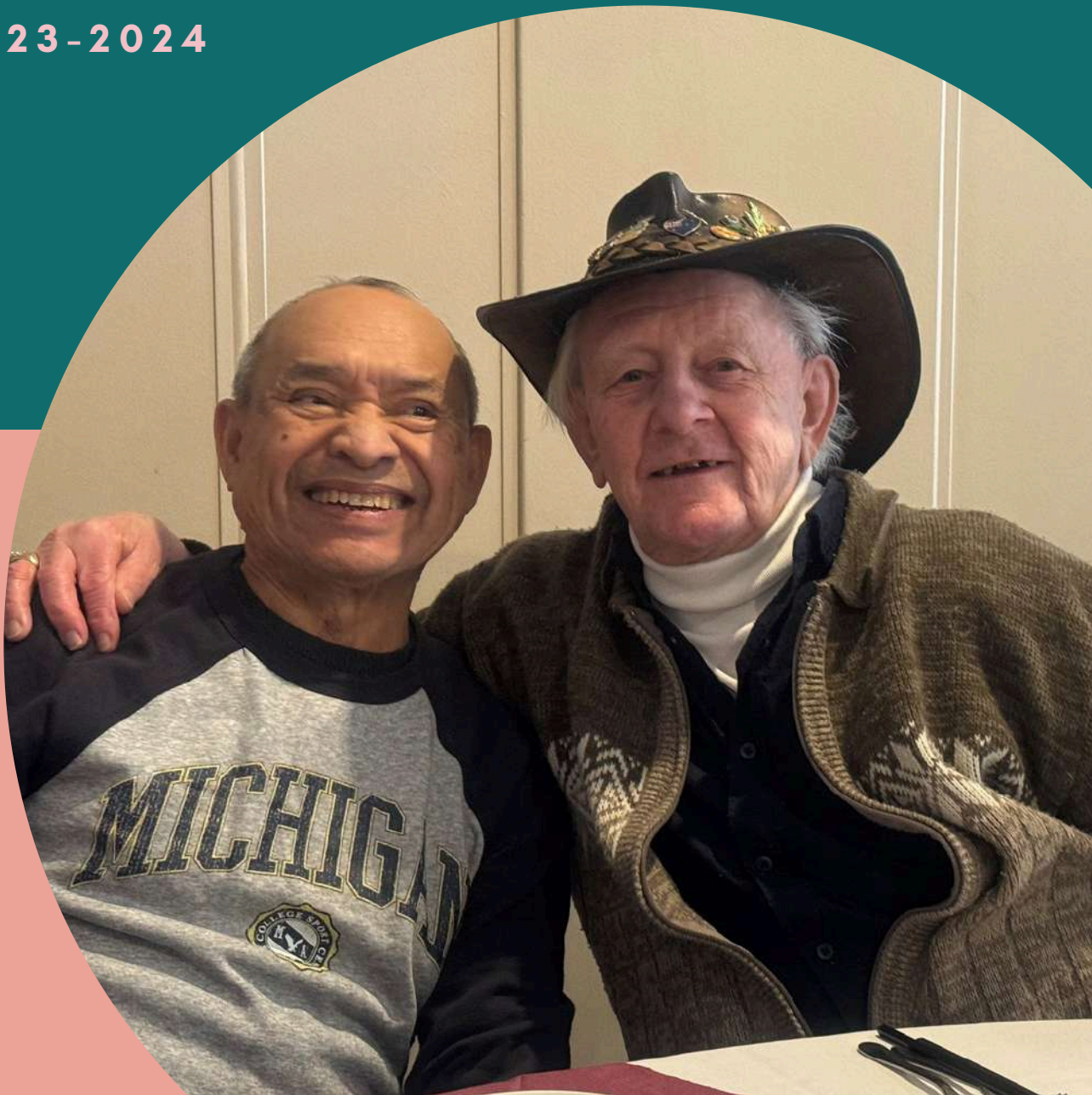


# CALADENIA DEMENTIA CARE



ANNUAL REPORT  
FOR 2023-2024





# **C o n t e n t s**

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**History**

**Donors**

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**Thank you - Harry Moyle**

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# STRATEGIC DIRECTIONS

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## 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 Future Directions

Quality Services

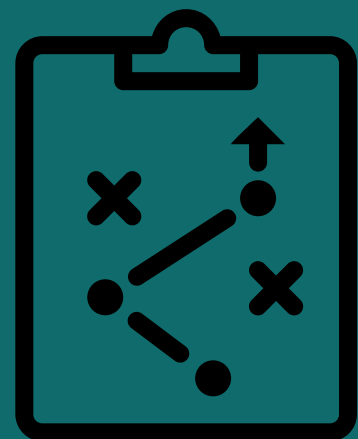
Broaden commercial opportunities

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



# OUR 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.

April 1991

Official Opening by Councillor Len Cox, Mayor, Shire of Lillydale

May 1998

Building of extension to Meadowbank House commenced.

October 1998

Official Opening of Extension by the Hon Rob Knowles, Minister for Health, Minister for Aged Care

1998-2008

Staff numbers grow from 9 to 15  
programs offered grow from 5 to 8

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

January 2017

Commenced Respite Programs with Funding from the Commonwealth Department of Health  
Now offering 12 Programs per week

2020

Face to face programs suspended and all services move to remote service delivery

August 2023

Caladenia's 40th Birthday!!!

# DONORS

Keith B

Anonymous Donors X 3

Bronwyn Baade

Jenny Bear

Jim Blanksby

Tamara Boldiston

Bill Borton

Alice Brian

Diane Carmody

Silvana Centracchio

Geoff Clarke

Carol Colbert

Sue Cooper

Walter Cornforth

Croydon Mooroolbark Lions Club

Cheryl D'argaville

Damian De Napoli

Julie De Napoli

Helen De Santis

Chris De Vincentis

Helen Delahoy

Christine Delogu

Moira Downey

George Dullege

Cate-Linne Fraser

Marlene Gist

Goodman Family Foundation

Victor Greto

Mike Grigg

Lynette and Tim Hewitt

Heather Hill

Jean Hill

Meryl Hodges

Allan Holt

In Memory of Judy Mc Clintock

In Memory of June Caton

Ronda Jacobs

Claire Jones

Arthur Kotaridis

Sue Krogh

La Rochette Nominees

Shane Levy

Susannah Lewis

Lilydale Senior Citizens

Melissa Luke

Coral Madigan

Amy Maiolo

Graham Maley

Carla Massarotti

D M Mayne

Jenny Mc Donald

Jeanette Mc Ewan

Janice and Rob Mc Lean

Hugh and Kaye Mc Rae

Barbara McGuire

Brenda Meijers

Brian Mier

Hilary Milsome

Mooroolbark Bowls Club

Susan Mueller

Robyn Pope

Francis Roche

Paul Sanders

Karl Schriever

Emma Short

Edna Skinner

Ashley Southin

Nicole Stow

Barbara Strickland

Surfcoast Dance Company

Jo Surkitt

Sue Taurian

Lorraine and John Thomas

Sara Wagstaff

Hayward Walton

Sally Ward

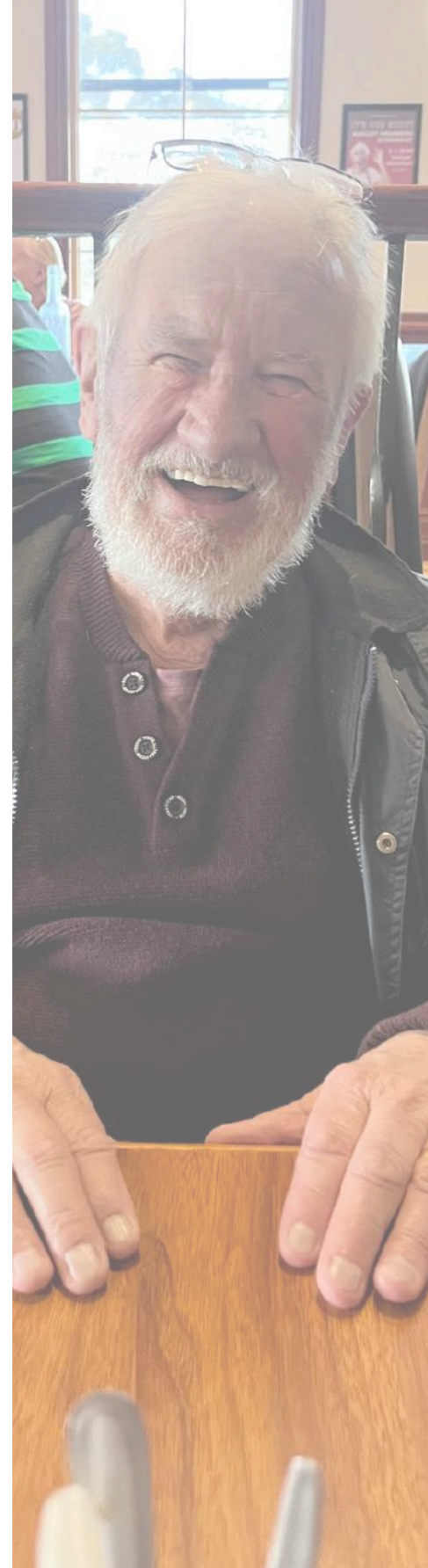
Geoff and Anne Welsh

Catherine Wood

Helen Wood

Sarah Yeates

K & D Zwar



thank you

**Caladenia also thanks the Commonwealth Department of Health, the Victorian Department of Families, Fairness and Housing, VMCH, Australian Government Volunteer Grants, Arcare, The Wicking Trust, Yarra Ranges Council, Mooroolbark Community Bank, the PayPal Giving Fund and our generous donors.**

# BOARD OF DIRECTORS

Caladenia's Board of Directors come from diverse backgrounds and have complementary skills and experience.

