



**Caladenia**  
DEMENTIA CARE

# Annual Report 2018-2019



**DEMENTIA CARE WITH  
DIGNITY AND RESPECT**



**Caladenia Dementia Care**  
**ABN: 760 485 720**

**11 Hilledge Lane, Mooroolbark, 3138**

**Ph: 9727 2222**

**[www.facebook.com/Caladenia](http://www.facebook.com/Caladenia)**

**[caladenia@caladenia.com.au](mailto:caladenia@caladenia.com.au)**



**Caladenia**  
DEMENTIA CARE

## **STRATEGIC DIRECTIONS 2019 Update**

### **OUR VISION**

To be a leader in the provision of services for people who are living with dementia, and those who care for them.

### **OUR MISSION**

Caladenia Dementia Care – providing superior services to enhance the quality of life for people living with dementia.

### **OUR VALUES**

- Respect all those who use the services
- Excellence of care
- Value staff and volunteers

### **OUR SHORT TERM FUTURE DIRECTIONS**

- Quality Services
- Broaden commercial opportunities
- Ensure processes are compliant

### **OUR LONG TERM GOALS**

Future strategic plans will address the following objectives and outcomes:

Risk management and quality improvement systems;

Leadership roles in training for the sector;

Continual analysis of best practice and robust governance structures;

The provision of an emergency and short term overnight respite centre.

# Caladenia Dementia Care History

August 1983	Caladenia Day Centre opened in a villa unit at Walmsley Friendship Village, Kilsyth
October 1983 - 1990	Program moved to: "Roseville" then to Montrose Town Centre, then to Montrose Church of Christ.
January 1988	State Government Home and Community Care (HACC) funding commenced
March 1991	Lease signed for "Meadowbank House", 11 Hilledge Lane, Mooroolbark. Leased from Shire of Lillydale
April 1991	Official Opening by Councillor Len Cox, Mayor, Shire of Lillydale
March 1996	Sunday Program commenced
March 1998	Relocation into temporary premises – Melba Support Services, Harvey House, Roland Ave, Mt Evelyn
May 1998	Building of extension to "Meadowbank" House commenced.
September 1998	Moved into new extension – "Meadowbank House".
October 1998	Official Opening of Extension by the Hon Rob Knowles, Minister for Health, Minister for Aged Care
March 2003	Thursday program extended to 6.30 pm
September 2004	Business Plan completed for flexible overnight emergency respite
January 2007	Planning Application for overnight respite submitted to the Shire of Yarra Ranges
August 2008	Celebrated 25 years
September 2008	Adopted 2008 – 2011 Strategic Plan
2009 to 2012	3 new community based programs are implemented
December 2009	Caladenia Day Centre Inc becomes Caladenia Dementia Care, a company limited by guarantee
September 2010	Fundraising Campaign for Respite Centre is launched
January 2017	Commenced Respite Programs with Funding from the Commonwealth Department of Health
August 2019	Caladenia's 36 <sup>th</sup> Birthday



# Caladenia Volunteers 2018-2019

Rosalia Alphonso

John Ansell

Heather Anstey

Anne Baker



Heather Barnard

Graham Barnett

Amanda Browning

Gary Burgess

Yvonne Chappell

Rhonda Carson

Jess Croom

Helen Delahoy

Kathy Dell

Martin De Wit

Jill Drew

Pauline Faber

Lesley Francis



Trevor Griffin

Peter Guinan

Rosa Haynes

Rosemary Haysom

John Haysom

Barbara Higgs

Jean Hill

Anne Horan

Catherine James

Kate Jeffery

Barbara Jowett

Margaret King

Jayden Kirby

Gayle Lemmens

Cath Lloyd

Peter Lewis

Lorraine Lloyd

Barb Mays

Anne Overton

Shirley Lupton

Jay McDonald

Sharon McGuigan

Joan Pedler

Lynn Reddaway

Margaret Sell

Stephanie Smith

Melanie Starks

Rebecca Tyndall



Glenda Thompson

Betty Tibballs

Jenny Thorne

Ruth Walton

Roma Webb

Kathryn Whitehouse

Del Zwar

# Donors 2018 – 2019

**Our sincere thanks to the following people and organisations who contributed time and/or funds to assist Caladenia Dementia Care during the past financial year:**

Acacia Ridge Winery	Friends and family of Les	Marianne Schriever	Spotlight Pty Ltd
AgNova Technologies	Gardiner	Meredith & Bob Veneziani	Sumer & Ozlem Musa
Alex Goetzke	Gary Burgess	Metro Cinemas Boronia	Stan Wartens
Ambra Outlet	Gay Boatwood	Meryl Hodges	Stirling Edwards
Andrew & Tara Watson	Geoff Clark	Meyer Cookware	Tas & Nicole Sculthorpe
Anne Horan	Geoffrey & Moira Hughes	Michael Jeffares	Teresa Harrison
Brian Birthisel	George Hume	Mooroolbark Bowls Club	The CC & C Garden Club
Brian Campbell Travel	Graeme & Diana Lawrie	Mooroolbark Community Bank	The Estate of the late Allan Mason
Bunnings Croydon	Healesville Greyhound Racing	Mooroolbark Lions Club	The Goodman Family Foundation
Chirnside Park Senior Citizens	Helen & Peter Wood	Mooroolbark Wool & Haberdashery	Valley Central Automotive
Clare Sanders	Jack Wregg	Nan Hawkes	Veronica Gardiner
Club Kilsyth	Joan Amy	Neil Bear	Vifor Pharma Pty Ltd
CWA Donvale	Joan Reynolds	Nikos Tavern	Year 10 students, Yarra Valley Grammar
CWA Mooroolbark Branch	John & Olivia Russell	Pat Thorn	Wallie Quittenton
David Bramley	June Lawson	Peter & Lesley Harris	Wendy Kenney
David Maggs	Judith Gromann	Peter Matthews	Wendy Sanders
Eastern Cleaning Supplies	Karralyka Centre	Priceline Pharmacy	Yarra Valley Toyota
Emma Short	Kate Johnson	Puffing Billy Railway	Yering Meadows Golf Club
Faye and Frank Roche	Laurie & Joan Close	Rachael Pinder	Young Serenity
Fenian Wines	Les Wallis	RACV Healesville Country Club	
Five Ways Mower Service	Lilydale International	Sarah & Darren Yeates	
Four Pillars Distillery	Luna Park	Spartans Gym	
	Lisa Haffenden		

## **Our thanks also to:**

- **Commonwealth Department of Health for funding**
  - **Victorian Government Department of Health and Human Services for continued funding**
  - **Yarra Ranges Council for ongoing financial and practical support**
- and of course the many other people and groups who support and believe in our work at Caladenia Dementia Care.**

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# Caladenia's Board of Directors

Harry Moyle, Chair

John Hale, Deputy Chair

John Ansell, Director

Gary Burgess, Director

David Green, Director

Nan Hawkes, Director

Peter John, Director (resigned 14 January 2019)

Tasman Sculthorpe, Director

Hannah Sutherland, Director

Nan Yu, Director

Sarah Yeates, Company Secretary



Caladenia  
Dementia  
Care  
Board of  
Directors

# Caladenia's Life Members

1995	Betty Horsburgh
1996	Patricia Maggs ( <i>deceased</i> )
1997	Anne Welsh
1998	Ray Caldwell ( <i>deceased</i> )
1999	George Hume
2007	Bill Borton
2011	Harry Moyle
2012	Lynn Reddaway
2012	Betty Tibballs

# Caladenia's Staff

As at 1 October 2019

Bronwyn Baade	Peter Garrecht	Cathy Nairn
Yvonne Chappell	Leeann Gatt	Leanne Smith
Honor Cuthbertson	Linda Hammond	Melanie Starks
Jacinta Donovan	Wendy Kenney	Christine Waixel
Josephine Flecknoe	Julie Leusenkamp	Hayward Walton
Beth Ford	Rhonda McBain	Sally Ward
Jackie Francis	Kelly Morris	Jo Wetjen
		Sarah Yeates



**Caladenia's Board thanks its staff for their dedication to our members, their commitment to program excellence and their flexibility when required. An organisation's staff is its biggest asset and Caladenia is no exception.**



# Organisation Chart



# CHAIRPERSON'S ANNUAL REPORT

## Year Ending 30 June 2019



It is with great pleasure that I report on behalf of the Board that Caladenia over the last financial year has increased its expenditure on respite services by 17.7% to people living with dementia and their carers in the Shire of Yarra Ranges and some adjacent areas. In this same time we have been able to strengthen our financial position by 137% (represented by net assets), mainly due to a generous bequest from a deceased volunteer, Mr Allan Mason.

