



GRAI

Annual Report

July 2023 - June 2024

GRAI 
GLBTI Rights in Ageing Inc.



We are blessed to live on Whadjuk Noongar Country. We acknowledge that Noongar people remain the custodians of their Country, and that they continue to practice their values, languages, beliefs and knowledge. We pay our respects to the Elders and knowledge holders of the Country on which we live, work, love and travel.



We would like to honour and recognise the past and ongoing work of the members of the lesbian, gay, bisexual, trans, intersex, queer and asexual (LGBTIQ+) community, and include anyone else who is diverse in sex, gender, or sexual orientation within this acronym. We would like to thank LGBTIQ+ people for their contributions to our society; particularly in areas of health and equality and acknowledge their experiences of prejudice and discrimination and celebrate their strength, resilience, and perseverance.

A note on terminology: GRAI uses the initialism LGBTI to refer to older people (50+) of diverse genders, sexualities and sex characteristics, as this reflects their lived experience and recognises that some terms like 'queer' were used as a slur when they were younger.

GRAI recognises that the initialism does not capture the full diversity of sexualities, bodies, identities, and experiences that exist within our community, however we also recognise the value of the term LGBTI when exploring collective experiences of stigma, discrimination, and marginalisation, and when advocating for LGBTI rights and inclusivity for older people. GRAI also uses LGBTQIA+/LGBTQI+ when referring to a younger cohort or citing Government documents to align with the terminology.

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Chair's Report 2023/24

As I reflect on another year of progress, challenge, and change, it is with a deep sense of pride that I share the achievements and ongoing work of GRAI over 2023/24. This past year has marked a pivotal moment in our journey towards sustainability, representation, and equality, both within our community and across the nation. Together, we have made significant strides in securing essential funding, providing essential services, advancing legislative reforms, and amplifying the voices of older LGBTI people. I am incredibly grateful for the dedication of our members, staff, and volunteers, and for the unwavering support of our broader community.

Funding & Financial Support

A key highlight of the past year has been the successful securing of core funding amounting to \$200,000. This vital funding will ensure the continued wellbeing of older LGBTI people for the next two years and stands as a testament to the decades of work laid down by previous boards. Their efforts have provided the foundation we need to continue delivering crucial services and support. As we enter the 2024/25 financial year, work is already underway to ensure we meet the evolving needs of our community.

Equally important was the finalisation of funding programs with the Commonwealth and State Government in 2023/24. These funds have strengthened our capacity to support key programs and initiatives that enhance the lives of older LGBTI individuals.

One notable project that concluded in June 2024 was the Village Hub initiative. This is truly an example of how great things often emerge from modest beginnings. Village Hub highlighted the importance of creating spaces where older LGBTI people can connect, share experiences, and build meaningful relationships. The report, LGBT+ and 50+ Loneliness and Quality of Life Under the Rainbow, emerging from this project, will serve as a crucial resource for advancing research and shaping future policies on older LGBTI people.

Community Engagement & Representation

This past year, GRAI's commitment to advocating for older LGBTI people has been more urgent and impactful than ever. We have worked closely with key community organisations, including Pride WA and Rainbow Futures, exploring their potential as peak bodies for the LGBTI community. GRAI extends its congratulations to Rainbow Futures for securing funding to operate as the LGBTQIA+ peak body for the next 2 years. GRAI remains steadfast in ensuring that older LGBTI voices are not overlooked but are central to the conversation. This is crucial to ensuring that the peak body is accurately informed and capable of representing all members of our Rainbow family.

We have also played a significant role in pushing for legislative reforms, including the abolition of the Gender Recognition Board. GRAI's work on this long-overdue change can be traced back to 2018, with the submission from former Chair - June Lowe, to the Law Reform Commission's review into Gender Recognition in WA. GRAI continues to call for policies that reflect the diverse experiences of our community and ensure that all LGBTI people, particularly older individuals, are treated with dignity and respect.

GRAI's invitation to join the National Carer Strategy Advisory Committee and the LGBTIQA+ Health and Wellbeing 10-Year National Action Plan Expert Advisory Group underscores the input we are having at a Commonwealth level. These roles allow us to influence key policies shaping the future of LGBTQIA+ care and wellbeing in Australia.

Intergenerational Connections Reflections

A cornerstone of GRAI's work is fostering intergenerational connections within the LGBTQIA+ community. This year, the Our Voices, LGBTI Life Stories project has been particularly significant, aiming to capture the personal histories of LGBTI community members. Through this initiative, we are not only preserving the invaluable stories of older LGBTI individuals but also ensuring that younger generations can learn from the resilience, strength, and wisdom of their elders.

The Our Voices project is more than just a collection of stories — it is a testament to the enduring spirit of the LGBTQIA+ community. By sharing our stories, we create spaces for dialogue and understanding that transcend generational divides, reinforcing the importance of belonging and connection.

Leadership and Personnel Changes

This year has seen changes in our leadership team. We bid farewell to Tony Lee as a Director, whose dedication to advocating for Kimberley First Nations Sistagirls, Brothaboys, and the older LGBTQIA+ community has left an indelible mark on GRAI. We are deeply grateful for Tony's leadership and wish him all the best in his future endeavours.

