEDIA

51

interviews and quotes across the media, including TV, radio and print.

MENTAL HEALTH WEEK 2022

8-16 OCTOBER 2022

\$40,000 grant funds distributed to 45 organisations. More than 80 events were held across the state.

Our Team



Bree Klerck

Sector Development Coordinator



Bridget Wallbank

Youth Mental Health Access



Ella Bellamy

Policy Support Officer



Emily Carter

*Administration &
Communications Officer*



John McNamara

*Community Capacity Building -
South*



Laura Cini

*Mental Health & Wellbeing
Coordinator*



Nick Sullivan

Communications Manager



Rhiannon Hamilton

Project Support Officer



Sally Errey

Stakeholder Engagement Lead



Shareen Pearson

Corporate Services Manager



Trudy Schmitzer

Lived Experience Workforce Coordinator

FORMER TEAM MEMBERS

Julie Martin

Advocacy and Communications Advisor (until June 2023)

Naomi Thomson

Policy and Research Officer (until April 2023)

Sam Bigwood

Community Capacity Building - North (until May 2023)

Who we are



The Mental Health Council of Tasmania is the peak body representing the mental health and wellbeing needs of all Tasmanians, and the community organisations that work with and support them. We work closely with government to amplify the voices of our members and Tasmanian communities, to provide input into public policies and programs. We advocate for reform and improvement within the Tasmanian mental health system.

What we do



OUR PURPOSE

Strengthen and advocate for our communities and service providers to support the mental health and wellbeing of all Tasmanians



OUR VISION

Every Tasmanian has access to the resources and support needed for good mental health and wellbeing



OUR VALUES

- ▶ COMPASSIONATE AND RESPECTFUL
- ▶ COLLABORATIVE AND SUPPORTIVE
- ▶ RESPONSIVE AND ADAPTIVE
- ▶ LEADING AND ENGAGING

OUR ROLE



Provide leadership by advocating for continuous improvement across all facets of mental health and suicide prevention



Provide trusted advice to our members and decision makers to enable a robust and contemporary mental health system



Be a collective, representative voice to ensure future sustainability of the sector, the community and MHCT



Form and support strong networks and collaboration to support sector development and capacity building



Promote the reduction of stigma and champion mental health awareness and the value of good mental health



Influence policy development in the interests of our members and the needs of the broader population

PRIORITY AREA ONE: SYSTEM IMPROVEMENT

GOAL: To ensure all Tasmanians have access to the supports they need



Over the past year MHCT has continued our focus on improving the mental health system so that all Tasmanians have access to the supports they need. This has included our continued work in supporting current mental health reforms through representing the community and our members in 29 committees and working groups.



Our reports and budget priority submissions reiterate the impacts that inflation has had on our member's capacity to deliver quality services to the community. MHCT will continue to progress this issue with both state and federal governments in the year ahead, whilst focusing on the impacts that inflation has had on the cost of living and subsequent impacts on Tasmanians mental wellbeing and capacity to access mental health services.

SUBMISSIONS AND REPORTS

JULY 2022

Response to the Tasmanian Drug Strategy 2022-27

JULY 2022

Response to the consultation on the draft Housing Tasmania Bill 2022

JULY 2022

Scoping Report: News media reporting on mental health, mental illness and suicide in Tasmania

OCTOBER 2022

Response to the discussion paper on the Tasmanian Housing Strategy

NOVEMBER 2022

Access and Affordability: Report 1: Impacts of Inflationary Pressures on Mental Health Service Provision

NOVEMBER 2022

State Budget Priority Submission 2023/2024

FEBRUARY 2023

Response Draft National Stigma and Discrimination Reduction Strategy

FEBRUARY 2023

Federal Budget Priority Submission 2023/24 (via CMHA)

FEBRUARY 2023

Response to Consultation Paper 1 – Approach to Optional Protocol to the Convention against Torture (OPCAT) Article 4

MARCH 2023

Response to Out of Home Care Case Management Model Investigation

MARCH 2023

Harmonising Language for the Tasmanian Peer/Lived Experience Workforce Report

APRIL 2023

Submission to the Legislative Council Inquiry into Tasmanian Adult Imprisonment and Youth Detention Matters

Check out mhct.org/resource-library/ for all these submissions, reports, and more.

PRIORITY AREA ONE: SYSTEM IMPROVEMENT

COMMITTEES ETC. THAT WE SAT ON/REPRESENTED AT:

- ▶ State Mental Health Services Reform Steering Group
- ▶ Older Persons Mental Health Service Project Control Group
- ▶ Mental Health Integration Hub Partnership Group
- ▶ Recovery College Advisory Group
- ▶ Premier's Mental Health and Suicide Prevention Advisory Council
- ▶ Mental Health, Alcohol and Other Drug Leadership Group
- ▶ Department of Health, Primary Health Tasmania, MHCT Executive Group
- ▶ Primary Health Tasmania and MHCT Sector Reform Working Group
- ▶ Rethink Working Group
- ▶ Mental Health Act Review
- ▶ Reform Recruitment Mental Health and Alcohol and other Drugs Working Group
- ▶ Community Services Industry Workforce Network + Steering Committee
- ▶ Workplace Mental Health Framework
- ▶ Premier's Health and Wellbeing Advisory Council
- ▶ Community Mental Health Australia Executive Leadership Group
- ▶ Community Mental Health Australia Policy Network
- ▶ National Psychosocial Support Advocacy Group
- ▶ Smoke Free Communities Steering Communities
- ▶ Regional Recovery Committees
- ▶ Volunteering Tasmania Mental Health Project Steering Committee
- ▶ Huon Valley Health and Wellbeing Committee & MH Focus Group
- ▶ Break O'Day MHPN and West Coast Service providers
- ▶ Clarence Council Cultural Access and Inclusion Network
- ▶ Gambling Harm Reform
- ▶ UTAS Return to Work Project
- ▶ Literacy & Health Literacy
- ▶ Tasmanian Youth Forum Steering Committee
- ▶ MHWL Project Steering Committee
- ▶ Tasmanian Suicide Prevention Community Network (TSPCN)