The Board has maintained its medium/long term strategy of adding to our services by providing short term, overnight respite to our programme members and their carers. We now have the capital required to establish the facilities to implement this strategy. However, we continue to be frustrated by continuing government failure to make available recurrent, operating cost funding, notwithstanding their own statistics indicating an increase in the number of people living with dementia in our community.

During the last year you will have read/seen media reporting on the Aged Care Royal Commission. As a result of various past shortfalls in service to people living with dementia, Caladenia has been approached to partner with at least two other entities to develop programmes to improve services using practices traditionally used at Caladenia for the last 35 years - "The Caladenia way". Caladenia is well respected in the dementia care industry. We can thank our founder (Trish Maggs OAM), our various Co-ordinators/Managers/CEO, staff and volunteers for this excellent reputation.

To enable our CEO, Sarah Yeates, to have the time to develop and expand our activities we have implemented a new management structure during the last year. The expanded management team is now operating efficiently and effectively and we are pleased with the results. Sarah's position title was changed from Manager to CEO and two Team Leader positions were introduced: Programmes (Bronwyn Baade) and Operations (Leanne Smith). The Board is delighted with the way each of these three staff members have worked together in implementing the new management structure.

And, of course, there are three other groups of people who make Caladenia such a special place to those living with dementia and their carers:

**Our Programme Volunteers** - these are a diverse and wonderful group of generous and caring people who give up their time and skills/experience to assist with the conduct of our day care programmes. Thank you so much.

**Our Staff** - again, these are a diverse and wonderful group of skilled and caring people who conduct our programme and administration operations. Their compassion towards our programme members and their passion for "the Caladenia way" make them a vital part of our service offering. Thank you so much.

**Our Board** - again, these are a diverse and wonderful small group of skilled and caring people who govern Caladenia. They work together, and with the Management Team, to develop and implement appropriate strategies and to ensure Caladenia meets its obligations to the beneficiaries of our services. Thank you so much.

A special thank you to Nan Hawkes, Peter John and David Green who have resigned from the Board during the year, or effective at our 2019 AGM. Each of them has generously shared their experience/skills with Caladenia.

Our current level of recurrent funding provides some scope for us to increase our services to those living with dementia in our community. Rest assured we are introducing these additional services as suitable staffing resources are established.

Thank you for your interest in Caladenia.

Harry Moyle - Chairman

## CEO'S ANNUAL REPORT

### Year Ending 30 June 2019



In Victoria, there were an estimated 104,622 people living with dementia in 2017, which is estimated to increase to 134,486 in 2025 and 280,241 by 2056 in the absence of a significant medical breakthrough.

In Yarra Ranges in 2017 there were 2,243 people living with dementia which is estimated to rise to 15,656 by 2050. This is an increase of 598%.

Caladenia is known in the industry for provision of high quality programs. If people are looking for a program or service that showcases best practice, families, staff and management are often directed to Caladenia for information or to observe the staff and the programs.

This year we have begun to look at what constitutes a quality program – a quality experience for someone living with dementia. This entails drilling down into the specifics of what we do and why it is successful.

At Caladenia we do not provide dementia specific activities – how is that possible? We do not provide therapies, interventions or treatment. Why does the industry talk about “dementia specific activities”, “dementia specific tai chi”, or “dementia specific exercise programs?” The activity is not specifically for a person with dementia and only a person with dementia, is it?

What we do here at Caladenia, is run social and activity programs. How we implement the activity, how we explain the activity, and encourage people with impaired memory and cognition to take part in and have success with the activity is surely the part that takes skill, knowledge and empathy.

Labelling an activity as “dementia specific” attaches a stigma to that activity and does not allow for that fact that every single person with dementia is uniquely different. The population of people living with dementia is as diverse as our community in background, language, culture, sexuality, interests and abilities. There is no one activity, no one group that will be appropriate for every person living with dementia.

As an organisation, our staff are constantly assessing and reassessing the activities and social opportunities that are offered to ensure they are meeting the needs of those who use the groups.

Caladenia's excellence comes from adaptation and innovation rather than passivity.

## **CEO'S ANNUAL REPORT**

### **(continued)**

This year we have added to our suite of services and programs available. Our community based programs continue to grow with full attendance in the out and about groups. Saturday opportunities continue to be popular, with lunch groups, social outings and drop in days being held regularly each month.

With funds from Yarra Ranges Council, we are now providing opportunities for male carers to get together to share practical advice and strategies over a meal.

We very recently identified a need for another general carer group in the Valley area, and the inaugural meeting was well attended with another catch up planned.

Our new structure has meant that I have had more opportunities to seek partnerships and work with other organisations also providing dementia care. I have enjoyed exploring a "best practice in dementia network" with Villa Maria Catholic Homes, and working with the Council to present to each Senior's Club in the Shire about supporting members living with dementia.

I need to thank Bronwyn and Leanne for their efforts in the first year of their Team Leader Role – they have taken on much of the day to day running of the programs, and the centre.

I also need to thank Jackie Francis, who has lent her unfailing support as I settled into my new role. Jackie's skill and knowledge in administration and finance is invaluable.

Caladenia's staff have continued to provide the very best of programs and supports as we have moved through these changes, and Caladenia's Volunteers are without parallel. We could not do what we do the way we do it without you.

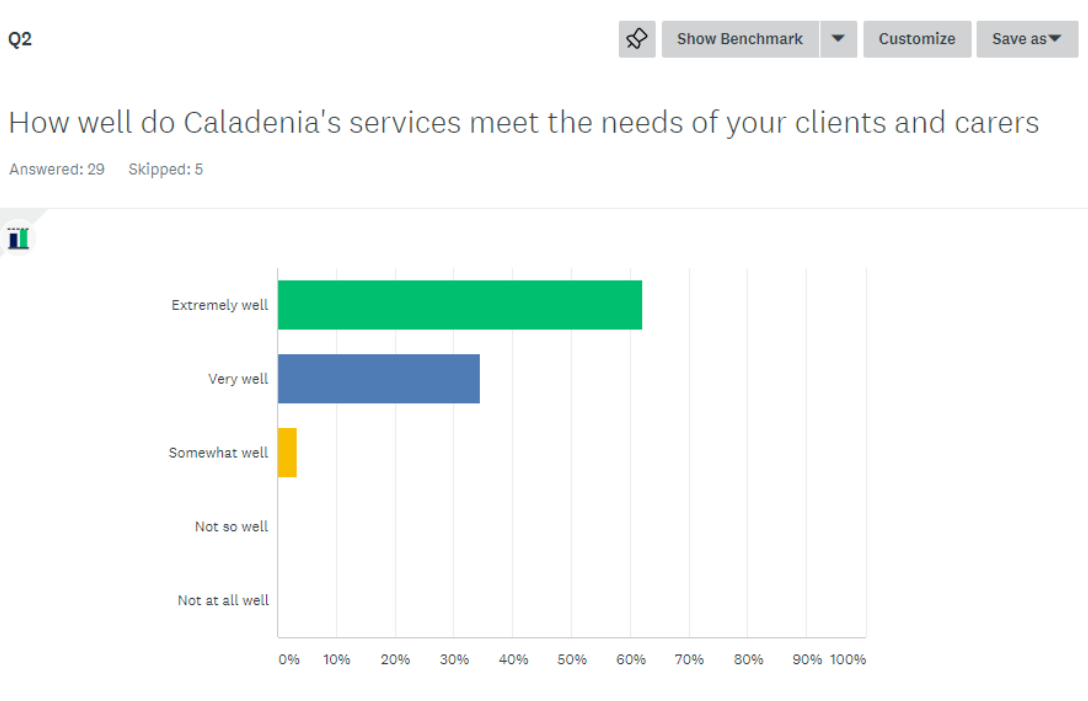
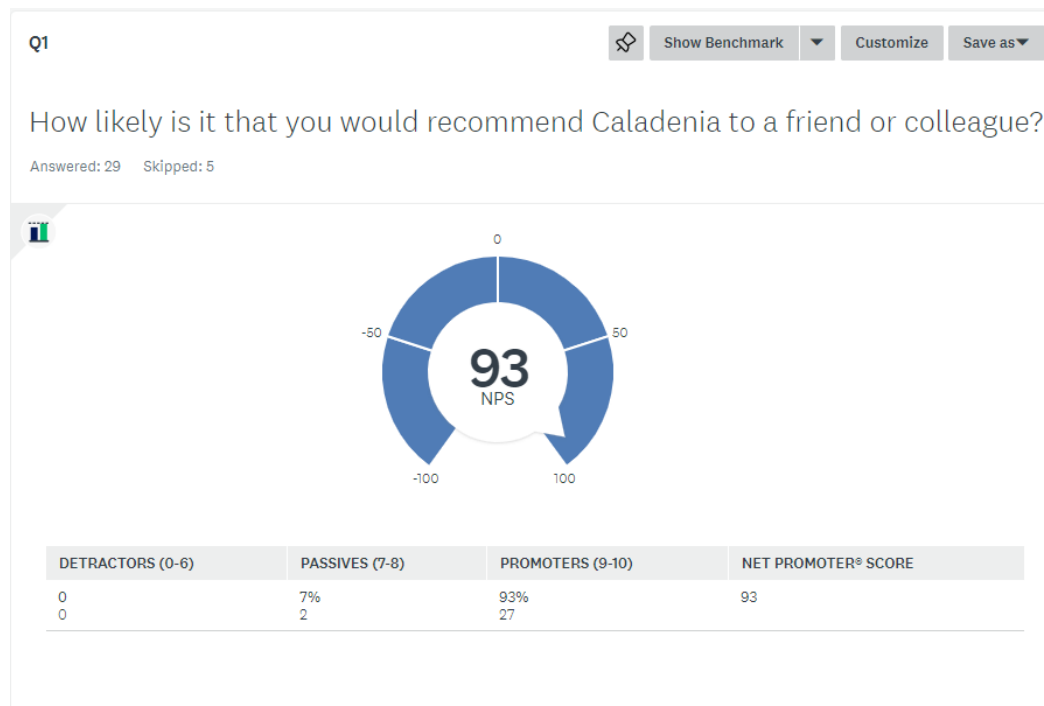
Many thanks also to Harry and the Board for their support of me personally, but also for their unflagging enthusiasm for the work they do for Caladenia.

