About the Australian Centre for Grief and Bereavement

The Australian Centre for Grief and Bereavement (ACGB) is an independent, not-for-profit organisation, which was established in 1996 to provide a range of education, training, research and professional service options for those working in the area of grief and bereavement. Opportunities are available for those working with grieving people and for members of the community to attend seminars, workshops and courses, to undertake clinical work placements and receive supervision. Customised training, consultation and advice are also available to organisations on issues of grief and bereavement.

ACGB is funded by the Department of Health to provide a state-wide specialist bereavement service for individuals, children and families who need assistance following the death of someone close to them. A range of specialist services and programs are provided including office-based bereavement counselling, regional specialist bereavement counsellors, a range of support groups, written resource material and newsletters, an annual ceremony of remembrance, a bereavement information and referral service for the general public and an advice and consultation service for workers in other settings. Volunteers are integral to the delivery of the wide range of services provided by the ACGB.

The Carers Recognition Act 2012 (the Act) came into effect on 1 July 2012. The purpose of the Act is to recognise, promote and value the role of people in care relationships. It formally acknowledges the important contribution that people in care relationships make to our community and the unique knowledge that carers hold of the person in their care. The Centre takes all practical measures to comply with the care relationship principles in the Act and reflects them when developing and implementing support for people in care relationships. ACGB undertakes a range of activities, including staff training and policy development, in order to comply with the Act.

Statement of Purpose

The ACGB was established to pursue the following charitable purposes:

(a) To develop and provide a range of specialist interventions and innovative education services, informed by evidence based practice, for grieving people who are at risk of adverse outcomes;

(b) To provide grief education and a range of consultancy services to develop and enhance the capacity of individuals, organisations and communities to deal effectively with loss;

(c) To provide grief and bereavement counselling training and supervision through the placement of practitioners at the ACGB Counselling and Support Service and other settings as deemed appropriate;

(d) To build the capacity of the universal health services to provide bereavement supports and responses;

(e) To provide advocacy and representation on grief and bereavement issues in order to inform policy development, raise community awareness and support universal access to mainstream grief and bereavement services;

(f) To undertake research, program evaluation, public policy development and the production of evidence based publications and resources to enhance grief and bereavement knowledge and practice;

(g) To maintain cooperative links with relevant state, national and international groups and organisations in relation to grief and bereavement;

(h) To promote, develop and monitor competence in bereavement practice;

(i) To collect and raise funds for the promotion of the preceding purposes and objects of the ACGB;

(j) To do such things as may be incidental or conducive to the attainment of the purposes and objects set out in this constitution; and

(k) To embrace other purposes and objects as may be decided by the Board from time to time.

Mission Statement

The Australian Centre for Grief and Bereavement has a mission to build the capacity of individuals, organisations and communities in order to enhance well-being following adverse life events.
Acknowledgements

The Australian Centre for Grief and Bereavement acknowledges the traditional custodians of the land on which we work, and we pay our respects to Elders past and present.

The Centre would like to acknowledge the exceptional efforts and dedication of our Board of Directors, staff, practitioner associates, professional educators and many volunteers.

Board of Directors

President
Neil Robinson, MBA, BA (Hons) (Politics), GAICD

Director, Secretary
Stuart Rechner, BSc (Geol), LLB, GAICD

Directors
Michael Ashby, MD, BM, BSurgery, MRCP (UK), FRCR, FRACP, FACHPM, FFPMANZCA
Vicki Kyritsis, GradDipPublicRelations, BA, BSW, CertIVTAA
Lauren Breen, BSc(Hons), GradCertEd, PhD, MAPS
Partha Nag, MA, BBus (Mgt), DipBus, CPA, MAICD
Catherine Whitehead, BSc Hons, PostGradDipHumResMan

Patron
Walter Mikac, BPharm

Staff

Chief Executive Officer
Christopher Hall, MA, GradDipAdol&ChildPsych, BEd, CertIVTAE, MAPS, MACE, FAIM

Manager – Finance & Business Operations
Harshi Jayawardane, CPA, ACMA, CGMA

Customer Service Coordinator
Allison Crouche, (Cert IV in Business Administration), commenced 19/6/17

Accountant/ Business Analyst
Lan Mai, (Bachelor of Finance & Accounting), commenced 18/4/17

Accounts Payable & Receivable Officer
Sonia Guo (Master of Business Systems, Diploma of Accounting), commenced 22/5/17

Marketing Coordinator
Desiree Jacobson

Receptionist/Office Administrator
Tania Pearce, CertIVTAE, CertIIIBusAdmin (until March 2017)
Michelle Schultz (until March 2017)

Administrator
Renata Gralinski,AssocDipBus (Acctg), CertIVBusAdmin (until March 2017)

Administrator – Business Operations
Dirk Shenton, AssocDipBus (Acctg), MPNLinguisticProgramming, MPTime-LineTherapy, MHypn, CertEFT (Level 3) &AlphaRepatterning (until March 2017)

Manager – Health Promotion and Education
Anna Maciejewska (until 29 Nov 2016)

Education Administrator
Janet Mackie (Grad Latrobe)

RTO Coordinator
Maria Szucs, GradCertTESOL, BA, NAATI (Level III), CertIVTAE

Courses Coordinator
Amanda Gentile

Student Coordinator
Antoinette Tartaro

Manager – Bereavement Counselling and Support Services
Wendy Howard, BBSc, AdvCertRes&ComCare

Specialist Bereavement Counsellor
Intake Administrator
Janice Butera, BA (Psych & WomensSt), GradDipCouns, MA (Couns), VocGradCert BerCouns&Intervention, CBP

Specialist Bereavement Counsellor
Intake Administrator
Dianne Griffith, CertContemporarySomaticPsychotherapy,
Specialist Bereavement Counsellor
*Internship Program and Clinical Supervision*
Jenny Field, MCouns, BA (Welf), AdvCertAODSt, SpecCertBerCounsMethods, MACA (Qualified), CBP

Specialist Bereavement Counsellor
*Counselling Program and Clinical Supervision*
Susan Meyerink, BSW, GradCertBerCouns&Int, DipBusMgt&HR, CBP

Specialist Bereavement Counsellor
*Support Groups, Clinical Supervision and Education*
Michal deWilloughby, MPsychotherapy&Couns, SpecPostGradTrainMBCPTherapy, BA (Couns), CertIVTAE, VocGradCertBerCouns&Intervention & Education, CBP

Specialist Bereavement Counsellor
*Support Groups, Counselling Program and Clinical Supervision*
Miguel Lopez, BSoSc, BPsych, CBP

Specialist Bereavement Counsellor
*KG2 Children’s and Support Group Programs*
Jackie Tarabay, BCouns, GradCertBerCouns&Int, CBP, CertIV Training & Assessment

Specialist Bereavement Counsellor
*Support Groups, Clinical Supervision and Education*
Bianca Lavorgna, BBSc, GradCertBerCouns&Int, Masters Couns&Psych

Bereavement Counsellor
*Partnership with HOPE Bereavement Care, Geelong*
Christine Rawson, PostGradDipLoss&GriefCouns

Practitioner Associates and Volunteers

Practitioner associates are specialist bereavement counsellors who have completed their Internship placement and request to continue working voluntarily with ACGB.

Volunteers are both professionals and non-professionals who have received training to work with bereaved people in a range of roles and capacities. They play a vital role in the delivery of bereavement support services. Without them we would not be able to provide the range of programs that are offered to bereaved children, young people, adults and families.

The following is a list of practitioner associates and volunteers who have contributed to ACGB during the 2016–2017 financial year.

