



Consumers Health
Forum **OF** Australia



Annual Report

2022-2023

representing consumers on national health issues

CONTENTS

Click through the headings to read more

- 1 Who we are**
- 2 Vision and values**
- 3 Report from the CHF Chair**
- 4 Report from the CEO**
- 5 What have we done in 2022-2023?**
- 6 Our objectives**
- 7 Our progress**
 - 7 Objective One: Advocating for impact**
 - 11 Case Study: 60 Day Dispensing**
 - 12 Objective Two: Consumers shaping health**
 - 14 Case Study: Rallying the community for reform '30 years on'**
 - 15 Objective Three: Partnering for purpose**
 - 16 Case Study: Members' Policy Forum on Wellbeing Budget**
 - 17 Objective Four: Resilient and strong**
- 18 Financial reports**

Cover photo: Federal Health Minister Mark Butler meets with consumers Timothy Kariotis, Sharyce Helyar and Lyn Whiteaway, at a CHF Roundtable in Adelaide in May 2023.

WHO WE ARE

The Consumers Health Forum of Australia (CHF) draws on consumer and community knowledge and experience to relentlessly drive innovation and improvements to the Australian health system. We are the national consumer peak body representing a wide variety of consumer organisations and individuals with an interest in health care consumer affairs. Our membership is extensive and includes illness groups, disability groups, state peak health consumer organisations, professional, research and other health sector bodies. This diversity ensures we have the capacity, credibility and authenticity to provide deep, well-informed consumer insights and perspectives to governments and other decision makers.

CHF works to achieve safe, quality, timely health care for all Australians, supported by accessible health information and systems.

We acknowledge the Australian Aboriginal and Torres Strait Islander peoples of this nation. We acknowledge the traditional custodians of the lands on which our organisation is located and where we conduct our business – the Ngunnawal people. We pay our respect to ancestors and Elders, past, present and emerging, for they hold the memories, traditions, culture and hopes of Aboriginal and Torres Strait Islander Australia.

CHF is supported by the Australian Government's Health Peak and Advisory Bodies Program.

The Consumers Health Forum of Australia (CHF) has a vision for **a world class health and social care system centred on consumers and communities.**

CHF's work each day and each year contributes to achieving this vision. We are committed to serving as advocates in the ongoing development and improvement of Australian health policy and practice.

To achieve our vision CHF **works together** with our members, partners and with our members, consumers and stakeholders.

We **respect the expertise, knowledge and skills** within and outside our organisation.

We are **committed to excellence** and **act with integrity.** We are **daring in the pursuit of our purpose.**

CHF is pleased to present the Annual Report for 2022-2023 which outlines our key achievements and areas of focus over the past year.



REPORT FROM THE CHF CHAIR

The 2022/23 financial year has been a watershed period for CHF, enabling the organisation to undertake major transformation in the coming years.

Underpinning this was a sustainable funding package of \$10.5 million over four years which was announced as part of the Federal Budget in May 2023.

As reported in our financial statements, CHF would have been greatly constrained in our efforts had we not received this funding. The previous financial year saw a significant drop in project funding, and we incurred an operational loss of \$591,325. The board took the decision to meet this deficit from our cash reserves to ensure business continuity and staff retention.

It is comforting to report that this funding constraint has now been resolved and we can confidently continue our mission to draw on consumer and community knowledge and experience to relentlessly drive innovation and improvements to the Australian health system.

This will allow CHF to strengthen its capacity and capability across all areas from the size of our team to an upgrade of our communication channels.

This is not growth for growth's sake but is designed to enable us to broaden and deepen our engagement with health consumers across Australia.

In particular, we have been asked by the Australian Government to engage health consumers on changes being made as part of its Strengthening Medicare reforms.

This began with the move to 60-day prescriptions for many medicines and includes upcoming reforms such as changes to the scope of practice for many health professionals, the introduction of MyMedicare and increased access to bulk-billing GPs.

For any investment in new policy or service delivery to be effective, it requires consumers to be consulted at every stage – from design to implementation to evaluation.

CHF is proud of the role it plays in amplifying the voice and views of consumers, both directly and through our wide network of organisational members.

With this in mind, I would like to thank the Federal Department of Health and Ageing and the Federal Health Minister, the Hon Mark Butler, for their support and faith in our capacity to deliver outcomes that will benefit all health consumers.

I look forward to reporting on our success as we implement our strategic plan and I thank my fellow directors, including Mary Patetsos who resigned from the Board in March 2023 and Roxanne MacDonald who resigned in the current financial year, for their immense contribution.

In September 2022 we welcomed Dr Elizabeth Deveny as our new CEO and I sincerely thank her for leading our team through a challenging period as we look forward to an exciting future.

While it is not possible to recognise all staff individually, I would like to thank our Governance Officer Linden Audino who provides secretarial and logistical support to the Board and all Committees.

*Tony Lawson
Chair, CHF Board*



*CHF Board: Tony Lawson, Chair, Jo Watson, Deputy Chair, Christine Walker, Jan Donovan, Rowan Cockerell, Ros Chataway, Allison Willis (absent).
Photos Emily Hanna, Esh Photography*



REPORT FROM THE CEO

As our Chair has outlined, this year has set CHF on an exciting trajectory as we work towards achieving safe, good quality, timely healthcare for all Australians, supported by the best health information and systems the country can afford.

Securing sustainable funding in May 2023 was the result of an effective pre-Budget campaign which saw more than 6,000 Australians sign a petition asking the newly elected Albanese Government to listen to the voice of health consumers (see case study on p14).

Consumers want input into how their health services are designed, and by receiving this four-year funding, CHF will be able to better engage with our members, key stakeholders and consumers before decisions are made. We will also aim to get their grassroots feedback on the implementation of new services or policies which will feed into evaluation, and hopefully, continual improvement.

Our new funding will also enable us to enhance our research capacity by reaching those in the wider Australian population who see themselves as infrequent users of the health system.

Their views are important to the health sector debate especially as we contemplate the impact of an aging population and the forecast growth in health and care spending to double over the next 40 years (as predicted in the Government's 2023 Intergenerational Report).

When I commenced my term as CEO a year ago, I joined the Strengthening Medicare Taskforce and during 2022–23 it was encouraging to see many of its recommendations move from idea to implementation.

A tangible example of this was the introduction of 60-day prescriptions. As this initiative had tangible consumer benefit - saving people time and money as well as supporting better health outcomes - CHF strongly supported this proposal (see case study on p11).

This is just one example of our work, and we look forward to implementing similar education and advocacy campaigns in the future.

Not only is CHF contributing to a more sustainable health system, but the coming year will see us put our organisation on a stronger footing internally with new systems, processes and structure.

As we build and implement our strategies for 2024 and beyond, I would like to thank the CHF board for its support and especially the CHF team members who believe in our mission and make it happen.

*Dr Elizabeth Deveny
Chief Executive Officer*

IN 2022-23, ON BEHALF OF OUR 220 + MEMBERS, CHF...

Advocated consumer interests through submissions and expert international and national committees on

- primary care
- mental health
- digital health
- medicines policy
- prevention
- safety and quality
- private health
- out-of-pocket costs and
- consumer engagement



Facilitated six Special Interest Groups and launched *Consumer Link* to connect consumer advisors to roles, opportunities, resources and networks



Generated hundreds of media interviews across national TV, radio and print



Nominated and supported consumer advisors in government and non-government committees and taskforces

Conducted four masterclasses with Youth Health Forum members to increase health literacy



Published a series of policy reports on topics such as Wellbeing, Strengthening Medicare, Dental Services, Health Technology Assessment and Telehealth Guidelines



CHF
Australia's Health Panel

Conducted 6 surveys as part of Australia's Health Panel to 1000 participants

Increased reach of our newsletter *Consumer Voices* to 4200 people



Engaged with our 10,000+ followers on Twitter, and our growing social media platforms of 1,300+ Facebook, and 1,600 LinkedIn followers

Promoted consumer issues to government and engaged in targeted pre-budget campaigning on behalf of consumers

More than 50 members attended CHF's Members Policy Forum on Wellbeing

OUR OBJECTIVES

OBJECTIVE ONE

ADVOCATING FOR IMPACT

CHF will make credible, authoritative and constructive contributions to national policy and system design. CHF will strive to set the agenda for a consumer centred health system and advocate for the changes needed to realise that future.

OBJECTIVE TWO

CONSUMERS SHAPING HEALTH

CHF will support meaningful and authentic consumer engagement and participation at all levels in the health system. CHF will equip consumer leaders to act with impact and influence. CHF will facilitate opportunities to build capacity and improve the practice of consumer centred health care.

OBJECTIVE THREE

PARTNERING FOR PURPOSE

CHF will work with members and networks to maximise the impact of the consumer voice at the national level.

We will strategically partner with stakeholders to shape better health care by ensuring that a consumer focus is always front and centre.

OBJECTIVE FOUR

RESILIENT AND STRONG

CHF will maintain and grow a strong and diverse membership. We will ensure our governance and leadership is of the highest standard. We will strengthen our organisational resilience and assure our financial sustainability.

OUR PROGRESS

OBJECTIVE ONE: ADVOCATING FOR IMPACT

CHF engaged in a wide range of policy discussions reflecting our desire (supported by the Australian government) to put consumers at the centre of the discussion and ensure their voices were heard.

During 2022–23 we focussed our advocacy efforts on the following areas:

Strengthening Medicare Taskforce/Primary Health Reform

Primary health care continued to be a priority for CHF as the need for reform is urgent if the government is to continue to provide universal services. The federal Health Minister Mark Butler established the Strengthening Medicare Taskforce to look at the key areas that needed reform and provide advice on how to progress those reforms. CHF was a member of the Taskforce, and along with NACCHO, represented consumer interests and ensured their needs were central to all discussions.