We also said goodbye to Dr Rowan Brooker as a staff member, whose expertise and contributions were invaluable to GRAI. Rowan's departure represents a significant loss for the organisation, and we acknowledge the deep impact they had on our work.

The annual report is a time to remember that we are building on the vision and future set out by our founders — a movement towards the ongoing acceptance and inclusion for older LGBTI people. This journey has not always been easy, and the road to full recognition and equality is still ahead of us. But as we continue to build on the work of those who came before us, I am filled with a sense of optimism for the future.

For many of us, finding our tribe has been a transformative experience – regardless of the age in which that occurs, and I am heartened by the deep sense of belonging that continues to grow within our community. As GRAI moves forward, we must remain vigilant in our efforts to ensure that all older LGBTI people feel seen, heard, and valued. This is not just about fighting for rights; it is about honouring the lives and experiences of those who have paved the way before us, ensuring that future generations can live authentically and without fear.

I would like to extend my heartfelt thanks to everyone who has contributed to our work this year. Together, we are creating a future where older LGBTI people can live with dignity, respect, and love. A special thank you goes to our partners, chosen family, and friends for their unwavering support. Personally, I could not do this work without the encouragement of my husband, as I know is the case for many who rely on the love and strength of their closest ones.

Yours in Pride,

David
Chair, GRAI



GRAI legally started on 12th July 2005, and yay, we are 18 and all grown up!

Did you know originally GRAI was incorporated as the Gay, Lesbian, Bisexual, Trans and Intersex Retirement Association?

We want to extend a huge, big, enormous thank you to those wonderful, courageous and determined people who started GRAI all those years ago. The GRAI pioneers shaped the organisation and did so much work on so little funding (i.e. none).

It is an honour for those who are now part of the GRAI team to be able to continue growing GRAI going forward.



Photos of past GRAI elders: Jude Comfort, Dan Parkere, June Lowe, Steve Singer, Damian Douglas-Meyer, Leonie Stickland, Graham Douglas-Meyer, Jaime Page, Wendy Burnett, Graham Lovelock, Stuart Perkin, Sue McLeod, Jay Shaw, Shaun Mays, Adrian Tilby, Jacqui Tibbits, Brett Tizard and Derak Branton... some of the stalwarts that have shaped GRAI over the years.

GRAI Strategic Plan 2022 - 2025



Vision

'Older GLBTI people will enjoy a rewarding quality of life, feeling safe and confident to express their diversity.'

Mission

'To create a responsive and inclusive mature age environment that promotes and supports a quality life for older people of diverse sexualities and gender identities.'

Values

Visible, Vibrant, Valued.

Strategic Priority One

Community Connection

Continue to provide relief to older LGBTI people suffering or in distress (such as health issues, social isolation, disability, destitution, suffering, misfortune or helplessness) with more engagement opportunities.

Pilot the creation of a virtual community hub, with a focus on vulnerable people.

Create a physical community hub where people can connect.

Empower older people with the knowledge, skills and support they need to live vibrant lives.

GRAI Village Hub 2021-2024

GRAI Village Hub was the only LGBTI Village hub in Australia. The Befriender program the main component of the virtual Village Hub, aimed to reach isolated and lonely older LGBTI people, and to pair them up with an LGBTI peer for regular company and support. In addition to one-one-one visits and outings, befriending pairs attended Village Hub activities that catered to the interests and needs of older LGBTI people (as guided by the Elders Advisory Group).

An important component of the Village Hub was the Elders Advisory Group. The Elders Advisory Group provided valued and considered input into the Befriender program, LGBTI consultation requests, social event planning and the Quality-of-Life survey content.

We had two stalwarts who participated in the Elders Advisory Group from the start, Viv and Dan, whose contributions were greatly valued. We also had Viv, Anika, Lucy, Sarah, Jane, Paul, Maureen who joined for shorter periods and made valuable contributions to the development of the Village Hub and Befriender Program.

The regular Games Hubs held each month in various locations across Perth provided a soft entry point for older LGBTI people to engage in social activities and have fun in a safe space. Games Hubs were held in Perth, Midland, Coolbellup and Joondalup, attracting regular participants each month.

Other social activities this year included a Mahjong group, a Trans support group, and the intergenerational play group. At the Christmas picnic at Matilda Bay, 25 Village Hub and Elders Advisory Group members and GRAI volunteers had a great time, playing Bocce, handbag throwing, bean bag throwing, eating and chatting. A couple of brave people even had a swim in the river.



We held a farewell morning tea for Rowan, who was the guiding force and wonderful coordinator of the Village Hub program, who left GRAI in early 2024.

A final farewell Village Hub lunch was held on 30th June with 15 Village Hub participants.