- Lynne Beaumont
- Elizabeth Beyer, BA (Psych), DipTranspCouns
- Joanna Bollard
- Sandra Boytte
- Anne Burr, MEd
- Janice Butera, MA (Couns), GradDipCouns, VocGradCertBerCouns&Intervention, BA (Psych & WomensSt) CBP
- Anne Carr
- Bernadette Crompton, PhD, MSSC (Couns & HumServ), MBA, VocGradCertBerCouns&Intervention, BBus (Mgt)
- Mark Dean
- Michal deWilloughby, MPsychotherapy&Couns, SpecPostGradTrainMBCPTherapy, BA (Couns), CertIVTAE, VocGradCertBerCouns&Intervention & Education, CBP
- Mandy Doolan
- Sharon Florentine, CertIVHypn, SpecCourseBerCouns, MACA, PACFA
- Marina Gambelli, BA (Bachelor) of Social Science
- Kaye Griffith, MPsych&Couns, GradDipAdvCouns, DipClinicalHypn, AdvCertSupervision, CertIVHypn, SpecCourseBerCouns, MACA, PACFA
- Dianne Griffith, CertContempSomaticPsychotherapy, VocGradCertBerCouns&Intervention
Nick Grimsdale, CertIVSMB, Certified Yoga Teacher
Christina Havlin, Bachelor Degree in Counselling, CBP
Denise Howes, DipEd, BA, MA (Experiential & Creative Arts Therapies)
Leanne Hyndman, BA (Couns)
Lyn Ireland
Max Kakouris
David Kennedy
Henning Klibo
Gina Kostovski
Mustafa Kouklan, BSW, DipWelfStud
Daniel Lennon
Bianca Lavorgna, BBSc, VocGradCertBerCouns & Intervention
Judith Lillis, MA (EdCouns), VocGradCertBerCouns&Intervention, BA (Psych), LPC
Sev Logvinevko, Bachelor of Management (HR), GradDipCouns&Coaching
Hayley Lowe
Jan Mattrow
Heather Maxwell
Maree McClutcheon, EdD, MEdSt, VocGradCertBerCouns&Intervention, BSpecEd, CertPrim&SpecEd
Meng Ng, PHD, BSc (Hons), CertIVFLM, CertIVCBT
Natalie Miller, BA (Psych), PostGradDipPsych
John O’Shea, GradCertBerCounsPrac, BBSc, BSW
Teresa Pace Gandolpho, CertIVTCS, CertIVTAE, DipComWelf, GradCertBerCouns&Intervention
Liz Powell, RegNurse, AdCertCouns&Psychotherapy, GradDipTraumaCouns, VocGradCertBerCouns, VocGradCertBerCouns&Intervention, CertIVTelCouns
Peter Randall, GradCertGrief&BereavementCouns, BSW, DipBiblicalSt
Carmel Richardson, BSSc (PastoralCouns), IntCertBerCouns&Intervention, ACA (Level 2)
Dale Robinson
Sofia Rumanovsky, BAppliedSc, CertLoss&GriefCouns, VocGradCertBerCouns&Intervention
Mary-Anne Sanders
Ginette Shaw, BA (Psych)
Rae Silverstein, GradDipSpecEd, GradDipMentalHlthforTeachProfs, SpecCertBerCouns, SpecCertBerCounsPrac, TPTC
Jeannie Simmons, BA(Arts), GradDipPsych, GradCertBerCouns&Intervention
Ros Tatarka, BEd, MSocSc (Couns & HumServ)
Kelly Ternouth
Doug Thompson, BSW, VocGradCertBerCouns&Intervention
Chris Tice
Debbie Tomac
Ayumi, BSW, VocGradCertBerCouns&Intervention
Kim Wilson, BCom, DipFP, CertHolisticCouns

Academic and Industry Advisory Committee (AIAC)
Karen Quinn
Program Coordinator
Centre for Palliative Care, Kew
AIAC role: Chair/ Industry advisor
Christopher Hall
CEO
Australian Centre for Grief and Bereavement
AIAC role: RTO/Training provider
Keren Ludski
Course Developer
Peace of Mind Counselling
AISC role: Industry representative/ Course developer
Sam McCurdy
RTO Consultant
Dewhurst Consultancy Pty Ltd
AIAC role: Independent RTO consultant
Hella Szilagyi
Manager
Arpad Aged Care Residential Facility
AIAC role: Industry representative/ employer
Amanda Gentile
Courses Coordinator
AIAC role: Training Coordinator
Maria Szucs
RTO Coordinator (Quality & Compliance)
AIAC role: ASQA Delegate Representative

Sponsorship and Major Contributions
Department of Health, Victoria
President’s Report

It is my very great honour to present a third report on behalf of the Board for the year ending June 2017.

The last twelve months have been a period of consolidation as well as developing our vision for the next three to five years. Difficult financial challenges have been addressed and I am pleased to report growing confidence at the Board level in the ongoing sustainability of ACGB. The Audit Report for the year just gone is a positive one and a reminder of just how far we have come. Measures introduced over the course of the year to ensure we receive value for money in what we purchase from others and positive returns on our investments, provide further evidence of our increased sustainability going forward.

It is not just financial sustainability that the Board has been interested in. Confidence in our systems to provide the underpinning infrastructure for the ACGB is critical and in the last year strides have been taken to leverage the capability and capacity all organisations need at this time.

The Board has valued the engagement of staff in the fundraising and strategic planning work that we commenced during the year. This work is critical to building on the foundations laid over many years. With increased confidence, charting our future is a critical responsibility and task in the year ahead.

I am grateful to Board colleagues Michael, Lauren, Vicky, Partha and Catherine and in particular Stuart whose commitment and work as Secretary is much appreciated.

The final word must reflect on the continued passion and commitment of our CEO, Christopher Hall. Chris has served the ACGB and its forebears with distinction for over 20 years. We are most fortunate indeed to have Chris, his knowledge and his expertise at our disposal. May this relationship continue for many more years to come!

I commend this Annual Report to you all and offer my good wishes for the year ahead.

Neil J. Robinson
President
Australian Centre for Grief and Bereavement
It is my great pleasure to welcome you to the Australian Centre for Grief and Bereavement 2016-2017 annual report.

Throughout the past year the organisation has undergone significant change and achieved great results. This period commenced with a refocussing of our bereavement counselling and support services to ensure more equitable access for specialist bereavement care for all Victorians, while also ensuring that our model of care was sustainable. This has led to a greater use of technology to ensure that bereaved people can access specialist bereavement support when and where they want it. This year has also seen the commencement of a project to implement a new case management system that will better meet the needs of clients and practitioners. This state-of-the-art case management platform will enhance our ability to engage with clients, to monitor the impact of our work and to provide insight into how our services can be tailored to meet the needs of clients. I wish to acknowledge the leadership of Wendy Howard and the dedication of her bereavement counselling and support staff for their expert and energetic engagement with these new initiatives.

A new finance and business operations team, under the skillful leadership of our new Manager of Finance and Business Operations Harshi Jayawardane, has seen far reaching changes to a number of our business processes. As a result of the evaluation and renegotiation of existing contracts and services, significant savings and efficiencies have been achieved. New information technology and learning management infrastructure has seen significant improvements in quality and costs. Our new capacity for many business tasks to be automated has resulted in significant efficiencies. This year has seen a greater focus on the marketing and promotion of the Centre. A concerted effort has been made to be more visible at state and national conferences and to engage with current and potential users of the services of the organisation. As part of this process we have implemented a new style guide and refreshed much of our printed material to reflect this new look.

Our education program continues to grow both in size and impact. Our programs, offered as a Registered Training Organisation, have seen spectacular growth as our education offerings become more accessible to those outside of Victoria. It has been wonderful to see how keenly practitioners around Australia have taken up the challenge to improve their clinical knowledge and skills and to enhance their capacity to provide high quality bereavement care. The growth in our webinar program has been very strong with now half of those receiving education from ACGB doing so through our webinar program. The ability to hear each month from world class clinicians has been deeply appreciated, particularly by those living in more rural and remote parts of Australia. Our international educator program this year saw Dr. Dale Larson present a series of workshops in Melbourne, Sydney and Brisbane. The ability to hear from a compassionate and skilled clinician was appreciated by all who attended.
On a personal level, I concluded my tenure as the President of the Association for Death Education and Counseling (ADEC). As one of the oldest interdisciplinary organisations in the field of dying, death and bereavement with a membership of 2,000 members, it was a deep honour to be the first President outside of North America and to see ADEC become more internationally engaged and to explore a number of new strategic directions.

I want to acknowledge the hard work and commitment over the past year of the Board of Directors, staff and volunteers of ACGB. I wish to express my personal thanks to Neil Robinson, who has again fulfilled the role of President with great skill and dedication. Neil continues to bring his enormous experience to this role and the organisation benefits greatly from his contribution. I would also formally thank Prof. Michael Ashby, Ass. Prof. Lauren Breen, Vicki Kyritsis, Partha Nag, Stuart Rechner and Catherine Whitehead for their contribution and support of ACGB as Board Members. Of course, the many volunteers, interns and practitioner associates continue to be at the core of the organisation and I want to thank them all for their support and encouragement of the work of ACGB. I also wish to also thank the 21-staff employed by ACGB staff who always bring great passion, enthusiasm and creativity to their work.

The organisation continues to build upon its strengths – a proud record of meeting the needs of the bereaved, strong governance and management, and a skilled group of staff and volunteers – and in doing so continues to find new ways of providing sustainable high-quality education, bereavement care and research programs for all Australians.