The 2023 Federal Budget laid the groundwork for the reforms. It included the move to voluntary patient registration and some initiatives for GPs to increase bulkbilling and implement changes that lay the groundwork for future reforms. Excitingly it included a funding package for CHF to ensure consumers are engaged with the design and implementation of these new initiatives. This will roll-out from late 2023.

Cost and quality of healthcare

The rising cost of healthcare continued to be a major concern for consumers during the year. This ranged from the out-of-pocket costs when seeing a GP or specialist or when claiming on private health insurance for hospital or allied health treatment. As general cost of living rises, many Australians are having to choose between healthcare or housing, and CHF continually raised this

issue in the media. We were also active in various quality debates, including the safety of cosmetic procedures.

Wellbeing

The federal government announced it was going to develop a wellbeing approach to future budgets. It undertook a series of consultations on measuring what matters with the intent of having an annual report to show how Australia was progressing on those indicators. CHF held a series of consultations with its members and consumers more broadly to develop its response. (See case study p16)

Pharmacy

There were a number of issues in pharmacy. For the first part of the year, the focus was on the role of pharmacists as prescribers with several trials underway across the country. CHF undertook a survey through its Australia's Health Panel to gauge consumer feelings on this issue and then held a well-attended webinar to present the differing viewpoints and get a consumer perspective on what could be seen as a major change in how and where people get some of their primary healthcare.

The second half of the year focused on cost-of-living pressures and the price people pay for medicines with the Government moving to take some pressure off by introducing 60-day dispensing for some 300 medicines, a measure CHF had been asking for some years.

Health Literacy

We aim to include health literacy in all our policy discussions and look for opportunities to improve people's understanding of how the health system works. Navigating the system is a major barrier for people as they try to access the most appropriate support and treatment for their own health conditions.

CHF is on the Steering Committee for the National Health Literacy Strategy being developed under the National Preventive Health Strategy and made a submission during the consultation period.



Private Health

The key issue for private health during the year has been the reform of the Prostheses List. The Prostheses List plays an important role for consumers using their private health insurance as it ensures that they do not have to pay any out-of-pocket fees for items on the list. Prostheses List Reform has been underway for a couple of years and CHF has been consistent in trying to ensure the reforms do not mean there is cost shifting to consumers.

Digital Health

Digital health continues to be an important part of CHF's work, and we continued our partnership with the Australian Digital Health Agency. We held a webinar to encourage people to access and use their My Health Record and promoted use of the Agency's online learning modules across our networks, as well as eprescriptions and the new My Health App.

In the broader digital health space, we continued to work with the Digital Health CRC to look for opportunities for consumers to be included in their research. We started to build stronger links with the State and Territory health consumer organisations to share knowledge and look for areas for collaboration, especially around improving digital health literacy.

Workforce

An emerging area for activity for CHF is involvement in discussions around the health workforce which is so critical to the implementation of any reforms. Consumers have

not been involved in this work in the past. CHF has been invited to participate in the Allied Health Reference Group, the Nursing Workforce Strategy Advisory Groups as well as various discussions around the distribution of the workforce. With the current shortage of health professionals, the sector needs to look at new ways of delivering services, but any change requires consumer input and education for it to be successful.

How we Advocate

CHF advocates in numerous ways including:

Participating in policy discussions

The requests for CHF to provide representatives has increased as other stakeholders see the importance of having consumers at the table. These requests were for both CHF staff and consumer representatives.

Major committees we were involved with included:

- Strengthening Medicare Taskforce
- Therapeutics Consultative Committee
- Women's Health Products Working Group
- National Women's Health Advisory Council
- Council for Connected Care
- Prostheses List Reform Stakeholder Group
- Pharmacy Stakeholder Consultative Committee under 7 CPA
- AHPRA/ACSQHC Consumer Complaints reference Group
- ACC Consumer Consultative Committee



Presentations

We also gave presentations at a number of key events:

- Australian Private Hospital Association National Conference
- ARCS 2023 Conference
- Arc Centre for Automated Decision-making in Society Symposium

Submissions and inquiries

Putting in submissions to consultative processes including parliamentary inquiries is an important part of our advocacy work as it puts on the public record what consumers think about issues. It gives us the chance to put forward suggestions for change and help drive a reform agenda which will make the health system work better for consumers.

We endeavour to hold consultations with interested consumers to inform our submissions and where possible include lived experience examples to illustrate the points we are making.

Some of the key submissions we made during the year were:

- Senate Inquiry into the Provision of and Access to Dental Services in Australia
- Senate Inquiry into Assessment and Support Services for People with ADHD
- Health Technology Assessment Review
- Federal Budget 2022-23 (October) and Federal Budget 2023-24 Pre Budget-Submissions
- Measuring What Matters

- House of Representatives Standing Committee on Health, Aged Care and Sport Inquiry into long COVID and repeated COVID infections

All our submissions are on our website at <https://chf.org.au/publications/policy/submissions>

Webinars

The CHF Talks webinar series continued to be well supported with average participation of around 100 people per event. This year we covered a range of contemporary policy issues including:

- Meet the Minister conversation with Hon Mark Butler about Government health priorities.
- Strengthening Medicare Taskforce Report: Community briefing
- To prescribe or not to prescribe: community pharmacists prescribing rights in Australia.
- Hon Mark Butler, Minister for Health and Aged Care talks to consumers about the 2023-24 Federal Budget.

Recordings of our webinars and other events are at <https://chf.org.au/events-past>



Members Policy Forum

Our annual Members Policy Forum discussed “A Wellbeing Budget - everything you wanted to know”. This topic followed a call from the Government for ideas on how we should measure and report on wellbeing. The forum panel comprised key stakeholders and consumers who discussed how wellbeing should be measured and how those indicators should be used in policy development and implementation in the future. (See case study p16)

This was followed up by in early 2023 a webinar asking for consumers views on measuring what matters.

Media & social media

CHF CEO Elizabeth Deveny participated in scores of interviews for press, radio and TV during the year to present consumers' views and thoughts on a range

of issues. We also connected journalists to individual consumers so they could profile the personal stories and impacts behind many policy decisions. We also promoted our activities and views through various social media channels which all increased their followers and engagement during 2022–23.

Political engagement

Although funded primarily by the federal government, CHF engages with MP across the political spectrum and has regular engagement with politicians (and their advisors) across both the House of Reps and the Senate. We remain an independent voice on behalf of consumers and provide feedback, especially during the design and implementation phases of new services, to see how policies are translating to consumer experience in the community.

CASE STUDY: 60 DAY DISPENSING

For several years CHF has been advocating for consumers to be able to access pharmacy prescriptions that provide more than a 30-day supply of medicines. This was a recommendation in the 2018 King Report into pharmacy and has long been the norm in countries including New Zealand and Italy.

After years of inaction, CHF seized the opportunity to be vocal in support of the Federal Government's decision to introduce 60-day prescriptions when announced in April 2023.

The benefits to consumers were clear: cheaper medicines, fewer trips to the GP and pharmacy to get scripts and evidence that having a greater supply of medicines on hand for chronic stable conditions also improved adherence and health outcomes.

What was unexpected was the furious opposition that would be mounted by The Pharmacy Guild which represents pharmacy owners and their extensive lobbying directly to politicians, consumers and the media.

Although CHF did not have the budget or resources to match this, we were effective and consistent in promoting the consumer benefits through real-life stories.

We did this by:

- Taking a delegation of consumers and CHF member organisations to meetings with MPs from across the political spectrum at Parliament House
- Creating a microsite '60dayscripts.com.au' (where consumer-friendly information about the proposed initiative could be accessed)
- Talking to journalists about the consumer benefits and addressing some of the misinformation that was circulating in the public domain
- Holding educational webinars with consumers to explain the changes
- Joining forces with partners who were also in support of this change. This included the AMA, RACGP, and a range of consumer organisations including our members Asthma Australia and Arthritis Australia.

It was a long-fought battle that continued after the end of the financial year but, with the support of the Greens and other independent MPs, the legislative change to allow 60-day prescriptions was passed in the Senate and came into effect on 1 September 2023.

CHF is proud of its role in advocating for this change on behalf of Australian health consumers and our education activities will continue as the three-phased introduction of 60-day scripts rolls out over coming years.



CHF's delegation to Parliament House in May 2023 included consumers and representatives from Arthritis Australia and Asthma Australia. Greens Health Spokesperson and WA Senator Jordan Steele-John was just one of more than a dozen MPs we spoke to about the benefits of 60-day prescriptions.

OBJECTIVE TWO: CONSUMERS SHAPING HEALTH

CHF connects with more than 10,000 Australians through its various communication channels.

During 2022-23 we continued to streamline our communications to ensure they reach as wide an audience as possible.

Various newsletters were combined into one key newsletter called Consumer Voices which is sent fortnightly to more than 4000 subscribers.

Social media is a growing mechanism to reach both engaged consumers, key influencers in the health sector and journalists.

As shown by the infographic on p5, our engagement grew across all key channels especially LinkedIn, Facebook and Twitter (now known as 'X').

We not only use these channels to promote our activities and views but also seek the informal input of consumers on a range of issues.

When we want to engage consumers more deeply in specific areas or want to tap the expertise of a particular group of people we do so through a range of more formal methods.

Youth Health Forum

The Youth Health Forum delivered the full tranche of projects during the year including:

- A set of four masterclasses for younger health consumers looking at how to safely tell their story, how the health system works and how to amplify their voices as health care consumers. There was also a masterclass for organisations that work with younger consumers to help them collect and use those stories effectively and safely.
- The incubator grant projects were all finalised. The key learning from these were that there was a strong appetite for working with young people and involving them in the design of projects, but many organisations lacked the capacity to undertake that engagement effectively
- A guide to consumer engagement tools that would assist organisations to work with young people was developed.