A Community organisation like ours cannot provide services and supports without direction and input from the Board.

Our Board Members are all volunteers, and we thank them for their time and their hard work.



Ronda Jacobs - Chair



Harry Moyle - Deputy Chair



Hannah Sutherland  
Finance Convenor



Jen Gladwin



Claire Jones



Gab Pascuzzi



Nan Yu



Oliver Beaumont



Sarah Yeates - CEO



Phill McEvoy



Terry Maiolo



# HARRY MOYLE THANK YOU



## Harry's Legacy of Leadership and Financial Stewardship

Since joining Caladenia's Committee of Management in 1996, Harry has been an instrumental figure in guiding our organisation's financial governance and overall direction.

Bringing his extensive experience as a financial planner, accountant, and small business owner, Harry has made invaluable contributions that have significantly strengthened Caladenia's foundation.

Over his 28 years of service as Treasurer, Chair and Deputy Chair, Harry consistently ensured that Caladenia's finances were managed with the highest level of accountability. He prepared and presented detailed monthly financial reports and developed investment strategies that have helped the organisation thrive.

Under his leadership, Caladenia's annual budget has grown from \$300,000 to over \$1,000,000, with strong reserves in savings and investments.

Harry's dedication extended beyond financial management. His implementation of a salary sacrifice program benefited our staff, demonstrating his commitment to supporting the broader Caladenia team, even though it increased his workload as Treasurer.

Through his financial acumen, Harry introduced robust financial systems that placed Caladenia in a strong position to secure various state and federal grants. These systems have also enabled us to sustain vital operational programs, providing essential services to over 90 people living with dementia, along with their carers and families. His steady guidance has been crucial in fostering a sense of stability and confidence within our community.

In 2008, Harry was elected Board Chair while continuing to serve as Finance Committee Convenor. Under his leadership, the Committee's governance processes were enhanced, with improvements in areas such as risk management, strategic planning, and succession planning. His professionalism also played a key role in Caladenia's transition from an incorporated association to a not-for-profit Company Limited by Guarantee.

Personally, as CEO, I have always appreciated Harry's willingness to listen and offer support. He was not only a mentor but a trusted advisor who took the time to guide me in considering all aspects of an issue before making a decision. His calm demeanor, thoughtful approach, and willingness to support my ideas helped shape my leadership, and I am deeply grateful for his encouragement over the years.

As we look to the future, Harry's leadership has laid the groundwork for further growth, particularly in our efforts to grow our services and plan strategically for Aged Care Reform. We are deeply grateful for Harry's tireless dedication and unwavering commitment to the success of Caladenia, and wish him well for his retirement from the Board.

Harry has offered to continue to support Caladenia in fundraising endeavours, so you will probably see him at our next Bunnings Sausage Sizzle!

Thank you Harry - from the Board, the Staff team, the Volunteers and our members and carers





# VOLUNTEERS

Rose Abrehart

Rosalia Alfonso

Amber Baragwanath

Heather Barnard

Jenny Beale

Gary Burgess

Rhonda Carson

Helen Delahoy

Jon Devitt

Shirley Dobie

Jill Drew

Lyn Ford

Lesley Harris

Rosemary Haysom

John Haysom

Christine Hill

Meryl Hodges

Moira Hughes

Catherine James

Kate Jeffery

Jayden Kirby

Tamara Matt

Barb Mays

Tracy Morcom

Kris Nicholls

Debbie O'Bryan

Joan Pedler

Margaret Sell

Betty Tibballs

Leanne Timms

Roma Webb

Cheryl White

Kathryn Whitehouse

Helen Wood

“

”

**VOLUNTEERING IS AT THE VERY  
CORE OF BEING A HUMAN. NO ONE  
HAS MADE IT THROUGH LIFE  
WITHOUT SOMEONE ELSE'S HELP.**

– HEATHER FRENCH HENRY

# LIFETIME PATRONS

(FORMERLY LIFE MEMBERS)

- 1995 Betty Horsburgh
- 1996 Patricia Maggs (dec.)
- 1997 Anne Welsh
- 1998 Ray Caldwell (dec.)
- 1999 George Hume
- 2007 Bill Borton
- 2011 Harry Moyle
- 2012 Lynn Reddaway (dec.)
- 2012 Betty Tibballs
- 2019 Ron Gardner
- 2019 Barbara Higgs (dec.)
- 2019 Jean Hill
- 2019 Barbara Jowett
- 2019 Joan Pedler
- 2019 Les Wallis

*Thank you*

TO THOSE WHO HAVE SUPPORTED  
CALADENIA IN SO MANY  
OUTSTANDING WAYS



# STAFF

Merryn Auldist  
Bronwyn Baade  
Tom Battersby  
Yvonne Chappell  
Silvana Centracchio  
Honor Cuthbertson  
Joe Fernandes  
Ingrid Gasson  
Tracey Kerr  
Julie Leusenkamp  
Lisa Maddock  
Anita Moir  
Cathy Nairn  
Michael Och  
Leanne Smith  
Nicole Stow  
Sharni Thompson  
Santosh Tungal  
Christine Waixel  
Hayward Walton  
Sally Ward  
Nicola Weeks  
Sarah Yeates



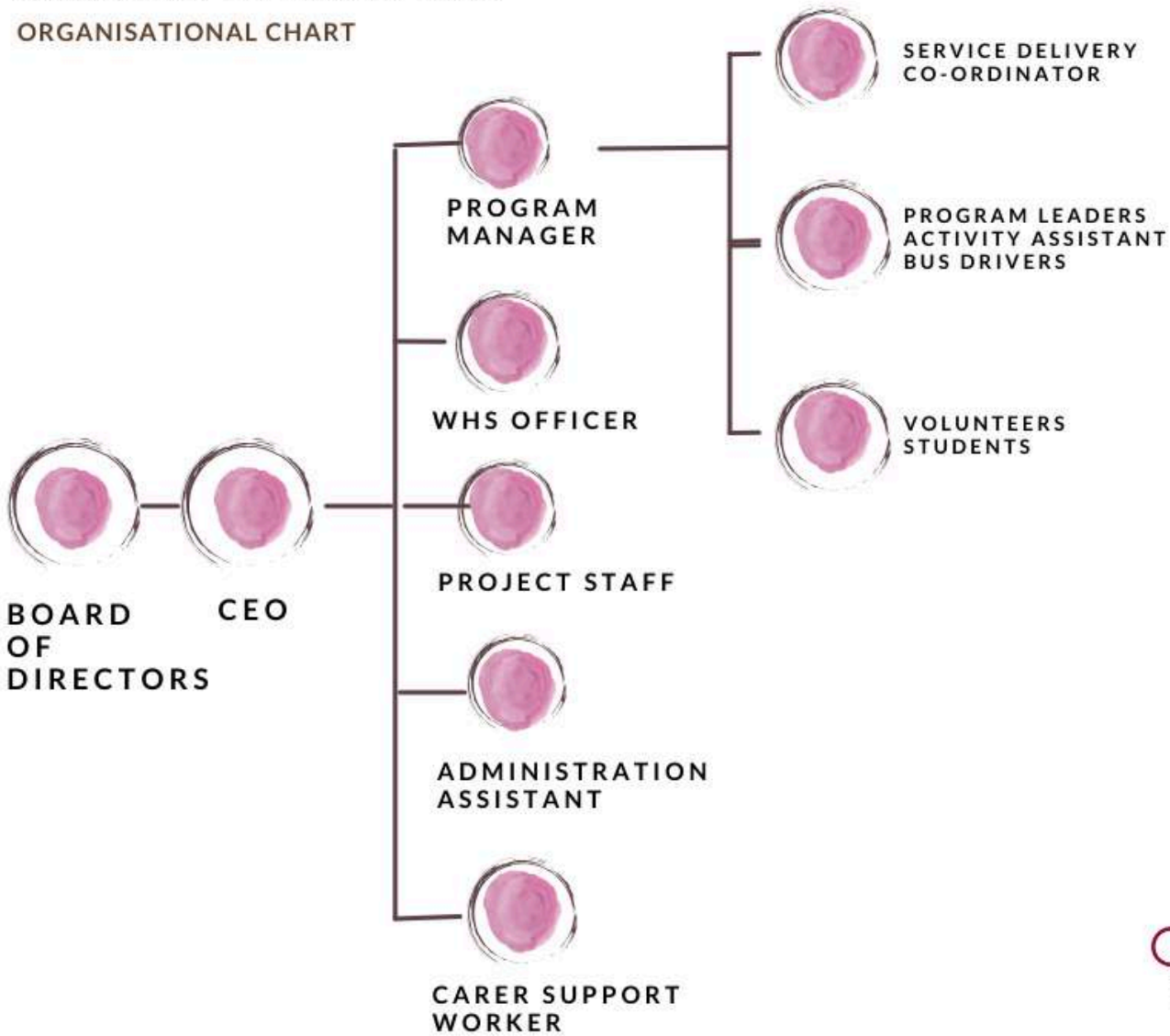
*Thank you*  
TO ALL THE CALADENIA STAFF



# ORGANISATION CHART

## Caladenia Dementia Care

### ORGANISATIONAL CHART



# CHAIR'S REPORT



It is with great pride that I present this report as Chair of the Caladenia Board, reflecting on the accomplishments of the past year and expressing my deep gratitude to the remarkable people who make this organisation thrive. Our dedicated staff and volunteers remain the cornerstone of our success, and their tireless efforts ensure that we continue to provide exceptional services to our members. Every day, their professionalism, compassion, and commitment to excellence shine through, and for this, I extend my heartfelt thanks.