Christopher Hall
Chief Executive Officer
Australian Centre for Grief and Bereavement

The organisation continues to build upon its strengths – a proud record of meeting the needs of the bereaved, strong governance and management, and a skilled group of staff and volunteers.
Education

As the largest national provider of grief and bereavement education, the Australian Centre for Grief and Bereavement offers a broad range of programs for professionals and the wider community.

The Education calendar offers professional development sessions throughout metropolitan Melbourne and interstate in Sydney, Brisbane, Adelaide and Perth. Education and training programs are offered as workshops, seminars, nationally accredited courses and customised training.

Webinars

During the 2016-2017 financial year ACGB Webinars have proven to be a valuable addition to our Education program and is continuing to grow with presenters including Dr. Robert Neimeyer, Dr. Diana Sands, Dr. Ken Doka, Dr. Katherine Shear with a varying range of topics.

A total of 10.5 hours of training was delivered via seven webinars. A total of 521 individuals participated, with many coming from rural and remote Australia and beyond Australia. Feedback from participants has been very positive.

Workshops

During the 2016-2017 financial year ACGB scheduled a total of 27 workshops delivering 189 hours of training to a total of 301 participants. This consisted of 17 workshops in Metropolitan Melbourne delivering 119 hours of training to 201 individuals. 10 workshops were delivered interstate during the financial year to 100 individuals over 70 hours.

This planner included newly introduced topics from the previous financial year such as Effective Brief Contact and Single Session Bereavement and Supporting Bereaved Children.

International Educator

The 2017 International Educator program featured Dr. Dale Larson who presented six days of training in Melbourne, Sydney and Brisbane. A total of 209 participants explored issues of Getting Grief Working: An Integrative Person-Centred Approach to Counselling for Grief and Loss and Secrets in Grief Counselling and End-of-Life Care: Making the Invisible Visible.

Customised Training

The Australian Centre for Grief and Bereavement offers a national high quality professional development programs which are tailored to meet the needs of organisation. These customised programs are an important component of ACGB’s education programs.

In the 2016-2017 financial year we delivered to organisations such as Peninsula Private Hospital, Mudgee Community Health Centre, Guide Dogs NSW, Department of Health, Western NSW Health District and St Georges Hospital.
Registered Training Organisation (RTO # 22004) – RTO Status

In 2016/2017 financial year ACGB RTO continued to maintain its ASQA Delegate Status that allows to manage its scope of registration and market its activities as “Approved delegate of the Australian Skills Quality Authority”.

Nationally Recognised Training

22264VIC Graduate Certificate in Bereavement Counselling and Intervention

The 2016 academic year’s AQTF Learner Feedback data analysed by ACER (Australian Centre for Education Research) reported an overall 85% student satisfaction with the Graduate Certificate in Bereavement Counselling and Intervention course, i.e. 10% above similar RTO’s performance. While trainer quality scored above 90%, and training relevance was identified as 88%, training resources received a much lower 58% score.

This, and the steadily decline in student numbers over the years, led to the redevelopment of the training program as a blended delivery mode course to be offered interstate in NSW and QLD from 2017. The six-month course development produced revised Study Guides, new assessment tasks, workbook activities and multimedia training resources with PDF embedded links on the LMS (Moodle).

As a result of launching the interstate programs, the Graduate Certificate in Bereavement Counselling and Intervention attracted 34 students in 4 intakes.

22271VIC Certificate IV in Bereavement Support

From July 2016 to June 2017 a total of 85 students commenced their online studies. In April 2017 the LMS provider, FinPa unexpectedly went into receivership and the RTO had to migrate the program to a new LMS, the Moodle based Learnbook. The transfer entailed the purchase of Aspire learning eBooks of the Learner Guides for the units taken from existing training package qualifications.

ACGB units are available as PDFs and Aspire eBooks are linked to Learnbook for seamless navigation. It is envisaged that student numbers will remain around 80-100 annually and fees will continue to be collected in monthly payments.

New courses and programs planned

Development of the CHC51015 Diploma of Counselling course as an entry level training for those who wish to become bereavement counsellors and interested in undertaking the Graduate Certificate in Bereavement Counselling and Intervention, but lack counselling qualification. Preliminary training design works are currently underway with a view to ACA accreditation in 2018.

Development of new, non-accredited short courses in a modular format to suit customised training

• Introduction to Death-Related Grief and Loss – a four module course targeting the funeral industry.
• Acute Grief Management – a six module course, targeting healthcare employees.
• Anticipatory Grief – a four module course targeting palliative/aged care sectors.
Partnerships

In May 2017 ACGB RTO signed a Memorandum of Understanding with the Australasian Cemeteries and Crematoria Association (ACCA) to promote and facilitate the professional development of ACCA members across Australia.

Preliminary negotiations are currently underway with the Grief Centre, Auckland, NZ to explore collaboration opportunities and joint marketing initiatives for the online programs.

RTO Academic and Industry Advisory Committee (AIAC)

In 2016/2017 financial year, the Academic and Industry Advisory Committee (AIAC) continued to oversee the academic integrity and industry relevance of all nationally recognised training courses offered by ACGB.

Its main role has been to provide a consultative forum that can effectively address RTO matters in reference to the training and assessment needs of the industry and the community within which it operates.
The Australian Centre for Grief and Bereavement operates a state-wide Bereavement Counselling and Support Service (BCSS) for Victoria. Specialist Bereavement Counsellors provide support to bereaved individuals, children, young people and families after the death of someone close to them.

The Service is means-tested, inexpensive and, to ensure that services are accessible, there is opportunity to waive fees for those who are struggling financially.

Services include:

- Counselling provided by specialist bereavement counsellors, including practitioner associates and interns. It can be accessed face to face, by telephone or online.
- A range of open and closed support groups include: bereaved partners, younger bereaved partners, death of a parent, children’s groups, men’s groups, companion animal loss, and coffee and chat.
- Debriefing, support and clinical supervision is available for practitioners in both rural and metropolitan settings.
- The counselling team provide secondary consultation, support and recommendations to other practitioners to enhance their capacity to support clients with complex or, prolonged grief disorders and, support bereaved within an established counselling relationship.
- Enquiries are received from a range of organisations, employers, community groups and schools seeking professional advice and support to deal effectively with bereavement, grief and loss in these settings. During 2016-17, twelve structured support sessions were delivered.
- The BCSS provide an extensive range of resources relating to grief and bereavement for professionals and the bereaved, including publications, fact sheets, and books. The service also receives many requests for information, advice and support via the ACGB website.
- The BCSS also provides advanced training, professional development, clinical experience and supervised internship for bereavement counsellors.

During the 2016-2017 financial year, ACGB reviewed a range of available software solutions to replace the self-hosted FileMaker Pro database currently in use by the BCSS. Configuration has commenced on the chosen software, Penelope which is a comprehensive electronic case management system with flexible reporting capabilities. This new system is also compatible with the Feedback Informed Treatment/Partners for Change Outcome Management System (PCOMS), that will enable ACGB to demonstrate more effectively clinical outcomes. This client feedback tool is easy to implement, evidence based and a methodical way to measure client engagement and progress in treatment. Client feedback will assist with the evaluation and effectiveness of treatment and inform the clinical training environment.

This new case management system will be fully operational in early 2018.
Who Provides the Services?

At 30 June 2017, BCSS had 7 paid staff (5.2 EFT), 6 intern bereavement counsellors (experienced counsellors undertaking advanced training in bereavement counselling), 18 practitioner associates (qualified specialist bereavement counsellors seeing clients voluntarily), and 36 support group facilitator volunteers.

Bereavement Support

During 2016-2017, the BCSS received 320 intake calls from new clients requesting counselling and/or group support. Almost 600 clients participated in a total of 3,645 bereavement counselling and support group sessions. At 30 June 2017, the service had a waiting list ranging from one to four weeks.

Specialist Bereavement Counselling

During 2016-2017, the BCSS team provided counselling to 350 clients across Victoria.

A total of 2,820 counselling sessions were conducted. These included face-to-face, telephone or online counselling support and family therapy sessions.

Bereavement Support Groups

In the 2016–2017 financial year, 12 different types of specialist support groups and a total of 245 clients attended an overall of 825 group sessions.

The BCSS support group coordinating team is comprised of one full-time and one part-time specialist bereavement counsellor. The part-time position manages two Kids Grieve Too (KG2) programs. The team coordinates 35 group facilitators who volunteer their time to meet the demand for a broad range of bereavement support groups. Open groups included: bereaved partners, the death of a parent, coffee and chat, companion animal loss and men’s only groups. Specialist closed groups run during 2016-2017 included: death of a parent, a yoga and mindfulness support group, creative mandala groups and a non-live in retreat for bereaved adults.