Aged Care Volunteer Visitors Scheme (ACVVS) 2023-2026

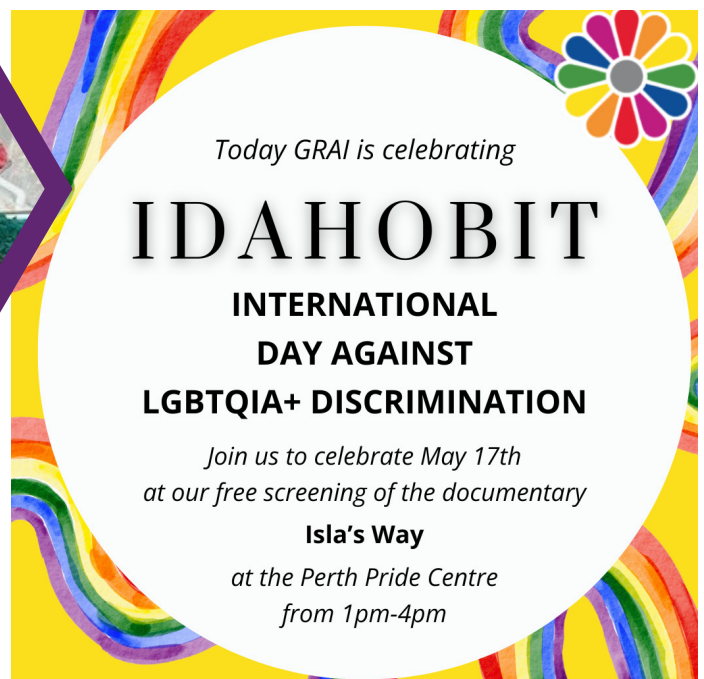


The ACVVS aims to improve quality of life for the aged care residential or home care recipients by:

- general feeling of wellbeing with maintained or increased independence
 - increased self-esteem and sense of purpose
- a sense of connectedness to the care recipient's individual community, culture and identity
 - reduced feelings of loneliness and isolation; and
 - reduced feelings of depression and anxiety.

GRAI has been funded for three years to offer a LGBTI ACVVS service and employed Sarah Collins in July 2023 to coordinate the scheme. ACVSS provides friendship and companionship through LGBTIQ+ volunteer visits to LGBTI care recipients in residential aged care or who have a home care package. The ACVVS is a free service and LGBTI people can self-refer or can be referred by aged care providers.

Thanks to an Australia Post grant, other GRAI social events this year included online chair yoga, Classic BookClub, and two weaving workshops. We celebrated Seniors Week with an afternoon of LGBTI films and for IDAHOBIT day we held the first WA screening of *Isla's Way*: an awarding winning Australian documentary.



Today GRAI is celebrating

IDAHOBIT

**INTERNATIONAL
DAY AGAINST
LGBTQIA+ DISCRIMINATION**

*Join us to celebrate May 17th
at our free screening of the documentary*

Isla's Way

*at the Perth Pride Centre
from 1pm-4pm*

Other GRAI Events

Queer BookClub continues to grow, drawing an intergenerational crowd each month eager to discuss the latest LGBTIQ+ book and author.

Queer BookClub: Where Stories and Smiles Thrive

This year, Queer BookClub flourished, proving that a great book with great company sparks joy, laughter, and meaningful intergenerational connections. Every meeting celebrated the diversity of queer stories and the people who love them.

Literary Highlights

Our literary journey covered a range of genres, as diverse as our members:

- **Interstellar Adventures:** We began with *The Long Way to a Small Angry Planet* by Becky Chambers, which ignited heartfelt discussions on chosen family and acceptance.
- **Celebrity Memoir Debates:** *Pageboy* by Elliot Page led to spirited conversations on representation and privilege. Despite mixed reviews, its impact on queer literature was clear.
- **Comedy and Insight:** *Ten Steps to Nanette* by Hannah Gadsby blended humour with poignant reflections on trauma, autism, and LGBTI rights history in Tasmania, leaving us inspired and deeply moved.

Engaging Themes

Our selections also took us across worlds, eras, and identities:

- **Buddha of Suburbia** by Hanif Kureishi: A deep dive into 1970s London, examining race, class, and sexuality through a lens of cultural and sexual exploration.
- **The Song of Achilles** by Madeline Miller: A beautifully tragic retelling of love and fate in ancient Greece that had us swooning.
- **Cemetery Boys** by Aiden Thomas: Celebrating our third birthday, this queer paranormal romance sparked vibrant discussions and appreciation for Latinx culture.

Lively Debates and Unicorn Ratings

Every book sparked engaging debates, enriched by our playful unicorn rating system (scores ranged from 2.7 to 4.4). We explored a spectrum of opinions, from laughing at the adorable anti-Christ in *The House in the Cerulean Sea* to debating the prose of *Pageboy*, our group remains a safe, joyful space where everyone's voice matters.

Beyond Books: A Community of Connection

The true strength of Queer BookClub lies in our connections. Spanning generations and experiences, our discussions were rich and meaningful, combining laughter and deep reflections on representation and identity.

*I really enjoy the social interaction with the people who attend the games hub. I've met and made friends.....It's a relaxed and fun environment - well run with interesting games that stimulates mental/memory capacity.
A big thank you to the GRAI organisation!*



GRAI more or less saved my wellbeing, sense of self and LIFE!!