"Perfection is not attainable. But if we chase perfection, we can catch excellence" - Vince Lombardi.

Sarah Yeates

Chief Executive Officer

## Results of 2019 Survey to Stakeholders and Facebook Followers



Q3



Show Benchmark

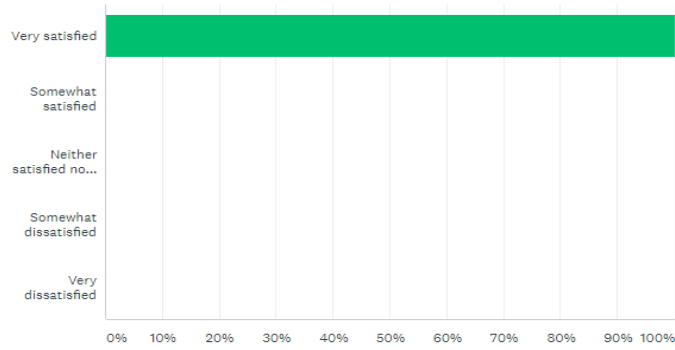


Customize

Save as

### Overall, how satisfied or dissatisfied are you with Caladenia?

Answered: 29 Skipped: 5



ANSWER CHOICES	RESPONSES
Very satisfied	100.00% 29
Somewhat satisfied	0.00% 0
Neither satisfied nor dissatisfied	0.00% 0
Somewhat dissatisfied	0.00% 0
Very dissatisfied	0.00% 0
<b>TOTAL</b>	<b>29</b>

Q4



Show Benchmark

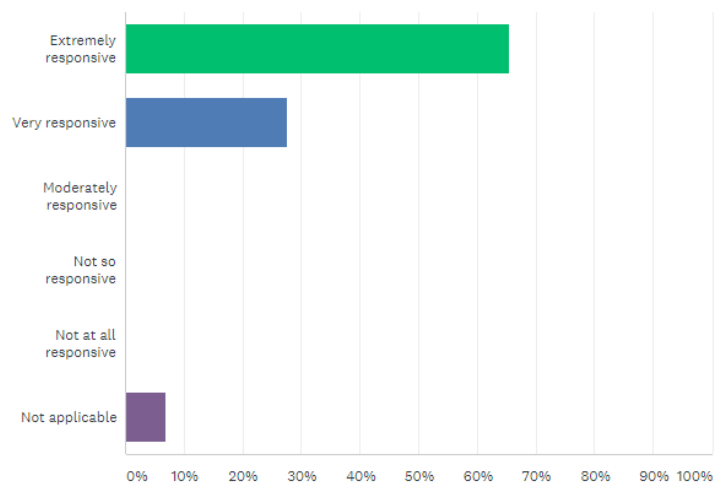


Customize

Save as

### How responsive have we been to your questions or concerns about Caladenia's services?

Answered: 29 Skipped: 5



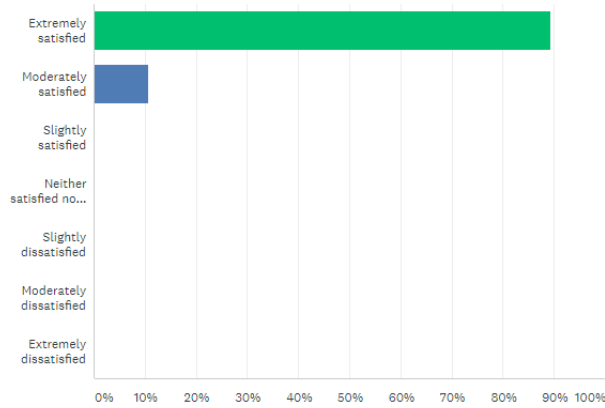
ANSWER CHOICES	RESPONSES
Extremely responsive	65.52% 19
Very responsive	27.59% 8
Moderately responsive	0.00% 0
Not so responsive	0.00% 0
Not at all responsive	0.00% 0
Not applicable	6.90% 2

Q5

Show Benchmark Customize Save as

Overall, are you satisfied with the employees at Caladenia, neither satisfied nor dissatisfied with them, or dissatisfied with them?

Answered: 28 Skipped: 6



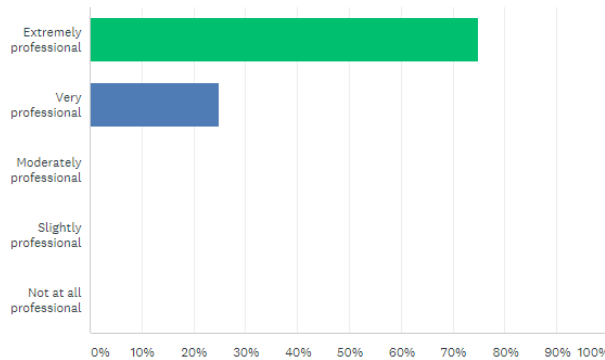
ANSWER CHOICES	RESPONSES	
Extremely satisfied	89.29%	25
Moderately satisfied	10.71%	3
Slightly satisfied	0.00%	0
Neither satisfied nor dissatisfied	0.00%	0
Slightly dissatisfied	0.00%	0
Moderately dissatisfied	0.00%	0

Q6

Show Benchmark Customize Save as

How professional is Caladenia?