Regional Specialist Bereavement Counselling Service

The revised regional outreached service was established on 1 July 2016 and a regional outreach coordinator commenced in August. The service model is focused on building the capacity of regional services and for workers to support bereaved clients they work with.

Regional outreach visits have included service mapping, dissemination of resource kits (grief fact sheets, brochures and training information) and development of regional service directories.

Secondary consultation, clinical supervision and professional development have been identified as key ways for the BCSS to support workers and clients in regional settings.

Through a partnership with HOPE Bereavement Services, Geelong, the BCSS has one 0.3 EFT counsellor located at Barwon South-West.

Support for Paid and Unpaid Staff

All specialist bereavement counsellors, practitioner associates, interns and group facilitators receive regular supervision and/or debriefing and support. Supervision is provided by specialist bereavement Counsellors who are also qualified clinical supervisors.

Keren Ludski, CBP is currently contracted to provide clinical supervision to the BCSS team of counsellors.

Professional Development

Professional development, case presentation opportunities and training is provided to all paid staff, interns, practitioner associates and group facilitators on a regular basis.

Professional development activities support participants to integrate contemporary loss, grief and bereavement research and theory into their practice and provide a forum to meet with others to discuss and critique their work.

Bereavement Practice for Clinicians and Service Providers

This e-newsletter publication complements the Practitioner Consultancy Service, and brings up-to-date information and resource material to practitioners who are working with bereaved people, particularly those in agencies where loss, grief and bereavement is only one of a range of work areas. Distributed three times per year, subscription to this publication continues to grow at a steady rate, with a readership of 1,500 bereavement practitioners at close of financial year.
Media & Communications

The Australian Centre for Grief and Bereavement produces several print and online publications for the bereaved and for practitioners. The Centre also maintains an online presence with the website, and social media profiles on Facebook and Twitter.

Bereavement Practice Notes
This e-newsletter publication complements the Practitioner Consultancy Service, and brings up-to-date information and resource material to practitioners who are working with bereaved people, particularly those in agencies where loss, grief and bereavement is only one of a range of work areas. Distributed three times per year, subscription to this publication continues to grow at a steady rate, with a readership of 1,152 bereavement practitioners at close of financial year.

Bereavement Practice in Palliative Care
This publication is designed to deliver up-to-date grief and bereavement information, research and resources to professionals working in the Victorian palliative care sector. It is distributed twice per year via e-newsletter to over 700 subscribers.

The Rosemary Branch
This publication aims to connect with past, present, and potential clients of the service. Each edition contains a feature article relating to grief and bereavement, alongside narrative contributions from bereaved individuals and information relating to support services and resources offered by the Centre. It is distributed twice per year in hard copy to nearly 1,500 people and via e-newsletter to over 500 subscribers.

The Grief Brief
This publication is the Centre’s monthly e-newsletter. It provides regular updates on services, programs and resources offered by the Centre, alongside information relating to local and international bereavement-related initiatives, resources and events. The Grief Brief goes out to over 259 national and international subscribers on a monthly basis.

Content Partnerships in 2016-2017
The Centre continued to maintain content partnerships with the Better Health Channel and Healthshare health information websites.

Better Health Channel
The Australian Centre for Grief and Bereavement is a content partner with the Better Health Channel (www.betterhealth.vic.gov.au). Better Health Channel is a Victorian Government initiative providing health and medical information that is quality assured, reliable, up to date, easy to understand, regularly reviewed and locally relevant.

Healthshare
Healthshare is a national health initiative designed to provide better access to health expertise and improve the quality of health information online. ACGB is a content provider within Healthshare’s online bereavement community (www.healthshare.com.au), responding to questions posted by users.
Website
The website for the Australian Centre for Grief and Bereavement (www.grief.org.au) continues to attract both local and international interest and serves as an important point of contact for grieving people and those who care for them.

Social Media
During the 2016-2017 financial year, the Centre continued to build a presence on two social medium platforms: Facebook and Twitter. These platforms allow the Centre to connect with both the public and health professionals, locally, nationally and internationally. For the 2016-2017 period the ACGB registered 1,884 likes on its corporate Facebook page, an increase of 30% from last year’s record. The data indicates that 87% of our followers are female, and the most significantly represented age groups include 35-44 and 45-54 years old, both at 26%.

92% of people who reached the ACGB Facebook page were women – of whom 12,738 live in Australia, followed by 6,791 who live in the USA. Nationally Facebook visits are most significantly represented by a Melbourne audience, followed by Brisbane and Sydney.

Online and Radio
During the financial year 2016-17 a number of significant public traumatic events resulted in the media contacting the Australian Centre for Grief and Bereavement, with the CEO Christopher Hall commenting on events from a grief perspective.
Fundraising & Grants

Fundraising
The Australian Centre for Grief and Bereavement is a registered fundraising organisation (Registration #12241). This enables the Centre to conduct fundraising initiatives and appeals in accordance with the Fundraising Act 1998.

Donations
ACGB relies on the generosity of donors to help us to continue providing support services to the bereaved and those who support them. The Centre would like to thank each and every donor for their generous contribution in the 2016–2017 financial year. ACGB directs 100% of donations towards improving the Centre’s bereavement counselling, support and education services.

ACGB relies on the generosity of donors to help us to continue providing support services to the bereaved and those who support them.
Research

The Australian Centre for Grief and Bereavement aims to facilitate the advancement of research into grief and bereavement practice through contribution to, and publication of, academic research and discourse.

The Centre provides consultation to graduate research students around bereavement research proposals and ethical considerations in conducting research with bereaved populations. The Centre also undertakes thesis assessment tasks for advanced degrees on an ad hoc basis.

The development of a new clinical data set enables ACGB to develop a more accurate picture of a number of important research constructs as they relate to our clients. It is hoped that this data will enable the undertaking of a number of studies, which demonstrate the efficacy of a range of clinical interventions.

Our journal, *Grief Matters: The Australian Journal of Grief and Bereavement*, continues to be a vital forum for the publication of national and international bereavement research. The Centre’s CEO, Christopher Hall is also the Associate Editor of the international journal *Death Studies*, his editorial responsibilities focus on the implementation of bereavement research findings to real world clinical settings.

**Grief Matters: The Australian Journal of Grief and Bereavement**

*Grief Matters* is produced three times annually and informs health professionals and those working with bereaved people of current research and practice in loss and grief.

Each issue of *Grief Matters* focuses on a particular theme. The issues of 2015–2016 were themed around sudden and unexpected death and the coronial process; telehealth, and grief, loss and creativity.

Individuals and organisations outside Victoria can subscribe to the journal. In addition, people can also purchase individual copies of back issues at full price, or at discounted prices for bulk orders of older editions. This has become a very popular practice for those people wishing to purchase copies focusing on particular themes.
The Australian Centre for Grief and Bereavement offers memberships and subscriptions to individuals and organisations on both national and international.

The 2015–2017 financial year was an exciting time for memberships, seeing a number of improvements to the member experience. Following a survey of members a new range of membership types and services were introduced. Members now enjoy the ability of accessing a wide range of full text journals as well as the entire back catalogue of *Grief Matters* articles.

**New member benefits**

ACGB member benefits include:

- printed copies of *Grief Matters: The Australian Journal of Grief and Bereavement* (three times per year)
- access to the Member Only section of the ACGB website
- access to back copies of *Grief Matters* online in PDF format
- access to EBSCO, a repository of full text academic articles, including the major grief and bereavement journals (e.g. *Death Studies*; *Journal of Loss & Trauma*; and *Omega: Journal of Death and Dying*).
- member discounts on books and resources
- member discounts to education and training events
- complimentary admission to the Grief Lecture
- discounted application fee for the Bereavement Practitioner Certification Program
- the right to vote at the annual general meeting, in elections and to hold office.

**Membership and Subscriptions**

The Australian Centre for Grief and Bereavement continues to offer discounted rates for students and for those members eligible for concessional rates due to retirement or low income. It also offers an international member package.

The 2016–2017 financial year saw the continued development of the Centre’s brand new administrative database (iMIS), which is integral to the introduction of the new member services.
The Australian Centre for Grief and Bereavement has an extensive number of resources available pertaining to grief, loss and bereavement. These resources are available for purchase by professionals working in the field of grief and loss along with members of the public who are bereaved or offering support to others.