One of the highlights of this year has been the continued success with our Rested Program. This innovative initiative, designed to offer additional support and respite for carers, has been embraced by our community. It has quickly become a key pillar of our service offering, providing much-needed relief to those caring for loved ones, while reinforcing our reputation for delivering high-quality, client-centred care.

Our strong commitment to financial stewardship remains unwavering. I am pleased to report that the organisation is in a sound financial position, with sufficient reserves to navigate the evolving landscape of the sector. This financial stability not only supports our current programs and services but also allows us to plan confidently for the future. We are well-prepared to invest in further growth, infrastructure, and program development, ensuring we can continue to meet the needs of our members and their families for years to come.

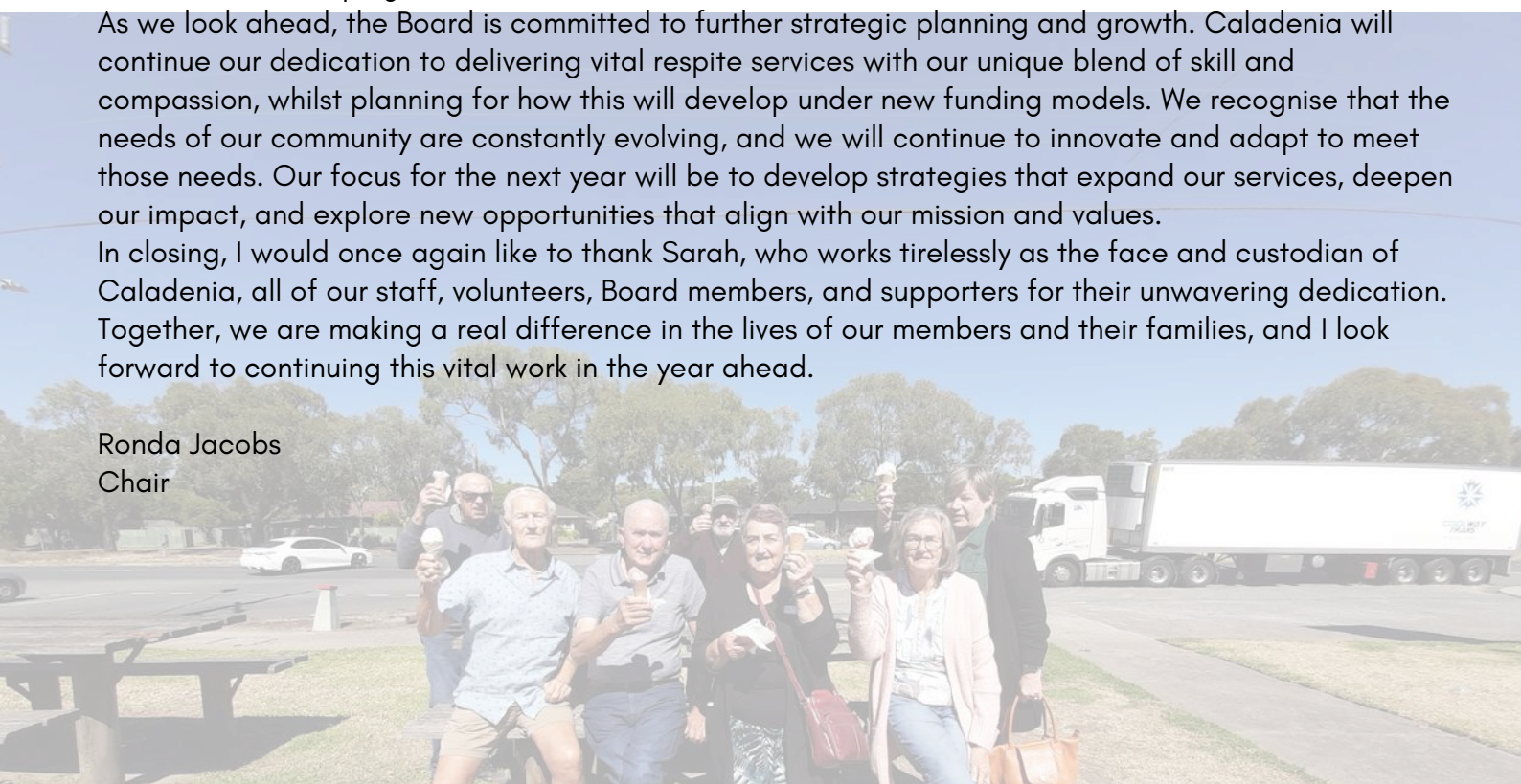
This year also saw transitions on our Board. We bid a fond farewell to long-serving Board members, Phillip McEvoy, Gab Pascuzzi, and Claire Jones, whose dedication and expertise have been invaluable to our organisation. Of course, Caladenia would not be where it is today without the unwavering passion and leadership of our ex Chair, Harry Moyle, who also retired this year after 28 years of service. His contribution has left a lasting legacy, and we are deeply grateful for his service, more details of which are included elsewhere in this report.

At the same time, we are thrilled to welcome Anthony Jones, Ayesha Fathers, Norman Kurta, Robert Telling and Kerrie Milburn to the Board, and Helen Snitkovsky to the Strategy Committee. These Directors bring a wealth of experience and fresh perspectives, and I am confident they will be instrumental in shaping our future direction.

As we look ahead, the Board is committed to further strategic planning and growth. Caladenia will continue our dedication to delivering vital respite services with our unique blend of skill and compassion, whilst planning for how this will develop under new funding models. We recognise that the needs of our community are constantly evolving, and we will continue to innovate and adapt to meet those needs. Our focus for the next year will be to develop strategies that expand our services, deepen our impact, and explore new opportunities that align with our mission and values.

In closing, I would once again like to thank Sarah, who works tirelessly as the face and custodian of Caladenia, all of our staff, volunteers, Board members, and supporters for their unwavering dedication. Together, we are making a real difference in the lives of our members and their families, and I look forward to continuing this vital work in the year ahead.

Ronda Jacobs  
Chair



# CEO'S REPORT



The 2023-2024 Year has had much to teach. The Chair and I have worked hard to assess the current skill sets on the Board, and to recruit new Board members as is detailed in Ronda's Chair report.

With the introduction of the new Position of Program Manager I was very pleased to be able to welcome Nicole Stow to the team to take over the management of the day to day programs and the team. Nicole has quickly made the position her own, and I am not sure how Caladenia ran without her input, her calm and capable manner and her professionalism.

Highlights of the last year have included a much needed upgrade of our IT systems and CRM from the Access Database that was built for us in 2001. Thanks must go to Les Wallis who built and maintained the database for over 20 years, keeping us compliant, and adjusting the program as necessary. Les Volunteered his time to do this work - and was always "on call" when we needed him. Thanks Les!

All Caladenia's information and data is now accessed in the cloud, and backed up in real time. Our computers and email are now monitored in real time for any sign of risky activity or suspected data breach, and the system isolated from the rest of the network. Many thanks to Jason Montgomery at Calibre IT who has been helping me manage all our systems for many years, and is now providing a managed service with helpdesk function.

As a part of our work in readiness for the strengthened aged care standards we have formed a Consumer Panel. At present there are only two members, one who lives with dementia, and one who has cared for someone living with dementia. We hope to recruit 3 more members to the committee so that we have the voice and input of people with lived experience to consult as we continue to grow and improve.

Our partnerships continue strongly with Caladenia heading up and co-chairing the Dementia Knowledge Network, the Eastern Dementia Network and the Social Support Network. We have been working with the Dr Bronwyn Morkham and the Young People in Nursing Homes Alliance to develop a summit where a "call to action" will address the lack of service options, much needed data collection and advice and referral for people diagnosed with YOD. This is significant work that will begin to address the inequality between the aged care system and NDIS.

I would like to thank Nicole and the staff team for the care they take, the thought they put into all they do, and the genuine pride they take in the work that they do. There have been some amazing programs and activities this year - evidenced by the happy faces in the Friday email photos each week.

I would like to thank our volunteers - without them we would not be able to give the individual care and attention to our members. In the current climate organisations are finding it more and more challenging to recruit and retain volunteers - so I am pleased to report that our team of 34 Volunteers is going strong!

Lastly I would like to thank the Board, particularly Ronda for her guidance and knowledge as the CEO role transitions from Operational to Strategic. Thank you for your support.