GRAI Pride Parade



GRAI had a stall at Fair Day, and we got to meet lots of wonderful people, both older and young; we were even honoured with a visit from the Premier and several MPs.

This year the GRAI Pride parade entry included four rickshaws, peddled by four fabulous young people, to ensure some of our older members could ride the parade route. Unfortunately, COVID and illness struck down a number of our participants but those that joined us had a wonderful time and as always, the GRAI entry was met with great approval and cheering from the crowd.

Michael and Kylie from Spare Parts Puppet Theatre delivered a wonderful workshop to a small but very appreciative group. We learnt about the history of marionettes, played with different types of puppets and shared some of our own powerful memories. The workshop was a reminder of the power of stories that move and shape us, now and in the past.



LGBTI Seniors Roundtable Consultation for the LGBTIQA+ National 10 -Year Health Strategy

The LGBTIQA+ Health and Wellbeing 10 Year National Action Plan will provide a national framework for action to improve the health and wellbeing of LGBTIQA+ people and address the disparities they experience.

The Expert Advisory Group agreed that an Australia-first public consultation with the LGBTIQA+ communities will take place, targeting priority issues and groups with complex needs.

On Wednesday 11th October 2023 eleven older LGBTI members joined the roundtable to share their wisdom and ensure the LGBTIQA+ National Plan will be inclusive of the needs of older LGBTI people. Recommendations were made about priority areas including training medical practitioners, aged care workers and mental health professionals to be more inclusive.



Out and about this year

GRAI was back in Albany again for the Albany Fair Day and to deliver two sessions of the Right to Belong training.

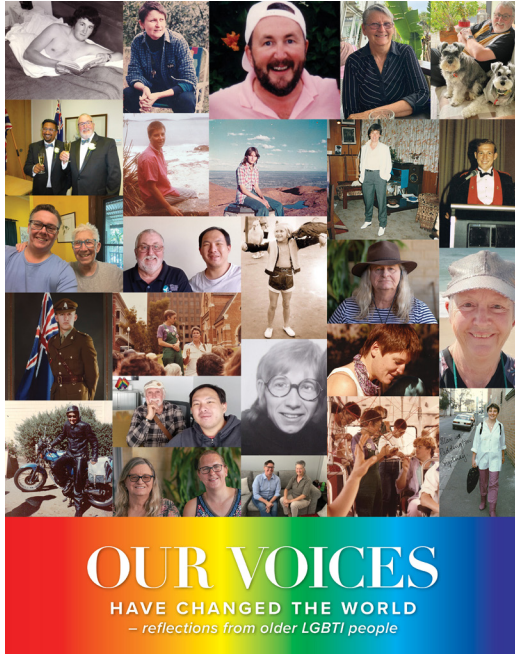


Kimberley Blak Pride

GRAI was honoured to attend the inaugural Kimberley Blak Pride Festival. GRAI participated in the parade, presented at the Out and Proud Symposium on our research, LGBT+ and 50+ Loneliness and Quality of Life under the Rainbow, and celebrated at the dance party. The festival was a show case of the skills, knowledge and expertise of queer First Nations people and organisations across Australia.



Our Voices Have Changed the World: Reflections from older LGBTI people



Funded by the Department of Communities as part of the 2023-2033 State Seniors Strategy, this year long project has captured 16 stories of older LGBTI individuals, shared with courage and conviction and occasionally, a touch of sass. These tales cover a time when being 'out' was not only difficult, but often illegal.

The project connected younger LGBTIQ+ volunteers with an older LGBTI person to undertake interviews over several meetings. The very challenging editing work was undertaken by Tarmon Gibson, who sensitively and skilfully found the essence of each person's story, while remaining within a very tight word limit.



GRAI was very fortunate to have Shutterpups, a LGBTIQ+ photography group, offer their skills and expertise to produce the wonderful portraits in the book.

The original audio-files, plus the edited transcriptions and the full collection of Shutterpups photos will go to the WA State library archives to be held in the LGBTIQ+ collection, remaining available to future researchers and historians.

<https://grai.org.au/our-voices-have-changed-the-world/>

Strategic Priority Two

Education and training

Continue the Silver Rainbow program in aged care services.

Support community education and awareness raising.

Expand fee-for-service programs in a range of areas including ageing, inclusivity and elder abuse.

Silver Rainbow workshops 2023-24

GRAI delivered the Right to Belong training for frontline Aged Care staff in seven half day (4hr) and seven full day (7hr) workshops, three of these in regional WA. The Community of Practice program is designed to assist Aged Care providers to develop LGBTI inclusive policies and practice. The program ran over two full days for Managers, CEOs and Board members, and was delivered four times.



Fantastic session both presenters were excellent!

More information, it is so interesting.

I would like to thank you both for being so open with us and sharing your stories and experiences.



Community Education Activities



GRAI delivered two half days of LGBTIQ+ inclusivity training to Carers WA.

GRAI had a stall at the Aged Care Symposium: Dementia & Palliative Care: Challenges & Opportunities, which was a useful opportunity to promote the ACVVS service.