Answered: 28 Skipped: 6



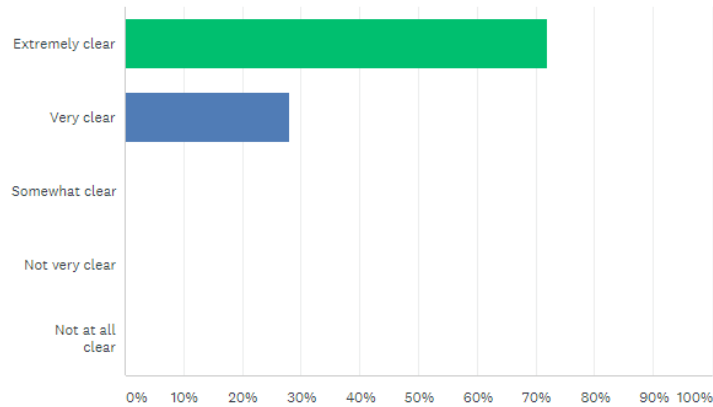
ANSWER CHOICES	RESPONSES	
Extremely professional	75.00%	21
Very professional	25.00%	7
Moderately professional	0.00%	0
Slightly professional	0.00%	0
Not at all professional	0.00%	0
<b>TOTAL</b>		<b>28</b>

Q8

Customize Save as

### How clear was the information that our staff member provided to you?

Answered: 25 Skipped: 9



ANSWER CHOICES	RESPONSES
Extremely clear	72.00% 18
Very clear	28.00% 7
Somewhat clear	0.00% 0
Not very clear	0.00% 0
Not at all clear	0.00% 0
<b>TOTAL</b>	<b>25</b>

Q9

Save as

### Do you have any other comments, questions, or concerns?

Answered: 14 Skipped: 20

Showing 14 responses

Well done to all the staff and volunteers.

7/18/2019 8:51 AM

[View respondent's answers](#) [Add tags](#)

Caladenia is a fantastic facility for the care, stimulation & enjoyment of dementia patients. It should be a model for others to follow to share.

7/17/2019 9:51 PM

[View respondent's answers](#) [Add tags](#)

Absolutely love the service Caladenia supplied for my father. Cannot rate them highly enough. Group of fantastic people.

7/17/2019 7:26 PM

[View respondent's answers](#) [Add tags](#)

I would love to have overnight accommodation available n a casual/needs basis. Other than that, we couldn't be happier with the service my mum receives. It's the highlight of her week. Thank you for caring so much

7/17/2019 5:28 PM

[View respondent's answers](#) [Add tags](#)



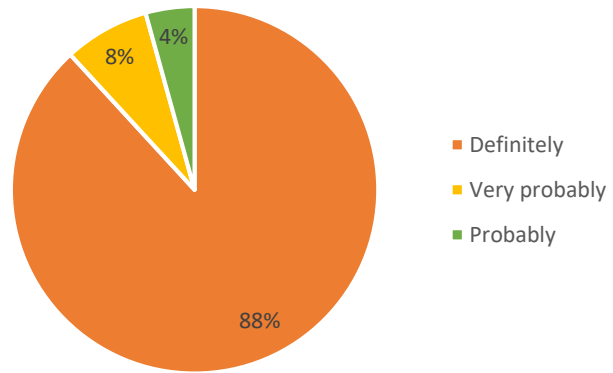
- It was hard to answer some of the questions as I have not been directly involved with staff in the provision of services in recent times. From what I have observed I believe that Caladenia provides an excellent service.  
7/16/2019 3:25 PM [View respondent's answers](#) [Add tags](#) ▼
- Service provided is responsive, respectful and informative. Staff are friendly, helpful and always welcoming. Very high standard of professionalism, compassion and caring.  
7/16/2019 3:04 PM [View respondent's answers](#) [Add tags](#) ▼

[Apply to selected](#) ▼ [Filter by tag](#) ▼  [Q](#) [?](#)

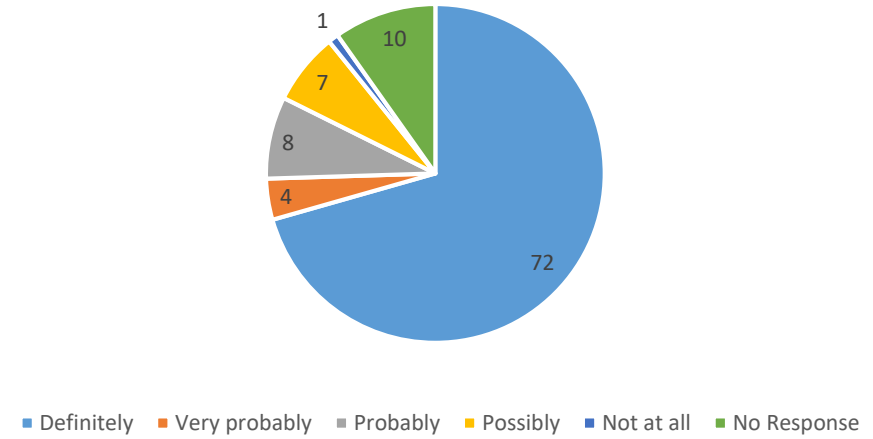
- Showing 14 responses
- Great Service and I would highly recommend Caladenia to others  
7/17/2019 9:57 AM [View respondent's answers](#) [Add tags](#) ▼
  - We're still waiting for a vacant spot on the Tuesday Men's Outing Group. Overall we could not fault Caladenia in the care of my husband for his Thursday attendance, Thank you Caladenia.  
7/17/2019 7:17 AM [View respondent's answers](#) [Add tags](#) ▼
  - It's a truly great place for both clients and carers. Staff and volunteers are wonderful too.  
7/16/2019 9:07 PM [View respondent's answers](#) [Add tags](#) ▼
  - Keep up your good work.  
7/16/2019 9:01 PM [View respondent's answers](#) [Add tags](#) ▼
  - A great service, thank you for all that you do!  
7/16/2019 7:58 PM [View respondent's answers](#) [Add tags](#) ▼
  - Wonderful service  
7/16/2019 6:12 PM [View respondent's answers](#) [Add tags](#) ▼
  - An EXCELLENT provider  
7/16/2019 6:12 PM [View respondent's answers](#) [Add tags](#) ▼
  - Sarah and her team are true professionals and they are a credit to the industry. Sarah particularly is so easy to work with and always willing to help where possible. She is a pleasure to work with and her knowledge and "can do "attitude are "GOLD". Keep up the great work!  
7/16/2019 3:25 PM [View respondent's answers](#) [Add tags](#) ▼

## Carer Survey Results 2019

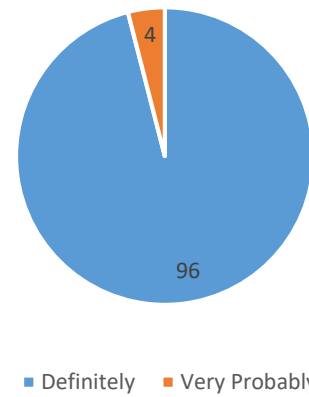
My needs and goals are being met by the service provider



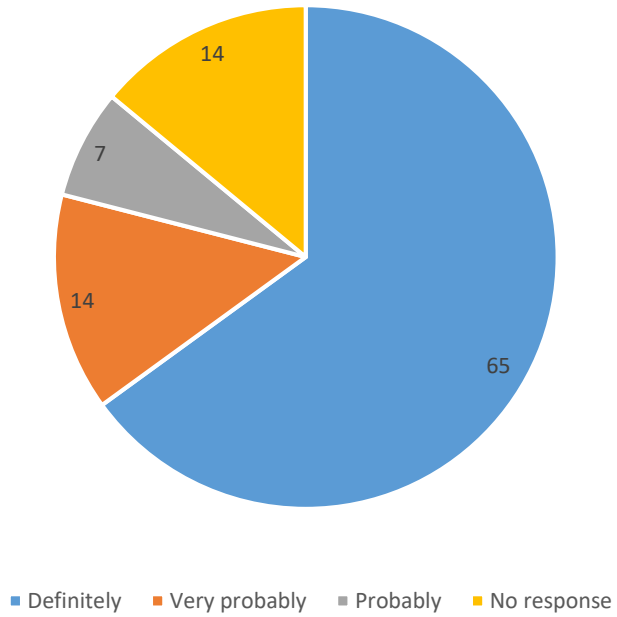
I agree that my information is kept confidentially