Sarah Yeates - CEO

# CARER SERVICES

Caladenia has always demonstrated a strong commitment to supporting the carers of people living with dementia. Our efforts are manifested through the facilitation of five diverse carer groups that meet monthly. These groups embody the inclusiveness that Caladenia values, offering a platform for carers to connect, share, and support one another.



Becoming the carer of someone you love is unexpected and not something you can plan for. It is a journey that may be at times be confusing and challenging, bringing on 'big' feelings. Feelings of helplessness, frustration, guilt, sadness and grief, exist alongside moments of deep connection and fulfillment. Managing medical care, finances, and navigating healthcare systems can be daunting. It's crucial to seek support from others and to prioritise self-care. The Carer Support Groups offer these connections from early diagnosis, changes in the journey living with dementia, respite and death. Our carers are husbands, wives, sons, daughters, friends and siblings.

## Monthly Carer Groups

1. Young Onset Dementia Online Group: Meets on the second Monday of each month.
2. General Carer's Meeting: Held on the second Thursday of each month.
3. Men's Lunch: Occurs on the fourth Thursday of each month.
4. Valley Carer's Meet in Healesville: Takes place on the third Friday of each month.
5. Young Onset Dementia Lunch: Scheduled for the fourth Friday of each month.

These groups provide a forum for open and honest conversations about the practical challenges and intense emotions that carers face. As one carer put it, "This group has saved my life."

## Special Events and Activities

This year, Caladenia also hosted several special events to celebrate and support our carers:

- Pamper Day: This event featured music, massages, mindfulness sessions, and delicious food, ensuring that carers felt happy, relaxed, and appreciated.
- Christmas Lunch and Mid-Year Lunch: These gatherings brought together long-time carers and new members in a warm and welcoming environment.

## Impact on Carers

Our events and groups are well-attended, reflecting their importance to the carers who participate. Carers often express how valuable it is to speak with others who truly understand.

Merryn Auld  
Carer Support Worker



# CARER SERVICES CONTINUED



## CALADENIA CARER PROGRAMS

### NUMBERS TALK

#### CARERS

make up nearly 12% of Australia's population



### CALADENIA PROVIDED



# 55

separate services and supports to 73 individual carers

# 1000

hours of support in the 2023-2024 year





# PROGRAM MANAGER'S REPORT



Since arriving at Caladenia in October 2023 I have learned so much about Dementia, the Aged Care System, 'upcoming' Aged Care reforms, different funding streams, services etc. But the most important thing I have learned is that it is possible to make a difference.

I have seen new Members and Carers, and their families, at both the commencement and end of their time here at Caladenia and have had the pleasure of seeing the impact good services can make. It is my hope that the opportunity to access good quality respite and social supports will become more accessible to those who need it as a result of the proposed changes and reforms.

My role here has been focused on setting up some back of house systems to enable Caladenia staff to focus on continuing to deliver the wonderful programs well into the future, and to be able to offer them to more people. The recent introduction of a robust electronic records management system will allow for a smooth transition through proposed changes to future funding and compliance requirements. The Visualcare System has allowed us to streamline Caladenia's rostering, invoicing, record management, client information, reporting and compliance and has reduced the time spent doing paper-based tasks.

Having robust systems in place that can accommodate changes will allow Caladenia to be more flexible and adapt to change more easily. Having these systems in place gives the staff team the freedom to continue to focus on program delivery, which is what they do so well.

Our numbers continue to remain steady, and we consistently receive enquiries from multiple sources, often via word of mouth. I am always so proud of the work the staff team and volunteers do here when I receive a call from someone who says "my neighbour/friend/relative told me to call you because you would help us". I love hearing that a carer didn't think they could convince their partner to come and within a couple of weeks are sick of hearing them ask if it is the day they go to Caladenia because they can't wait to get here.

I would like to thank all of my colleagues for welcoming me into the team and being patient while I learned my way around. I would particularly like to thank the amazing volunteers we have here who are so reliable and dedicated to what they do here. They are a very skilled group of people, and we are very lucky to have them share their expertise with us so willingly and professionally. The Program staff work tirelessly to prepare for a great day, every day, regardless of what they may have going on in their personal lives, so thank you to them. We can't forget the team who work behind the scenes, both in the office and on the Board, without them, the programs would not be able to run as smoothly as they do.

Nicole Stow  
Program Manager

# WORKPLACE HEALTH AND SAFETY



## KITCHEN AND FOOD SAFETY

What began with plans for a full kitchen renovation in 2019 ended in May with a much-needed repair and restoration. With the assistance of the Yarra Ranges Council Environmental Health Officer, we were able to identify and proceed with all necessary repairs to ensure we comply with our obligations under the Food Act.

Had we chosen to gut and refit the kitchen completely, we would have had significantly more complex regulations to meet regarding equipment, connections, ventilation, and specific fixtures, and fittings. Our new faster, more efficient dishwasher has been met with resounding approval by all staff. It was complemented by repairs to cabinetry, the door, and cornice repairs and the replacement of our non-compliant floor.

We were also very pleased to have the Council agree to changing our Food Registration from Class One to Class Two. This amendment has been a long time coming and essentially means we have been able to discontinue our external auditing and simplify our recording processes. Our new procedures were implemented this month and have been greatly appreciated by staff.

## INCIDENTS

The past twelve months seen the first full year of reporting under the new Serious Incident Reports scheme. As a result, we have recorded an increase in the number of incidents that meet the requirements for the completion of internal incident and near miss reporting. Staff have continued to adapt to the strengthened reporting obligations. Having this level of detail has enabled us to gain a better understanding of how we can further mitigate risks to health and safety and respond to individual incidents.

We had three incidents that met the criteria for mandatory external reporting: One to WorkSafe and two to the Aged Care Quality and Safety Commission. I am very pleased to report that we had no increase in injuries requiring medical attention and our rates of injury and illness remain very low.

## TRAINING

Our training has been both responsive and strategically planned to ensure that safety, best practice and care for members are paramount in our focus. Staff have received monthly mandatory training either online through the Aged Care Quality and Safety Commission or internal training that covers the specific needs of Caladenia. They have also obtained First Aid and Food Safety certificates. Our volunteer training day was well attended with topics covered such as evacuations, food safety, manual handling and personal care. I thank all the team for their time and willingness to undertake the required training, despite some hiccups with the aged care training portal.

Sally Ward  
WH&S Officer



# PROJECTS

*As the staff team has grown over the last 12 months - there has been time to become involved in other projects that benefit people living with dementia and the people who care for them in our community.*

## **Dementia Friendly Yarra Ranges**

The dementia Friendly Yarra Ranges project continues in its second year. A survey was done of all front line staff at the Yarra Ranges Council, asking them what their level of knowledge of dementia was and what did they need to learn to better support people living with dementia in our community. Our next step is to provide training to all staff who answer enquiries at Council, both on the main phone line and in the Community Link locations. It is planned for these training sessions to be recorded so they will be accessible to new staff after the project finishes.

## **RESTED**

Respite, Education, Socialisation and Tailored Engagement for people living with Dementia. The RESTED - Staying at Home Program is has in the twelve months to June 30 provided respite opportunities to 37 carers and 36 people living with dementia.

These three day breaks have been so successful, and the feedback has been overwhelmingly positive. Carers have expressed how much they have gained from the three days of learning and information, the comments from people living with dementia have opened our eyes to the incredible insight that many of these folk have into not only their own challenges but the challenges their partners are dealing with as well.

***Near the end of it all 'Mary' quietly spoke to me of her wanting her husband to have time to himself, a break from her, that she understood it is hard work. I spoke briefly of her attending a program at Caladenia for the day, she said yes but that's not going to be enough"***

***'Fred' spoke of how he knows he can't do things; he knows what he wants but just can't work out how to do it anymore, he knows it is to do with his dementia, he knows he has to keep trying as if he doesn't it will all go and then be gone. (real names withheld)***

## **My Dementia Companion**

Caladenia continues to partner with Nan Yu and My Dementia Companion providing expert advice, help sheets and proofing the information gathered. It is a privilege to be involved with such a brilliant resource. For more info see [www.mydementiacompanion.com.au](http://www.mydementiacompanion.com.au)

## **Your Guide to Person- Driven care**

Caladenia is proud to have partnered with VMCH and My Dementia Companion to create Australia's first non-clinical guide to assist care managers and other professionals who support people living with dementia and their carers in their homes. 'Your Guide to Implementing Person-Driven Care' will provide workers with information to help refer clients to appropriate and individualised support as their needs change. The guide is illustrated throughout by three individual Case Studies to bring a broad and holistic approach to providing, referring and advising supports and services for people living with dementia. The draft guide was presented at the International Dementia Conference in September this year.