GRAI joined the Residential Aged Care: Excellence in Palliative Care (RACEPC) Communicate Symposium panel. The topic was 'Matters of Life and Death'. The panel included representatives from Palliative Care Consultancy Service - Bethesda Health Care, Aged & Community Care Providers Association, Aboriginal Interpreting WA, Dementia Australia and Meaningful Ageing Australia.



During Pride month GRAI attended the Silverchain residents' Pride morning tea, the Rainbow Toastmasters Pride event and the City of Bayswater Pride talk.

GRAI presented on our research report LGBT+ and 50+ Loneliness and Quality of Life under the Rainbow, at the 6th National LGBTI Ageing and Aged Care Conference: Reimagining Ageing: Transforming systems for LGBTI older people, a virtual event over three afternoons: 17 April, 24 April & 1 May 2024.



GRAI participated in a panel discussion as part of Wear It Purple Day, emphasising the significance of intergenerational activities that involve both younger and older LGBTQIA+ individuals.

The GRAI chair David Gibson presented “Queering Up the Debate – Freedom of speech seen through an LGBTI lens” at the WA Parliament as part of the Australasian Study of Parliament Conference.



Strategic Priority Three

Research

Undertake research on LGBTQIA+ and ageing through partnerships with others.

Disseminate research to support planning, service delivery, system change and advocacy.

Explore housing options for older LGBTQIA+ people.

<https://grai.org.au/training-and-community-consultation/>

GRAI completed two exiting and unique West Australian LGBTI research reports this year.

The LGBT+ and 50+ Loneliness and Quality of Life under the Rainbow report analysed 220 surveys from WA LGBT older people on their physical and mental health, their financial, social and housing circumstances and their views on ageing. The first iteration of the report was funded through the Village Hub program and launched on Friday 26th June 2023 by Mr Stuart Aubrey MLA, Member for Scarborough, representing the Minister for Seniors and Ageing, the Hon Don Punch MLA.

A key finding is that 78% of our LGBT+ folk aged 50+ are sometimes lonely, mostly lonely or always lonely. This figure is higher than a previous Australian study on LGBTI people in Australia aged 50+ which reported that 53% of older LGBTIQ+ people in Australia feel isolated from others some of the time or often (Huges and Kentlyn 2014). The comprehensive and unique report of the views and needs of WA LGBT+ people 50-84 years, provides an evidence base for GRAI's future planning and advocacy work.

The support needs of Lesbian, Bisexual and Transgender Women Carers in WA

In 2023 GRAI was funded by the Department of Communities Women's Grants for a Stronger Future to undertake some initial research into the support needs of Lesbian, Gay, Bisexual and Transgender (LGBT) women living in Western Australia who are carers (unpaid or those on a carer's allowance). The purpose of the research was to explore the unique lived experiences of these LGBT women carers. A copy of the report is on our website and GRAI will be promoting the recommendations going forward.

LGBT Carers Report

<https://grai.org.au/training-and-community-consultation/>

A second smaller grant from Living Proud Community Grants has enabled an update of the LGBT+ and 50+ Loneliness and Quality of Life under the Rainbow report. The second version has a deeper analysis of the data with a comparison with Private Lives 3 national data and a review of the value of intergenerational LGBTI programs. Both reports are on the GRAI website.



Co-creating rainbow inclusive care for gender and sexually diverse people in residential aged care: Medical Research Future Fund (MRFF) 2024 to 2028.

GRAI is very excited to be one of several community partners in this significant research. The project aims to improve care for gender and sexually diverse people in residential aged care. It will involve a national survey of residential care workers and research with two aged care providers operating up to 19 facilities in Queensland and WA. Surveys, observations, and interviews will examine what supports and challenges inclusive care. An inclusive model of care will be co-created with LGBTQ+ people, and then implemented and evaluated in partner homes.



The support needs of Lesbian, Bisexual and Transgender Women Carers in Western Australia



Final Report
Kedy Kristal & Rowan Brooker (PhD)
November 2023

National LGBTIQ+ Health and Wellbeing Plan

The Minister for Health and Aged Care, the Hon Mark Butler MP and Assistant Minister for Health and Aged Care, the Hon Ged Kearney MP announced the development of a LGBTIQ+ Health and Wellbeing 10-year National Action Plan in March 2023. GRAI was very pleased to be invited to join the Expert Advisory Group to oversee the development of the LGBTIQ+ National Plan to provide a framework for action to improve the health and wellbeing of LGBTIQ+ people.

Pride Intergenerational Housing pilot



The Pride Intergenerational Housing Pilot Project commenced in May 2024 and is designed specifically for the LGBTI community, targeting older LGBTI people and LGBTIQ+ students, including those from international, regional, rural, or remote backgrounds in Western Australia. Its core objectives are to alleviate social isolation and loneliness among older LGBTI people, and provide safe, affordable housing for LGBTIQ+ students.

The pilot aims to keep older LGBTI people in their own homes for longer and reduce their social isolation and loneliness, supporting them to age in their own home/community.

