

CALADENIA DEMENTIA CARE



ANNUAL REPORT
FOR 2022-2023



C o n t e n t s

Strategic Directions

History

Donors

Board of Directors

Volunteers

Life Members

Staff Members

Organisational Chart

Chair's Report

CEO's Report

Client Services Report

Carers Services Report

Work health and Safety Report

Web and Social Media Report

Projects

Governance Committee Report

Strategy Committee Report

Finance Committee Report

Financial Reports

STRATEGIC DIRECTIONS

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

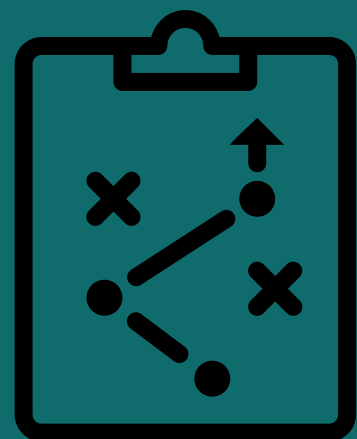
Broaden commercial opportunities

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

Chris De Vincentis
Clever Currents
Geoff & Anne Welsh
De Bortoli Wines
Don Trapnell
Emma Short
Faith Allan
Four Pillars Gin Distillery
Frank Roche
Freda Geoghegan-Birch
George Dullege
Gloria Morrison
Hannah Sutherland
Hayward Walton
Jan Smetak
Jean Hill
Jenny Gladwin
Jim & Jan Kent-Hughes
Joan Close
Joe Fernandes
John Hale
Kelvin Blair
Leanne Smith
Les Godfrey
Lorraine Lloyd
Laraine Thomas
Marg Carey
Marianne Schriever
Mercy Place Tullamore Carers
Group
Meryl Hodges
Mooroolbark Bowls Club
Paul Sanders
Sarah Yeates
Tamara Boldiston
The Goodman Family Foundation
Wendy Kenney



thank  you

Caladenia also thanks the Commonwealth Department of Health, the Victorian Department of Families, Fairness and Housing, VMCH, 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.

Board of Directors as at 30 June 2023



Ronda Jacobs - Chair



Gab Pascuzzi - Deputy Chair



Hannah Sutherland



Harry Moyle



Nan Yu



Jenny Gladwin



Claire Jones



Phill McEvoy



Sarah Yeates - CEO





VOLUNTEERS

Rose Abrehart

Rosalia Alfonso

Heather Barnard

Jenny Beale

Gary Burgess

Rhonda Carson

Helen Delahoy

Jon Devitt

Shirley Dobie

Jill Drew

Lyn Ford

Adrian Guarnera

Lesley Harris

Rosemary Haysom

John Haysom

Christine Hill

Meryl Hodges

Moira Hughes

Catherine James

Kate Jeffery

Jayden Kirby

Barb Mays

Tracy Morcom

Kris Nicholls

Carmen Payne

Joan Pedler

Margaret Sell

Betty Tibballs

Leanne Timms

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

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 WORKED SO
HARD OVER THE YEARS



STAFF

Bronwyn Baade
Yvonne Chappell
Silvana Centracchio
Honor Cuthbertson
Daina Dines
Joe Fernandes
Peter Garrecht
Ingrid Gasson
Wendy Kenney
Julie Leusenkamp
Lisa Maddock
Deb Meggs
Anita Moir
Cathy Nairn
Michael Och
Leanne Smith
Nicole Stow
Sharni Thompson
Christine Waixel
Hayward Walton
Sally Ward
Nicola Weeks
Jo Wetjen
Sarah Yeates