The funding for the Youth Health Forum ended in March 2023. CHF would like to thank the Young Leaders who helped guide the Youth Health Forum over its three years of operation and the broader network of young people who gave their time and experience to help make it a success.

CHF is now looking at alternate ways to engage younger healthcare consumers



Special Interest Groups

CHF's six Special Interest Groups (SIGs) continued to meet and provide valuable expertise and insights into our policy work. The groups currently cover:

- Primary Healthcare
- Rural and remote health issues
- Mental health
- Safety and Quality
- Digital health
- Data and research.

Other stakeholders have started to ask to use the groups as informal focus groups to test ideas out and get feedback. The various groups have also identified areas where they would like to do some more work and have been putting together ideas for future co-designed work.

CHF values the input from the Special Interest Group members and wants to ensure that they continue to be supported. Over coming months, CHF will undertake a review of the SIGs and how we incorporate their consumer insights into the work we do.

Consumer Contact Bank

When journalists write stories on health issues, or we proactively pitch stories, media outlets are always keen to have a human-interest story and personal profile to illustrate any issue or policy.

In early 2023, CHF reached into its networks to identify people who would be willing to share their story or experiences publicly and then we connect the appropriate person to the journalist. While these consumers are not speaking on behalf of CHF, they are greatly assisting our advocacy work and we appreciate their time and efforts.



Surveys

Our online community at Australia's Health Panel continued to grow with registrations increasing to close to 1000 by the end of the year.

We continued to use the surveys to support our broader advocacy work and inform our submissions to a range of inquiries. Surveys in 2022-23 included asking about access to bulk-billing, views on pharmacists as prescribers, the draft National Health Literacy Strategy and access to dental services.

Looking to the future

The upcoming year will be spent developing and implementing a new CHF engagement strategy for all stakeholders, especially consumers.

We will not only be deepening our engagement with active consumers but also expanding our research base to reach a broader cross-section of the public.

Primarily this will be through an annual Sentiment Survey from next year.

Now's the time to indulge in Travel + Luxury
Glossy magazine only in The Australian this Friday.

HEALTH SYSTEM 'BEING PRIVATISED BY STEALTH' AMID BULK-BILLING CRISIS
Cash-for-care model in turf war

EXCLUSIVE
NATASHA ROBINSON
HEALTH EDITOR

A peak consumer watchdog has sounded the alarm on the primary health system, declaring it is being "privatised by stealth" as profit-driven companies move in to fill the gap left by the steep decline of bulk-billing and the GP accessibility crisis.

The concerns have been raised as new figures from 600 of the nation's biggest medical centres reveal that the proportion of the 5500 GPs who bulk bill in those medical centres has plunged to 49 per cent, forcing older and vulnerable Australians to flood hospital emergency departments.

The Primary Care Business Council, which represents the 600 medical centres, said its data showed bulk-billing rates were spiralling downwards to crisis levels, with a 25 per cent drop from 70 per cent in less than two years and a 7 per cent drop since last October.

"There has been a relentless decline in the number of GPs bulk-billing without charging an additional gap fee," PCBC member Medical One chief executive Peter Stramann said.

The PCBC represents the 10 largest corporate general practice providers in Australia.

It wants a doubling of the bulk-billing incentive for Medicare Benefit Scheme consulting terms for pensioners, concession cardholders and children at a cost of \$350 a year.

"The proportion of doctors bulk-billing isn't going to miraculously turn around and head back up without a big change in how Medicare is funded," Dr Stramann said.

"As the number of bulk-billing GPs continues to fall, this means that vulnerable Australians will be forced to make a decision about whether to pay a gap fee, go to an emergency department or maybe not seek medical care at all."

As the bulk-billing crisis continues to escalate, the Consumers Health Forum of Australia said those with private health cover were suffering amid very long wait times for GP appointments and record-high out-of-pocket costs. Patients were being driven to private options, such as private telehealth companies, where online consultations were often cheaper than the gap fee to see a GP.

At the hospital level, many public patients cannot access timely services in the public system in areas such as elective surgery and rehabilitation as can those with private health cover.

"I think it's almost as if now we've got a system where there is a cash-for-care model," CHF chief executive Elizabeth Deveny said. Ms Deveny said consumers were not being listened to in the debate about how to fix Medicare and increasing Medicare rebates would not help if doctors also increased their fees. "Consumers want a seat at the table," she said. "They want to be there when decisions are made about how taxpayer money is spent."

The voices of consumers are being drowned out because all we've heard in the lead-up to the federal budget is the doctor and pharmacy lobby groups hating it out in a professional turf war."

Sydney pensioner Lorraine Reeve said patients experienced Medicare inefficiencies and inconveniences first-hand when she was in hospital.

"Our health system works for us - the taxpayers who pay for it," she said.

"The No. 1 priority for consumers is affordable, timely access to a GP. That means no, or lower, out-of-pocket costs."

"People shouldn't have to choose between paying for medical care or paying the mortgage."

Labor has committed an initial \$25bn a year to strengthening Medicare, to be rolled out from the next budget.

Push for gender equality on juries

EXCLUSIVE
LITAL LUNGLI
QUEENSLAND POLITICAL REPORTER

Kamania McKee was "infuriated" after she sat through jury selection for three separate sexual assault trials in Brisbane last month.

The 26-year-old watched as woman after woman was vetoed by defence lawyers and the final jury was left with a significant gender imbalance.

"I just really couldn't believe that in this day and age there's no requirement for some kind of equality or consideration for that in the process," she said.

"I think we should really be looking at a quota system, or something like that, to ensure there is equality and better representation in the legal system."

In Queensland, prosecution and defence counsel are given eight challenges to veto a potential juror without having to give a reason.

Victoria halved the number of challenges from six to three in 2014, on recommendations from its law reform commission, which found women were under-represented on juries and six challenges "can and do impact on representativeness."

Jonathan Crowe, professor of law at Bond University, said Queensland's Law Reform Commission should examine whether changes can be made to jury selection process given low conviction rate in sexual assault cases.

"Anecdotally, you do hear about this tendency of defence lawyers to challenge women, particularly young women, on sexual assault trials," said Professor Crowe, who is also a director at Rape & Sexual Assault Research & Advocacy. "What we need in Queensland really is more data because we benefit from having a clearer picture of what's actually happening, how these challenges are being used, and how it might be impacting on our juries."

Women's Legal Services Australia spokeswoman Nadia Brennan agreed governments should gather more data on the number of women on juries because "there is a lot to be learned".

At a 2019 trial of four men charged with the gang rape of a 16-year-old girl in a north Queensland creekbed, Judge Tracey Fantin was critical of defence counsel for challenging female jurors after six jurors, one woman and five men, had been selected during empanelment.

"I would consider a jury entirely comprised of men or almost entirely comprised of men to be a jury of a composition that may cause the trial to appear to be unfair," she said.

Judge Fantin's comments formed part of the men's successful bid for a retrial with the Court of Appeal in 2020 rejecting the assumption that a jury comprised of men, or almost entirely of men, could cause a trial to appear to be unfair.

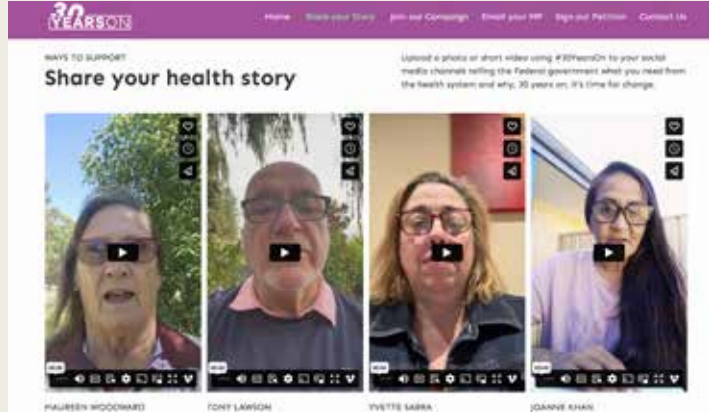
Barrister Laura Reece, who served on the Palaszczuk government's women's safety taskforce and was co-opted assisting on the DNA inquiry, said there was no support for reform without a significant evidence base to suggest that the constitution of juries is problematic in Queensland.

"The work being undertaken across our criminal justice system to implement recommendations from the Women's Safety and Justice Taskforce will constitute a major change to the way sexual assault matters are investigated and prosecuted," she said.

Queensland Bar Association president Damien O'Brien said he was unaware of any evidence that miscarriages of justice were occurring due to gender composition of juries, and law changes should be evidence-based.

Criminal lawyer Bill Potts is "broadly against quotas" and said he "would have thought that in the modern society we have now, any prejudice that may have existed a long time ago against the female jurors has long passed".

Sydney retiree Lorraine Reeve was featured in an exclusive story in *The Australian* on 17 April 2023 as part of CHF's wider advocacy on the rising cost of healthcare. Lorraine is a member of CHF's Consumer Contact Bank.



CASE STUDY: RALLYING THE COMMUNITY FOR REFORM “30 YEARS ON”

One of CHF’s signature campaigns during 2023/24 was designed to broaden our engagement beyond our traditional base of consumers and member organisations.

Our “30 Years On” campaign was conducted over six weeks from mid-March to raise public awareness around the need to ensure consumers have a strong voice in Strengthening Medicare reforms.

We chose this name for our campaign as although Medicare was created 40 years ago, the need for rejuvenation of the publicly loved scheme became apparent 10 years later but successive governments were slow to undertake wholesale change.