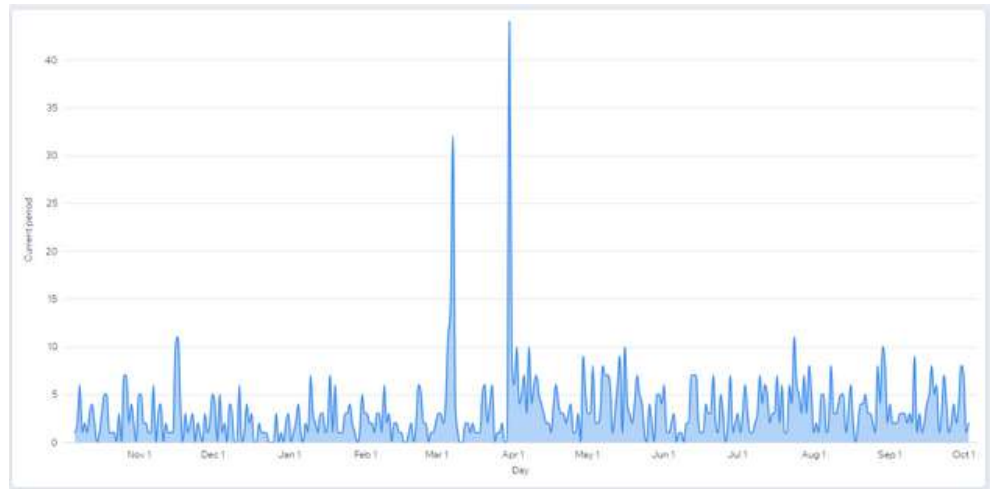
## **Australian Government Volunteer Grants**

We thank the Member for Casey, Aaron Violi MP for supporting us to win a 2024 Volunteer Grant. The grant has been used to purchase 2 large iPads to be used by volunteers with those clients who have lost language skills. The applications installed on the iPads have been specifically chosen to involve both a volunteer and someone living with dementia in different activities - providing an alternate way of communicating and sharing enjoyable time together.

# ONLINE PRESENCE



Information gathered from our website shows a constant flow of traffic through our website.

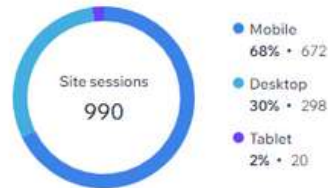


## New vs returning visitors



[See Full Report](#)

## Sessions by device



[See Full Report](#)

96% of visitors in the 12 month period were new to the site, and the number of people accessing the website via their phones is growing

It is interesting to note the number of overseas visits which I feel is due to the free downloads we shared (and are still sharing) over covid lockdowns.

## Sessions by country



[See full report](#)

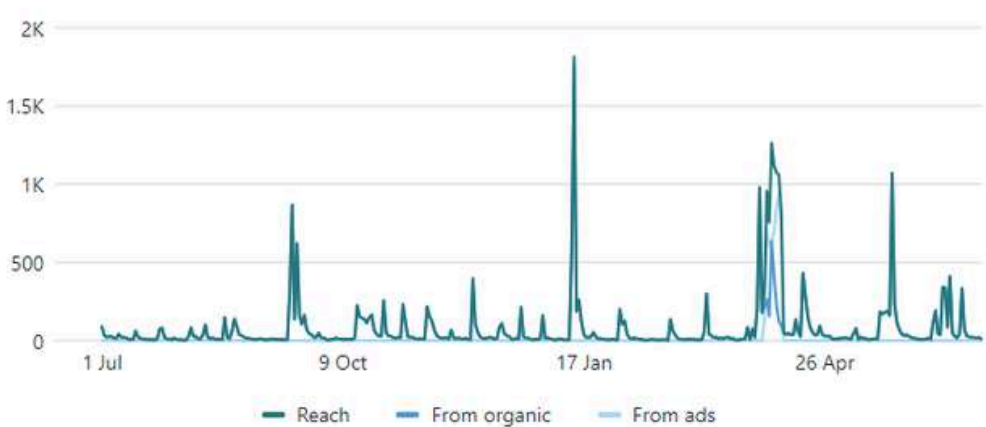
Countries	Count
Australia >	3,397
United States >	80
United Kingdom >	19
Canada >	18
India >	17
Philippines >	17
New Zealand >	11

# ONLINE PRESENCE



Our Facebook presence has grown enormously this year with a reach of over 15,000 – up 139% from last year

<b>Reach</b> <span>📄</span> 15.4K <span>↑ 139.3%</span>	<b>3-second views</b> <span>📄</span> 4.7K <span>↑ 430.5%</span>	<b>1-minute views</b> <span>📄</span> 502 <span>↑ 100%</span>	<b>Content interactions</b> <span>📄</span> 2.4K <span>↑ 42.7%</span>	<b>Minutes viewed</b> <span>📄</span> 1d 7h <span>↑ 728.1%</span>
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**Reach breakdown** 📄  
1 Jul 2023 - 30 Jun 2024

- Total**  
15,436 ↑ 139.3%
- From organic**  
11,157 ↑ 709.7%
- From ads**  
4,597 ↑ 470.3%

**Our most popular post was about our kitchen fundraiser and story on Channel Nine**

Title	Date published <span>↑↓</span>	Reach <span>📄</span> <span>↓</span>	Likes and reactions <span>📄</span>
Did you see us on Channel Nine on Saturday Night? We are ... Caladenia Dementia Care	Boost 2 April 13:08	6.6K Reach	43 Reactions
Post: "Did you see us on Channel Nine on Satur... @E	Boost unavailable 2 April 14:34	4.5K Reach	--
Caladenia is looking for some versatile casual staff. We are l... Caladenia Dementia Care	Boost 13 January 18:29	3.1K Reach	12 Reactions
Do you know someone with a passion for improving the live... Caladenia Dementia Care	Boost 18 Sep 2023	2K Reach	8 Reactions
Watch Channel 9 News tonight at 6 - Caladenia will feature i... Caladenia Dementia Care	Boost 30 March 15:57	1.5K Reach	48 Reactions
It is Volunteer Week!! At Caladenia we could not do without ... Caladenia Dementia Care	Boost 24 May 09:23	1.3K Reach	28 Reactions

# STRATEGY COMMITTEE



## Convenor's Message:

With the comprehensive amount of work done on the strategic plan, and Nan's retirement from the Strategy Committee, I have been please to continue this work and open discussions with the new Board Members as we plan Caladenia's best way forward.

## Strategic Plan 2023-2025

### Strategic Plan Overview

The 3-year Strategic Plan outlines key priorities and provides direction for the CEO and her team, while holding the Board accountable for ensuring alignment with our Vision, Mission, and Values. It focuses on three core Strategic Pillars:

1. Maintain Mooroolbark as a Centre of Excellence
2. Building on our reputation as one of Australia's most established dementia-specific respite and support centres, we aim to preserve the "Caladenia Way" to ensure sustainability, quality care, and operational excellence.
3. Expand the "Caladenia Way" to the Wider Community
4. In response to sector reforms and increasing demand, we will scale our services and pursue new opportunities to extend our best practices to more people impacted by dementia.
5. Strengthen CDC's Share of Voice in Dementia Care
6. We are committed to leading positive change in dementia care, shaping policies, reforms, and initiatives that improve outcomes for people living with dementia and their carers.

### Achievements So Far

- Awarded the Stay at Home initiative, collaborating with Dementia Support Australia and completing the first program in August 2023.
- Successfully implemented the 1-Year Implementation Plan, aligning CEO and team objectives with the Strategic Plan.
- Optimised the organisational structure by employing a new Program Manager to support strategic goals.
- Awarded the Equity Trustee and The Wicking Trust Grant to create Australia's first comprehensive dementia care guidelines, in collaboration with key partners.

These strategic pillars are underpinned by foundational priorities such as governance, organisational structure, IT, and a strong culture.

The new Strategy Committee are primed to chart Caladenia's plans for the future as we prepare for aged care reform - but more than that - as we prepare to take Caladenia's programs and services to those who need them most.

Oliver Beaumont  
Strategy Committee Convenor



# FINANCE REPORT

Year Ended 30 June 2024

## 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 2023/24

The Committee communicated extensively via online meetings, email and telephone and addressed various important items including:

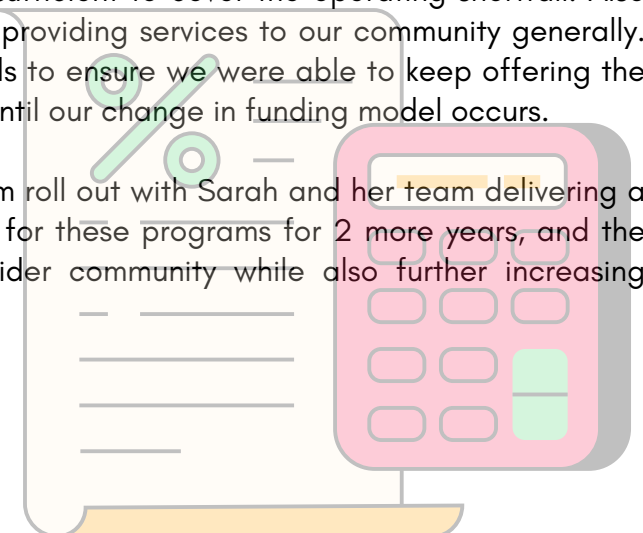
- Monthly Board financial reports including cash balances
- Discussion on the preparation of a comprehensive budget of income and expenses
- Regular support of management and administration
- Assistance with the annual audit of the financial statements

## Highlights of 2023/24 Financial Year

The financial year result for Caladenia Dementia Care for the year ended 30 June 2024 was a surplus of \$48,806, which was a fantastic result for the year after last years' deficit (loss) of \$102,221. This turn around largely was due to a change to our fee structures, the introduction of the new RESTED (Stay at Home) program, increased interest rates earning better returns on our term deposits, and a successful fundraising campaign towards the end of the financial year.