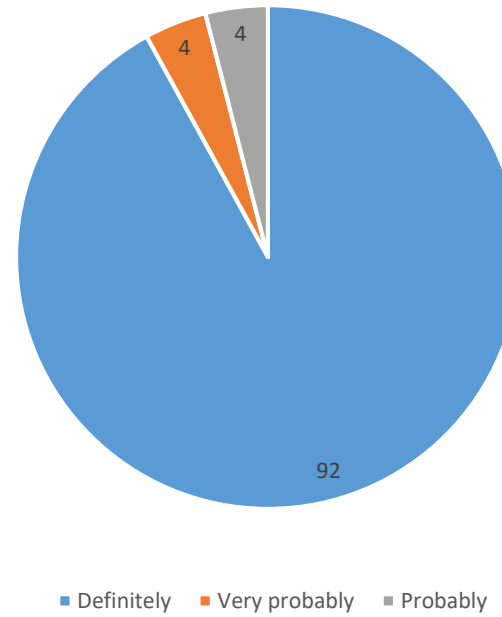
Staff treat me with dignity and respect



Meals provided are appropriate and of good quality



I am confident that I could ask staff about other services

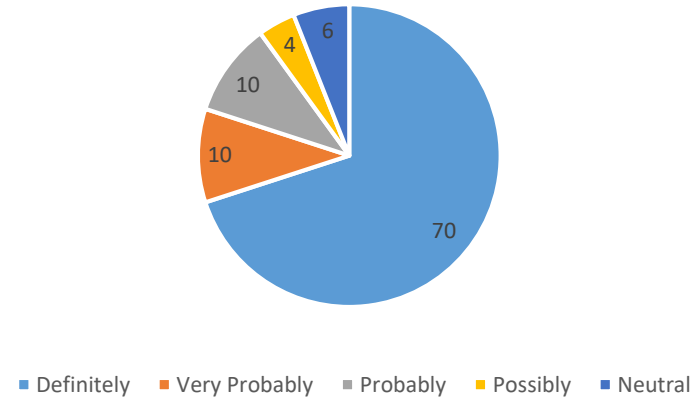


Comments reflected that fact that the family members don't eat with us, so don't know about the meals.

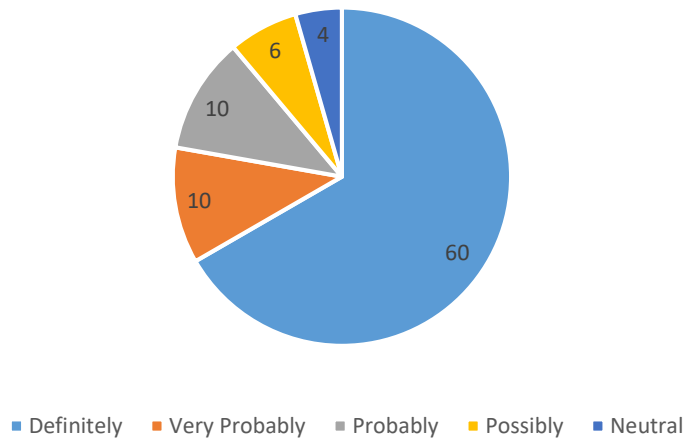
I would recommend volunteering at Caladenia to a family member or friend



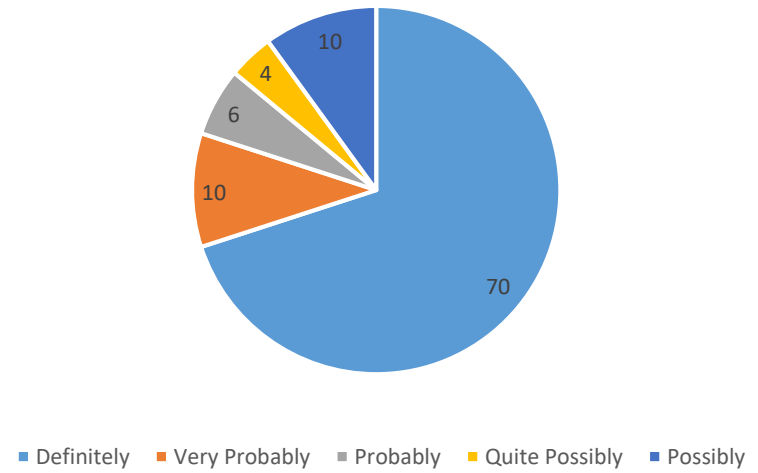
My contribution is Valued by the staff



My Contribution is valued by Members and Carers



My Goals for Volunteering are being met



# **GOVERNANCE STRATEGY & RISK COMMITTEE REPORT**

**Year Ending 30 June 2019**

## **Committee:**

John Hale (Convenor), Harry Moyle, Hannah Sutherland, Gary Burgess and Sarah Yeates

## **Responsibilities:**

The Governance Strategy and Risk (GS&R) committee has responsibility for the effective governance of the organization, staff and members and the identification of risks to the ongoing operation of the business both current and future and to recommend to the board strategies to alleviate or mitigate those risks identified.

Additionally, this sub - committee has the responsibility on the back of its governance role and within the agreed risk appetite to be responsible for the establishment of the strategic plan and milestones to achieve the organizations growth and sustainability.

## **Key issues addressed during the year:**

The committee met on three occasions as a stand-alone group and two as an adjunct to the executive committee and dealt with the following specific issues:-

- Established the Terms of Reference for the GS& R Committee
- Reviewed and updated the strategic plan and risk matrix
- Agreed management business focus and KPI's together with the establishment of a restructured management team
- Established a social media marketing strategy
- Established a capital management strategy and plan given the increase in liquid funds
- Agreed PD's for the appointment of Team Leaders, Operations and Programs, to enable the manager to concentrate on the forward and sustainable development of Caladenia
- Identified the issues and risks associated with the transfer to a Commonwealth funding model and the introduction of the NDIS

John Hale (Convenor)

# MARKETING COMMITTEE REPORT

**Year Ending 30 June 2019**

## **Committee:**

John Ansell, David Green, Nan Yu, Harry Moyle and Sarah Yeates

## **Responsibilities:**

The Board of Directors of Caladenia has established a Marketing Committee ("Committee") as a formally constituted committee of the Board, with responsibility and specified duties as described in this Marketing Committee Terms of Reference.

The Marketing Committee exists to oversee marketing, advertising and promotion activities on behalf of Caladenia and the Board and to support the CEO in the implementation of those activities:

- To initiate and oversee market research to
  - (a) identify customer needs for Caladenia's existing services/products and opportunities to introduce new services/products and
  - (b) the level of customer satisfaction with services/products.
- To oversee the promotion of Caladenia's services/products by ensuring the effective branding, advertising, promotion, public/community/government relations.

Key tasks for 2018-2019

- Building the most effective model for quality care for people with dementia in our local community, using the day program model.
- We have started meeting with some of our members & their families, & asking them what they like, or dislike, about Caladenia.
- We are also looking at the methods via which Caladenia receives referrals for new members under 65 and are looking at making Caladenia a name that is synonymous with Dementia Day programs in the Outer Eastern Melbourne suburbs.

Although the Marketing sub-committee has only met a small number of times, we have started making in-roads as to why the Caladenia community like our services - the quality of what we offer to our members, how our staff interact, and any other facet of the Caladenia operation that makes us "cutting edge" and leaders within the field.

As always, our Committee is leveraging the power of Social media and ask our members and our carers to comment on or posts, or create posts about Caladenia, so that we are awakening others in our community. As always, we appreciate all of our Caladenia Family making comments on, or about, our wonderful establishment and our even more wonderful staff & volunteers.

John Ansell

(Convenor)

# **FINANCE COMMITTEE REPORT**

## **Year Ending 30 June 2019**

### **Committee:**

Hannah Sutherland (Convenor), Harry Moyle and Sarah Yeates

### **Responsibilities**

The Finance Committee has responsibility for ensuring that the Board of Directors is able to meet its legal and financial responsibilities through adequate and responsible financial management, financial reporting and appropriate investment of funds:

- Regular, concise and clear reporting of all financial matters
- Responsible decision-making with regard to investment of funds, and ongoing cash requirements
- Ensuring that budgets are clear, concise and reflect a true record of anticipated income and expenditure for the financial year
- Completing all mandatory financial reporting to funding bodies, governing bodies and government departments as and when required
- Ensuring that Caladenia is compliant with its financial responsibilities under the Australian Charities and Not-For-Profits Commission (ACNC)

### **Key Tasks for 2018/19**

The Committee met on four occasions and communicated extensively by email and telephone and addressed various important items including;

- Monthly Board financial reports including cash balances
- Preparation of a 2019/20 comprehensive budget of income and expenses
- Regular support of management and administration
- Assistance with the annual audit of the financial statements

### **Highlights of 2018/19 Financial Year**

Caladenia Dementia Care achieved a profit for the 2019 financial year of \$1,159,612. This was largely due to the incredibly generous bequest of slightly over \$1.071m from the late Mr Allan Mason. We were also very fortunate to receive a \$10,000 grant from the Lions Club of Mooroolbark during the year. We would like to thank everyone who has contributed to Caladenia during the year, with donations of time and money, both of which are extremely valuable to the organisation.