We set three objectives for this campaign:

1. Drive awareness of WHY consumers need to have a voice in health reform
2. Position CHF as the best way to amplify their voices as the national peak body for health consumers
3. Increase engagement across all CHF social media channels.

The campaign used a range of activities to achieve this including:

- The use of a change.org public-facing petition (a first for CHF)
- The creation of a dedicated microsite (30yearson.com)
- The rallying of consumers who submitted their own stories (both filmed and written) about how Medicare had not kept up with their changing health needs.

Despite a very small financial investment, the campaign results exceeded all expectations with:

- 6000+ members of the public signing our change.org petition
- 71 mass media reports quoting CHF on various aspects of the reform
- A six-fold increase in engagement on CHF’s (then) Twitter account
- LinkedIn page views up 188%

Most importantly, off the back of the campaign, CHF secured \$10.5 million over four years in the May 2023 Federal Budget, putting the organisation on a strong footing for the immediate future.

In addition, Health Minister Mark Butler hosted both a small roundtable on 15 May and an online webinar for consumers on 9 June to discuss budget initiatives more broadly and reinforce his commitment to CHF’s role in engaging consumers in the Strengthening Medicare reform process.

OBJECTIVE THREE: PARTNERING FOR PURPOSE

CHF continues to partner with a range of stakeholders across the health sector (and more broadly) to ensure consumers' interests are considered and, where possible, consumer engagement is 'hard-wired' into other organisations and processes.

We partnered with Medicines Australia to produce the Working Together Guide which aims to help health care consumers navigate the relationship they might have with pharmaceutical companies. The Guide is under review and the new version will be launched by the end of 2023.

We had a Working Together Agreement with NPS MedicineWise up to the end of 2022 when NPS Medicinewise ceased to exist. Under that agreement, we worked together on projects to improve the health literacy of medicines and to help NPS Medicinewise improve its engagement of consumers and community.

CHF worked with the Mitchell Institute at the Victorian University to develop the draft National Consumer Engagement Strategy. As part of this, we held a series of workshops during May and August 2022 in the design and test phases of the project. The draft strategy has now been delivered to the Department of Health for use in implementing the National Preventive Health Strategy 2021–2030.

Research partnerships

CHF continues to work with several research groups, as both formal partners in funded research projects and in more informal ways to share expertise and help them work with consumers to enrich their research.

Some examples of the more formal partnerships are:

- CHF has worked with the Professor Johanna Westbrook at the Australian Institute of Health Innovation on several projects around improved medication management in aged care.
- As partner in the ARC Centre for Excellence for Automated Decision-making and Society.
- CHF is on the Research Committee for the Digital Health CRC

The National Health and Medical Research Fund and CHF commenced a review of their joint statement on Consumer and Community Involvement in Health and Medical Research during the 2022–23 year.

Stakeholder engagement

We have regular catchups with key stakeholders including the National Rural Health Alliance, Society of Hospital Pharmacists of Australia, Medical Technology Association of Australia, Royal Australian College of General Practitioners and the Australian Medical Association to share information and explore areas for potential collaboration.

Given the important impact of climate change on health, CHF continues to be a member of the Australian Ethical Health Alliance and the Climate and Health Alliance.

In 2024, CHF will formalise its stakeholder engagement strategy to ensure our contacts are structured, productive and beneficial to all parties.

Easy consumer guide to 60-day prescriptions for many medicines

All you need to know about the changes that will save you money and time.

[Learn more](#)

These changes start from 1 September 2023

The next time you visit your doctor (or whoever writes your scripts) you can ask these three questions:

[Does this affect me?](#) [Does it apply to my medicines?](#) [When will I start to save money?](#)



CASE STUDY: MEMBERS' POLICY FORUM ON WELLBEING BUDGET

CHF's annual signature event is its Members Policy Forum attended by the CHF Board and designed to update member organisations on significant policy initiatives.

In November 2022, the topic was "Everything you wanted to know about wellbeing budgets but haven't had time to ask".

It discussed the growing international trend in how countries measure progress beyond economic growth, with a greater focus on citizens' wellbeing and quality of life.

It was particularly topical for Australia as the October Federal Budget 2022-23 included a statement on Measuring What Matters, setting the foundation for a conversation about how to measure what matters to Australians.

For those countries which have developed wellbeing frameworks, the policy areas covered include income, employment, education, environment, personal safety and health. These are all the social determinants of health and CHF has been actively involved in policy discussions around each of these issues.

To make the 2022 Members' Policy Forum as relevant as possible we invited a diverse range of speakers who discussed which wellbeing indicators could be considered by Treasury as part of this policy development.

Joining CHF CEO Elizabeth Deveny were Mohammed Al-Khafaji - CEO of the Federation of Ethnic Communities' Councils of Australia (FECCA); Dr Cassandra Goldie - CEO of ACOSS and Adjunct Professor with UNSW Sydney and Emily Unity, Mental Health Advocate and software engineer.

Held as a hybrid event, the forum attracted more than 50 participants both in person in Canberra and online.

Following additional consultation via a webinar, CHF made a submission to Treasury in January 2023 on Measuring What Matters.

In July 2023 Federal Treasurer Jim Chalmers released the first Measuring What Matters framework and CHF looks forward to contributing to further consultations as the framework is embedded and refined over coming years.

OBJECTIVE FOUR: RESILIENT AND STRONG

New organisational structure

At the start of 2022–23 financial year, CHF had less than 10 full time employees. While we clearly ‘punched above our weight’ in impact on policy, we were limited in funding and, subsequently, resources.

With sustainable funding from the Australian government allocated in the May 2023 Federal Budget, CHF now has the means to grow our team’s capacity and capability.

By the end of 2023 we expect we will have about 20 team members, as mix of full-time and part-time employees and contracted experts.

We have now established three functions each led by an experienced senior manager:

- **Policy & Research**, led by long-time health policy leader Jo Root
- **Advocacy & Engagement**, led by stakeholder engagement expert Melissa Le Mesurier who began consulting to CHF in September 2022
- **Finance & Corporate**, led by Chartered Accountant Arul Ruban who joined CHF in March 2023.

To fill the range of positions available, we have broadened the pool of candidates beyond Canberra and are reviewing the employment conditions offered to employees, with the majority now enjoying hybrid work.

New financial system

One of the foundational steps to CHF becoming a resilient organisation was to bring its financial system in-house after years of outsourcing.

This has enabled the management team to have a clearer view of our financial status as well as provide the CHF board with more regular and current reporting.

Using a range of ‘real time’ reports, CHF is confident we will be able to better track our increased income and expenditure, especially important as our annual budgets grow to reflect our increased government funding.

As our capacity to deliver grows, we are also looking to broaden our income base in future years.

New technology systems

A new financial system was the first of many system and technology upgrades that CHF will implement.

We are also in the planning stages to introduce new technology to better engage with members and consumers.

Improving our digital communication platforms is key to this, with improvements to our website, social media channels and electronic newsletters.

As part of this, we will have greater analytics to understand what topics have the greatest interest amongst our members and how we can support them in their consumer engagement journey.



The CHF team at the end of 2022–23. Photo Emily Hanna, Esh Photography

FINANCIAL REPORTS

FOR THE YEAR ENDING 30 JUNE 2023

Consumers Health Forum of Australia Ltd

ABN 82 146 988 927

Financial Statements

For the Year Ended 30 June 2023

Directors' Report	20
Auditor's Independence Declaration under Section 60-40 of the Australian Charities and Non-for-profits Commission Act 2012	27
Statement of Profit or Loss and Other Comprehensive Income	28
Statement of Financial Position	29
Statement of Changes in Equity	30
Statement of Cash Flows	31
Statement of Financial Statements	32
Directors' Declaration	49
Independent Auditor's Report	50

CONSUMERS HEALTH FORUM OF AUSTRALIA LTD

ABN 82 146 988 927

DIRECTORS' REPORT FOR THE YEAR ENDED 30 JUNE 2023

The Directors present their report on the company for the financial year ended 30 June 2023.

Directors

The names of each person who has been a Director during the year and to the date of this report are:

Names	Position	Elected/Appointed/Term Concluded
Tony Lawson	Director, Chair	Elected - November 2023
Jo Watson	Director, Deputy Chair	
Ros Chataway	Director	
Rowan Cockerell	Director	
Jan Donovan	Director	
Roxanne MacDonald	Director	
Mary Patetsos	Director	Resigned – March 2023
Christine Walker	Director	
Allison Willis	Director	

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Principal activities

The principal activities of Consumers Health Forum of Australia Ltd (CHF) during the financial year were to provide information, representation and advocacy on national health issues for its membership of health consumer organisations. No significant changes in the nature of the company's activities occurred during the financial year.

Objectives

The company's objectives are to:

1. Develop and promote consumer-centred health system policy and practice to governments, stakeholders, providers and clinicians
2. Engage with the members of CHF to ensure collective consumer voices are involved in the co-design of health system change and innovation
3. Generate new and harness existing evidence to shape and co-create consumer-centred health policy and practice
4. Partner strategically to achieve a consumer-centred health system
5. Sustain and grow a member-driven, values based, reputable and well governed organisation

Strategies for achieving the objectives

To achieve these objectives, the company will:

Objective One - Advocating for Impact:

CHF will make credible, authoritative and constructive contributions to national policy and system design. CHF will strive to set the agenda for a consumer centred health system and advocate for the changes needed to realise that future.

CONSUMERS HEALTH FORUM OF AUSTRALIA LTD

ABN 82 146 988 927

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 JUNE 2023

Objective Two - Consumers Shaping Health:

CHF will support meaningful and authentic consumer engagement and participation at all levels of the health system. CHF will equip consumer leaders to act with impact and influence. CHF will facilitate opportunities to build capacity and improve the practice of consumer centred health care.