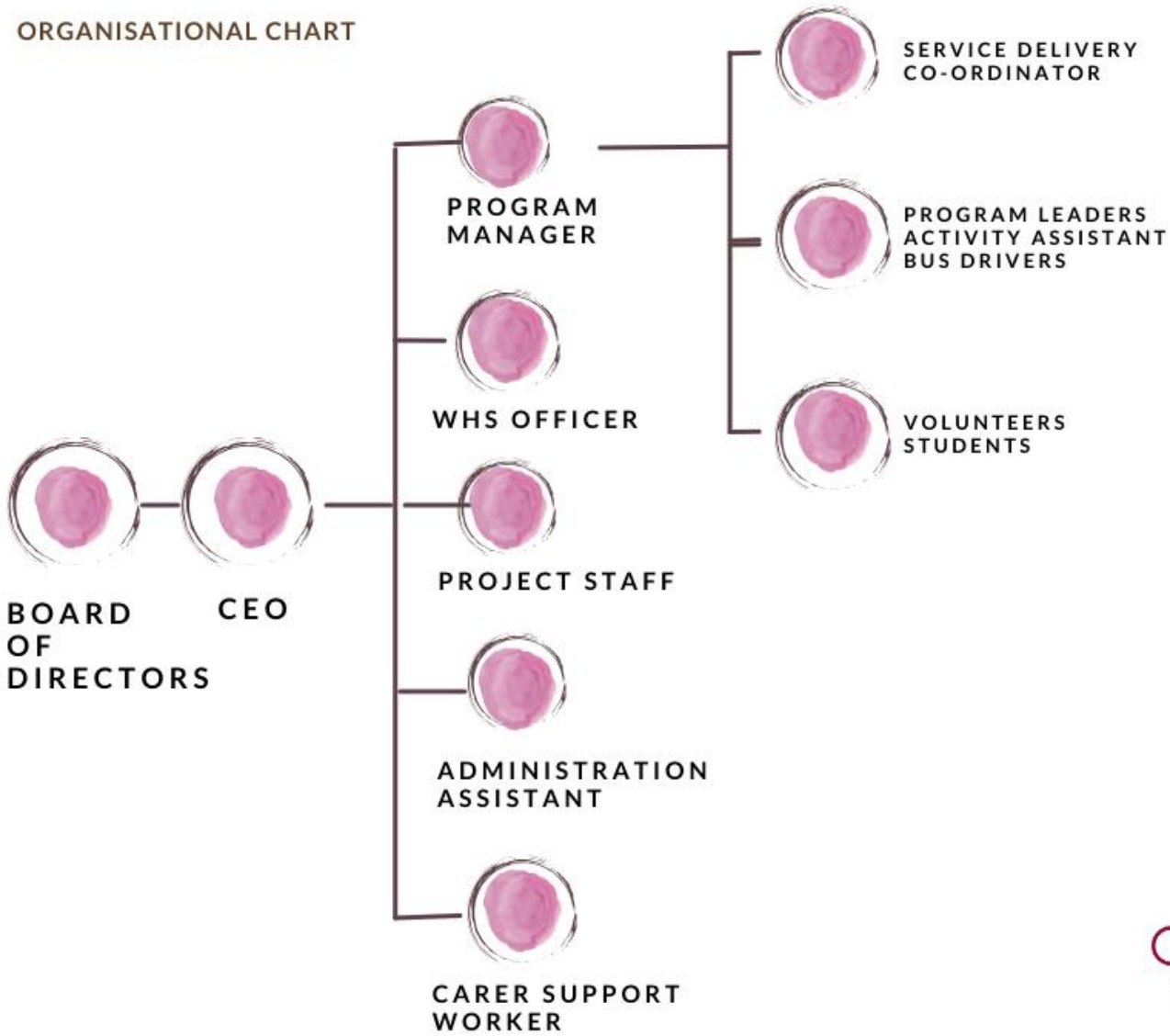
Thank you
TO ALL THE CALADENIA STAFF



ORGANISATION CHART

Caladenia Dementia Care

ORGANISATIONAL CHART



CHAIR'S REPORT

It was a privilege for me to step onto the Caladenia Board as Interim Chair in March, as I was already aware of the terrific work and excellent reputation of the organisation. We are so proud to provide services that make a difference in the lives of people, carers, and families living with dementia. We work hard to provide what our clients need, in an efficient and effective way, and with genuine care and compassion. Of course, there are many people who participate in providing these services, and whom I would like to take this opportunity to thank.



Sarah and her team, alongside our invaluable volunteers, continue to support our members, carers and families, bringing all of their experience, empathy, humour and hard work every day. Our reputation has stood the test of time based on the dedication and passion of this team, and I thank them on behalf of the Board, our clients and their families, and the broader community connected to Caladenia in various ways. You are our heart and soul, and we appreciate your ongoing efforts.