In recent years, Caladenia has taken the strategic approach of building client numbers due to the expected change in funding model (which has now been further delayed until at least 1 July 2027). This move to building client numbers meant that we needed to reassess what we were charging for our services, as our block Government funding was no longer sufficient to cover the operating shortfall. Also general cost of living increases has impacted the costs of providing services to our community generally. This change in fee structure contributed much needed funds to ensure we were able to keep offering the same quality services, and continue with current programs until our change in funding model occurs.

The 2024 year saw the first sessions of our RESTED program roll out with Sarah and her team delivering a new and quality service to the community. We are funded for these programs for 2 more years, and the team looks forward to providing this program to the wider community while also further increasing awareness of Caladenia in the community.



# FINANCE REPORT CONTINUED...



We continue to hold our excess funds in term deposits, and with increasing interest rates, we are starting to see better returns on these funds. We have been fortunate that we have not had to utilise these funds for continued operations at this stage. With a renewed focus on the longer term strategy for Caladenia, we hope to start putting some of these funds to use in the near future, as we look for new opportunities to provide a wider range of services to the community.

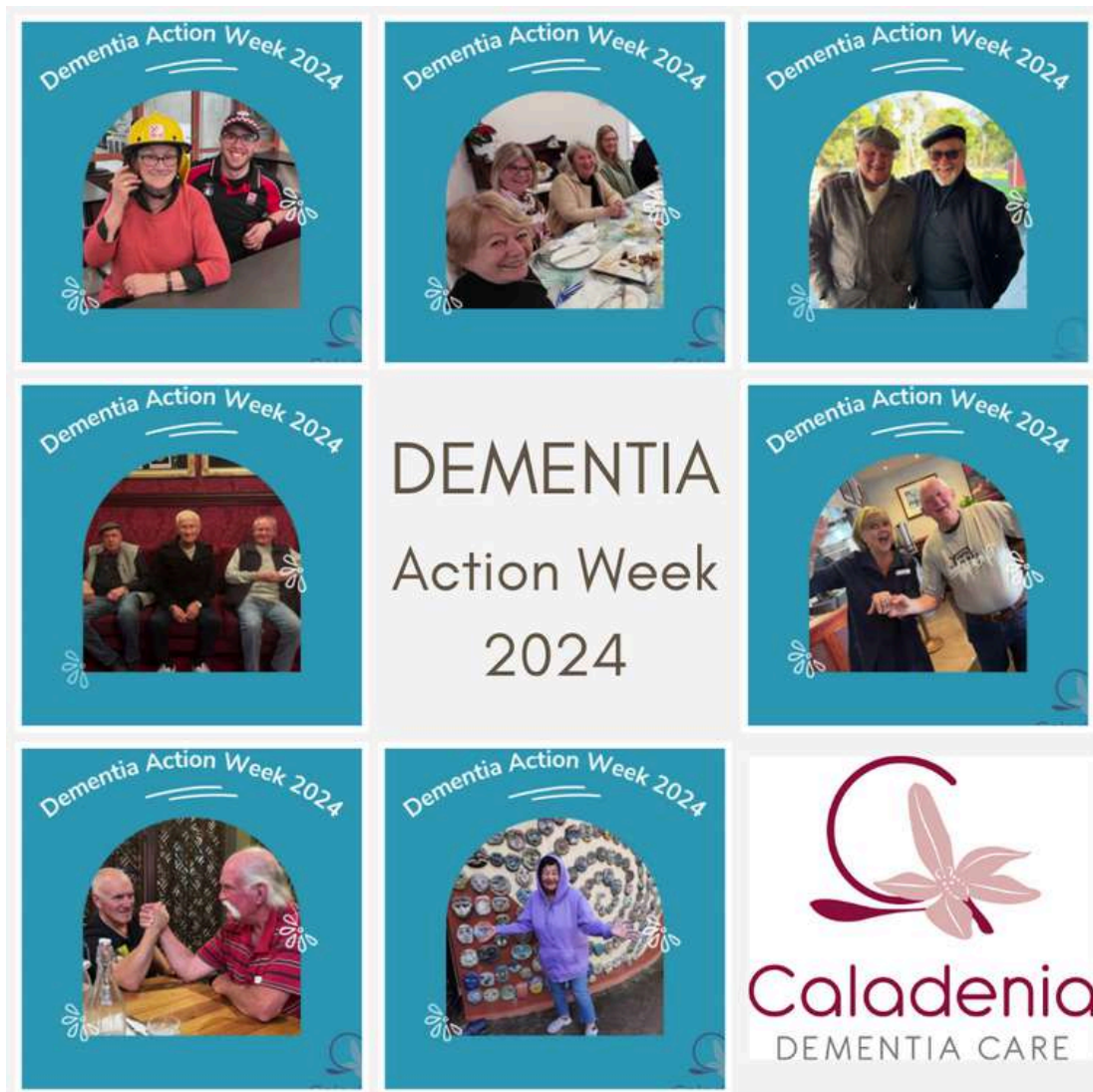
Caladenia was lucky enough to receive some media coverage late in the financial year in relation to a much-needed kitchen renovation. Through the success of the go fund me campaign, Caladenia raised an additional \$24k in donations to assist with our kitchen upgrades. This enabled us to purchase a new commercial dishwasher, and make the necessary improvements required by Council to keep the kitchen operational and meet health and safety requirements.

We would like to thank everyone who has contributed to Caladenia during the year, with donations of both time and money, both are equally valuable to us.

I would like to take this opportunity to thank the management, staff and volunteers at Caladenia for all their hard work and dedication throughout the last 12 months.

Careful planning and financial diligence ensures we can continue to provide our great services long into the future.

Hannah Sutherland - Convenor





# Caladenia Dementia Care

ABN: 76 760 485 720

## Financial Statements

For the year ended 30 June 2024

# Caladenia Dementia Care

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## DIRECTOR'S REPORT

### Directors' Report for the year ended 30 June 2024

Your directors present this report on the company for the financial year ended 30 June 2024. In order to comply with the provisions of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act), the directors report as follows:

#### Directors

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

Harry Moyle (resigned June 2024)	Anthony Jones (appointed August 2024)
Phillip McEvoy (resigned Sept 2023)	Ayesha Fathers (appointed August 2024)
Jenny Gladwin	Hannah Sutherland
Gab Pascuzzi (resigned Jan 2024)	Nan Yu (resigned August 2024)
Terry Maiolo (appointed January 2024)	Claire Jones (Resigned April 2024)
Kerrie Milburn (appointed August 2024)	Ronda Jacobs
Robert Teller (appointed August 2024)	Oliver Beaumont (Elected October 2023)
Norman Kurta (appointed August 2024)	

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:

- To be a leader in the provision of services for people in our community living with dementia and those who care for them
- To offer respite, support and advocacy and referral for carers.

The company's long-term objectives are:

- To continue to provide sustainable, respectful and superior services to enhance the quality of life for people living with dementia.

## DIRECTOR'S REPORT

### Strategies

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

- Maintain Mooroolbark Centre of Excellence (COE) in dementia day respite and carer support
- Expand our best practice to the wider community, so more people can receive quality care and enhance quality of life
- Strengthen CDC relationship, reputation and share of voice in Australian dementia, aged and disability sector, to shape care

### 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.

### Meetings of Directors

During this financial year, 23 meetings of directors (including committee meetings) were held.

The Entity is registered with the Australian Charities and Not-for-profits Commission 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 towards meeting any outstanding obligations of the Entity. At 30 June 2024, the total amount that members of the Entity are liable to contribute if the Entity is wound up is \$600 (2023: \$650).

### Auditor's Independence Declaration

The lead auditor's independence declaration for the year ended 30 June 2024 has been received and can be found on the following page of the financial report.

This directors' report is signed in accordance with a resolution of the Board of Directors.

  
[Ronda Jacobs \(Oct 22, 2024 14:01 GMT+11\)](#)

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Ronda Jacobs (Chairperson)

Dated Oct 22, 2024



## Auditor's independence declaration to the responsible persons of Caladenia Dementia Care

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2024, there have been:

- no contraventions of the auditor independence requirements as set out in section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- no contraventions of any applicable code of professional conduct in relation to the audit.

THE FIELD GROUP - AUDIT

Gavin Fraser

Director

Dated:

Chirnside Park Victoria

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The Field Group Audit Pty Ltd  
ABN : 36 660 478 820  
info@fieldgroup.com.au

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Suite 10, 1 East Ridge Drive  
Chirnside Park, VIC 3116

Liability limited by a scheme  
approved under Professional  
Standards Legislation

# Caladenia Dementia Care

## Statement of profit or loss and other comprehensive income

For the year ended 30 June 2024

	Note	2024 \$	2023 \$
Revenue	4.b	1,623,111	1,213,053
Other income	4.c	72,490	30,662
Finance income	5	77,113	41,597
<b>Total Income</b>		1,772,714	1,285,312
Employee benefit expenses		(1,303,336)	(1,116,287)
Depreciation expenses		(27,159)	(29,615)
Administrative expenses		(110,759)	(58,475)
Net loss on disposal		(384)	-
Training and development expense		(18,814)	(9,321)
Fundraising expenses		(1,795)	(3,602)
Program expenses		(171,741)	(105,052)
Audit, legal and consultancy expense		(35,693)	(21,072)
Repairs and Maintenance		(54,227)	(44,109)
<b>Surplus/(Deficit) before income taxes</b>		48,806	(102,221)
Income tax	3.a	-	-
<b>Surplus/(Deficit) from continuing operations</b>		48,806	(102,221)
<b>Surplus/(Deficit) for the year</b>		48,806	(102,221)
<b>Total comprehensive income/(loss) for the year</b>		48,806	(102,221)

The accompanying notes form part of these financial statements.