Objective Three - Partnering for Purpose:

CHF will work with members and networks to maximise the impact of the consumer voice at the national level. We will strategically partner with stakeholders to shape better healthcare by ensuring that a consumer focus is always front and centre.

Objective Four - Resilient and Strong:

CHF will maintain and grow a strong and diverse membership. We will ensure our governance and leadership is of the highest standard. We will strengthen to our organizational resilience and assure our financial sustainability.

Information on Directors

Current Directors:

Tony Lawson (Chair)

Experience Tony has been a member of the CHF Board since 2010 and Chair since 2014. He was re-elected as Chair at the November 2022 Board meeting.

Tony strives to operate at strategic levels in policy forums and meetings conducted by and with CHF, always promoting enhanced consumer participation and engagement in every encounter.

Tony continues to ensure the development and maintenance of sound, respectful and productive relationships with key stakeholders. Tony also seeks to make strong contributions to health consumer matters in other settings, including as CHF nominated Consumer Director on the Board of the Australian Council on Healthcare Standards.

Tony has managed a number of not-for-profit organisations and was Chair of the SA peak consumer health body for six years. Tony has extensive experience in managing and implementing governance frameworks in a diverse range of organisations both as a leader and independent adviser. He has undertaken many health consumer participation projects and produced many reports and published articles on health issues. He was also Chair, Statewide Palliative Care Board of Governors, The Hospital Research Foundation Group, a member of a Project Advisory Committee of a 5 year Collaborative Statewide Palliative Care Research Program and a member of Caresearch National Advisory Group.

Overall, he has been involved at the highest levels in consumer health for over two

CONSUMERS HEALTH FORUM OF AUSTRALIA LTD

ABN 82 146 988 927

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 JUNE 2023

Jo Watson (Deputy Chair)

Experience Jo Watson was first appointed to the CHF Board in 2012 and has been Deputy Chair since 2014. She was re-elected Deputy Chair at the November 2022 Board meeting.

Jo was the Executive Director for the National Association of People living with HIV Australia (NAPWHA) from 1998 to 2014. Over the past several decades she has been a community advocate actively engaged in the areas of health policy, especially access to medicines, and optimal public health interventions.

She has been a consumer nominee to the Pharmaceutical Benefits Advisory Committee (PBAC) since 2013 and was appointed as the inaugural Deputy Chair in 2017. Jo is also the Chair of the HTA Consumer Consultative Committee, established in 2017 within the Commonwealth Department of Health.

In 2021 she was appointed Deputy Chair to the MBS Review Advisory Committee (MRAC).

Jo is the CHF nominated Director on the Board of the Australian GP Accreditation Ltd Group (AGPAL) and is the Chair of the CHF Governance Committee.

Ros Chataway Experience

Ros was first elected to the CHF Board in 2018 and is a member of the Finance, Audit and Risk Management Committee. Ros has over 40 years' experience working in the healthcare field in both the public and private sectors. Responsibilities include managerial, clinical and administrative roles at corporate and clinical levels. Ros has managed the Safety, Quality and Risk Management Unit in acute hospital settings and has been able to implement change in staff practices arising from the feedback that consumers provided directly to the unit.

Ros had extensive experience with the Consumer Advisory Council (CAC) at the Queen Elizabeth Hospital and enjoys the exchange of ideas and input from consumers from a broad range of cultures and backgrounds. Ros was on the Board of Health Consumers Alliance (HCA), SA from 2013-2018 and is the immediate past President of the Australasian College of Health Service Management (ACHSM), SA Branch. Ros is on the National ACHSM Board and the National Rural Health Alliance (NRHA) Council. Ros has substantial understanding and experience in the challenges of providing healthcare to rural and remote communities, whilst employed as the Safety and Quality Manager at Country Health SA Local Health Network.

Ros is a Registered Nurse and Midwife and has completed a Law degree and a Bachelor of Behavioural Science (Psychology). She is currently undertaking a Master of Business Administration (MBA) and working part-time as an Australian Council on Healthcare Standards (ACHS) Assessor. Ros has been a carer and advocate for her recently deceased mother and still supports and promotes the consumer voice for her elderly mother and father-in-law residing in Aged Care.

CONSUMERS HEALTH FORUM OF AUSTRALIA LTD

ABN 82 146 988 927

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 JUNE 2023

Rowan Cockerell Experience

Rowan was first elected to the Consumer Health Forum Board in 2014 and was re-elected in 2020. Over a span of over 40 years, Rowan has worked across various sectors, including healthcare, community services, aged care, and service development projects.

Rowan has held senior management positions in both clinical and executive leadership roles, focusing on governance, people management, and the delivery of government funded health initiatives. These roles have spanned across private, not-for-profit, and public sectors, particularly in the Health Services environment.

As the CEO of a not for profit organisation (Contenance Foundation of Australia) seeking better outcomes for consumers, Rowan is a dedicated advocate for improving health systems and programs for consumers including enhancing the understanding of the consumer journey and engagement across health services. This contributes to influencing of future policy reforms for equitable access to healthcare.

Rowan has a Ministerial appointment to the Aged Care Advisory Committee reporting to the Independent Health and Aged Care Pricing Authority. Rowan's background is in nursing, and has furthered her education with a Masters of Business Administration. Additionally, Rowan is a Graduate of the Australian Institute of Company Directors.

Jan Donovan Experience

Jan was appointed to the CHF Board in 2014 and reappointed in 2017, 2020 and 2022.

She Chairs the Finance, Audit and Risk Committee. Her experience includes public policy, strategy, and governance matters at Board level through her nine years (1998- 2007) as a member of the Board of the National Prescribing Service (NPS Medicines Wise) and five years (2005-2009) as a member of the Board of the Australian Primary Health Care Research Institute at ANU.

Jan participates in National Policy Forums at the strategic level and has done so for three decades including eight years with Council on the Ageing - six years in the role of National Policy Officer. Jan is a passionate advocate for addressing health equity and the social determinants of health with a focus on people with chronic illness and disability. She has a strong interest in access to primary health care, the national medicines policy, health literacy, mental health, aged care and indigenous health.

Her appointments as a health consumer representative include a Ministerial Appointment to the National Medicines Policy Review Committee in 2021/22 and the Vision 2040 Strategic Advisory Committee for the development of a national health and medical research strategy.

Currently she Chairs the Community Reference Council of the Turner Institute for Brain and Mental Health at Monash University and the Project Steering Committee for the NSW Government – Sponsored Clinical Trail: Management of Urinary Tract Infections by Community Pharmacists.

Jan participates in several national research advisory groups, the Linked data Asset for Australian Health Research (LINDAHR), the Centre for Excellence in Medicines

CONSUMERS HEALTH FORUM OF AUSTRALIA LTD

ABN 82 146 988 927

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 JUNE 2023

Intelligence at University of NSW and the Dementia risk reduction in primary care: The Happi Mind Study at Monash University. Jan is also a member of the Australian Institute for Health and Welfares Primary Care Committee

Her experience includes as former Deputy Chair- Health Technologies Assessment Consumer Consultative Committee, and former member of the Drug Utilization Sub Committee of the PBAC. She is also a former member of the Evaluation Committee of Health Care Homes, and the Medicines Safety Committee for the Australian Digital Health Agency.

Jan has secondary teaching qualifications and experience in education including in Papua New Guinea and Timor Leste.

Roxxanne MacDonald

Experience Roxxanne was appointed to the CHF Board in 2019. Roxxanne is consumer and carer representative in the youth health space and has had a focus on mental health. She was a member and young leader of CHF's Inaugural Youth Health Forum.

She served a two-year term on Orygen's Youth Advisory Council and has worked with several other organisations including Children's Health Queensland, Australian Government Department of Health, and the Queensland Centre for Mental Health Research.

Roxxanne is passionate about young people being meaningfully involved at all levels of Australia's health system.

Mary Patetsos

Experience Mary was elected to the CHF Board in November 2020. Mary is an experienced non-Executive Board Director with particular expertise and proven skills in governance, strategy, audit and risk, stakeholder engagement and leadership. She is currently the national chair of FECCA – the Federation of Ethnic Communities Council of Australia.

Mary also holds positions as a non-Executive Director on the Board of the Aged Care Housing Group (SA), the Northern Area Health Local Network Board and as a Council Member, University of South Australia (UniSA) as well as a member of its Audit, Risk and Finance Committee. She is also a Board member of CANDO: 4Kids, an organisation charged with responsibility for servicing children and their families to maximise development of all young people, and is also on the SBS Community Advisory Committee. Mary is a member of the Ministerial Appointed Aged Care Advisory Committee and also a member of its Diversity sub-group.

Mary has a passionate commitment to the principles of social justice, diversity, and equity in all areas of work and believes that understanding the social-economic determinants of health and wellbeing in all areas of society is crucial for those developing health policy.

CONSUMERS HEALTH FORUM OF AUSTRALIA LTD

ABN 82 146 988 927

DIRECTORS' REPORT FOR THE YEAR ENDED 30 JUNE 2023

Christine Walker Experience

Christine Walker was elected to the CHF Board in 2017 and reappointed in 2020. Christine has over 25 years' experience as a Director on Boards, and in governance, strategic planning, and building an evidence base around the needs of people with chronic illnesses in the health system through research and consultancies. Christine works to include consumers and the community in all levels of health service and policy development. Currently Christine is a Board member of the Epilepsy Foundation Victoria.

She is member of the Melbourne Genomics Health Alliance Community Advisory Group, the Australian Epilepsy Research Foundation, and Epilepsy Australia and Global Epilepsy Research Association.

the Executive of the Australian Health Care Reform Alliance, the RACGP National Standing Committee on Quality Care and on Stem Cells Australia Community Advisory Committee, She is an associate investigator in an MRFF funded stem cells research grant and the lead researcher of The Australian Epilepsy Longitudinal Study She has an honorary appointment in University of Melbourne School of Medicine as senior fellow.