The Centre has maintained relationships with several well-known international authors and organisations, including Dr. Robert A. Neimeyer, Tom Golden, Dr. John R. Jordan, The Dougy Center for Grieving Children and Families in the USA, and the Skylight Foundation in New Zealand. These relationships allow us to provide a wide variety of resources.

This financial year as in previous years the ACGB has added new resources to its already extensive list.

These include resources for health professionals and students by the keynote speakers at the ACGB Conference 2016. Most notably two books by Robert A. Neimeyer: *Techniques of Grief Therapy Assessment and Intervention* and *Grief and The Expressive Arts for Creating Meaning* with co-author Barbara E. Thompson.

Other books by renowned authors include *Compassion: The Essence of Palliative Care* by Phillip Larkin, *The Price of Love* by Colin Parkes, *Grief and the Healing Arts* by Sandra Bertram, *Handbook of Social Justice* by D. Harris and T.C. Bordere and *Violent Death: Resilience and Intervention Beyond the Crisis* by Edward Rynearson.

We have also redesigned the Sympathy Pin in consultation with Karen Taylor who created the Sympathy Pin in 1996. The distinctive, non-cause specific and non-denominational pin is designed to appeal to a wide audience.

Reference Library

The Library at the Centre provides a valuable reference service to staff, counsellors, educators, members, students and the public. Although not a lending library, members and interested parties can visit and photocopy required material. The library offers a range of books, journals, newsletters, videos, audio cassettes, CDs and DVDs.

The Centre is very appreciative to volunteers, Rhonda King and Joan Sheppard, who donate their time on Monday afternoons to organise and maintain the library’s presentation as well as update electronically catalogued information.
Board of Directors’ Report

Australian Centre for Grief and Bereavement
ACN 159 297 444 Directors’ Report

Your directors present this report, together with the financial statements, on the Company for the financial year ended 30 June 2017.

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

Ms Vicki Kyritsis
From 2 July 2012, re-elected 15 December 2015

Prof. Michael Ashby
From 29 October 2013, re-elected 15 December 2015

Mr Neil Robinson
From 27 May 2014

Mr Partha Nag
From 27 May 2014

Mr Stuart Rechner
From 27 May 2014

Ass. Prof. Lauren Breen
From 16 December 2014

Ms Catherine Whitehead
From 22 September 2015, elected 15 December 2015

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 the company during the financial year were to provide services for bereaved persons and a range of education and training programs.

The Company’s short and long-term objectives are:

• To develop and provide a range of specialist interventions and innovative education services, informed by evidence based practice, for grieving people who are at risk of adverse outcomes;

• To provide grief education and a range of consultancy services to develop and enhance the capacity of individuals, organisations and communities to deal effectively with loss;

• To provide grief and bereavement counselling training and supervision through the placement of practitioners at the ACGB Counselling and Support Service and other settings as deemed appropriate;

• To build the capacity of the universal health services to provide bereavement supports and responses;

• To provide advocacy and representation on grief and bereavement issues in order to inform policy development, raise community awareness and support universal access to mainstream grief and bereavement services;

• To undertake research, program evaluation, public policy development and the production of evidence based publications and resources to enhance grief and bereavement knowledge and practice;

• To maintain cooperative links with relevant state, national and international groups and organisations in relation to grief and bereavement;

• To promote, develop and monitor competence in bereavement practice; and

• To collect and raise funds for the promotion of the preceding purposes and objects of the ACGB.

To achieve these objectives, the Company has adopted the following strategies:

• ACGB strives to attract and retain quality staff and volunteers who are committed to working with bereaved persons.

• Staff and volunteers work in partnership with a range of community stakeholders who continue to support ACGB’s projects and initiatives.

• Staff and volunteers are committed to creating new programs while maintaining existing programs in support of the bereaved.

• ACGB’s staff and volunteers strive to meet consistent standards of best practice and provide clear expectations of professional accountabilities and responsibilities to all stakeholders. This is evidenced by the revision of policies at all levels and the performance of staff and volunteers being assessed, based on these accountabilities.
## Information on Directors

<table>
<thead>
<tr>
<th>Name</th>
<th>Position</th>
<th>Qualifications</th>
<th>Experience</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Ms Vicki Kyritsis</strong></td>
<td>Director</td>
<td>Bachelor of Arts, Bachelor of Social Work, Graduate Diploma in Public Relations, Certificate IV in Training and Assessment</td>
<td>Director since 2012</td>
</tr>
<tr>
<td><strong>Prof. Michael Ashby</strong></td>
<td>Director</td>
<td>Bachelor of Medicine, Bachelor of Surgery (London Doctor of Medicine (Adelaide), Member of the Royal College of Physicians (UK), Fellow of the Royal College of Radiologists, Fellow of the Royal Australian College of Physicians, Fellow of the Australian Chapter of Palliative Medicine, Fellow of the Faculty of Pain Medicine, Australian and New Zealand College of Anaesthetists</td>
<td>Director since 2013</td>
</tr>
<tr>
<td><strong>Mr Neil Robinson</strong></td>
<td>Director and Chairperson</td>
<td>Bachelor of Arts (Hons) (Politics), Masters of Business Administration, Graduate Australian Institute of Company Directors</td>
<td>Director since 2014</td>
</tr>
<tr>
<td><strong>Mr Partha Nag</strong></td>
<td>Director</td>
<td>Bachelor of Business (Management), Diploma of Business, Masters of Accounting, CPA, Member of Australian Institute of Company Directors (MAICD) Certificate of Training in Management Systems Auditing</td>
<td>Director since 2014</td>
</tr>
<tr>
<td><strong>Mr Stuart Rechner</strong></td>
<td>Director and Company Secretary</td>
<td>Bachelor of Science (Geology), Bachelor of Laws, Graduate Australian Institute of Company Directors</td>
<td>Director since 2014</td>
</tr>
<tr>
<td><strong>Ass. Prof. Lauren Breen</strong></td>
<td>Director</td>
<td>Bachelor of Science (Honours), Graduate Certificate of Education, Doctor of Philosophy</td>
<td>Director since 2014</td>
</tr>
<tr>
<td><strong>Ms Catherine Whitehead</strong></td>
<td>Director</td>
<td>BSc Hons Social Policy &amp; Administration, The University of Hull, UK, Post Graduate Diploma Human Resource Management, Manchester Metropolitan University</td>
<td>Director since 2015</td>
</tr>
</tbody>
</table>
Meetings of Directors

During the financial year, 11 meetings of directors were held. Attendances by each director were as follows:

<table>
<thead>
<tr>
<th>Director</th>
<th>Number eligible to attend</th>
<th>Number attended</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ms Vicki Kyritsis</td>
<td>11</td>
<td>10</td>
</tr>
<tr>
<td>Mr Michael Ashby</td>
<td>11</td>
<td>11</td>
</tr>
<tr>
<td>Mr Neil Robinson</td>
<td>11</td>
<td>9</td>
</tr>
<tr>
<td>Mr Partha Nag</td>
<td>11</td>
<td>5</td>
</tr>
<tr>
<td>Mr Stuart Rechner</td>
<td>11</td>
<td>10</td>
</tr>
<tr>
<td>Ms Lauren Breen</td>
<td>11</td>
<td>9</td>
</tr>
<tr>
<td>Ms Catherine Whitehead</td>
<td>8</td>
<td>5</td>
</tr>
</tbody>
</table>

Membership

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 entity.

Auditor’s Independence Declaration

The lead auditor’s independence declaration for the year ended 30 June 2017 has been received and can be found on page 32 of the financial report.

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

Neil Robinson
(Director and Chairperson)
Dated this 24th day of October 2017
Financial Report

Statement by Directors of Australian Centre for Grief and Bereavement for the Financial Year ended 30 June 2017

In the opinion of the directors the financial report as set out on pages 24 to 31

(a) Presents fairly the financial position of the Australian Centre for Grief and Bereavement as at 30 June 2017 and its performance for the year ended on that date in accordance with Australian Accounting Standards, mandatory professional reporting requirements and other authoritative pronouncements of the Australian Accounting Standards Board, and the Australian Charities and Not-for-profits Commission Act 2012.