## **FINANCE COMMITTEE REPORT**

**(continued)**

Due to the amazing efforts of the staff at Caladenia, we have increased attendances at the Day Centre, and have been able to provide additional flexible respite services during the year. Caladenia's funding to provide both these services has been extended by the Commonwealth Government until 30 June 2022, which is great in providing short term certainty in our funding streams.

As a Board, we have taken a conservative approach in investing the proceeds from the abovementioned bequest, and last years' proceeds on the sale of 13 Hilledge Lane in term deposit accounts. We have made this decision to ensure the availability of these funds should a suitable opportunity present itself to provide overnight respite services to the community. Unfortunately, due to the continuing decline in interest rates, these term deposits are not earning significant income for the organisation at the moment.

These funds have however given us the opportunity to do some much needed repairs and improvements around the Centre. As well as the new fit-out of the office area, programming room, carer's room and the meeting room, in the past month we have taken delivery of a new 7-seater car, to allow further expansion of our current programs. We were also able to do some rectification works on levelling out some uneven areas of flooring throughout the Centre.

I would like to take this opportunity to thank the staff and volunteers at Caladenia for all their hard work and dedication to keeping this fantastic organisation running. Special thanks from the finance committee go to Jackie Francis for all her hard work in managing our accounts, and greatly assisting in our annual financial statement audit.

Looking ahead to 2020 and beyond our mission remains to use our capital to provide overnight respite services through a dedicated respite centre. Although we now have the capital to purchase or build a dedicated respite facility, we need to secure ongoing funding to operate it well into the future. This is a challenge that is facing the Board at the moment, and one that we will be dedicating significant time to investigating over the next 12 months.

Hannah Sutherland - Convenor



# Caladenia Dementia Care

ABN 76 760 485 720

## Financial report for the year ended 30 June 2019

### DIRECTORS' REPORT

Your directors present this report on the company for the financial year ended 30 June 2019.

#### Directors

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

John Ansell	Peter John (resigned 14 January 2019)
Gary Burgess	David Green
John Hale	Nan Hawkes
Harry Moyle	Tasman Sculthorpe
Hannah Sutherland	Nan Yu (appointed 4 January 2019)

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 activity of the company during the financial year was to provide services for people in our community who are living with dementia and those who care for them.

#### Short-term and Long-term Objectives

The company's short-term objectives are to:

- Provide for the social and recreational needs of people with Alzheimer's Disease and related dementias; and
- To offer respite, support and advocacy and referral for carers.

The company's long-term objective is:

- The provision of an emergency and short term overnight respite centre.

#### Strategies

To achieve its stated objectives, the company has adopted the following strategies:

- Strengthen core business
- Build industry leadership
- Growth
- Demonstrate excellent governance

#### Key Performance Measures

The company measures its own performance through the use of both quantitative and qualitative benchmarks. The benchmarks are used by the directors to assess the financial sustainability of the company and whether the company's short-term and long-term objectives are being achieved.

#### Information on Directors

<b>John Ansell</b>	-	Director
Experience	-	Worked in Operations Management in the airline industry
Special Responsibilities	-	Member of the Marketing committee

## Information on Directors (Continued)

<b>Gary Burgess</b>	-	Director
Qualifications	-	B.Juris, LLB
Experience	-	Self-employed solicitor for 43 years. 3 years with Caladenia.
Special Responsibilities	-	Member of the Fund Raising committee and Governance, Strategy & Risk committee.
<b>David Green</b>	-	Director
Experience	-	40 years in the IT industry, Local community involvement and voluntary work and has an extensive network of businesses and community groups.
Special Responsibilities	-	Member of the Marketing committee.
<b>John Hale</b>	-	Director
Qualifications	-	DipMechEng
Experience	-	Emeritus councillor of Australian Industry Group. Current director of Bio Analytics. Business management, public company and not-for-profit board experience. 10 years with Caladenia.
Special Responsibilities	-	Convenor of the Governance, Strategy & Risk committee
<b>Nan Hawkes</b>	-	Director
Experience	-	Retired small business owner. Local community involvement. Industry association experience in conferences, seminars and shows. Primary school teacher. Direct experience in dementia care. 8 years with Caladenia.
Special Responsibilities	-	Member of the Fund Raising committee
<b>Peter John</b>	-	Director (resigned 14 January 2019)
Qualifications	-	BBus (Accounting and Marketing)
Experience	-	15 years retail management experience followed by 20 years of employment in accounting and management. Co-founded Macular Vision Loss Support Society Inc. and a committee member for many years. 6 years with Caladenia.
Special Responsibilities	-	Member of the Fund Raising and Marketing committees
<b>Harry Moyle</b>	-	Director
Qualifications	-	BBus DipFP DDA
Experience	-	Private company and not-for-profit board experience. Retired public accountant and financial planner. 23 years with Caladenia
Special Responsibilities	-	Chairperson. Member of the Governance, Strategy & Risk committee. Member of the Finance committee and Fund Raising committee.

### Information on Directors (Continued)

- Tasman Sculthorpe** - Director
- Experience - 27 years in the insurance industry. Involved in local sporting clubs.
- Special Responsibilities - Member of the Fund Raising committee
- 
- Hannah Sutherland** - Director
- Qualifications - BBus(law), GradDip CA
- Experience - 10 years working in public practice as a professional accountant and auditor. Company Accountant for a medium-sized family business. 5 years with Caladenia
- Special Responsibilities - Convenor of the Finance committee. Member of the Governance Strategy and Risk committee
- 
- Nan Yu** - Director
- Qualifications - BPharm (Hons), BCom, Grad Cert PP
- Experience - Clinical pharmacist, management consultant, and currently leading the Australian and New Zealand insights and analytics division for a global pharmaceutical company.
- Special Responsibilities - Member of the Marketing Committee.

### Meetings of Directors

During the financial year, 17 meetings of directors (including committee meetings) were held. Attendances by each director were as follows:

Directors' Meetings										
Director	Board Meetings		Governance/Strategy & Risk Committee		Fund Raising Committee		Finance Committee *		Marketing Committee	
	E	A	E	A	E	A	E	A	E	A
John Ansell	7	5			3	0				
Gary Burgess	9	8	3	1	3	1				
David Green	7	5							1	1
John Hale	10	6	3	3						
Nan Hawkes	9	6			3	1				
Peter John	4	1			3	3			1	1
Harry Moyle	10	7	3	2	3	3	4	4	1	1
Tasman Sculthorpe	10	5			3	0				
Hannah Sutherland	10	9	3	2			4	4		
Nan Yu	6	6							1	1

Note: E = Eligible A= Attended

\*The Finance Committee has been active on reviewing regular reports and in the development of budgets and the management of investments.

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF CALADENIA DEMENTIA CARE**

We have audited the accompanying financial report, being a special purpose financial report, of Caladenia Dementia Care (the registered entity), which comprises the board's report, the assets and liabilities statement as at 30 June 2019, the income and expenditure statement and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the certification by members of the board on the annual statements giving a true and fair view of the financial position of the association.

In our opinion the financial report of Caladenia Dementia Care (the registered entity) has been prepared in accordance

with Division 60 of the *Australian Charities and Not-for-Profits Commission Act 2012*, including:

- a) giving a true and fair view of the registered entity's financial position as at 30 June 2019; and
- b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

**Opinion**

We have conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the registered entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

**Emphasis of Matter - Basis of Accounting**

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

**Responsibility of the Members for the Financial Report**

The members of the registered entity are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act and the needs of the. The members' responsibility also includes such internal control as the members determine 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 members are responsible for assessing the registered entity'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 members either intend to liquidate the registered entity or to cease operations, or have no realistic alternative but to do so.

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

## Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 the financial report.

As part of an audit in accordance with 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 members.
- Conclude on the appropriateness of the members' 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 members 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.