The provision of secure, affordable housing to LGBTIQ+ students can provide the opportunity to connect with and learn from older LGBTI people. Increased intergenerational connections between younger LGBTIQ+ people and older LGBTI people benefits both parties.

A Lotterywest grant (2024-2025) has funded the program coordinator, who will be responsible for handling referrals, matching participants, establishing legal agreements, and guiding a reference group.

Strategic Priority Four

Sustainability

Develop and implement a membership growth strategy, including a clear value proposition and member benefits.

Diversify revenue through sponsorships, bequests and new funding sources.

Achieve long term housing for GRAI within the community hub.

State government commits to funding and to developing a whole of government LGBTIQ+ strategy

GRAI was very excited by the news that the Department of Communities would provide core funding of \$200,000 each to three longstanding LGBTIQ+ organisations (Living Proud, Trans folk and GRAI) and to fund the establishment of a LGBTIQ+ peak body.

In addition, the State government also announced the decision to develop a state LGBTIQ+ Inclusion Strategy for all WA government departments.

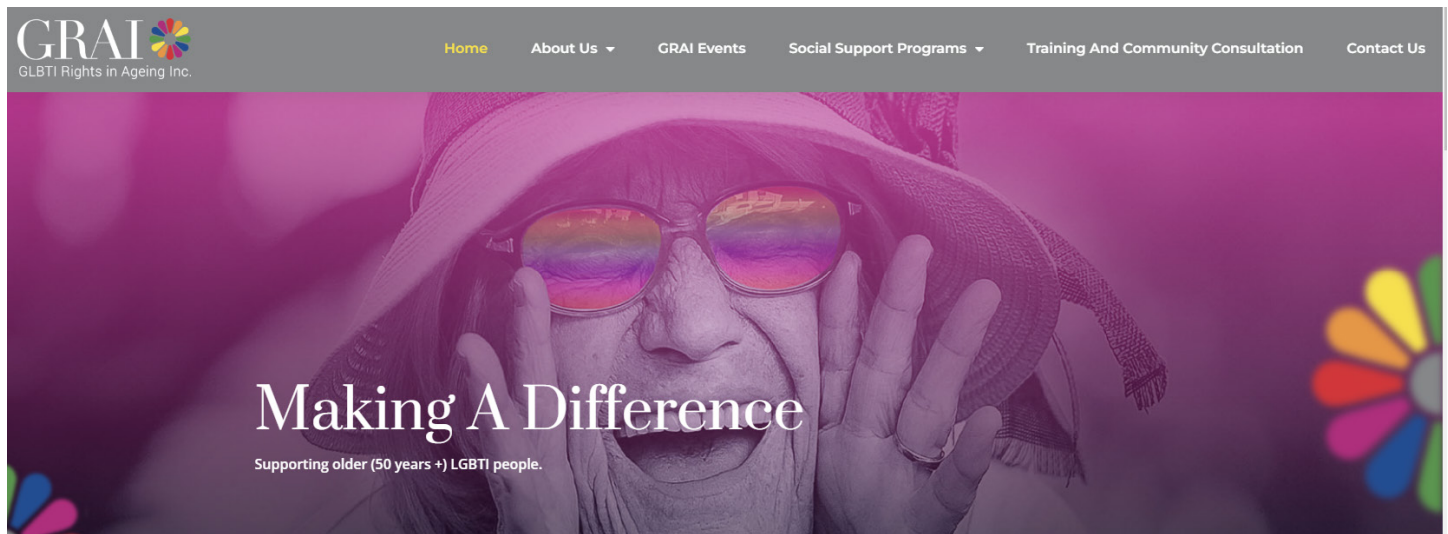
GRAI was invited to join the LGBTIQ+ Inclusion Strategy Reference Group that will provide advice and guide Communities as lead agency developing the whole-of-government Strategy.

GRAI membership continues to grow with our monthly newsletter now reaching over 700 subscribers and our social media posts actively engaging with older LGBTI people across Australia.



GRAI launched its new website in July 2023 designed by the fabulous people at Drop In Solutions (WACOSS).

<https://grai.org.au>



GRAI Board

The GRAI Board 2023-24 said a sad farewell to Michael Berry in August 2023. Michael had been a long time Board member and Chair of GRAI, contributing his passion and enthusiasm for honouring and improving lives of older LGBTI people. We also said farewell to Deb Casey, Denise Mercer and Karen Callaghan in September 2023, all of whom had enriched the board with their skills and knowledge.

The current and continuing board members, David Gibson, Lukasz Krzyzowski and Carl Freedman, were joined by Jane Armstrong, Reno Furfaro, Tanya Beeson and Tony Lee (resigned May 2024), all of whom have contributed a wide range of expertise and passion for the ongoing work of GRAI.

Over this year we also employed Tania Ivey as company secretary, and this assisted the board to function efficiently and productively at the monthly meetings.