(b) At the date of this statement there are reasonable grounds to believe that the Centre will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Board and is signed for and on behalf of the Board by:

N Robinson   S Rechner
PRESIDENT   PRESIDENT

Mulgrave
24th October 2017

Statement Of Comprehensive Income for the Year Ended 30 June 2017

<table>
<thead>
<tr>
<th>Note</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues from ordinary activities</td>
<td>2</td>
<td>2,455,768</td>
</tr>
<tr>
<td>Employee expenses</td>
<td>(1,288,330)</td>
<td>(1,591,687)</td>
</tr>
<tr>
<td>Depreciation and amortisation expenses</td>
<td>(120,412)</td>
<td>(114,686)</td>
</tr>
<tr>
<td>Other expenses from ordinary activities</td>
<td>(897,168)</td>
<td>(938,542)</td>
</tr>
<tr>
<td>Surplus/(Loss) from ordinary activities before income tax expense</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other comprehensive income</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total comprehensive income/(loss) for the year</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Statement of Changes In Equity for the Year Ended 30 June 2017

<table>
<thead>
<tr>
<th>Note</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening Balance of Equity</td>
<td>635,851</td>
<td>419,985</td>
</tr>
<tr>
<td>Net Surplus/(Loss) for the year</td>
<td>149,858</td>
<td>215,866</td>
</tr>
<tr>
<td>Closing Balance of Equity</td>
<td>785,709</td>
<td>635,851</td>
</tr>
</tbody>
</table>

The accompanying notes form part of these financial statements.
### Statement of Financial Position as at 30 June 2017

<table>
<thead>
<tr>
<th>Note</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

#### CURRENT ASSETS
- Cash & Cash Equivalents: 4 718,872 536,057
- Other: 5 45,262 3,298
- Inventory: 6 34,251 5,401

**TOTAL CURRENT ASSETS** 798,385 544,756

#### NON CURRENT ASSETS
- Plant and Equipment: 7 236,717 278,044
- Intangibles: 8 61,012 100,733

**TOTAL NON CURRENT ASSETS** 297,729 378,777

**TOTAL ASSETS** 1,096,114 923,533

#### CURRENT LIABILITIES
- Payables and income in advance: 9 234,155 166,956
- Provisions: 10 73,908 102,526

**TOTAL CURRENT LIABILITIES** 308,063 269,482

#### NON CURRENT LIABILITIES
- Provisions: 10 2,342 18,200

**TOTAL NON CURRENT LIABILITIES** 2,342 18,200

**TOTAL LIABILITIES** 310,405 287,682

**NET ASSETS** 785,709 635,851

#### EQUITY
- Retained Profits: 11 785,709 635,851

**TOTAL EQUITY** 785,709 635,851

---

### Cash Flow Statement for the Year Ended 30 June 2017

<table>
<thead>
<tr>
<th>Note</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

#### CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from:
- Government Grants: 1,901,804 2,152,379
- Subscriptions (Memberships & Journals): 42,277 60,158
- Seminars, Workshops, Courses & Other Income: 767,204 807,185
- Interest Received: 10,985 4,084

Payments to suppliers and employees: (2,497,926) (2,737,903)

**Net cash used by operating activities** 13b 224,344 285,903

#### CASH FLOWS FROM INVESTING ACTIVITIES

- Fixed asset purchases: (41,529) (19,516)
- Intangible assets purchased: - (70,316)

**Net Cash used by investing activities** (41,529) (89,832)

**NET INCREASE/(DECREASE) IN CASH HELD** 182,815 196,071

**Cash at the beginning of the financial year** 536,057 339,986

**Cash at the end of the financial year** 13a 718,872 536,057

---

The accompanying notes form part of these financial statements.
Notes to the Financial Statements
for the Year Ended 30 June 2017

Note 1: Statement of Significant Accounting Policies

This financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Australian Accounting Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the Australian Charities and Not-for-profits Commission Act 2012.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

The following is a summary of the material accounting policies adopted by the Centre in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

(a) Depreciation

The depreciable amounts of all fixed assets are depreciated on a straight line basis over the useful lives of the assets to the Centre commencing from the time the asset is held ready for use.

(b) Revenue

Subscription and membership income is recognised on a pro-rata basis over the term of the membership. Income from seminars and workshops is recognised on delivery of the service.

(c) Income Tax

The Centre is exempt from income tax.

(d) Property Plant & Equipment

Each class of property, plant & equipment are carried at cost less, where applicable, any accumulated depreciation.

The carrying amount of office furniture & equipment and vehicles is reviewed annually by the Board to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the basis of the expected net cash flow which will be received from the assets’ employment and subsequent disposal. The expected net cash flows have not been discounted to present values in determining recoverable amounts.

The depreciable amount of all fixed assets are written off on a straight line basis over the useful lives of the assets to the centre commencing from the time the asset is held ready for use.

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

<table>
<thead>
<tr>
<th>Class of Fixed Asset</th>
<th>Depreciation Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office Furniture &amp; Equipment</td>
<td>5-20%</td>
</tr>
<tr>
<td>Motor Vehicles</td>
<td>12.5%</td>
</tr>
<tr>
<td>Leasehold Improvements</td>
<td>14.3%</td>
</tr>
</tbody>
</table>

(e) Employee Entitlements

 Provision is made for the Centre’s liability for employee entitlements arising from services rendered by employees at balance date. Employee entitlements to annual leave have been measured at their nominal amount. Provision has been made for Long Service Leave for employees with service in excess of five (2016: five) years on the basis of the probability of reaching legal entitlement. That part of the liability that represents entitlements of employees who have unconditional right to access their entitlement is classified as a current liability.

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

(f) Cash

For the purpose of the Statement of Cash Flows, cash includes cash on hand, at banks and on deposit.

(g) Revenue

Interest receivable is recognised on a proportional basis taking into account the interest rates applicable to the financial assets. All revenue is stated net of the amount of goods and services tax (GST).

(h) New Accounting Standards and Interpretation

Certain new accounting standards and interpretation have been published that are not mandatory for 30 June 2017 reporting period. As at 30 June 2017, the following standards and interpretations had been issued but were not mandatory for financial years ending 30 June 2017. The Centre has not and does not intend to adopt these standards early.

The accompanying notes form part of these financial statements.
### h) New Accounting Standards and Interpretation (continued)

<table>
<thead>
<tr>
<th>Standard / Interpretation</th>
<th>Summary</th>
<th>Applicable for annual reporting periods beginning or ending on</th>
<th>Impact on Entities Annual Statements</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>AASB 9 Financial instruments</strong></td>
<td>This standard simplifies requirements for the classification and measurement of financial assets resulting from Phase 1 of the IASB’s project to replace IAS 39 Financial Instruments: Recognition and Measurement (AASB 139 Financial Instruments: Recognition and Measurement).</td>
<td>Beginning 1 January 2018</td>
<td>The nature of the Centre’s financial assets and liabilities are such that the change is unlikely to result in a material change.</td>
</tr>
<tr>
<td><strong>AASB 15 Revenue from Contracts with Customers</strong></td>
<td>The core principle of AASB 15 requires an entity to recognise revenue when the entity satisfies a performance obligation by transferring a promised good or service to a customer.</td>
<td>Beginning 1 January 2018</td>
<td>The changes in revenue recognition requirements in AASB 15 may result in changes to the timing and amount of revenue recorded in the financial statements. However, the nature of the Centre’s revenue are such that the change is unlikely to result in a material change.</td>
</tr>
<tr>
<td><strong>AASB 16 Leases</strong></td>
<td>The key changes introduced by AASB 16 include the recognition of most operating leases (which are current not recognised) on balance sheet.</td>
<td>1 Jan 2019</td>
<td>The assessment has indicated that as most operating leases will come on balance sheet, recognition of the right-of-use assets and lease liabilities will cause net debt to increase. Rather than expensing the lease payments, depreciation of right-of-use assets and interest on lease liabilities will be recognised in the income statement with marginal impact on the operating surplus.</td>
</tr>
<tr>
<td><strong>AASB 1058 Income of Not-for-Profit Entities</strong></td>
<td>This standard replaces AASB 1004 Contributions and establishes revenue recognition principles for transactions where the consideration to acquire an asset is significantly less than fair value to enable to not-for-profit entity to further its objectives.</td>
<td>1 Jan 2019</td>
<td>The assessment has indicated that revenue from capital grants that are provided under an enforceable agreement that have sufficiently specific obligations, will now be deferred and recognised as performance obligations are satisfied. As a result, the timing recognition of revenue will change.</td>
</tr>
</tbody>
</table>

The accompanying notes form part of these financial statements.
Note 2: Revenue from Ordinary Activities