*The Field Group - Audit*

The Field Group – Audit  
Chirnside Park, Victoria

*Gavin Fraser*

Gavin Fraser CA  
Partner

Dated: 17/10/2019

**Caladenia Dementia Care**  
**ABN 76 760 485 720**  
**FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019**

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2019**

	Note	2019	2018
		\$	\$
Revenue	2	971,701	791,806
Other income	2	1,107,032	275,216
Employee benefits expense		-717,781	-619,313
Depreciation and amortisation expense	3	-37,487	-35,168
Program expenses		-63,913	-53,066
Repairs, maintenance and vehicle running expense		-17,046	-14,442
Fuel, light and power expense		-5,894	-6,292
Training and development expense		-4,612	-2,952
Audit, legal and consultancy expense		-3,800	-3,800
Administration expense		-16,589	-18,066
Respite centre expense		-	-41,178
Fundraising expense		-1,635	-2,517
Other expenses		-50,364	-29,847
<b>Profit before income tax</b>		<b>1,159,612</b>	<b>240,381</b>
Income tax expense	1(i)	-	-
<b>Profit for the year</b>		<b>1,159,612</b>	<b>240,381</b>
Profit attributable to members of the entity		1,159,612	240,381
Total comprehensive income attributable to members of the entity		1,159,612	240,381

The accompanying notes form part of these financial statements.

**Caladenia Dementia Care**

**ABN 76 760 485 720**

**STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2019**

	<b>Note</b>	<b>2019</b>	<b>2018</b>
		<b>\$</b>	<b>\$</b>
<b>ASSETS</b>			
CURRENT ASSETS			
Cash and cash equivalents	4	427,964	333,235
Trade and other receivables	5	14,506	8,248
Financial assets	7	1,661,958	576,446
Other assets	6	20,706	7,574
<b>TOTAL CURRENT ASSETS</b>		<u>2,125,134</u>	<u>925,503</u>
NON-CURRENT ASSETS			
Property, plant and equipment	8	170,323	159,239
<b>TOTAL NON-CURRENT ASSETS</b>		<u>170,323</u>	<u>159,239</u>
<b>TOTAL ASSETS</b>		<u><u>2,295,457</u></u>	<u><u>1,084,742</u></u>
<b>LIABILITIES</b>			
CURRENT LIABILITIES			
Trade and other payables	9	152,304	141,567
Employee provisions	10	125,578	81,113
<b>TOTAL CURRENT LIABILITIES</b>		<u>277,882</u>	<u>222,680</u>
NON-CURRENT LIABILITIES			
Employee provisions	10	10,395	14,494
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>10,395</u>	<u>14,494</u>
<b>TOTAL LIABILITIES</b>		<u>288,277</u>	<u>237,174</u>
<b>NET ASSETS</b>		<u><u>2,007,180</u></u>	<u><u>847,568</u></u>
<b>EQUITY</b>			
Retained earnings		2,007,180	847,568
<b>TOTAL EQUITY</b>		<u><u>2,007,180</u></u>	<u><u>847,568</u></u>

The accompanying notes form part of these financial statements.

**Caladenia Dementia Care**

**ABN 76 760 485 720**

**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2019**

	<b>Note</b>	<b>Retained Earnings</b>	<b>Total</b>
		<b>\$</b>	<b>\$</b>
<b>Balance at 1 July 2017</b>		607,187	607,187
<b>Comprehensive income</b>			
Profit for the year		240,381	240,381
<b>Total comprehensive income attributable to members of the entity for the year</b>		<u>240,381</u>	<u>240,381</u>
<b>Balance at 30 June 2018</b>		<u>847,568</u>	<u>847,568</u>
<b>Balance at 1 July 2018</b>		847,568	847,568
<b>Comprehensive income</b>			
Profit for the year		1,159,612	1,182,930
<b>Total comprehensive income attributable to members of the entity for the year</b>		<u>1,159,612</u>	<u>1,182,930</u>
<b>Balance at 30 June 2019</b>		<u>2,007,180</u>	<u>2,030,498</u>



**Caladenia Dementia Care**

**ABN 76 760 485 720**

**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2019**

	<b>Note</b>	<b>2019</b>	<b>2018</b>
		<b>\$</b>	<b>\$</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Commonwealth, state and local government grants		828,183	819,970
Capital grants received		-	7,750
Provision of services		97,853	76,627
Other receipts		1,998	2,878
Receipts from donations, bequests and fund raising		1,105,034	35,972
Payments to suppliers and employees		-858,616	-750,196
Interest received		45,665	5,359
Rent received net of expenses		-	-37,373
Net cash generated by operating activities		<u>1,220,117</u>	<u>160,987</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of property, plant & equipment		-	930,000
Payment for property, plant and equipment		-48,571	-10,514
Payment for held-to-maturity investments		-1,076,817	-476,446
Net cash generated by investing activities		<u>-1,125,388</u>	<u>443,040</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings		-	-441,513
Net cash used in financing activities		<u>-</u>	<u>-441,513</u>
Net increase in cash held		94,729	162,514
Cash and cash equivalents at beginning of financial year		<u>333,235</u>	<u>170,721</u>
Cash and cash equivalents at end of financial year	4	<u><u>427,964</u></u>	<u><u>333,235</u></u>

The accompanying notes form part of these financial statements.

## Caladenia Dementia Care

ABN 76 760 485 720

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

#### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements cover Caladenia Dementia Care as an individual entity, incorporated and domiciled in Australia. Caladenia Dementia Care is a company limited by guarantee.

The financial statements were authorised for issue on 24<sup>th</sup> of September 2019 by the directors of the entity.

#### **Basis of Preparation**

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

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs unless otherwise stated in the notes. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise. The amounts presented in the financial statements have been rounded to the nearest dollar.

#### **Accounting Policies**

##### **a. Revenue**

Non-reciprocal grant revenue is recognised in profit or loss when the entity obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

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

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

Donations and bequests are recognised as revenue when received.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

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(d) 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.

## Caladenia Dementia Care

ABN 76 760 485 720

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

#### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### 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 the entity 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
Plant and equipment	5 – 20%
Office equipment	5 – 20%
Motor Vehicles	10%

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains 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. Financial Instruments

##### Initial recognition and measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the company commits itself to either purchase or sell the asset (ie trade date accounting is adopted). Financial instruments are initially measured at fair value plus transactions costs except where the instrument is classified "at fair value through profit or loss" in which case transaction costs are recognised immediately as expenses in profit or loss.

##### Classification and subsequent measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest method, or cost.

*Amortised cost* is calculated as the amount at which the financial asset or financial liability is measured at initial recognition less principal repayments and any reduction for impairment, and adjusted for any cumulative amortisation of the difference between that initial amount and the maturity amount calculated using the *effective interest method*.

The *effective interest method* is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying amount with a consequential recognition of an income or expense item in profit or loss.

##### (i) *Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

##### (ii) *Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the company's intention to hold these investments to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the

## Caladenia Dementia Care

ABN 76 760 485 720

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

#### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

financial asset is derecognised.

(iii) *Financial liabilities*

Non-derivative financial liabilities other than financial guarantees are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial liability is derecognised.

#### **Impairment**

At the end of each reporting period, the company assesses whether there is objective evidence that a financial asset has been impaired. A financial asset (or a group of financial assets) is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

When the terms of financial assets that would otherwise have been past due or impaired have been renegotiated, the company recognises the impairment for such financial assets by taking into account the original terms as if the terms have not been renegotiated so that the loss events that have occurred are duly considered.

#### **Derecognition**

Financial assets are derecognised when the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised when the related obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability, which is extinguished or transferred to another party, and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

d. **Impairment of Assets**

At the end of each reporting period, the entity assesses whether there is any indication that an asset may be impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (eg in accordance with the revaluation model in AASB 116: *Property, Plant and Equipment*). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

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

## Caladenia Dementia Care

ABN 76 760 485 720

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

#### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

e. **Employee Provisions**

**Short-term employee provisions**

Provision is made for the company'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 sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

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

**Other long-term employee provisions**

The company classifies employees' long service leave and annual leave entitlements as other long-term employee benefits as they are not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service.

Provision is made for the company's obligation for other long-term employee benefits, which are measured at the present value of the expected future payments to be made to employees.

Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Upon the remeasurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss classified under employee benefits expense.