The Board has worked hard with the CEO to begin to understand and prepare for the sector reforms that will impact on our organisation moving forward. We are in a sound financial position to manage through funding adjustments, with \$2,096,651 of net assets to support the organisation. We have completed a three year Strategic plan that we will continually review as the challenges and opportunities of the new funding model emerge; and will work from a more detailed one year plan for the upcoming financial year. There is a great deal of uncertainty still to be navigated, and we will focus on structuring our Board activity and membership to ensure the organisation adapts and thrives in the new environment.

I would therefore like to recognise the important work of the Board Directors both past and present, who volunteer their time and expertise to help create a well governed organisation and a sound strategic direction, whilst embracing and demonstrating our all important Caladenia values. Harry Moyle, Phillip McEvoy, Jenny Gladwin, Gab Pascuzzi, Hannah Sutherland, Nan Yu and Claire Jones remained on our Board during the financial year, whilst Tara McDonald, Sarah Gladman and Daniel Calleja resigned part way. A huge thank you for the amount of time and energy you contribute every year to Caladenia.

This year we celebrated our 40th Anniversary, which was a tremendous achievement for our organisation. We are grateful for the broad community that Caladenia has established over these years, including our members, carers and their families; our financial members and Board Directors; our fabulous staff and volunteers; stakeholders and funders; and the broader interested and supportive local network. Our organisation thrives for you and because of you, and we look forward to continuing to support those living with dementia through the 'Caladenia way'.

Ronda Jacobs
Chair



CEO'S REPORT



It has been a year of change for Caladenia.

As Ronda has reported the Board have done much work as we respond to the Aged Care Reforms, and these changes have meant that we have reconsidered the way Caladenia operates as a whole, which has triggered a change of staffing structure to ensure we have robust leadership through the changes and beyond.

An opportunity to apply for funds from the Commonwealth for the new "Staying at Home" respite Program was advertised in December 2022. The funding opportunity was so closely aligned with the work that Caladenia already does, and the value placed on services to support family carers as well as people living with dementia that we knew we had to apply.

We were informed in April that we were a successful recipient of funding to run 25 three-day "RESTED" - Staying at Home Programs over the next three years. The first program ran in August 2023, and the next is booked for November.

As a part of our commitment to carers Caladenia has entered a partnership with VMCH (Villa Maria Catholic Homes) and 4 other community organisations providing services to carers in our community. As a part of this partnership Caladenia is now funded for the services that we provide to Carers. We have employed a Carer Support Worker - Merryn Auldish who in quite a short time has expanded our Carer Groups including our General group, Men's Group, Young Onset Group, and a Healesville Group. Other carer activities will take place over the next three years.

With the growth of programs the decision was made to employ a Program Manager to take over management of the day to day operations of the organisation, leaving the CEO responsible for working on growth, sustainability and projects that will ensure the ongoing success of the organisation as we navigate the changes and challenges of Aged Care Reform, changes from a block to user pays funding system, a more competitive market, and an increased demand for tailored and responsive programs to suit people of all ages and all stages of dementia. We welcome Nicole Stow to the team.

The growth has meant some reorganisation and minor renovations of our workspaces to accommodate extra staff. Meadowbank House has seen huge changes over the years, but will be able to accommodate us now into the future.

As also previously mentioned Caladenia celebrated her 40th Birthday in August this year. This is a huge achievement for any community organisation, but truly fulfills the dream Trish Maggs had 40 years ago - for a service for people living with dementia and those who care for them - that is provided with dignity and respect at all times.

My thanks and admiration go to the staff team, who provide innovative and age appropriate programs and social activities to a diverse audience of people living with dementia. I also want to thank our volunteer team who work closely with our staff in the provision of our programs. We could not do this without you - and I am always in awe of your genuine enjoyment of the work you do.

Thank you also to the Board, but particularly to Harry as our past Chair, and Ronda as our current Chair, both have supported me through this year of growth and change.

Sarah Yeates - CEO

SERVICE DELIVERY



2022/2023 financial year was a period of great growth for Caladenia with the number of individual clients attending increasing from 68 as of July 1, 2022, to 100 on June 30, 2023. We continued to get most referrals via the My Aged Care system. There was a noticeable increase in the number of referrals from Home Care Package Providers and contact from people referred to us by people who are already familiar with Caladenia and online contact via the Website. Enquiries to Caladenia have also been made because of a Google search for Dementia Services.