PRIORITY AREA TWO: COMMUNITY ENGAGEMENT

GOAL: To increase understanding of the role everyone can play in good mental health and wellbeing in the Tasmanian community

MENTAL HEALTH AND WELLBEING LITERACY CAMPAIGN

In October MHCT started the initial phases of developing a whole of population campaign, designed to build the mental health and wellbeing literacy of all Tasmanians. The campaign will be focused on promotion and prevention – focusing more on what good mental health and wellbeing looks like and the things we can do to achieve it, instead of the traditional mental health campaign approach which helps people recognise when they're struggling and how to respond.

We have already developed relationships with 175 stakeholders from a range of clubs, communities and organisations. These conversations are helping shape the campaign, with a goal of leveraging their strengths and tapping into their local knowledge to build a campaign that responds to the different needs and nuances across the Tasmania.

We are working with research partners from the South Australian Health and Medical Research Institute, experts in mental health promotion and behavioral change. They will be assisting with the development and evaluation of the campaign based on current best evidence, using behavioural change strategies to underpin delivery of the positive messaging.

Over the past eight months, our project team has been busy getting out to communities across the state to meet with stakeholders, doing an environmental scan of existing services and any current mental health literacy initiatives in Tasmania, to ensure our campaign compliments them. Our research partners were in Tasmania in March to help conduct focus groups and community meetings.

Our next steps are to develop a partnership framework, engage a creative agency to work with us to help bring the campaign to life, and begin the campaign delivery phase. We look forward to sharing more about the campaign with our members and stakeholders as it develops.

MENTAL WELLBEING ≠ MENTAL ILLNESS

MENTAL HEALTH FIRST AID

Understanding the signs and symptoms of being here is important!

High mental illness symptoms

MENTAL WELLBEING LITERACY

But it's not the same as understanding how to get here.

Low mental illness symptoms

High level of wellbeing

Low level of wellbeing

Keyes, 2005; Iasiello, van Agteren, Muir-Cochrane 2020

PRIORITY AREA THREE: WORKFORCE

GOAL: To support the development of a highly skilled and sustainable Tasmanian mental health workforce

LIVED EXPERIENCE WORKFORCE

During 2022/23 we have made great progress on the Lived Experience Workforce Development Strategy, not least of which was the announcement of funding for a Lived Experience Training and Development Hub (the Hub) in the 2023/24 State Budget.

In the lead up to and since that announcement, much of MHCT's focus has been on supporting the existing lived experience workforce and working with them to co-design the Fundamentals in Peer Work course. In November 2022, a group of peer workers from THS, Salvation Army, Butterfly Foundation and Baptcare piloted a four-day version of the course and provided valuable feedback for the ongoing development. Since then, we have provided training to over 30 people across a series of single-day sessions which run through parts of the Fundamentals course.

More recently we have been developing tools which will assist organisations to integrate and embed Lived Experience roles and processes. This is important work, which will effectively assist organisations to leverage the vast array of skills and knowledge that come with Lived Experience roles to create the best possible experience for people accessing their supports and services, as well as their friends and family who support them to do so.

This work is ongoing and will be rolled out once the Hub is up and running in 2024.

In February we held a "Harmonising Language" Workshop, bringing together people with lived experience and representatives from a range of organisations. As demand for a Lived Experience Workforce increases across numerous sectors, this was an important step in developing some common goals that facilitate a robust and sustainable Lived Experience workforce in Tasmania. We will also leverage the outcomes of this workshop to help build a narrative that promotes the benefits of this workforce to the our sector and the many people who come in contact with it. This will be crucial in our ongoing advocacy for investment in the Lived Experience Workforce in Tasmania.

"I have been a social work student for 3 years. I learnt more about trauma today in 6 hours than I have through my entire university course"

– Student 2023.



PRIORITY AREA THREE: WORKFORCE

YOUTH MENTAL HEALTH

A key focus this year was the initial phase of the Youth Peer Work Project, which seeks to provide young people with trained age-peer workers who have the appropriate skills and understanding to support them during challenging times. This project aims to see young people learning from one another, strengthening their connection to each other and their communities and equipping themselves to move through life with the confidence to respond to adversity where it arises. With young people empowered and supported, we hope to see a shift in Tasmania that sees mental ill-health being managed proactively rather than reactively.



During the first six months the focus was on undertaking a scan of the existing Youth Peer Work programs available across Australia and internationally. We also heard from over 60 young people across the state about their mental wellbeing needs, and how Youth Peer Worker programs could be designed to best support their unique experiences. This initial scoping stage was an important first step, learning from other projects what works well and what doesn't.