<table>
<thead>
<tr>
<th>Operating Activities</th>
<th>2017 $</th>
<th>2016 $</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Subscriptions (Memberships &amp; Journals)</td>
<td>38,514</td>
<td>55,755</td>
</tr>
<tr>
<td>- Seminars, Workshops &amp; Certificate Courses</td>
<td>500,839</td>
<td>693,259</td>
</tr>
<tr>
<td>- Consulting &amp; Projects</td>
<td>59,662</td>
<td>38,151</td>
</tr>
<tr>
<td>- Government Grants – Operating</td>
<td>1,732,535</td>
<td>1,994,843</td>
</tr>
<tr>
<td>- Other</td>
<td>113,233</td>
<td>74,689</td>
</tr>
<tr>
<td>- Interest received</td>
<td>10,985</td>
<td>4,084</td>
</tr>
<tr>
<td>Total Revenue from Operating Activities</td>
<td>2,455,768</td>
<td>2,860,781</td>
</tr>
</tbody>
</table>

Note 3: Surplus from Ordinary Activities

Surplus from ordinary activities before income tax expense has been determined after deduction of all appropriate expenses including:

a) Expenses

<table>
<thead>
<tr>
<th>Description</th>
<th>2017 $</th>
<th>2016 $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Depreciation of plant and equipment and amortisation of intangible assets</td>
<td>120,412</td>
<td>114,686</td>
</tr>
<tr>
<td>Provision for Doubtful Debts</td>
<td>-</td>
<td>60,000</td>
</tr>
<tr>
<td>Remuneration of auditor</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Audit of financial statements</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current year</td>
<td>7,200</td>
<td>6,900</td>
</tr>
<tr>
<td>Prior year</td>
<td>7,845</td>
<td>1,323</td>
</tr>
<tr>
<td>Other Services</td>
<td>-</td>
<td>1,400</td>
</tr>
<tr>
<td>Total</td>
<td>15,045</td>
<td>9,623</td>
</tr>
</tbody>
</table>

b) Other Significant Expenses

The following expense items are relevant in explaining the financial performance.

<table>
<thead>
<tr>
<th>Description</th>
<th>2017 $</th>
<th>2016 $</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Staffing Related</td>
<td>1,288,330</td>
<td>1,591,687</td>
</tr>
<tr>
<td>- Counselling Clinic &amp; Support Group Expenses</td>
<td>47,513</td>
<td>39,058</td>
</tr>
<tr>
<td>- Publications &amp; Promotions</td>
<td>5,786</td>
<td>16,256</td>
</tr>
<tr>
<td>- Education Program</td>
<td>252,647</td>
<td>331,802</td>
</tr>
<tr>
<td>- Administration, Governance &amp; Communications</td>
<td>389,660</td>
<td>261,768</td>
</tr>
<tr>
<td>- Rent</td>
<td>150,101</td>
<td>186,683</td>
</tr>
<tr>
<td>- Funded Projects</td>
<td>36,416</td>
<td>33,351</td>
</tr>
</tbody>
</table>

Note 4: Cash & Cash Equivalents

<table>
<thead>
<tr>
<th>Description</th>
<th>2017 $</th>
<th>2016 $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash on hand</td>
<td>305</td>
<td>400</td>
</tr>
<tr>
<td>Cash at bank</td>
<td>83,441</td>
<td>535,657</td>
</tr>
<tr>
<td>Term Deposit investment</td>
<td>635,126</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>718,872</td>
<td>536,057</td>
</tr>
</tbody>
</table>

Note 5: Other Assets

<table>
<thead>
<tr>
<th>Description</th>
<th>2017 $</th>
<th>2016 $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sundry Debtors</td>
<td>46,643</td>
<td>61,880</td>
</tr>
<tr>
<td>Less Provision for Doubtful Debts</td>
<td>-</td>
<td>(60,000)</td>
</tr>
<tr>
<td>Prepayments</td>
<td>1,619</td>
<td>1,418</td>
</tr>
<tr>
<td>Total</td>
<td>45,262</td>
<td>3,298</td>
</tr>
</tbody>
</table>

Note 6: Inventories

<table>
<thead>
<tr>
<th>Description</th>
<th>2017 $</th>
<th>2016 $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stock on Hand</td>
<td>34,251</td>
<td>5,401</td>
</tr>
</tbody>
</table>

The accompanying notes form part of these financial statements.
**Note 7: Plant & Equipment**

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>a) Plant &amp; Equipment</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Office Furniture &amp; Equipment – at cost</td>
<td>32,518</td>
<td>33,945</td>
</tr>
<tr>
<td>Less accumulated depreciation</td>
<td>(30,127)</td>
<td>(33,739)</td>
</tr>
<tr>
<td></td>
<td>2,391</td>
<td>206</td>
</tr>
<tr>
<td>Leasehold Office – Fit-out &amp; Fixtures</td>
<td>543,045</td>
<td>507,797</td>
</tr>
<tr>
<td>Less accumulated depreciation</td>
<td>(321,168)</td>
<td>(246,801)</td>
</tr>
<tr>
<td></td>
<td>221,877</td>
<td>260,996</td>
</tr>
<tr>
<td>Motor Vehicle – at cost</td>
<td>35,150</td>
<td>35,150</td>
</tr>
<tr>
<td>Less accumulated depreciation</td>
<td>(22,701)</td>
<td>(18,308)</td>
</tr>
<tr>
<td></td>
<td>12,449</td>
<td>16,842</td>
</tr>
<tr>
<td><strong>236,717</strong></td>
<td><strong>278,044</strong></td>
<td></td>
</tr>
</tbody>
</table>

**b) Movements in Carrying Amounts**

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year.

<table>
<thead>
<tr>
<th>Leasehold Office Fit-out &amp; Fixtures</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at the beginning of the year</td>
<td>260,996</td>
<td>311,790</td>
</tr>
<tr>
<td>Additions</td>
<td>36,443</td>
<td>19,516</td>
</tr>
<tr>
<td>Disposals</td>
<td>(266)</td>
<td>-</td>
</tr>
<tr>
<td>Depreciation expense</td>
<td>(75,296)</td>
<td>(70,310)</td>
</tr>
<tr>
<td><strong>Carrying amount at the end of the year</strong></td>
<td><strong>221,877</strong></td>
<td><strong>260,996</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Office Furniture &amp; Equipment</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at the beginning of the year</td>
<td>206</td>
<td>5,739</td>
</tr>
<tr>
<td>Additions</td>
<td>5,088</td>
<td>-</td>
</tr>
<tr>
<td>Disposals</td>
<td>(1,899)</td>
<td>(2,400)</td>
</tr>
<tr>
<td>Depreciation expense</td>
<td>(1,004)</td>
<td>(3,133)</td>
</tr>
<tr>
<td><strong>Carrying amount at the end of the year</strong></td>
<td><strong>2,391</strong></td>
<td><strong>206</strong></td>
</tr>
</tbody>
</table>

**Note 8: Intangibles**

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Motor Vehicle</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance at the beginning of the year</td>
<td>16,842</td>
<td>21,236</td>
</tr>
<tr>
<td>Additions</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Disposals</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Depreciation expense</td>
<td>(4,393)</td>
<td>(4,394)</td>
</tr>
<tr>
<td><strong>Carrying amount at the end of the year</strong></td>
<td><strong>12,449</strong></td>
<td><strong>16,842</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Note 9: Payables</strong></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Creditors &amp; Accrued Expenses</td>
<td>202,241</td>
<td>142,286</td>
</tr>
<tr>
<td>Other Income in Advance</td>
<td>31,914</td>
<td>24,670</td>
</tr>
<tr>
<td><strong>234,155</strong></td>
<td><strong>166,956</strong></td>
<td></td>
</tr>
</tbody>
</table>

**Note 10: Provisions**

**Current**

Provisions for Employee Entitlements

- Long Service Leave (Note 1(e)) | 9,270 | 15,456 |
- Annual Leave and Time In Lieu   | 64,638 | 87,070 |
| **Total**                        | **73,908** | **102,526** |

**Non-Current**

Provision for Employee Entitlements

- Long Service Leave | 2,342 | 18,200 |
| **Total Provisions** | **2,342** | **120,726** |

The accompanying notes form part of these financial statements.
Note 11: Retained Profits

<table>
<thead>
<tr>
<th></th>
<th>2017 $</th>
<th>2016 $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retained profits at the beginning of the financial year</td>
<td>635,851</td>
<td>419,985</td>
</tr>
<tr>
<td>Net Surplus/(Loss) attributable to the Centre</td>
<td>149,858</td>
<td>215,866</td>
</tr>
<tr>
<td>Retained profits at the end of the financial year</td>
<td>785,709</td>
<td>635,851</td>
</tr>
</tbody>
</table>

Note 12:

The Australian Centre for Grief and Bereavement is a public company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of $10 each towards meeting any outstanding obligations of the entity. At 30 June 2017, the total amount that members of the company are liable to contribute if the company is wound up is $2,200, (2016: $3,120).