# Caladenia Dementia Care

## Statement of financial position

As at 30 June 2024

	Note	2024 \$	2023 \$
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	8	420,953	455,854
Trade and other receivables	9	116,264	97,415
Other financial assets	10	1,784,154	1,719,884
Other assets	13	74,824	30,460
<b>Total current assets</b>		<b>2,396,195</b>	<b>2,303,613</b>
<b>Non-current assets</b>			
Property, plant and equipment	12	116,448	134,856
<b>Total assets</b>		<b>2,512,643</b>	<b>2,438,469</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	14	84,442	72,786
Employee benefits	15	161,836	166,657
Contract liabilities	11	117,724	95,000
<b>Total current liabilities</b>		<b>364,002</b>	<b>334,443</b>
<b>Non-current liabilities</b>			
Employee benefits	15	3,185	7,375
<b>Total liabilities</b>		<b>367,187</b>	<b>341,818</b>
<b>Net assets</b>		<b>2,145,456</b>	<b>2,096,651</b>
<b>Equity</b>			
Accumulated surplus		2,145,456	2,096,651

The accompanying notes form part of these financial statements.

# Caladenia Dementia Care

Statement of changes in equity  
For the year ended 30 June 2024

---

	Accumulated surplus \$
<b>2023</b>	
Opening balance	2,198,872
Deficit for the year	(102,221)
<b>Closing balance</b>	<b>2,096,651</b>

---

	Accumulated surplus \$
<b>2024</b>	
Opening balance	2,096,651
Surplus for the year	48,806
<b>Closing balance</b>	<b>2,145,457</b>

---

The accompanying notes form part of these financial statements.



# Caladenia Dementia Care

Statement of cash flows  
For the year ended 30 June 2024

	Note	2024 \$	2023 \$
<b>Cash flows from operating activities:</b>			
Receipts from customers		1,801,543	1,304,598
Payments to suppliers and employees		(1,840,151)	(1,378,895)
Interest received		77,113	15,313
<b>Net cash flows from/(used in) operating activities</b>	17	38,505	(58,984)
<b>Cash flows from investing activities:</b>			
Purchase of property, plant and equipment		(9,136)	-
Purchase of investments		(64,270)	(14,269)
<b>Net cash provided (used in) investing activities</b>		(73,406)	(14,269)
<b>Net (decrease) in cash and cash equivalents</b>		(34,901)	(73,253)
Cash and cash equivalents at beginning of year		455,854	529,107
<b>Cash and cash equivalents at end of financial year</b>	8.c	420,953	455,854

The accompanying notes form part of these financial statements.

# Caladenia Dementia Care

Notes to the financial statements  
For the year ended 30 June 2024

## 1. Introduction

The financial report covers Caladenia Dementia Care as an individual entity. Caladenia Dementia Care is a not-for-profit Company, registered and domiciled in Australia.

The principal activities of the Company for the year ended 30 June 2024 were to provide services for people in our community who are living with dementia and those who care for them.

The functional and presentation currency of Caladenia Dementia Care is Australian dollars.

The financial report was authorised for issue by those charged with governance on 21 October 2024.

Comparatives are consistent with prior years, unless otherwise stated.

## 2. Basis of preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards and the *Australian Charities and Not-for-profits Commission Act 2012*.

The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

The financial statements have been prepared on a going concern basis which assumes that the Company will have sufficient assets to be able to meet its debts as and when they are due.

## 3. Material accounting policy information

### a. Income tax

The Company is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

### b. Borrowing costs

All borrowing costs are recognised as an expense in the period in which they are incurred.

### c. Goods and services tax (GST)

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

Receivables and payable are stated inclusive of GST.

Cash flows in the Statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

## 3. Material accounting policy information (continued)

### d. Impairment of non-financial assets

At the end of each reporting period the Company determines whether there is evidence of an impairment indicator for non-financial assets.

Where an indicator exists and regardless for indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the asset is estimated.

The recoverable amount of an asset is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

### e. Financial instruments

Financial instruments are recognised initially on the date that the Company becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

#### i. Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

##### *Classification*

On initial recognition, the Company classifies its financial assets into the following categories, those measured at:

- amortised cost

Financial assets are not reclassified subsequent to their initial recognition unless the Company changes its business model for managing financial assets.

##### *Amortised cost*

The Company's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

## 3. Material accounting policy information (continued)

### e. Financial instruments (continued)

#### i. Financial assets (continued)

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

##### *Trade receivables and contract assets*

Impairment of trade receivables and contract assets have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Company has determined the probability of non-payment of the receivable and contract asset and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Company renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

##### *Other financial assets measured at amortised cost*

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

#### ii. Financial liabilities

The Company measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Company comprise only trade and other payables.

### f. Adoption of new and revised accounting standards

The Company has adopted all standards which became effective for the first time at 30 June 2024, refer to the Change in accounting policy note, for details of the changes due to standards adopted.

## 4. Revenue and other income

### a. Accounting policy

#### i. Specific revenue streams

The revenue recognition policies for the principal revenue streams of the Company are:

##### **Rendering of a service**

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

##### **Government donations & bequests**

Donations and bequests are recognised as revenue when received.

##### **Non-reciprocal contributions of grant & assets**

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.

The Company 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.

##### **Interest revenue**

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

#### ii. Other income

Other income is recognised on an accruals basis when the Company is entitled to it.

#### iii. Volunteer services

No amounts are included in the financial statements for services donated by volunteers.

# Caladenia Dementia Care

Notes to the financial statements  
For the year ended 30 June 2024

## 4. Revenue and other income (continued)

### b. Revenue from continuing operations

Revenue from continuing operations	2024	2023
	\$	\$
Day Centre Fees - high	313,497	168,995
HACC Monthly Funding - high	26,264	30,806
CHSP Monthly Funding Day Centr	520,560	627,593
CHPS Monthly Funding Flex Resp	470,077	307,908
Yarra Ranges Council	10,000	8,720
Support for Carers Programs	77,296	68,413
RESTED - Staying at Home Program	183,959	-
Funding from Other Agencies	10,189	-
Other	11,269	618
	1,623,111	1,213,053

### c. Other income

	2024	2023
	\$	\$
Fundraising	12,454	5,164
Staff Services to Ext Agencies	-	150
Membership Fees	111	782
Trading Table	55	365
General donations	35,661	23,209
In memoriam/bequest donations	-	992
Kitchen Upgrade Donations	24,209	-
<b>Total</b>	<b>72,490</b>	<b>30,662</b>

## 5. Finance income and expenses

Finance income	2024	2023
	\$	\$
<b>Interest income</b>		
Assets measured at amortised cost	77,113	41,597
	77,113	41,597

# Caladenia Dementia Care

Notes to the financial statements  
For the year ended 30 June 2024

## 6. Result for the year

The result for the year includes the following specific expenses:

	2024	2023
	\$	\$
Defined contribution superannuation	124,353	100,164
Depreciation expenses	27,159	29,615

## 7. Auditor's remuneration

	2024	2023
	\$	\$
Remuneration of the auditor of the Company, The Field Group- Audit, for:		
Auditing or reviewing the financial statements	4,000	4,000

## 8. Cash and cash equivalents

### a. Accounting policy

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

### b. Cash and cash equivalent details

	2024	2023
	\$	\$
Cash at bank	420,407	454,831
Cash on hand	546	1,023
	420,953	455,854

### c. Reconciliation of cash

Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows:

	2024	2023
	\$	\$
Cash and cash equivalents	420,953	455,854

# Caladenia Dementia Care

Notes to the financial statements  
For the year ended 30 June 2024

## 9. Trade and other receivables

Current	2024	2023
	\$	\$
Trade receivables	33,744	19,489
Other trade and other receivables	82,520	77,926
	116,264	97,415

## 10. Other financial assets

Current	2024	2023
	\$	\$
Held to maturity investments (amortised cost)	1,784,154	1,719,884

## 11. Contract balances

The Company has recognised the following contract assets and liabilities from contracts with customers:

Current contract liabilities	2024	2023
	\$	\$
Grant monies received in advance	117,724	95,000

## 12. Property, plant and equipment

### a. Accounting policy

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

#### i. Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the Company, commencing when the asset is ready for use.

Leased assets and leasehold improvements are amortised over the shorter of either the unexpired period of the lease or their estimated useful life.

The estimated useful lives used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation Rate
Plant and equipment	5%-20%
Motor vehicles	10%
Leasehold improvements	5%-20%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.