This early consultation fed into the next stage of the project, setting up a co-design team comprised of young people, and carers of young people, to consolidate the findings and establish key goals for a Youth Peer Work Implementation Plan. The members, on secondment from The Link in Hobart and Mental Health Families and Friends, have worked collaboratively and with passion to help deliver the Implementation Plan which complements our 2019 Lived Experience Workforce Development Strategy.

In response to our 2021 Youth Mental Health Services State-wide Consultation Report, three regional communities of practice for youth mental health services and associated services were established in September – one each in the North, North West and the South. Each group has representation from clinical mental health services, multi-disciplinary youth services, government departments and other services with goals to increase collaboration, utilise sector wisdom and improve the experiences of young people accessing mental health support in Tasmania.

The groups came together in Campbell Town in November to hear from Dr Joanna Henderson about the Youth Wellness Hubs Ontario (YWHO), which Dr Henderson has been instrumental in establishing and growing over the last 7 years. Using Dr Henderson's work as inspiration, the groups identified the key priorities and current roadblocks to improving service delivery for young people in their regions. The groups will continue to focus on establishing priorities, identifying sector trends, collective learning for the remainder of 2023.

PRIORITY AREA FOUR: MEMBERSHIP

GOAL: To engage, support and strengthen our work with members to achieve an integrated mental health system

It's been a busy year in the Stakeholder Engagement and Membership space with lots of consultation and conversation taking place, resulting in some key advocacy and policy development work. Specific Member updates and survey requests have been sent on topics such as Lived Experience, Suicide Prevention, Rethink 2020, Mental Health Week Grants, and the latest report on Access and Affordability.

MHCT engages with the sector monthly via Member and Subscriber eNews which includes updates and reports on mental health news, consultation, and engagement opportunities in local, state, and national initiatives.

Networking and engagement opportunities have also been made available at several MHCT member and stakeholder engagement events throughout the year, including 4 Tasmanian Mental Health Leaders Forums, 9 Regional Mental Health Group meetings (Hobart, Burnie, Launceston), statewide Mental Health Week events, our speaking event with international mental health expert Dr Joanna Henderson and the Annual General Meeting. Conversations at these events lead to further project, consultation and policy work helping to inform representation and advocacy on behalf of our valued Members.

67 MHCT MEMBERS



40
member
organisations



17
individual
members



10
associate
members

In March and April of 2023 MHCT surveyed members and stakeholders regarding engagement with MHCT. We are pleased to see such positive results and plan to continue our engagement efforts.

86%

▶ of respondents were satisfied or very satisfied with the frequency of communication from MHCT.

83%

▶ of respondents were satisfied (60%) or very satisfied (23%) with the opportunities for engagement and input with MHCT.

87%

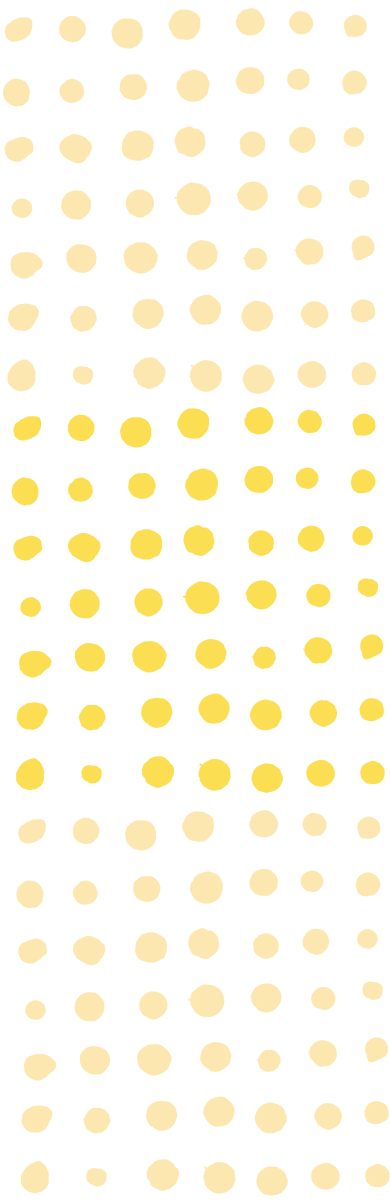
▶ of people agreed or highly agreed with the statement "I am satisfied with the level of communication and engagement on relevant mental health sector issues".

93%

▶ of respondents agreed (28%) or highly agreed (65%) that they felt comfortable engaging with MHCT with regard to sector news and issues via email, phone or at meetings.

Stakeholder Engagement has also expanded out to community groups, other peak bodies, local government, literacy groups, researchers and committees as MHCT begins to expand Mental health literacy and understanding in Tasmania. We hope to learn from and leverage these stakeholder relationships to increase the reach and impact of future mental wellbeing campaigns.

▶ **We would like to acknowledge** the commitment of our members and stakeholders in their tireless provision of services and supports to our Tasmanian communities. MHCT looks forward to continuing our work with you to advance the goals of the sector and enhance the mental wellbeing of all Tasmanians.



Our Members 2022-2023

MHCT is a member-based peak body, and we acknowledge the dedication of our member organisations, all of whom make a difference to the lives of Tasmanians through the provision of the high-quality programs and supports.