This financial year saw Caladenia provide a total of 29,741 program hours, an 81% increase from the previous financial year. 137 individuals were provided with a service this financial year, an increase of 25% from the previous period. Our programs were much less affected by Covid closures, and we thank all Staff, Volunteers and Clients for being so vigilant and not attending Caladenia when unwell.

Demographically 75% of all Members came from the Eastern Region, with others travelling from as far as Endeavour Hills and Ferntree Gully. Enquiries have been received from all over Melbourne for our services, including Parkville, and from neighbouring municipalities such as Whitehorse where Day Respite Services have been ceased. 57% of our clients were male, 43% female and 76% of our clients aged between 75 and 85.

2022/2023 also saw the return of a waitlist for programs. Potential clients have been shown around and necessary paperwork completed in readiness for when a position becomes available. As of 30 June 2023, there were 23 people waiting for a place.

Programs were held Monday to Saturday at Meadowbank House, and Outing Groups Monday to Friday. October 2022 saw the start of a new Hybrid program where the in-house program was taken to an offsite venue. Initially the new Council Offices in Lilydale were utilised, then the group moved to the Montrose Public Hall. This Hybrid program began to meet the needs of the increasing number of people wanting to access our services and also to establish the viability of taking our services to other places using Meadowbank House as a base. It quickly became evident that this can be done, and the program is now cemented in our weekly schedule with clients being either picked up by our smaller vehicle or meeting at the venue with their carer.

Our programs again this financial year have been very well supported by our volunteer team, without whom we could not operate. We are fortunate that our Volunteers continue to go over and above, filling in when someone is away, sometimes with notice and sometimes without, and being a bus jockey at the last moment. Our numbers are smaller than previous years and we continue to actively seek new volunteers with several new faces over the past year joining our team.

It has been a great year of enthusiasm and commitment from all associated with Caladenia, with programs continuing to support people living with Dementia, providing fun and friendship and opportunities to keep the mind and body active. I would personally like to thank everyone for their assistance and positivity and support of myself and Caladenia this past financial year.

Leanne Smith - Service Delivery Co-ordinator

CARER SERVICES



Caladenia has always shown their commitment and support to the Carers of people living with Dementia.

We currently facilitate five groups that meet each month. These include the Young Onset Dementia Online/Zoom group, Young Onset Dementia Group Lunch, General Carer's Group, Men's Group and the 'Valley' group based in Healesville.

We are pleased that the inclusiveness Caladenia values is represented in the Carer Groups. The groups support open and honest conversations around some of the practical challenges in their everyday life as a carer as well as the big emotions carers feel and everything in between. Sometimes Carers have said "This group has saved my life".

Most carers live in the Outer East, however we also have carers who live in the Inner East, Southern and Northern suburbs.

We arrange speakers to attend groups in areas of interest that arise from discussions and suggestions from the Carers themselves. This has included discussions on how to navigate Service Providers through the My Aged Care and NDIS packages, Wills and Enduring Power of Attorney, Banking Challenges such as Mortgages and Credit Cards as well as acknowledging your feelings when you are feeling upset or frustrated or just completely exhausted.

Caladenia is also able to phone Carers who require some one on one support.

We have a steady stream of new Carers coming to meetings each month. Most come into the groups through our intake process, however there are many who 'hear' about us through service providers and 'word of mouth.'

We will continue to look at new opportunities to support our Carers through both online and face to face activities.

Merryn Auldish
Carer Support Worker



WORK HEALTH AND SAFETY



In the past year, Caladenia successfully managed to remain a secure safe environment for all who attend. As a team we have focused on the following areas in order to be as free of risk as practicable whilst still preserving our members' dignity and freedom of choice to participate fully in activities.

TRAINING is now scheduled and delivered each month. In the last year, our training has been delivered in person and through online courses. All training is tracked to ensure that staff have received the information they need to do their job safely. Extensive induction training is now undertaken by all new staff and volunteers, ensuring that all areas of workplace health and safety, together with food safety are covered. Due to a Covid Outbreak in July last year, many people were not able to attend the Volunteer Training day. We hope the training provided since that time has been able to raise the awareness of several new important policies and procedures that have been implemented in 2022/2023.

ALLERGENS AND FOOD SAFETY remain a significant area of focus and concern as the Food Act has been amended significantly over the last few years. Caladenia program staff, have to their credit, been able to learn and adapt to stringent allergen policies and procedures. The changes have been timely as we have seen a large increase in members attending who have special dietary requirements and/or allergies. The kitchen remains in need of a full upgrade having served us well for twenty-five years. Investigations and negotiations into a new look, compliant kitchen are currently taking place.