The company's obligations for long-term employee benefits are presented as non-current liabilities in its statement of financial position, except where the company does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current liabilities.

f. **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.

g. **Accounts Receivable and Other Debtors**

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from customers for services provided in the ordinary course of business. 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(c) for further discussion on the determination of impairment losses.

h. **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 the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

i. **Income Tax**

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

## Caladenia Dementia Care

ABN 76 760 485 720

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

#### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

j. **Provisions**

Provisions are recognised when the entity 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.

k. **Comparative Figures**

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

l. **Trade and Other Payables**

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

m. **Economic Dependence**

Caladenia Dementia Care is dependent on the Commonwealth Department of Social Services 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 Caladenia Dementia Care. The Commonwealth have agreed to continue the existing funding arrangements until at least 30 June 2022

## Caladenia Dementia Care

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

#### NOTE 2: REVENUE AND OTHER INCOME

	2019	2018
	\$	\$
<b>Revenue</b>		
Revenue from (non-reciprocal) government grants and other grants:		
– State/federal government grants	820,183	695,197
– Local government grants	8,000	8,090
	828,183	703,287
Other revenue:		
– Service fees	97,853	78,584
– Interest received on investments	45,665	9,935
	143,518	88,519
<b>Total revenue</b>	971,701	791,806
<b>Other income</b>		
– Gain on disposal of property, plant and equipment	-	224,812
– Donations, fund raising, in memoriam and bequests	1,105,034	35,972
– Other grants – capital	-	7,750
– Rental income	-	3,804
– Other	1,998	2,878
	1,107,032	275,216
<b>Total other income</b>	1,107,032	275,216
<b>Total revenue and other income</b>	2,078,733	1,067,022

#### NOTE 3: PROFIT FOR THE YEAR

##### a. Expenses

Employee benefits expense:

– contributions to superannuation funds	58,391	50,931
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Depreciation and amortisation:

– Motor vehicles	10,842	10,842
– Buildings	18,468	18,468
– Equipment	8,177	5,858

Total depreciation and amortisation	37,487	35,168
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##### b. Significant Revenue and Expenses

Net gain/(loss) on disposal of non-current assets	-	224,812
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#### NOTE 4: CASH AND CASH EQUIVALENTS

##### CURRENT

Cash at bank	427,110	332,337
Cash on hand	854	898
	427,964	333,235

## Caladenia Dementia Care

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

#### NOTE 5: TRADE AND OTHER RECEIVABLES

	2019	2018
	\$	\$
CURRENT		
Trade receivables	14,506	8,248
Total current trade and other receivables	<u>14,506</u>	<u>8,248</u>

#### NOTE 6: OTHER ASSETS

##### CURRENT

Accrued income	16,324	4,669
Prepayments and deposits	4,382	2,905
	<u>20,706</u>	<u>7,574</u>

#### NOTE 7: FINANCIAL ASSETS

##### CURRENT

Held-to-maturity investments	<u>1,661,958</u>	<u>576,446</u>
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#### NOTE 8: PROPERTY, PLANT AND EQUIPMENT

##### Leasehold Improvements

###### General leasehold improvements

At cost	417,427	417,427
Less accumulated amortisation	-385,136	-366,668
Total leasehold improvements	<u>32,291</u>	<u>50,759</u>

##### Plant and Equipment

###### Plant and equipment

At cost	155,700	107,129
Less accumulated depreciation	--72,308	-64,131
	<u>83,392</u>	<u>42,998</u>



**Caladenia Dementia Care**

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**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019**

NOTE 8: PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

	2019	2018
	\$	\$
<b>Plant and Equipment (Continued)</b>		
Motor Vehicles		
At cost	108,405	108,405
Less accumulated depreciation	-53,765	-42,923
	<u>54,640</u>	<u>65,482</u>
Total plant and equipment	138,032	108,480
Total property, plant and equipment	<u>170,323</u>	<u>159,239</u>

**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:

	Leasehold Improvements	Motor Vehicles	Plant and Equipment	Total
	\$	\$	\$	\$
<b>2019</b>				
Balance at the beginning of the year	50,759	65,482	42,998	159,239
Additions at cost	-	-	48,571	48,571
Disposals	-	-	-	-
Depreciation expense	-18,468	-10,842	-8,177	-37,487
Carrying amount at the end of the year	<u>32,291</u>	<u>54,640</u>	<u>83,392</u>	<u>170,323</u>

**Asset Revaluations**

There were no asset revaluations during the year.

NOTE 9: TRADE AND OTHER PAYABLES

	Note	2019	2018
		\$	\$
<b>CURRENT</b>			
Trade payables		3,767	2,114
Other current payables		14,322	22,758
Grants received in advance		133,048	116,683
Other payables (net amount of GST payable/(refundable))		1,167	12
	9a	<u>152,304</u>	<u>141,567</u>

**Caladenia Dementia Care**

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**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019**

NOTE 9: TRADE AND OTHER PAYABLES (CONTINUED)

	Note	2019	2018
		\$	\$
<b>a. Financial liabilities at amortised cost classified as trade and other payables</b>			
Trade and other payables:			
– total current		152,304	141,567
– total non-current		-	-
		152,304	141,567
Less: deferred income		133,048	116,683
Less: other payables		1,167	12
Financial liabilities as trade and other payables	15	18,089	24,872

NOTE 10: EMPLOYEE PROVISIONS

CURRENT

Provision for employee benefits: annual leave		58,622	45,443
Provision for employee benefits: long service leave		66,956	35,670
		125,578	81,113

NON-CURRENT

Provision for employee benefits: long service leave		10,395	14,494
		10,395	14,494
		135,973	95,607

## Caladenia Dementia Care

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

#### NOTE 10: EMPLOYEE PROVISIONS (CONTINUED)

##### Provision for employee provisions

Provision for employee benefits represents amounts accrued for annual leave and long service leave.

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

The non-current portion for this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service.

In calculating the present value of future cash flows in respect of long service leave, the probability of long service leave being taken is based upon historical data. The measurement and recognition criteria for employee benefits have been discussed in Note 1(e).

#### NOTE 11: OTHER RELATED PARTY TRANSACTIONS

There are no related party transactions.

#### NOTE 12: FINANCIAL RISK MANAGEMENT

The company's financial instruments consist mainly of deposits with banks, and accounts receivable and payable.

The carrying amounts for each category of financial instruments, measured in accordance with AASB 139: *Financial Instruments: Recognition and Measurement* as detailed in the accounting policies to these financial statements, are as follows:

	Note	2019 \$	2018 \$
<b>Financial assets</b>			
Cash and cash equivalents	4	427,964	333,235
Loans and receivables	5	14,506	8,248
Held-to-maturity investments	7	1,661,958	576,446
<b>Total financial assets</b>		<b>2,104,428</b>	<b>917,929</b>
<b>Financial liabilities</b>			
Financial liabilities at amortised cost:			
– trade and other payables	9a	18,089	24,872
<b>Total financial liabilities</b>		<b>18,089</b>	<b>24,872</b>

## Caladenia Dementia Care

ABN 76 760 485 720

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

#### NOTE 13: CAPITAL MANAGEMENT

The Board controls the capital of the entity to ensure that adequate cash flows are generated to fund its programs and that returns from investments are maximised within tolerable risk parameters. The finance committee ensures that the overall risk management strategy is in line with this objective.

The finance committee operates under policies approved by the Board of Directors. Risk management policies are approved and reviewed by the Board on a regular basis. These include credit risk policies and future cash flow requirements.

The entity's capital consists of financial liabilities, supported by financial assets.

There have been no changes to the strategy adopted by management to control the capital of the entity since the previous year.

#### NOTE 14: ENTITY DETAILS

The registered office and principal place of business is:

11 Hilledge Lane  
Mooroolbark VIC 3138

#### NOTE 15: MEMBERS' GUARANTEE

The entity is incorporated under the *Corporations Act 2001* and is a company limited by guarantee. If the entity 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 2019, the number of members was 56.

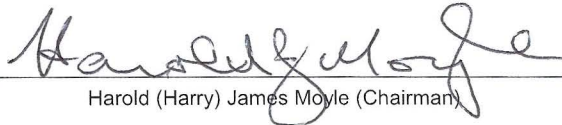
**Caladenia Dementia Care**  
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**DIRECTORS' DECLARATION**

In accordance with a resolution of the directors of Caladenia Dementia Care, the directors of the company declare that:

1. The financial statements and notes, as set out on pages 1 to 15, are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and:
  - a. comply with Australian Accounting Standards; and
  - b. give a true and fair view of the financial position of the company as at 30 June 2019 and of its performance for the year ended on that date.
2. In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

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



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Harold (Harry) James Moyle (Chairman)

Dated this 24<sup>th</sup> day of September 2019.