Past Board memberships have included NPS Medicinewise and Western Health Service in Victoria

Allison Willis Experience

Allison was elected to the CHF Board in November 2021. She holds a Bachelor of Applied Science in Natural Resource Management, Hospital Certification Registered Nursing TQEH, a Bachelor of Health (Nursing), a Certificate in Management & Organisational Leadership and a Graduate Certificate in Diabetes Education. With over 30 years experience in the health, community and disability sectors Allison's focus has been in policy development, legislative reform and human rights.

Allison is the Director Health Consumer CoLab, as a consultant and collaborator with health consumers, health services and policy makers to build strong, sustainable partnerships in health governance, policy and practice. She is the Convener and Founder of the Health Consumer Advocacy Network SA (Health CAN SA) to provide an independent health consumer voice in South Australia. Allison works as a consultant and collaborative partner to support mental health policy and change, with LELAN, the Lived Experience and Leadership Network in SA, an independent peak body for people with lived experience of mental distress, social issues and injustice in SA. Allison was the Principal Adviser Policy and Strategy Health Consumers Alliance of South Australia until its closure due to defunding in September 2021.

CONSUMERS HEALTH FORUM OF AUSTRALIA LTD

ABN 82 146 988 927

DIRECTORS' REPORT
FOR THE YEAR ENDED 30 JUNE 2023

Meetings of directors

During the financial year, 11 meetings of directors were held: 5 board meetings and 6 meetings of subcommittees. Attendances by each director during the year were as follows:

Director Name	Directors' Meetings		Subcommittee Meetings	
	Number eligible to attend	Number attended	Number eligible to attend	Number attended
Tony Lawson ¹	5	5	6	3
Jo Watson	5	5	2	2
Ros Chataway	5	5	4	3
Rowan Cockerell	5	4	6	4
Jan Donovan	5	4	4	4
Christine Walker	5	5	2	2
Roxxanne MacDonald	5	4	2	0
Mary Patetsos	3	3	3	1
Allison Willis	5	4	2	2

¹: As Chair of the Board Mr Tony Lawson is an ex officio member of all sub-committees of the Board however his attendance at all sub-committee meetings is not required.

Members guarantee

The company is incorporated under the *Corporations Act 2001* and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of \$ 1 each towards meeting any outstanding obligations of the company. At 30 June 2023 the total amount that members of the company are liable to contribute if the company is wound up is \$201 (2022: \$197).

Auditor's independence declaration

The lead auditor's independence declaration for the year ended 30 June 2023 has been received and can be found on page 8 of the financial report.

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

Director:



Tony Lawson

Director:



Jan Donovan

Dated this 21st day of September 2023



p (+61 2) 6239 5011
e admin@bellchambersbarrett.com.au
Level 3, 14 Childers Street,
Canberra ACT 2601
PO Box 4390 Kingston ACT 2604
ABN 32 600 351 648
bellchambersbarrett.com.au

AUDITOR'S INDEPENDENCE DECLARATION UNDER S60-40 OF THE *AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012* TO THE DIRECTORS OF CONSUMERS HEALTH FORUM OF AUSTRALIA LTD

As lead auditor of Consumers Health Forum of Australia Ltd, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023 there have been no contraventions of:

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

A handwritten signature in black ink that reads 'Jamie Glenn' followed by a period.

Jamie Glenn, CA
Registered Company Auditor
BellchambersBarrett

Canberra, ACT
Dated this 27th day of September 2023

Liability limited by a scheme approved under Professional Standards Legislation

CONSUMERS HEALTH FORUM OF AUSTRALIA LTD

ABN 82 146 988 927

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
REVENUE AND OTHER INCOME			
Revenue	2	1,604,568	2,310,920
Other income	2	20,313	3,312
Total revenue and other income		<u>1,624,881</u>	<u>2,314,232</u>
EXPENSES			
Employee benefits expense	3	1,245,607	1,212,756
Project contractor fees		323,534	562,859
Depreciation and amortisation expense	3	56,939	50,364
Interest expense	3	5,823	2,228
Administration expense		203,580	152,017
Consultancy fees		166,002	85,930
Insurance expense		27,392	18,393
Repairs and maintenance expenses		20,312	14,544
Travel and accommodation		70,638	12,879
Workshop expense		96,379	86,754
Grants to other organisations (Incubator Grant)		-	115,851
Total expenses		<u>2,216,206</u>	<u>2,314,575</u>
Current year (deficit) before income tax		<u>(591,325)</u>	<u>(343)</u>
Income tax expense	1(j)	-	-
Net current year (deficit)		<u>(591,325)</u>	<u>(343)</u>
Other comprehensive income			
Total other comprehensive income for the year		-	-
Total comprehensive (loss) for the year		<u>(591,325)</u>	<u>(343)</u>
Net current year (deficit) attributable to members of CHF		<u>(591,325)</u>	<u>(343)</u>
Total comprehensive (loss) attributable to members of CHF		<u>(591,325)</u>	<u>(343)</u>

CONSUMERS HEALTH FORUM OF AUSTRALIA LTD

ABN 82 146 988 927

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	Note	2023 \$	2022 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	198,225	1,297,419
Trade and other receivables	5	81,599	14,810
Other assets	6	21,308	28,444
Financial assets	7	400,000	400,000
TOTAL CURRENT ASSETS		701,132	1,740,673
NON-CURRENT ASSETS			
Other assets	6	8,000	8,000
Financial assets	7	26,045	26,045
Property, plant and equipment	8	29,609	14,628
Right of use assets	9(i)	87,334	130,366
TOTAL NON-CURRENT ASSETS		150,988	179,039
TOTAL ASSETS		852,120	1,919,712
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	10	129,674	154,996
Contract liabilities	11	152,747	526,610
Provisions	12	92,874	129,662
Lease liabilities	13	43,654	40,171
TOTAL CURRENT LIABILITIES		418,949	851,439
NON-CURRENT LIABILITIES			
Lease liabilities	13	48,986	92,763
TOTAL NON-CURRENT LIABILITIES		48,986	92,763
TOTAL LIABILITIES		467,935	944,202
NET ASSETS		384,185	975,510
EQUITY			
Retained earnings		384,185	975,510
TOTAL EQUITY		384,185	975,510

CONSUMERS HEALTH FORUM OF AUSTRALIA LTD

ABN 82 146 988 927

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023

	Retained Surplus	Total
	\$	\$
Balance at 1 July 2021	975,853	975,853
Comprehensive income		
Net deficit for the year	(343)	(343)
	<hr/>	<hr/>
Balance at 30 June 2022	975,510	975,510
	<hr/>	<hr/>
Balance at 1 July 2022	975,510	975,510
Comprehensive income		
Net deficit for the year	(591,325)	(591,325)
	<hr/>	<hr/>
Balance at 30 June 2023	384,185	384,185
	<hr/>	<hr/>

CONSUMERS HEALTH FORUM OF AUSTRALIA LTD

ABN 82 146 988 927

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipt from customers		1,290,105	2,566,118
Interest received		10,366	727
Finance costs	3	(5,823)	(2,228)
Payments to suppliers and employees		(2,324,660)	(2,459,493)
Net cash (used in) / generated from operating activities		<u>(1,030,012)</u>	<u>105,124</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Payment for property, plant and equipment	8	(28,888)	(1,996)
Net cash (used in) investing activities		<u>(28,888)</u>	<u>(1,996)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:			
Repayment of lease liabilities		(40,294)	(38,233)
Net cash (used in) financing activities		<u>(40,294)</u>	<u>(38,233)</u>
Net (decrease) / increase in cash held		(1,099,194)	64,895
Cash and cash equivalents at beginning of financial year		<u>1,297,419</u>	<u>1,232,524</u>
Cash and cash equivalents at end of financial year	4	<u><u>198,225</u></u>	<u><u>1,297,419</u></u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures of the Australian Accounting Standards Board (AASB) and the *Australian Charities and Not-for-profits Commission Act 2012*. Consumers Health Forum of Australia Ltd (CHF) is a not-for-profit company for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

Accounting Policies

a. Revenue

Revenue recognition

CHF is first required to determine whether amounts received are accounted for as Revenue per AASB 15: *Revenue from Contracts with Customers* or Income per AASB 1058: *Income of Not-for-Profit Entities*. Funding arrangements which are enforceable and contain sufficiently specific performance obligations are recognised as revenue under AASB 15. Otherwise, such arrangements are accounted for under AASB 1058, where upon initial recognition of an asset, the entity is required to consider whether any other financial statement elements should be recognised (e.g. financial liabilities representing repayable amounts), with any difference being recognised immediately in profit or loss as income.

Grants, donations and bequests

When CHF receives grants, donations and bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligation in accordance to AASB 15.

When both these conditions are satisfied, CHF:

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

Where the contract is not enforceable or does not have sufficiently specific performance obligation, CHF:

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

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

CONSUMERS HEALTH FORUM OF AUSTRALIA LTD

ABN 82 146 988 927

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

a. Revenue (continued)

Interest income

Interest income is recognised using the effective interest method.

Membership income

Membership fees received are apportioned over the period to which the fee relates. Fees received for future periods are shown in the financial statements as current liabilities.

Rendering of services

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

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

b. Property, Plant and Equipment

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

Plant and equipment

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than the estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount and impairment losses are recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1(e) for details of impairment).

Plant and equipment that have been contributed at no cost, or for nominal cost, are valued and recognised at the fair value of the asset at the date it is acquired.