# Caladenia Dementia Care

Notes to the financial statements

For the year ended 30 June 2024

## 12. Property, plant and equipment (continued)

### a. Accounting policy (continued)

#### i. Depreciation (continued)

When an asset is disposed, the gain or loss is calculated by comparing proceeds received with its carrying amount and is taken to profit or loss.

#### Asset Revaluations

There were no asset revaluations during the year.

### b. Property, plant and equipment details

Summary	2024	2023
	\$	\$
Plant and equipment	49,105	53,530
Motor vehicles	19,594	30,845
Leasehold improvements	47,749	50,481
	116,448	134,856

2023	Plant and equipment	Motor vehicles	Leasehold improvements	Total
	\$	\$	\$	\$
Opening balance	66,652	44,606	53,213	164,471
Depreciation	(13,122)	(13,761)	(2,732)	(29,615)
<b>Closing balance</b>	<b>53,530</b>	<b>30,845</b>	<b>50,481</b>	<b>134,856</b>

#### As at 30 June 2023

At cost	163,605	147,068	472,062	782,735
Accumulated depreciation	(110,075)	(116,223)	(421,581)	(647,879)
	53,530	30,845	50,481	134,856

2024	Plant and equipment	Motor vehicles	Leasehold improvements	Total
	\$	\$	\$	\$
Opening balance	53,530	30,845	50,481	134,856
Additions	9,136	-	-	9,136
Disposals	(2,879)	-	-	(2,879)
Depreciation	(13,176)	(11,251)	(2,732)	(27,159)
Depreciation on disposals	2,494	-	-	2,494
<b>Closing balance</b>	<b>49,105</b>	<b>19,594</b>	<b>47,749</b>	<b>116,448</b>

# Caladenia Dementia Care

Notes to the financial statements  
For the year ended 30 June 2024

## 12. Property, plant and equipment (continued)

### b. Property, plant and equipment details (continued)

2024	Plant and equipment \$	Motor vehicles \$	Leasehold improvements \$	Total \$
<b>As at 30 June 2024</b>				
At cost	169,862	147,068	472,062	788,992
Accumulated depreciation	(120,757)	(127,474)	(424,313)	(672,544)
	49,105	19,594	47,749	116,448

## 13. Other assets

Current	2024 \$	2023 \$
<b>Other assets</b>		
Prepayments	36,328	2,627
Accrued income	38,496	27,833
	74,824	30,460

## 14. Trade and other payables

Current	2024 \$	2023 \$
Trade payables	6,075	3,821
GST payable	3,357	10,609
PAYG Withholding - Salaries	13,663	13,132
Superannuation Payable	10,658	8,815
Accrued Wages	50,689	36,409
	84,442	72,786

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The above trade and other payables are financial liabilities measured at amortised cost.

# Caladenia Dementia Care

Notes to the financial statements

For the year ended 30 June 2024

## 15. Employee benefits

### a. Accounting policy

Provision is made for the Company's liability for employee benefits, those benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

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.

#### i. Defined contribution schemes

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

Description	2024	2023
	\$	\$
Defined contribution superannuation	124,353	100,164

# Caladenia Dementia Care

Notes to the financial statements  
For the year ended 30 June 2024

## 15. Employee benefits (continued)

### b. Employee benefit details

Current	2024	2023
	\$	\$
Long service leave	69,000	73,032
Annual leave	92,836	93,625
	161,836	166,657
Non-current	2024	2023
	\$	\$
Long service leave	3,185	7,375

## 16. Financial risk management

Financial assets	2024	2023
	\$	\$
<b>Held at amortised cost</b>		
Cash and cash equivalents	420,953	455,854
Trade and other receivables	116,264	97,415
Held to maturity investments	1,787,154	1,719,884
	2,324,371	2,273,153
Financial liabilities	2024	2023
	\$	\$
Trade and other payables	84,442	72,786

## 17. Cash flow information

Reconciliation of net income to net cash provided by operating activities:

	2024	2023
	\$	\$
Surplus/(deficit) for the year	48,806	(102,221)
<b>Add / (less) non-cash items:</b>		
Loss on sale of assets	384	-
Depreciation and amortisation	27,159	29,615
<b>Changes in assets and liabilities:</b>		
(Increase) in receivables	(18,849)	(85,824)
(Increase) in other assets	(44,364)	(25,544)
Increase in payables	11,656	22,110
(Decrease)/increase in employee benefits	(9,011)	37,880

# Caladenia Dementia Care

Notes to the financial statements  
For the year ended 30 June 2024

## 17. Cash flow information (continued)

	2024	2023
	\$	\$
Increase in contract liabilities	22,724	65,000
<b>Cash flows from operations</b>	<b>38,505</b>	<b>(58,984)</b>

## 18. Contingencies

In the opinion of the Directors, the Company did not have any contingencies at 2024 (2023: None).

## 19. 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.

## 20. Events occurring after the reporting date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Company, the results of those operations, or the state of affairs of the Company in future financial years.

## 21. Statutory information

The registered office and principal place of business of the Company is:

Caladenia Dementia Care  
11 Hilledge Lane  
Mooroolbark Victoria Australia  
3138

# Caladenia Dementia Care

## Responsible persons' declaration

The responsible persons declare that in the responsible persons' opinion:

- there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

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

Ronda Jacobs Ronda Jacobs  
Responsible person

Dated: 22 October 2024

# Independent audit report to the members of Caladenia Dementia Care

## Report on the Audit of the Financial Report

### Opinion

We have audited the accompanying financial report of Caladenia Dementia Care (the Company), which comprises the statement of financial position as at 30 June 2024, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, notes to the financial statements and the Responsible persons' declaration.

In our opinion, the accompanying financial report of the Company is in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:

1. giving a true and fair view of the Company's financial position as at 30 June 2024 and of its financial performance for the year ended; and
2. complying with Australian Accounting Standards and the *Australian Charities and Not-for-profits Commission Act 2012*.

### 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 Entity in accordance with the auditor independence requirements of 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.

## **Responsibilities of Management and Those Charged with Governance**

Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the Company'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 this financial report.

THE FIELD GROUP - AUDIT

Gavin Fraser

Director

Dated:

Chirnside Park Victoria

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The Field Group Audit Pty Ltd  
ABN : 36 660 478 820  
info@fieldgroup.com.au

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Chirnside Park, VIC 3116

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# 30062024\_Caladenia Dementia Care\_FS Final (002)

Final Audit Report

2024-10-22

Created:	2024-10-22
By:	Sarah Yeates (caladenia@caladenia.com.au)
Status:	Signed
Transaction ID:	CBJCHBCAABAAu5FsH3O6UE4qRD7a1_9GpBuEVYqygKA2

## "30062024\_Caladenia Dementia Care\_FS Final (002)" History

-  Document created by Sarah Yeates (caladenia@caladenia.com.au)  
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-  Document emailed to Ronda Jacobs (rjacobsch@gmail.com) for signature  
2024-10-22 - 1:27:14 AM GMT
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2024-10-22 - 1:27:30 AM GMT- IP address: 74.125.209.38
-  Document e-signed by Ronda Jacobs (rjacobsch@gmail.com)  
Signature Date: 2024-10-22 - 3:01:14 AM GMT - Time Source: server- IP address: 3.107.72.209
-  Agreement completed.  
2024-10-22 - 3:01:14 AM GMT

# Independent audit report to the members of Caladenia Dementia Care

## Report on the Audit of the Financial Report

### Opinion

We have audited the accompanying financial report of Caladenia Dementia Care (the Company), which comprises the statement of financial position as at 30 June 2024, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, notes to the financial statements and the Responsible persons' declaration.

In our opinion, the accompanying financial report of the Company is in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:

1. giving a true and fair view of the Company's financial position as at 30 June 2024 and of its financial performance for the year ended; and
2. complying with Australian Accounting Standards and the *Australian Charities and Not-for-profits Commission Act 2012*.

### 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 Entity in accordance with the auditor independence requirements of 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.

## Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the Company'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 this financial report.

*The Field Group - Audit*

THE FIELD GROUP - AUDIT

*Gavin Fraser*

Gavin Fraser

Director

Dated: 22/10/2024

Chirnside Park Victoria

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## Auditor's independence declaration to the responsible persons of Caladenia Dementia Care

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2024, there have been:

- no contraventions of the auditor independence requirements as set out in section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- no contraventions of any applicable code of professional conduct in relation to the audit.

*The Field Group - Audit*

THE FIELD GROUP - AUDIT

A handwritten signature in black ink, appearing to read "Gavin Fraser".

Gavin Fraser

Director

Dated: 22/10/2024

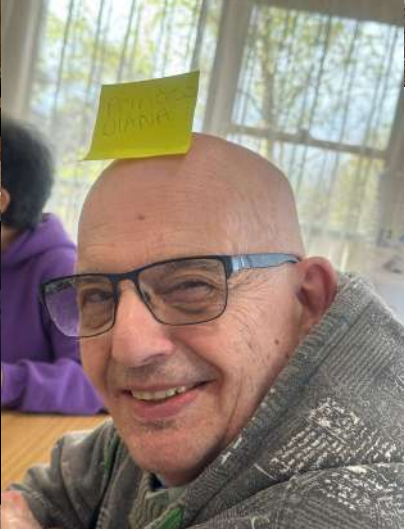
Chirnside Park Victoria

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