MEMBER ORGANISATIONS

Advocacy Tasmania

Anglicare Tasmania

Australian RedCross

Baptcare

Bethlehem House

Catholic Care

Choose Life Services

Colony 47

CoRES Australia

Cornerstone Youth Services
(Headspace Launceston)

Flourish

GROW

iTrain Australia

Karitane

Langford Support Services

Life Without Barriers

Lifeline Tasmania

Live Well Tasmania

Men's Resources Tasmania

Mental Health Family & Friends

Migrant Resource Centre

Mindfulness Programs Australasia

Mission Australia

Positive Solutions

Psychology CAFFE

Relationships Australia

Richmond Fellowship (RFT)

Royal Flying Doctor Service

Rural Alive and Well (RAW)

Rural Health Tasmania Inc.

Salvation Army

Seedwings Art Therapy

Stride

Teen Challenge Tasmania

The Hobart Clinic

The LINK (HeadSpace Hobart)

Wellways

Working It Out

yourtown - Kids Helpline

Youth, Family & Community
Connections (YFCC)

INDIVIDUAL MEMBERS

Daryl Lamb (Life Member)

Patrick Carlisle (Life Member)

Diana Taylor

Graeme Lynch AM

Kate Griggs

Maree McCulley

Laura Grattidge

Mallory Schipper

Mark Davis

Matt Hill

Michelle Swallow

Paul Quilliam

Prathipraj Devaraj

Renate Hughes

Ross Barwick

Therese Ryan

Vicki Plummer

ASSOCIATE MEMBERS

APM Employment Services

Asthma Australia, Tasmanian Office

Carers Tasmania

Epilepsy Tasmania

Healthy Business

Pharmacy Guild of Australia
Tasmania Branch

Salveo Healthcare Services

TasTAFE

Triple P International (Positive
Parenting Program)

Well Minds Work





Annual Review 2022-23

CONTACT US

Level 6
39 Murray Street
Hobart 7000
Tasmania

Tel 03 6224 9222

Email enquiries@mhct.org

Web www.mhct.org



mentalhealthcounciltas



@mhctas

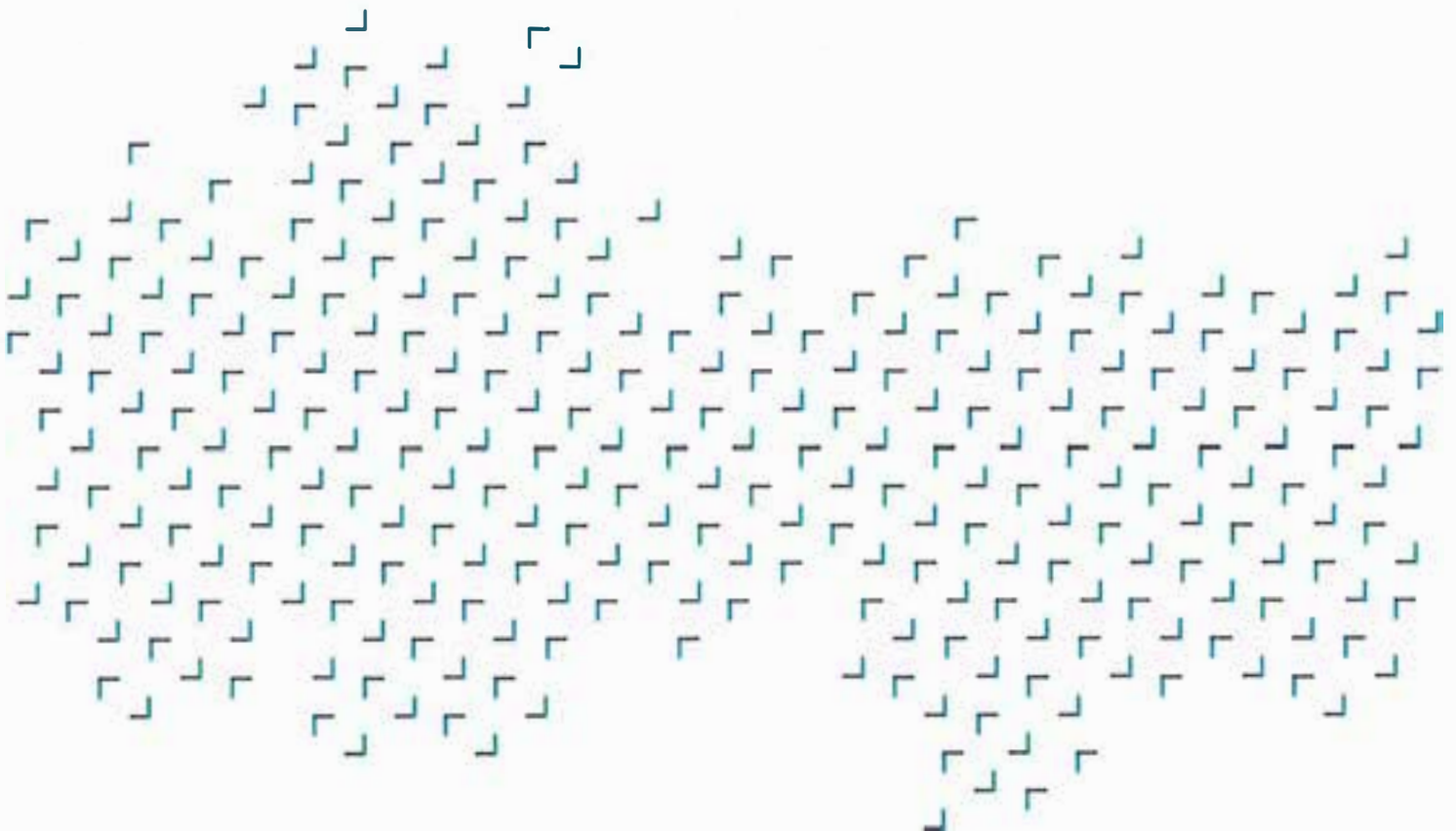
Sign up to our monthly newsletter:

www.mhct.org/#newsletter

Mental Health Council of Tasmania Inc

Financial Statements

30 June 2023



Move forward >

Mental Health Council of Tasmania Inc
Officers' report
30 June 2023

The officers present their report, together with the financial statements, on the incorporated association for the year ended 30 June 2023.

Officers & committee members

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

John Kirwan – Chair
David Tilley – Chair – Term expired 29/11/22
Dianne Hawkridge – Vice Chair – Appointed 29/11/21
James Versteegen – Treasurer
Naomi Walsh – Board Member
Paul Campbell – Board Member
Debra Fast – Board Member – Resigned 05/07/22
Kate Chambers – Board Member – Appointed 29/11/22
Lee-Anne Carter – Board Member – Appointed 29/11/22

Principal activities

The principal activities of the Association during the year were:

- representing the interests of community mental health consumer organisations, carer organisations and service provider organisations;
- providing a public voice for people affected by mental illness and the organisations in the community sector that work with them; and
- advocating for effective public policy on mental health for the benefit of the Tasmanian community as a whole.

On behalf of the officers

John D Kirwan

John D Kirwan (Oct 25, 2023 13:51 GMT+11)

Name: John D Kirwan

Role: Chair

Date: Oct 25, 2023
Hobart

	Page
Statement of profit or loss and other comprehensive income	3
Statement of financial position	4
Statement of changes in equity	5
Statement of cash flows	6
Notes to the financial statements	7
Officers' declaration	14

General information

The financial statements cover Mental Health Council of Tasmania Inc as an individual entity. The financial statements are presented in Australian dollars, which is Mental Health Council of Tasmania Inc's functional and presentation currency.

Mental Health Council of Tasmania Inc is a not-for-profit incorporated association, incorporated and domiciled in Australia. Its registered office and principal place of business are:

Registered office & Principal place of business

Mental Health Council of Tasmania Inc,
Level 6, 39 Murray Street
HOBART TAS 7000

A description of the nature of the incorporated association's operations and its principal activities are included in the officers' report, which is not part of the financial statements.

The financial statements were authorised for issue on ²⁵ October 2023.
~~25~~ October 2023

Mental Health Council of Tasmania Inc
Statement of profit or loss and other comprehensive income
For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Revenue	3	1,474,158	895,126
Expenses			
Accounting and consulting fees		(112,351)	(63,164)
Advertising and promotion		(2,443)	(1,823)
Board/governance expenses		(12,277)	(8,502)
Cleaning and pest control		(3,868)	(4,549)
Client support services		(40,625)	(48,366)
Computer expenses		(10,862)	(6,931)
Depreciation		(88,113)	(45,251)
Electricity and water		(2,983)	(2,967)
Employment support and services		(3,066)	(1,600)
Equipment hire/lease		(3,199)	(3,311)
Events, campaigns & venue costs		(7,602)	(16,755)
Insurance		(10,880)	(9,458)
Interest expense		(25,007)	(8,251)
Membership fees		(10,136)	(9,921)
Motor vehicle expenses		(8,259)	(4,004)
Printing and stationery		(12,522)	(19,159)
Rates and taxes		(342)	-
Relocation expenses		(8,770)	-
Rent		(6,220)	(7,074)
Salaries and wages		(1,070,885)	(713,668)
Staff training and development		(17,869)	(7,003)
Sundry expenses		(40,304)	(30,049)
Superannuation		(106,109)	(69,095)
Telephone/internet		(5,551)	(5,147)
Travel & accommodation		(31,336)	(10,923)
Website design		(1,264)	-
Surplus/(Deficit)		(168,685)	(201,845)
Surplus/(Deficit) for the year attributable to the members of Mental Health Council of Tasmania Inc		(168,685)	(201,845)
Other comprehensive income for the year		-	-
Total comprehensive income for the year attributable to the members of Mental Health Council of Tasmania Inc		<u>(168,685)</u>	<u>(201,845)</u>