MANDATORY REPORTING AND NOTIFIABLE INCIDENTS

The Serious Incident Response Plan and subsequent requirement for an Incident Management System were introduced in December 2022 by the Aged Care Quality and Safety Commission. It has led to important changes on how we manage, record and report incidents, both internally and to the Commission. It also gives us precise trigger points for external reporting. Caladenia was one of the first organisations to implement its Incident Management System and subsequently we were asked to share our plan and experiences in an Eastern Dementia Network webinar.

I am pleased to report that in the last year there have been no incidents that have warranted mandatory reporting to the Commission under the SIRS scheme. Two incidents met the requirements for reporting to Bus Safety Victoria. Fortunately, they were minor but as the buses in each case needed repairs, reporting was required within 24 hours.

In July last year, we had cause to report one Covid outbreak to the Victorian Department of Health, Coronavirus Hotline. The outbreak infected four members and a staff member present in one program, while shortly after, another staff member contracted it from the original staff member. Thankfully due to our Covid Outbreak Plan we were able to prevent it spreading any further.

CONT.....

WH&S CONT...

INCIDENTS

As Caladenia's program numbers have increased significantly over the 2022/2023 period, we had a small increase in incident reports. Statistics cannot be measured against the year before due to a change in the definitions of "Incidents" and "Near Misses" under the new scheme. I am very happy to report that in the last year, there were no incidents requiring a WorkSafe report while the only staff hours lost were due to the Covid Outbreak in July.

We have seen a slight increase in trips, slips and falls, bus/vehicle incidents, grazes, knocks and bumps and medical incidents. These are likely to be due to increased member numbers and extra programs.

Some further statistics:

- Trips, slips and falls continue to be responsible for the highest number of incidents at 34.38%.
- Near miss reports - 13
- Hazard reports - 21
- Incidents reports - 29

I wish to congratulate staff for the brilliant way they have adapted to the new Incident Management System. I particularly wish to thank our team for embracing hazard reporting requirements. Their diligence continues to help us prevent illness and injuries by identifying hazards before they cause incidents.

Thank you to Sarah for helping me to respond to all the new compliance obligations we have faced, and for supporting me in implementing new policies, procedures, training and reporting systems across the organisation. Great team effort by all.

Sally Ward
WHS Officer.



PROJECTS

Caladenia has a commitment to providing services to people living with dementia. And we grasp opportunities where we can make an impact and improve the lives of people living with dementia in our local area and beyond.

Dementia Friendly Yarra Ranges

Caladenia was successful in securing a four year partnership grant with the Yarra Ranges Council to implement the “Dementia Friendly Yarra Ranges” Project. This project aims to improve the knowledge and resources for front line Yarra Ranges staff and volunteers, such as those working at the Council offices, at Link Offices, answering the general enquiries line, and within the Community Connectors team.

These staff members and volunteers will be provided with training and support to allow them to answer enquiries about dementia and direct community members to Caladenia and/or to Dementia Australia where appropriate. Caladenia will provide a “Hotline” to answer community enquiries providing a local “no wrong door” solution for people seeking information.

RESTED

Respite, Education, Socialisation and Tailored Engagement for people living with Dementia. The RESTED – Staying at Home Program is designed to provide an introduction to respite and is for both the person living with dementia, and the person caring for them. The program is open to couples, family carers, and friends. Anyone caring for a person living with dementia can access this program.

RESTED offers a 2-nights and 3-day Program creating peer support networks and positive respite experiences. The focus will be person centred and holistic, focusing on the skills and knowledge that carers need to care for someone living with dementia at home now and into the future. Carers will gain a support network, as well as knowledge and tools to ensure that they are able to care for themselves during their caring role.