Note 13: Cash Flow Information

a) Reconciliation of Cash

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash on hand</td>
<td>305</td>
<td>400</td>
</tr>
<tr>
<td>Cash at bank</td>
<td>83,441</td>
<td>535,657</td>
</tr>
<tr>
<td>Term deposit investment</td>
<td>635,126</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>718,872</td>
<td>536,057</td>
</tr>
</tbody>
</table>

b) Reconciliation of net cash provided

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Surplus/(Loss) from ordinary activities after income tax</td>
<td>149,858</td>
<td>215,866</td>
</tr>
<tr>
<td>Non cash flows in profit from ordinary activities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation</td>
<td>120,412</td>
<td>114,686</td>
</tr>
<tr>
<td>Profit/(Loss) on Disposal of fixed asset</td>
<td>2,165</td>
<td>2,400</td>
</tr>
<tr>
<td>Provision for Doubtful</td>
<td>(60,000)</td>
<td>60,000</td>
</tr>
</tbody>
</table>

Note 14: Commitments for Expenditure

The Centre had commitments under operating leases and other agreements for future expenditure. The following amounts are the estimated future obligations under these agreements not otherwise recognised in these financial statements as expenditure or liabilities:

<table>
<thead>
<tr>
<th></th>
<th>2017 Due within 1 year</th>
<th>Due 2–5 years</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) Operating leases for premises</td>
<td>154,399</td>
<td>173,586</td>
<td>327,985</td>
</tr>
<tr>
<td>ii) Operating lease for equipment</td>
<td>5,920</td>
<td>11,840</td>
<td>17,760</td>
</tr>
<tr>
<td>iii) Other expenditure</td>
<td>75,324</td>
<td>64,716</td>
<td>140,040</td>
</tr>
<tr>
<td></td>
<td>235,643</td>
<td>250,142</td>
<td>485,785</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>2016 Due within 1 year</th>
<th>Due 2–5 years</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) Operating leases for premises</td>
<td>149,123</td>
<td>479,421</td>
<td>628,544</td>
</tr>
<tr>
<td>ii) Operating lease for equipment</td>
<td>17,760</td>
<td>53,280</td>
<td>71,040</td>
</tr>
<tr>
<td>iii) Other expenditure</td>
<td>17,424</td>
<td>21,780</td>
<td>39,204</td>
</tr>
<tr>
<td></td>
<td>184,307</td>
<td>554,481</td>
<td>738,788</td>
</tr>
</tbody>
</table>

The accompanying notes form part of these financial statements.
Note 15: Financial Instruments

(i) Terms, Conditions and Accounting Policies

The Centre’s terms, conditions and accounting policies of financial instruments (cash at bank, debtors and creditors) are those adopted by businesses in Australia generally. All financial assets and liabilities are carried at cost or amortised cost.

(ii) Net Fair Values

The net fair values of the Centre’s financial assets and liabilities are not expected to be significantly different from each class of asset and liability as recognised in the statement of financial position as at 30 June 2017.

(iii) Risks and Mitigation

The risks associated with our main financial instruments and the Centre’s policies for minimising these risks is detailed below.

Interest rate risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Interest rate risk arises from interest bearing financial assets that we use. Interest bearing assets are all short term liquid assets.

Interest rate risk is managed by retaining all liquid funds in a cash account earning interest at current rates that are varied daily in accordance with market fluctuations.

Market risk

Market risk is the risk that the fair value or future cash flows of our financial instruments will fluctuate because of changes in market prices. The Centre’s exposures to market risk are primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk. Components of market risk to which we are exposed are discussed below.

Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause us to make a financial loss. We have exposure to credit risk on all financial assets included in our balance sheet. To help manage this risk the Centre maintains most of its financial assets in a recognised Australian Bank and otherwise contracts with a large number of patrons in relatively small amounts.

(iv) Interest Rate Sensitivity

The Centre is not exposed to material interest rate sensitivity.

(v) Composition and Maturity Analysis

<table>
<thead>
<tr>
<th></th>
<th>Interest Free</th>
<th>Floating Interest Rate</th>
<th>Fixed Interest</th>
<th>Settlement within one year</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2017</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Financial Assets</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash &amp; Cash equivalents</td>
<td>305</td>
<td>83,441</td>
<td>635,126</td>
<td>718,872</td>
</tr>
<tr>
<td>Receivables</td>
<td>43,643</td>
<td>-</td>
<td>-</td>
<td>43,643</td>
</tr>
<tr>
<td>Financial Liabilities</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payables</td>
<td>202,241</td>
<td>-</td>
<td>-</td>
<td>202,241</td>
</tr>
<tr>
<td><strong>2016</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Financial Assets</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash &amp; Cash equivalents</td>
<td>400</td>
<td>561,471</td>
<td>-</td>
<td>561,871</td>
</tr>
<tr>
<td>Receivables</td>
<td>1,880</td>
<td>-</td>
<td>-</td>
<td>1,880</td>
</tr>
<tr>
<td>Financial Liabilities</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payables</td>
<td>142,286</td>
<td>-</td>
<td>-</td>
<td>142,286</td>
</tr>
</tbody>
</table>

The accompanying notes form part of these financial statements.
Note 16: Related Party Transactions

During the year the following members were Members of the Committee:
• Neil Robinson
• Stuart Rechner
• Michael Ashby
• Catherine Whitehead
• Partha Nag
• Stuart Rechner
• Lauren Breen

The key management personnel, as defined by Accounting Standard AASB 124, held during the year were: Chief Executive Officer, Manager – Business Operations, Manager – Education & Health Promotion and Manager – Bereavement Counselling and Support Service.

The aggregate compensation for key management personnel for the year was:

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Short-term employee benefits</td>
<td>363,176</td>
<td>399,301</td>
</tr>
<tr>
<td>b) Other Long-term benefits (long service leave accrued)</td>
<td>4,300</td>
<td>2,271</td>
</tr>
</tbody>
</table>

There are no other Related Party Transactions for the financial year ended 30 June 2017.

Note 17: Subsequent Events

There are no subsequent events which would have a material impact on the financial accounts.

Note 18: Segment Reporting

The Centre operates in the specialised educational and counselling sector providing training to professionals and non-professionals in the field of grief management and counselling to the community. The Centre provides these services primarily in Victoria but conducts significant activities in most other states also.

Note 19: Service Details

The registered office and principal place of business of the Centre is:
253 Wellington Road, Mulgrave Victoria 3170

The accompanying notes form part of these financial statements.
INDEPENDENT AUDITOR’S REPORT
TO THE MEMBERS OF THE AUSTRALIAN CENTRE FOR GRIEF AND BEREAVEMENT

Opinion
We have audited the accompanying financial report of the Australian Centre for Grief and Bereavement, which comprises the statement of financial position as at 30 June 2017, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the statement by the Board.

In our opinion the financial report of the Australian Centre for Grief and Bereavement is in accordance with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012, including:

(i) giving a true and fair view of the company’s financial position as at 30 June 2017 and of its financial performance for the year ended on that date; and

(ii) complying with Australian Accounting Standards and Division 60 of the Australian Charities and Not-for-profits Commission Regulations 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 Company in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board’s APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

In concluding our audit, we have complied with the independence requirements of the Australian Charities and Not for profits Commission Act 2012.

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

Responsibilities of the Board for the Financial Report
The Board of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Australian Charities and Not for profits Commission Act 2012. The Board’s responsibility also includes such internal control as the Board determines is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board is responsible for assessing the Company’s ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Board either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditor’s Responsibilities for the Audit of the Financial Report
Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.
INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF THE AUSTRALIAN CENTRE FOR GRIEF AND BEREAVEMENT (Continued)

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgment 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 Company'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 Company 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 those charged with governance 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.

We also provide the directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

McLean Delmo Bentleys Audit Pty Ltd.

Adam Roberts
Partner

Hawthorn
26 October 2017
Auditor’s Independence Declaration

To the Board of Directors of the Australian Centre for Grief and Bereavement:

I declare that, in relation to the audit of the Australian Centre for Grief and Bereavement for the year ended 30 June 2017, to the best of my knowledge and belief, there have been:

i. No contraventions of the independence requirements of the Australian Charities and Not-for-profits Commission Act 2012 in relation to the audit; and

ii. No contraventions of any applicable code of professional conduct in relation to the audit.

McLean Delmo Bentleys Audit Pty Ltd

Adam Roberts
Partner

Hawthorn
24 October 2017
When grief matters, freecall 1800 642 066 or visit www.grief.org.au