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes

Mental Health Council of Tasmania Inc
Statement of financial position
As at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Current assets			
Cash and cash equivalents	4	1,025,180	1,175,006
Trade and other receivables	5	5,002	8,751
Security deposit		50,829	10,963
Total current assets		<u>1,081,011</u>	<u>1,194,720</u>
Non-current assets			
Plant and equipment	6	196,013	2,791
Right-of-use-assets	7	786,987	197,522
Total non-current assets		<u>983,000</u>	<u>200,313</u>
Total assets		<u>2,064,011</u>	<u>1,395,033</u>
Liabilities			
Current liabilities			
Trade and other payables	8	90,305	107,651
Employee benefits	9	37,884	30,597
Member subscriptions in advance		23,382	25,650
Lease liability		134,000	35,811
Unspent grant funds		893,906	645,904
Total current liabilities		<u>1,179,477</u>	<u>845,613</u>
Non-current liabilities			
Employee benefits	10	41,349	27,059
Lease liability		670,002	180,493
Total non-current liabilities		<u>711,351</u>	<u>207,552</u>
Total liabilities		<u>1,890,828</u>	<u>1,053,165</u>
Net assets		<u>173,183</u>	<u>341,868</u>
Equity			
Current year earnings		(168,685)	(201,845)
Retained surpluses		341,868	543,713
Total equity		<u>173,183</u>	<u>341,868</u>

The above statement of financial position should be read in conjunction with the accompanying notes

Mental Health Council of Tasmania Inc
Statement of changes in equity
For the year ended 30 June 2023

	Retained surpluses \$	Total equity \$
Balance at 1 July 2021	543,713	543,713
Surplus for the year	(201,845)	(201,845)
Other comprehensive income for the year	-	-
Balance at 30 June 2022	<u>341,868</u>	<u>341,868</u>
	Retained surpluses \$	Total equity \$
Balance at 1 July 2022	341,868	341,868
Surplus for the year	(168,685)	(168,685)
Other comprehensive income for the year	-	-
Balance at 30 June 2023	<u>173,183</u>	<u>173,183</u>

The above statement of changes in equity should be read in conjunction with the accompanying notes

Mental Health Council of Tasmania Inc
Statement of cash flows
For the year ended 30 June 2023

	Note	2023	2022
		\$	\$
Cash flows from operating activities			
Receipts from customers		98,886	174,876
Payments to suppliers and employees		<u>(1,550,499)</u>	<u>(991,734)</u>
		(1,451,613)	(816,858)
Interest received		3,695	836
Grants received		<u>1,569,042</u>	<u>1,379,120</u>
Net cash from operating activities	15	<u>121,124</u>	<u>563,098</u>
Cash flows from investing activities			
Payments for office equipment		(64,170)	-
Payments for leasehold improvements		(143,455)	-
Proceeds from sale of motor vehicle		<u>13,636</u>	<u>-</u>
Net cash used in investing activities		<u>(193,989)</u>	<u>-</u>
Cash flows from financing activities			
Payments for leases		<u>(76,961)</u>	<u>(35,722)</u>
Net cash from financing activities		<u>(76,961)</u>	<u>(35,722)</u>
Net increase/(decrease) in cash and cash equivalents		(149,826)	527,376
Cash and cash equivalents at the beginning of the financial year		<u>1,175,006</u>	<u>647,630</u>
Cash and cash equivalents at the end of the financial year	4	<u><u>1,025,180</u></u>	<u><u>1,175,006</u></u>

The above statement of cash flows should be read in conjunction with the accompanying notes

Note 1. Significant accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

New or amended Accounting Standards and Interpretations adopted

The incorporated association 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.

Basis of preparation

In the officers' opinion, the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements.

These are special purpose financial statements that have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and the Associations Incorporation Act 1964 (Tas) and associated regulations. The officers have determined that the accounting policies adopted are appropriate to meet the needs of the members of Mental Health Council of Tasmania Inc.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 107 'Statement of Cash Flows', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors', AASB 124 'Related Party Disclosures', AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for-profit oriented entities.

Historical cost convention

The financial statements have been prepared under the historical cost convention.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the incorporated association's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2.

Revenue recognition

The incorporated association recognises revenue as follows:

Revenue from contracts with customers

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

Variable consideration within the transaction price, if any, reflects concessions provided to the customer such as discounts, rebates and refunds, any potential bonuses receivable from the customer and any other contingent events. Such estimates are determined using either the 'expected value' or 'most likely amount' method. The measurement of variable consideration is subject to a constraining principle whereby revenue will only be recognised to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur. The measurement constraint continues until the uncertainty associated with the variable consideration is subsequently resolved. Amounts received that are subject to the constraining principle are recognised as a refund liability.

Sales revenue

Events, fundraising and raffles are recognised when received or receivable.

Note 1. Significant accounting policies (continued)

Donations

Donations are recognised at the time the pledge is made.

Grants

Grant revenue is recognised in profit or loss when the incorporated association satisfies the performance obligations stated within the funding agreements.

If conditions are attached to the grant which must be satisfied before the incorporated association is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Other revenue

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

Volunteer services

The incorporated association has elected not to recognise volunteer services as either revenue or other form of contribution received. As such, any related consumption or capitalisation of such resources received is also not recognised.

Income tax

As the incorporated association is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Trade and other receivables

Other receivables are recognised at amortised cost, less any allowance for expected credit losses.

Contract assets

Contract assets are recognised when the incorporated association has transferred goods or services to the customer but where the incorporated association is yet to establish an unconditional right to consideration. Contract assets are treated as financial assets for impairment purposes.