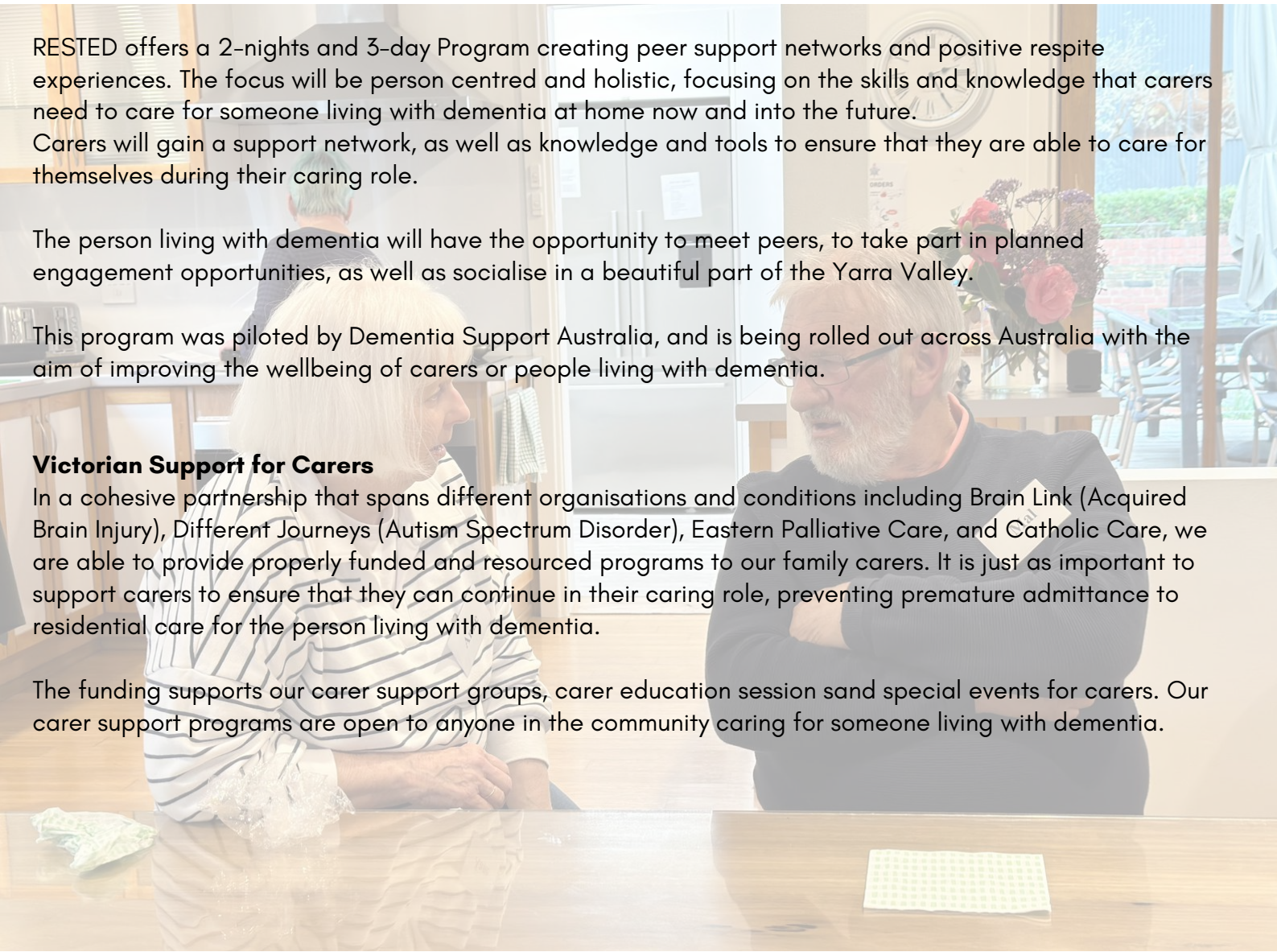
The person living with dementia will have the opportunity to meet peers, to take part in planned engagement opportunities, as well as socialise in a beautiful part of the Yarra Valley.

This program was piloted by Dementia Support Australia, and is being rolled out across Australia with the aim of improving the wellbeing of carers or people living with dementia.

Victorian Support for Carers

In a cohesive partnership that spans different organisations and conditions including Brain Link (Acquired Brain Injury), Different Journeys (Autism Spectrum Disorder), Eastern Palliative Care, and Catholic Care, we are able to provide properly funded and resourced programs to our family carers. It is just as important to support carers to ensure that they can continue in their caring role, preventing premature admittance to residential care for the person living with dementia.