Depreciation

The depreciable amount of all fixed assets, including buildings and capitalised lease assets but excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to CHF commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset	Depreciation Rate
Leasehold Improvements	33%
Office Equipment	20 - 33%

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

b. Property, Plant and Equipment (continued)

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised in profit or loss in the period in which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

c. Leases

CHF as lessee

At inception of a contract, CHF assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by CHF where CHF is a lessee. However, all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Entity uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentives
- variable lease payments rate, initially measured using the index or rate at the commencement date
- the amount expected to be payable by the lessee under residual value guarantees
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options
- lease payments under extension options if lessee is reasonably certain to exercise the options
- payments for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest.

Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that CHF anticipates exercising a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

d. Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when CHF becomes a party to the contractual provisions to the instrument. For financial assets, this is the date that CHF commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

d. Financial Instruments (continued)

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified as “at fair value through profit or loss”, in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain significant financing component or if the practical expedient was applied as specified in AASB 15: *Revenue from Contracts with Customers*.

Classification and subsequent measurement

Financial liabilities

CHF’s financial liabilities are subsequently measured at amortised cost using the effective interest method. The financial liabilities of CHF comprise trade payables.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense over in profit or loss over the relevant period.

The effective interest rate is the internal rate of return of the financial asset or liability. That is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

Financial assets

Financial assets are subsequently measured at:

- amortised cost;
- fair value through other comprehensive income; or
- fair value through profit or loss.

A financial asset that meets the following conditions is subsequently measured at amortised cost:

- the financial asset is managed solely to collect contractual cash flows; and
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.

By default, all other financial assets that do not meet the measurement conditions of amortised cost and fair value through other comprehensive income are subsequently measured at fair value through profit or loss.

The initial designation of financial instruments to measure at fair value through profit or loss is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.

Derecognition

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

CONSUMERS HEALTH FORUM OF AUSTRALIA LTD
ABN 82 146 988 927

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

d. Financial Instruments (continued)

A liability is derecognised when it is extinguished (ie when the obligation in the contract is discharged, cancelled or expires). The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

Impairments

At the end of the reporting period CHF assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired.

Financial assets at amortised cost

If there is objective evidence that an impairment loss on financial assets carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the financial assets original effective interest rate.

Impairment on loans and receivables is reduced through the use of an allowance accounts, all other impairment losses on financial assets at amortised cost are taken directly to the asset. Subsequent recoveries of amounts previously written off are credited against other expenses in profit or loss.

e. Impairment of Assets

At the end of each reporting period, CHF reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in profit or loss.

Where the assets are not held primarily for their ability to generate net cash inflows – that is, they are specialised assets held for continuing use of their service capacity – the recoverable amounts are expected to be materially the same as fair value.

Where it is not possible to estimate the recoverable amount of an individual asset, CHF estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Where an impairment loss on a revalued individual asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

CONSUMERS HEALTH FORUM OF AUSTRALIA LTD
ABN 82 146 988 927

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

f. Employee Benefits

Short-term employee benefits

Provision is made for CHF's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and any applicable leave balances. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

CHF's obligations for short-term employee benefits such as wages, salaries and any applicable leave balances are recognised as part of current trade and other payables in the statement of financial position.

CHF's obligations for annual leave entitlements are presented as current liabilities in its statement of financial position, as CHF does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period in the event employees wish to use their leave entitlement.

CHF does not have any other long term employee benefits as at 30 June 2023.

Superannuation contributions

Obligations for contributions to employees' nominated superannuation funds are recognised as an employee benefit expense in profit or loss in the periods in which services are provided by employees.

g. 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, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

h. Trade and Other Receivables

Trade and other receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment. Refer to Note 1(d) for further discussion on the determination of impairment losses.

CONSUMERS HEALTH FORUM OF AUSTRALIA LTD

ABN 82 146 988 927

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

i. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST.

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 ATO, are presented as operating cash flows included in receipts from customers or payments to suppliers.

j. Income Tax

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

k. Provisions

Provisions are recognised when CHF has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

l. Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

m. Trade and Other Payables

Trade and other payables represent the liabilities for goods and services received by CHF 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.

n. Critical Accounting Estimates and Judgements

The directors evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within CHF.

Key estimates

(i) *Useful lives of property, plant and equipment*

As described in Note 1(b), CHF reviews the estimated useful lives of property, plant and equipment at the end of each annual reporting period.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

n. Critical Accounting Estimates and Judgements (continued)

Key judgements

(i) *Performance obligations under AASB 15*

To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently specific by considering any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature / type, cost / value, quantity and the period of transfer related to the goods or services promised.

(ii) *Lease term and option to extend under AASB 16*

The lease term is defined as the non-cancellable period of a lease together with both periods covered by an option to extend the lease if the lessee is reasonably certain to exercise that option; and also periods covered by an option to terminate the lease if the lessee is reasonably certain not to exercise that option. The options that are reasonably going to be exercised is a key management judgement that CHF will make. CHF determines the likeliness to exercise the options on a lease-by-lease basis looking at various factors such as which assets are strategic, and which are key to its future strategy.

(iii) *Employee benefits*

For the purpose of measurement, AASB 119: *Employee Benefits* defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service. Based on past experience, CHF does not expect the full amount of annual leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since CHF does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

(iv) *Employee benefits – portable long service leave scheme*

CHF's employees are registered with the ACT Long Service Leave Authority and Victorian Long Service Leave Authority (the Authority) and covered under the portable long service leave schemes. The schemes allow eligible workers to move from employer to employer in the community sector, while still accruing service towards a long service leave entitlement. When a worker decides to claim some or all of their long service leave entitlement, CHF will pay the benefit and lodge a claim with the Authority. The Authority will repay the benefit to CHF.

Obligations for contributions to the portable long service leave scheme are recognised as an employee benefit expense in profit or loss in the period in which services are provided by employees. Therefore, the Directors believe that no provision for long service leave entitlement is required to be raised in relation to the portions that have been covered under the portable long service leave scheme.

CONSUMERS HEALTH FORUM OF AUSTRALIA LTD
ABN 82 146 988 927

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

o. Economic Dependence

CHF is dependent on the Department of Health for the majority of its revenue used to operate the business. At the date of this report, the Board of Directors has no reason to believe the Department will not continue to support CHF.

In May 2023, it was confirmed that CHF has been allocated \$10.5 million in funding over a period of four years starting 2023-24 from the Department of Health to support consumer engagement in the design and implementation of the Strengthening Medicare reforms. The funding was anticipated to be available from around September 2023.

p. New and Amended Accounting Standards Adopted by CHF

AASB 2020-3: Amendments to Australian Accounting Standards – Annual Improvements 2018-2020 and Other Amendments.

The entity adopted AASB 2020-3 which makes some small amendments to a number of standards including the following: AASB 1, AASB 3, AASB 9, AASB 16, AASB 137 and AAB 141.

The adoption of the amendment did not have a material impact on the financial statements.

AASB 2022-3: Amendments to Australian Accounting Standards – Illustrative Examples for Not-for-Profits entities accompanying AASB 15.

AASB 2022-3 amends the Australian illustrative examples for not-for-profit entities accompanying AASB 15 *Revenue from Contracts with Customers* to illustrate how AASB 15 applies to the recognition and measurement of upfront fees. The amendments do not change the requirements of AASB 15.

The adoption of the amendment did not have a material impact on the financial statements.

CONSUMERS HEALTH FORUM OF AUSTRALIA LTD

ABN 82 146 988 927

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

NOTE 2: REVENUE AND OTHER INCOME

Grants

The majority of CHF's funding is in the form of grants from government departments and other bodies. CHF has assessed that the majority of its grant agreements are enforceable and contain sufficiently specific performance obligations. This determination was made on the basis that the funding agreements require CHF to carry out various types of services to be provided and duration of such programs prescribed within the relevant agreements. CHF therefore recognises funding received under such agreements as Revenue under AASB 15. Revenue is recognised as CHF delivers the required services, which is when expenditure is incurred or when each milestone of the underlying program is achieved.

	Note	2023	2022
		\$	\$
Revenue			
- grant revenue		1,561,742	2,279,374
- member subscriptions		42,826	31,546
		<u>1,604,568</u>	<u>2,310,920</u>
Other income			
- other income		8,245	2,189
- interest earnings		12,068	1,123
		<u>20,313</u>	<u>3,312</u>
Total revenue and other income		<u>1,624,881</u>	<u>2,314,232</u>

NOTE 3: RESULT FOR THE YEAR

The result for the year includes the following significant expenses:

Employee benefits expense		1,245,607	1,212,756
Depreciation and amortisation expense			
- office equipment		5,759	4,670
- leasehold improvements		8,148	10,595
- right of use assets		43,032	35,099
Total depreciation and amortisation expense		<u>56,939</u>	<u>50,364</u>
Finance costs			
- interest expense on lease liabilities		5,823	2,228

NOTE 4: CASH AND CASH EQUIVALENTS

CURRENT

Cash at bank	17	<u>198,225</u>	<u>1,297,419</u>
--------------	----	----------------	------------------

CONSUMERS HEALTH FORUM OF AUSTRALIA LTD
ABN 82 146 988 927

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

NOTE 5: TRADE AND OTHER RECEIVABLES

	Note	2023	2022
		\$	\$
CURRENT			
Trade receivables	17	81,599	14,810

NOTE 6: OTHER ASSETS

CURRENT			
Accrued income		11,243	10,022
Prepayments		10,065	18,422
		<u>21,308</u>	<u>28,444</u>
NON-CURRENT			
Rental bond		8,000	8,000
		<u>8,000</u>	<u>8,000</u>
		<u>29,308</u>	<u>36,444</u>