Property, plant and equipment

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Note 1. Significant accounting policies (continued)

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment (excluding land) over their expected useful lives as follows:

Fixed Asset Class	Depreciation Rate
Motor vehicles	20%
Office equipment	33%

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the incorporated association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

Impairment of non-financial assets

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

Trade and other payables

These amounts represent liabilities for goods and services provided to the incorporated association prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Contract liabilities

Contract liabilities represent the incorporated association's obligation to transfer goods or services to a customer and are recognised when a customer pays consideration, or when the incorporated association recognises a receivable to reflect its unconditional right to consideration (whichever is earlier) before the incorporated association has transferred the goods or services to the customer.

Employee benefits

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

Other long-term employee benefits

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

Fair value measurement

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Note 1. Significant accounting policies (continued)

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

Goods and Services Tax ('GST') and other similar taxes

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

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

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

Note 2. Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

Estimation of useful lives of assets

The incorporated association determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

Impairment of non-financial assets other than goodwill and other indefinite life intangible assets

The incorporated association assesses impairment of non-financial assets other than goodwill and other indefinite life intangible assets at each reporting date by evaluating conditions specific to the incorporated association and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs of disposal or value-in-use calculations, which incorporate a number of key estimates and assumptions.

Employee benefits provision

As discussed in note 1, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

Mental Health Council of Tasmania Inc
Notes to the financial statements
30 June 2023

Note 3. Revenue

	2023 \$	2022 \$
State government grant funding	1,311,540	748,775
Grants - other	9,500	(15,559)
Revenue - other	28,607	35,628
PHT sector reform	52,832	52,000
PHT Peer coordinator	60,000	60,000
NPS Peer training and workforce	(4,168)	13,446
Interest revenue	3,695	836
Gain on disposal of assets	12,152	-
	<u>1,474,158</u>	<u>895,126</u>
Revenue	<u>1,474,158</u>	<u>895,126</u>

Note 4. Current assets - cash and cash equivalents

	2023 \$	2022 \$
Cash on hand	969	269
Cash at bank	751,423	948,490
Cash on deposit	272,788	226,247
	<u>1,025,180</u>	<u>1,175,006</u>

Note 5. Current assets - trade and other receivables

	2023 \$	2022 \$
Trade receivables	<u>5,002</u>	<u>8,751</u>
	<u>5,002</u>	<u>8,751</u>

Mental Health Council of Tasmania Inc
Notes to the financial statements
30 June 2023

Note 6. Non-current assets - plant and equipment

	2023 \$	2022 \$
Motor vehicles - at cost	-	29,446
Less: Accumulated depreciation	-	(26,655)
	<u>-</u>	<u>2,791</u>
Office equipment - at cost	65,314	19,182
Less: Accumulated depreciation	(4,334)	(19,182)
	<u>60,980</u>	<u>-</u>
Leasehold improvements - at cost	143,455	-
Less: Accumulated depreciation	(8,422)	-
	<u>135,033</u>	<u>-</u>
	<u>196,013</u>	<u>2,791</u>

Note 7. Non-current assets – right-of-use assets

	2023 \$	2022 \$
Right-of-use asset – property	852,580	308,653
Less: Accumulated depreciation	(65,593)	(111,131)
	<u>786,987</u>	<u>197,522</u>
	<u>786,987</u>	<u>197,522</u>

Note 8. Current liabilities - trade and other payables

	2023 \$	2022 \$
Trade payables	2,140	-
GST payable	42,465	74,178
PAYG withholding	14,998	10,370
Superannuation payable	30,702	23,103
	<u>90,305</u>	<u>107,651</u>

Note 9. Current liabilities - employee benefits

	2023 \$	2022 \$
Employee benefits	<u>37,884</u>	<u>30,597</u>

Note 10. Non-current liabilities - employee benefits

	2023 \$	2022 \$
Employee benefits	41,349	27,059

Note 11. Remuneration of Auditors

	2023 \$	2022 \$
Auditing the Financial Statements	6,370	3,350
Other Services	3,133	1,800
	9,483	5,150

The auditor of Mental Health Council of Tasmania Inc is WLF Accounting & Advisory.

Note 12. Contingent liabilities

Mental Health Council of Tasmania Inc had no contingent liabilities as at 30 June 2023 and 30 June 2022.

Note 13. Commitments

Mental Health Council of Tasmania Inc had no commitments for expenditure as at 30 June 2023 and 30 June 2022.

Note 14. Events after the reporting period

No matter or circumstance has arisen since 30 June 2023 that has significantly affected, or may significantly affect the incorporated association's operations, the results of those operations, or the incorporated association's state of affairs in future financial years.

Note 15. Reconciliation of surplus after income tax to net cash from operating activities

	2023 \$	2022 \$
Surplus after income tax expense for the year	(168,685)	(201,845)
Adjustments for:		
Gain on sale of assets	(12,152)	-
Depreciation and amortisation	88,113	45,251
Change in operating assets and liabilities:		
Decrease/(increase) in trade and other receivables	(36,117)	10,532
Increase/(decrease) in trade and other payables	(17,346)	51,710
Increase/(decrease) in members subscriptions in advance	(2,268)	3,270
Increase/(decrease) in unspent grant funds liabilities	248,002	645,904
Increase/(decrease) in employee benefits	21,577	8,276
Net cash from operating activities	121,124	563,098

Note 16. Economic Dependence

Mental Health Council of Tasmania Inc is dependent on the ongoing receipt of financial assistance from the Tasmanian Government to continue delivering its services. From 1 July 2023, a renewed agreement has been entered into with the Tasmanian Government to support the Association's core operations for a further three years.