GRAI Financial Report

GLBTI Rights in Ageing Incorporated (GRAI)
ABN 23 587 341 162

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GLBTI Rights in Ageing Incorporated (GRAI)
ABN 23 587 341 162

Statement of Profit or Loss
for the year ended 30 June 2024

	Note	2024 \$	2023 \$
Income			
Revenue from ordinary activities	2	347,806	322,187
Interest income		10,822	4,597
Total income		<u>358,628</u>	<u>326,784</u>
Expenses			
Direct costs		(29,229)	(110,323)
Accounting fees		(11,190)	(9,637)
Advertising and promotion		(2,543)	(45)
Audit fees	3	(6,350)	(4,500)
Depreciation expense		-	(2,374)
Insurance expense		(4,865)	(2,973)
Printing and stationery		(12,887)	(868)
Employee benefits		(236,805)	(202,774)
Other expenses		(38,423)	(17,375)
Total expenses		<u>(342,292)</u>	<u>(350,869)</u>
(Loss)/Profit for the year		<u><u>16,336</u></u>	<u><u>(24,085)</u></u>

This statement is to be read in conjunction with the notes to the financial statements.

GLBTI Rights in Ageing Incorporated (GRAI)
ABN 23 587 341 162

Statement of Financial Position
as at 30 June 2024

	Note	2024 \$	2023 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	367,738	360,644
Trade and other receivables	5	20,862	1,000
Prepayments		3,223	3,238
TOTAL CURRENT ASSETS		<u>391,823</u>	<u>364,882</u>
NON-CURRENT ASSETS			
Plant and equipment	6	-	-
TOTAL NON-CURRENT ASSETS		<u>-</u>	<u>-</u>
TOTAL ASSETS		<u>391,823</u>	<u>364,882</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	7	42,737	19,382
Grants Received in Advance		77,600	80,000
TOTAL CURRENT LIABILITIES		<u>120,337</u>	<u>99,382</u>
TOTAL LIABILITIES		<u>120,337</u>	<u>99,382</u>
NET ASSETS		<u>271,486</u>	<u>265,500</u>
EQUITY			
Retained earnings		271,486	265,500
TOTAL EQUITY		<u>271,486</u>	<u>265,500</u>

This statement is to be read in conjunction with the notes to the financial statements.

GLBTI Rights in Ageing Incorporated (GRAI)
ABN 23 587 341 162

Notes to the Financial Statements
for the year ended 30 June 2024

1 Summary of Material Accounting Policy Information

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

The financial report has been prepared in accordance with the requirements of the Australian Charities and Not-for-profits Commission Act 2012 and the following Australian

- AASB 101 Presentation of Financial Statements
- AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors
- AASB 124 Related Party Disclosures
- AASB 1048 Interpretation of Standards
- AASB 1054 Australian Additional Disclosures

No other applicable Accounting Standards or other authoritative pronouncements of the Australian Accounting Standards Board have been applied. The financial report has been prepared on an accrual basis and is based on historical costs.

The following material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report:

(a) Recognition of Revenue

Operating Grants, Donations and Bequests

When the Association receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance to AASB 15.

When both these conditions are satisfied, the Association:

- identifies each performance obligation relating to the grant
- recognises a contract liability for its obligations under the agreement
- recognises revenue as it satisfies its performance obligations.

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the Association:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (eg AASB 9, AASB 16, AASB 116 and AASB 138)
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer)
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

GLBTI Rights in Ageing Incorporated (GRAI)
ABN 23 587 341 162

Notes to the Financial Statements
for the year ended 30 June 2024

1 Summary of Material Accounting Policy Information (continued)

(a) Recognition of Revenue (continued)

If a contract liability is recognised as a related amount above, the Association recognises income in profit or loss when or as it satisfies its obligations under the contract.

Interest Income

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 income

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

(b) Income Tax

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

(c) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, 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.

(d) Trade and other receivables

Trade and other receivables are generally settled within 30 days and therefore carried at amounts due. A provision is established at the time the specific debt is considered doubtful. Bad debts are written off when identified.

(e) Trade and other payables

Trade payables and other payables represent liabilities for goods and services received by the Association during the reporting period that remain unpaid at the end of the reporting period. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

GLBTI Rights in Ageing Incorporated (GRAI)
ABN 23 587 341 162

Notes to the Financial Statements
for the year ended 30 June 2024

	2024	2023
	\$	\$
2 Revenue from ordinary activities		
Grant income	333,017	246,938
Community training income	2,045	2,364
Sales of tickets	-	63,361
Community event income	-	420
Membership fees	-	250
Other income	12,744	8,854
	<u>347,806</u>	<u>322,187</u>
3 Auditor's remuneration		
The auditor of the Association for the year ended 30 June 2024 is AMW (Audit) Pty Ltd (30 June 2023: AMW (Audit) Pty Ltd).		
- Audit of the financial statements	4,500	4,250
- Other services	1,950	-
	<u>6,450</u>	<u>4,250</u>
4 Cash and cash equivalents		
Cash at bank	367,738	360,644
	<u>367,738</u>	<u>360,644</u>
5 Trade and other receivables		
Trade debtors	20,862	1,000
	<u>20,862</u>	<u>1,000</u>
6 Plant and equipment		
Office equipment	6,990	6,990
Accumulated depreciation	(6,990)	(6,990)
	<u>-</u>	<u>-</u>
Software development	7,920	7,920
Accumulated depreciation	(7,920)	(7,920)
	<u>-</u>	<u>-</u>
Website development	3,163	3,163
Accumulated depreciation	(3,163)	(3,163)
	<u>-</u>	<u>-</u>
Total Plant and equipment	<u>-</u>	<u>-</u>