NOTE 7: FINANCIAL ASSETS

CURRENT			
Term deposit		400,000	400,000
Total current assets		<u>400,000</u>	<u>400,000</u>

NON-CURRENT			
Rental guarantee invested in a term deposit		26,045	26,045
Total non-current assets		<u>26,045</u>	<u>26,045</u>

(i) Financial assets at amortised cost

Term deposit		400,000	400,000
Rental guarantee invested in a term deposit		26,045	26,045
	17	<u>426,045</u>	<u>426,045</u>

CONSUMERS HEALTH FORUM OF AUSTRALIA LTD
ABN 82 146 988 927

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

NOTE 8: PROPERTY, PLANT AND EQUIPMENT

	2023	2022
	\$	\$
Office equipment		
At cost	63,378	34,489
Less accumulated depreciation	(33,769)	(28,009)
	29,609	6,480
Leasehold improvements		
At cost	54,883	54,883
Less accumulated depreciation	(54,883)	(46,735)
	-	8,148
Total property, plant and equipment	29,609	14,628

	Office Equipment	Leasehold Improvements	Total
	\$	\$	\$
2023			
Balance at the beginning of the year	6,480	8,148	14,628
Additions at cost	28,888	-	28,888
Depreciation expense	(5,759)	(8,148)	(13,907)
Carrying amount at the end of the year	29,609	-	29,609

CONSUMERS HEALTH FORUM OF AUSTRALIA LTD
ABN 82 146 988 927

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

NOTE 9: RIGHT OF USE ASSETS

CHF's lease portfolio includes equipment lease and operating lease of CHF's office. The equipment lease has a lease term of five years and the underlying assets have an average of five years useful lives. There were no extension options for the equipment lease. The operating lease (office) had a non-cancellable lease period of six years with two options to extend of three years each. CHF exercised the the first option to extend the lease for a further three years. The expiry date of the office lease is May 2025.

These clauses provide CHF opportunities to manage leases in order to align with its strategies. All of the extension or termination options are only exercisable by CHF. The extension options or termination options which were probable to be exercised have been included in the calculation of the right of use assets. The leases are measured at cost in accordance with CHF's accounting policy as outlined in Note 1.

(i) AASB 16 related amounts recognised in the balance sheet

Right of use assets	2023	2022
	\$	\$
Leased premises	207,103	207,103
Accumulated amortisation	(132,098)	(92,964)
	75,005	114,139
Leased equipment	18,725	18,725
Accumulated amortisation	(6,396)	(2,498)
	12,329	16,227
Total right of use asset	87,334	130,366

Movements in carrying amounts

2023	Leased premises	Leased equipment	Total
	\$	\$	\$
Balance at the beginning of the year	114,139	16,227	130,366
Amortisation expense	(39,134)	(3,898)	(43,032)
Net carrying amount	75,005	12,329	87,334

(ii) AASB 16 related amounts recognised in the statement of profit or loss

Depreciation charge related to right-of-use assets	43,032	35,099
Interest expense on lease liabilities	5,823	2,228

CONSUMERS HEALTH FORUM OF AUSTRALIA LTD

ABN 82 146 988 927

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

NOTE 9: RIGHT OF USE ASSETS (continued)

(iii) Total future lease payments at the end of the reporting period

	2023	2022
	\$	\$
No later than 1 year	47,714	45,875
Between 1 to 5 years	50,948	98,662
Total future lease payments	<u>98,662</u>	<u>144,537</u>

NOTE 10: TRADE AND OTHER PAYABLES

CURRENT

Trade payables	15,910	30,589
Accrued expenses	65,783	42,496
Other current payables (net of GST)	6,537	25,585
GST payable	41,444	56,326
	<u>129,674</u>	<u>154,996</u>

(i) Financial liabilities at amortised cost classified as trade and other payables

Trade and other payables:		
– total current	129,674	154,996
Less tax liability	(41,444)	(56,326)
Less accrued expenses	(65,783)	(42,497)
Less other current payables	(8,193)	(25,230)
Financial liabilities as trade and other payables	17	<u>30,943</u>

NOTE 11: CONTRACT LIABILITIES

Closing balance at the end of the year

- grants for which performance obligations will only be satisfied in subsequent years	-	361,378
- unexpended grants	150,020	150,020
- other contract liability – membership received in advance	2,727	15,212
	<u>152,747</u>	<u>526,610</u>

If grants are enforceable and have sufficiently specific performance obligations in accordance with AASB 15, the amount received at that point in time, is recognised as a contract liability until the performance obligations have been satisfied.

CONSUMERS HEALTH FORUM OF AUSTRALIA LTD
ABN 82 146 988 927

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

NOTE 12: PROVISIONS

	Note	2023	2022
		\$	\$
CURRENT			
Provision for employee benefits: annual leave		92,874	129,662
		92,874	129,662
		Employee Benefits	Total
		\$	\$
Analysis of total provisions			
Opening balance at 1 July 2022		129,662	129,662
Additional provisions raised		115,278	115,278
Leave taken		(68,855)	(68,855)
Leave paid-out		(83,211)	(83,211)
Balance at 30 June 2023		92,874	92,874

Provision for employee benefits

Provision for employee benefits represents amounts accrued for annual leave.

The current portion for this provision includes the total amount accrued for annual leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, CHF does not expect the full amount of annual leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since CHF does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

NOTE 13: LEASE LIABILITIES

CURRENT

Lease liability – Operating lease		40,026	36,659
Leases liability – Leased equipment		3,628	3,512
		43,654	40,171

NON-CURRENT

Lease liability – Operating lease		39,780	79,807
Leaes liability – Leased equipment		9,206	12,956
		48,986	92,763
	17	92,640	132,934

CONSUMERS HEALTH FORUM OF AUSTRALIA LTD

ABN 82 146 988 927

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

NOTE 14: EVENT AFTER THE REPORTING PERIOD

There have been no events subsequent to reporting date, which require disclosure in the financial statements.

NOTE 15: KEY MANAGEMENT PERSONNEL COMPENSATION

Any person(s) having authority and responsibility for planning, directing and controlling the activities of CHF, directly or indirectly, including any director (whether executive or otherwise) of CHF, is considered key management personnel (KMP).

The totals of remuneration paid to KMP of CHF during the year are as follows:

	2023	2022
	\$	\$
– short-term employee benefits	342,848	279,498

NOTE 16: OTHER RELATED PARTY TRANSACTIONS

There were no transactions with related parties during the financial year ended 30 June 2023 (2022: None).

NOTE 17: FINANCIAL RISK MANAGEMENT

CHF's financial instruments consist mainly of deposits with banks, short-term and long-term investments, accounts receivable and payable, and leases.

The carrying amounts for each category of financial instruments, measured in accordance with AASB 9: *Financial Instruments* as detailed in the accounting policies to these financial statements, are as follows:

Financial assets

Financial assets at amortised cost:

– cash and cash equivalents	4	198,225	1,297,419
– trade and other receivables	5	81,599	14,810
– other financial assets	7(i)	426,045	426,045

Total financial assets

705,869 1,738,274

Financial liabilities

Financial liabilities at amortised cost:

– trade and other payables	10(i)	14,254	30,943
– lease liabilities	13	92,640	132,934

Total financial liabilities

106,894 163,877

CONSUMERS HEALTH FORUM OF AUSTRALIA LTD

ABN 82 146 988 927

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

NOTE 18: ENTITY DETAILS

The principal place of business is:

Consumers Health Forum of Australia Ltd
Unit 7B, 17 Napier Close
Deakin ACT 2600

NOTE 19: MEMBERS' GUARANTEE

CHF is incorporated under the *Corporation Act 2001* and is a company limited by guarantee. If CHF is wound up, the constitution states that each member is required to contribute a maximum of \$1 each towards meeting any outstanding obligations of CHF. At 30 June 2023, the number of members was 201 (2022: 197).

NOTE 20: AUDITOR'S REMUNERATION

	2023	2022
	\$	\$
Remuneration of the auditor:		
- auditing the financial statements	13,000	10,700
- other	4,000	1,650
	<u>17,000</u>	<u>12,350</u>

CONSUMERS HEALTH FORUM OF AUSTRALIA LTD
ABN 82 146 988 927

DIRECTORS' DECLARATION

In accordance with a resolution of the Directors of Consumers Health Forum of Australia Ltd, the Directors of the registered entity declare that, in the Directors' opinion:

1. The financial statements and notes, as set out on pages 9 to 29, satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and:

- a. comply with Australian Accounting Standards – Simplified Disclosures applicable to the entity; and
- b. give a true and fair view of the financial position of the registered entity as at 30 June 2023 and of its performance for the year ended on that date.

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

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



Position: Tony Lawson, Chair



Position: Jan Donovan, Director

Dated this 21st day of September 2023.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CONSUMERS HEALTH FORUM OF AUSTRALIA LTD

Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report of Consumers Health Forum of Australia Ltd (the registered entity), which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss, statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration.

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

- (i) giving a true and fair view of the registered entity's financial position as at 30 June 2023 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards – AASB 1060: *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* and Division 60 of *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the registered entity in accordance with the ACNC Act and ethical 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

The directors are responsible for the other information. The other information comprises the information included in the annual report for the year ended 30 June 2023 but does not include the financial report and our auditor's report thereon. Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon. In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the Financial Report

The directors of the registered entity are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Simplified Disclosures and the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Liability limited by a scheme approved under Professional Standards Legislation

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CONSUMERS HEALTH FORUM OF AUSTRALIA LTD

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

The directors are responsible for overseeing the registered entity's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Report

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

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

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

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



Jamie Glenn, CA
Registered Company Auditor
BellchambersBarrett

Canberra, ACT
Dated this 27th day of September 2023

www.chf.org.au