Note 17. Related Parties

During or since the financial year, the Officers and Committee members of Mental Health Council of Tasmania have not received, or become entitled to receive, any benefit by reason of a contract entered into by Mental Health Council of Tasmania, or a body corporate that was related to Mental Health Council of Tasmania, when the contract was made or when the Officer or Committee member became entitled to receive the benefit with:

- a firm of which an Officer or Committee member is a member; or
- an entity in which an Officer or Committee member has a financial interest.

Transactions between related parties are on normal commercial terms and conditions no more favorable than those available to other parties unless otherwise stated. Commercial agreement for the provision of services entered into within Officer or Committee member associated organisations were:

- Lifeline Tasmania Inc, \$1,500, for the delivery of training to Mental Health Council of Tasmania staff. Mental Health Council of Tasmania engaged Lifeline Tasmania as a member organisation.

Mental Health Council of Tasmania Inc
Notes to the financial statements
30 June 2023

In the officers' opinion:

- the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and the Associations Incorporation Act 1964 (Tas) and associated regulations;
- the attached financial statements and notes comply with the Accounting Standards as described in note 1 to the financial statements;
- the attached financial statements and notes give a true and fair view of the incorporated association's financial position as at 30 June 2023 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the incorporated association will be able to pay its debts as and when they become due and payable.
- This declaration is signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulation 2022*.

On behalf of the officers

John D Kirwan
John D Kirwan (Rtd) 2023-10-25 10:47:10

Name: John D Kirwan
Role: Chair
Date: Oct 25, 2023

Hobart

James Versteegen
James Versteegen (Rtd) 2023-10-25 10:47:10

Name: James Versteegen
Role: Treasurer
Date: Oct 25, 2023

Hobart

2023-Audited-Financial-Statements

Final Audit Report

2023-10-25

Created:	2023-10-25
By:	Shareen Pearson (admin@mhct.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAAdpin9n3YfcoBFGHim48J4XpD3XOHP5IE

"2023-Audited-Financial-Statements" History

-  Document created by Shareen Pearson (admin@mhct.org)
2023-10-25 - 1:49:56 AM GMT - IP address: 110.147.212.150
-  Document emailed to jdkirwan@bigpond.com for signature
2023-10-25 - 1:54:11 AM GMT
-  Email viewed by jdkirwan@bigpond.com
2023-10-25 - 2:48:52 AM GMT - IP address: 58.172.17.194
-  Signer jdkirwan@bigpond.com entered name at signing as John D Kirwan
2023-10-25 - 2:51:07 AM GMT - IP address: 58.172.17.194
-  Document e-signed by John D Kirwan (jdkirwan@bigpond.com)
Signature Date: 2023-10-25 - 2:51:09 AM GMT - Time Source: server- IP address: 58.172.17.194
-  Document emailed to j.versteegen@iinet.net.au for signature
2023-10-25 - 2:51:11 AM GMT
-  Email viewed by j.versteegen@iinet.net.au
2023-10-25 - 3:05:21 AM GMT - IP address: 124.169.150.174
-  Signer j.versteegen@iinet.net.au entered name at signing as James Versteegen
2023-10-25 - 3:06:56 AM GMT - IP address: 124.169.150.174
-  Document e-signed by James Versteegen (j.versteegen@iinet.net.au)
Signature Date: 2023-10-25 - 3:06:58 AM GMT - Time Source: server- IP address: 124.169.150.174
-  Agreement completed.
2023-10-25 - 3:06:58 AM GMT

Auditor's Independence Declaration
Under the Australian Charities and Not-For-Profits Commission Act 2012
to the Board of Management of Mental Health Council Tasmania.

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023 there have been no contraventions of the auditor independence requirements of the *Australian Charities and Not-for-Profits Commission Act 2012* or any applicable code of professional conduct in relation to the audit.



WISE LORD & FERGUSON



REBECCA MEREDITH
Partner

Date: 25/10/2023



INDEPENDENT AUDITOR'S REPORT

To the Officers of Mental Health Council of Tasmania

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Mental Health Council of Tasmania, which comprises the statement of financial position as at 30 June 2023, the statement of profit and loss and comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the Officers declaration.

In our opinion the financial report of Mental Health Council of Tasmania has been prepared in accordance with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012, including:

- (a) giving a true and fair view of the Mental Health Council of Tasmania's financial position as at 30 June 2023 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2022.

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 Mental Health Council of Tasmania in accordance with the ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (Including Independence Standards) (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Responsibilities of the Officers for the Financial Report

The Officers of the Mental Health Council of Tasmania are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the ACNC Act, and for such internal control as the Officers determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.



In preparing the financial report, the Officers are responsible for assessing the Mental Health Council of Tasmania'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 offices either intends to liquidate the Mental Health Council of Tasmania or to cease operations, or has no realistic alternative but to do so.

The Officers are responsible for overseeing the Mental Health Council of Tasmania's financial reporting process.

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 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 the 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 Mental Health Council of Tasmania's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Officers.
- Conclude on the appropriateness of the Officers' 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 Mental Health Council of Tasmania'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 Mental Health Council of Tasmania's 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 Officers 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.

Wise Lord & Ferguson

WISE LORD & FERGUSON



REBECCA MEREDITH

Partner

Date: *25/10/2023*