GLBTI Rights in Ageing Incorporated (GRAI)
ABN 23 587 341 162

Notes to the Financial Statements
for the year ended 30 June 2024

6 Plant and equipment (continued)

Movements of plant and equipment during the year:

Carrying amount at start of year	-	2,374
Depreciation	-	(2,374)
Carrying amount at end of year	-	-
	<u>2024</u>	<u>2023</u>
	\$	\$

7 Trade and other payables

Trade payables	29,540	5,359
GST Payable	7,697	10,023
Accrued expenses	5,500	4,000
	<u>42,737</u>	<u>19,382</u>

8 Capital commitments

There are no capital commitments as at 30 June 2024 and at 30 June 2023.

9 Contingent liabilities

The Association had no contingent liabilities as at 30 June 2024 and at 30 June 2023.

10 Events after the reporting period

No matter or circumstance has arisen since 30 June 2024 that has significantly affected, or may significantly affect the Association's operations, the results of those operations, or the Association's state of affairs in future financial years.

11 Related parties

Key management personnel

There were no transactions with key management personnel (KMP) during the year, other than those at normal commercial terms and conditions. Furthermore, no KMP received any remuneration from the Association during the reporting period.

Transactions with related parties

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

There were no transactions between related parties for the reporting period.

12 Association Information

Principal Place of Business:
 54 Bickley Cres.
 Manning WA 6152

GLBTI Rights in Ageing Incorporated (GRAI)
ABN 23 587 341 162

Directors' Declaration

In the opinion of the directors:

- a) The financial statements and notes are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:
 - (i) giving true and fair view of the financial position of the Association as at 30 June 2024 and of its performance, as represented by the results of its operations, for the financial year ended on that date; and
 - (ii) complying with Australian Accounting Standards and with *Australian Charities and Not-for-profits Commission Regulation 2022*; and
- b) there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the Directors.



DAVID GIBSON
Chair



RENO FURFARO
Treasurer

Dated this 30 day of November 2024 in Perth, Western Australia.



AUDITORS' INDEPENDENCE DECLARATION TO THE MEMBERS OF GLBTI RIGHTS IN AGEING INCORPORATED (GRAI)

In accordance with Subdivision 60-C of the *Australian Charities and Not-for-profits Commission Act 2012*, I am pleased to provide the following declaration of independence to the Board of Directors of GLBTI Rights in Ageing Incorporated. As the lead audit principal for the audit of the financial report of GLBTI Rights in Ageing Incorporated for the year ended 30 June 2024, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2024, there have been no contraventions of:

- the auditor independence requirements as set out in the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- any applicable code of professional conduct in relation to the audit.

AMW Audit

AMW AUDIT
Chartered Accountants

A handwritten signature in black ink, appearing to read 'B. J. Thomas'.

BILLY-JOE THOMAS
Director & Registered Company Auditor

Dated at Perth, Western Australia this 2nd day of December 2024.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
GLBTI RIGHTS IN AGEING INCORPORATED (GRAI)**

Audit Opinion

We have audited the accompanying financial report of GLBTI Rights in Ageing Incorporated ("the Association") which comprises the statement of financial position as at 30 June 2024 and the statement of profit or loss for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information and the Directors' declaration.

In our opinion, the accompanying financial report of the Association has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-Profits Commission Act 2012 (ACNC Act)*, including:

- (i) giving a true and fair view of the Association's financial position as at 30 June 2024 and of its financial performance and cash flows for the year ended on that date; and
- (ii) complying with Australian Accounting Standards and Division 60 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 Association in accordance with the auditor independence requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants (including Independence Standards)* ("the Code") that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by Division 60 of the *ACNC Act*, which has been given to the Directors, would be in the same terms if given as at the time of this auditors' report.

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

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the management's financial reporting responsibilities under the *ACNC Act*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Directors' Responsibilities for the Financial Report

The Directors of the Association are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *ACNC Act* and is appropriate to meet the needs of the members. The Directors' responsibility also include 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 Association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the Association or to cease operations, or have no realistic alternative to do so.

The Directors are responsible for overseeing the Association's financial reporting process.

Auditors' 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 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 Association'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 Association'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 Association 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the Association or business activities within the Association to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with the Directors regarding, amongst 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.

AMW Audit
AMW AUDIT
Chartered Accountants



BILLY-JOE THOMAS

Director & Registered Company Auditor

Dated at Perth, Western Australia this 2nd day of December 2024

Supporters



Government of Western Australia
Department of Communities



Institute of
Chartered
Accountants



NORTON ROSE FULBRIGHT

TRADEMARK GRAPHICS



Australian Government

Department of Social Services



independent living
assessment



Australian Government

Department of Health and Aged Care