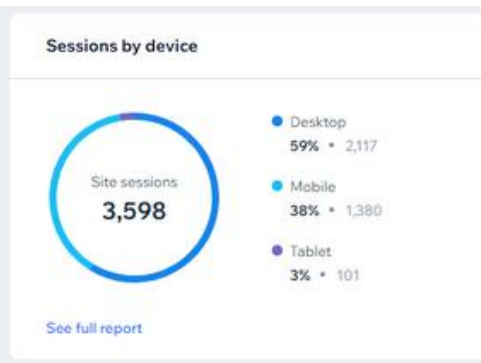
The funding supports our carer support groups, carer education sessions and special events for carers. Our carer support programs are open to anyone in the community caring for someone living with dementia.



ONLINE PRESENCE



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



95% 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.



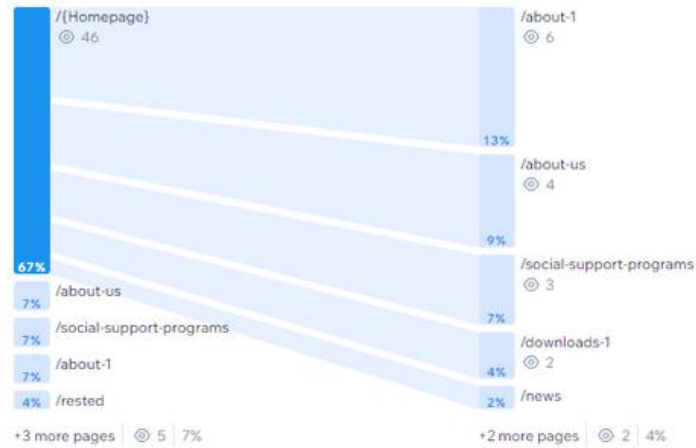
ONLINE PRESENCE



There has been a shift over the last 2 years from "Downloads" being the most visited page to our Homepage. The RESTED Program page is picking up some traction in recent months.

Top navigation flows

Entry page



Our Facebook Page now has 600 followers.

The most popular posts have been our campaigns during Volunteer Week, Dementia Action Week and Carers Week, closely followed by the RESTED Program adverts.

We have paid for no advertising or boosting in the last 12 months, and rely on our followers "sharing and liking" our posts.

Many thanks to those who do.

Twitter and Instagram both repeat our Facebook Posts, but are posted to individually at this time.

Page overview

Create a post Last 28 days

Discovery

🌐 Post reach	1,266
👤 Post engagement	323
👍 New Page likes	3
👤 New Page followers	5

Interactions

😊 Reactions	202
💬 Comments	2
➦ Shares	2
🖼️ Photo views	49
🖱️ Link clicks	3

Other

👁️ Hide all posts	0
🚫 Unfollows	0

GOVERNANCE

The following Board members have been members of the Governance Committee in the 2022/23 year - Daniel Calleja, Sarah Gladman, Ronda Jacobs, Phill McEvoy, Tara McDonald, Harry Moyle along with Sarah Yeates, our CEO/Company Secretary. Four different members of the Committee have convened one or more of the meetings held during the year.



Due to the high turnover of members of the Board and this Committee, it has been a frustrating year in respect to achieving Committee annual tasks and objectives. However, work continued, in particular the review of the suitability of our Constitution to meet current compliance requirements of the Corporations Law and the ACNC. We wish to thank Phill McEvoy for his work in reviewing our Constitution and in drafting the replacement to be voted on at our AGM.

The Committee also wishes to thank Sarah Yeates for her continued administrative support in acting as Minute Secretary of this Committee.

Harry Moyle
Convenor



STRATEGY COMMITTEE

- Committee Members
- Core members: Nan Yu (Convenor, Director), Harry Moyle (Director), Sarah Yeates (CEO)
- Guest members: Ronda Jacobs (Chair), Hannah Sutherland (Director)

Convenor's Message:

The Strategy Committee is excited to share the development of our new 3-year Strategic Plan for Caladenia Dementia Care.

This came at a time of great change in the aged care sector, and also as the rate of dementia continues to rise in our community. As our mission is to provide superior services to enhance quality of life for people living with dementia, it's also our responsibility to support as many people impacted as possible with our "Caladenia Way", and as an organisation, to do so in a strategic and effective manner.

The 3-year Strategic Plan 2023-2025 highlights our priority areas, provides direction to the CEO and her team, and holds the Board accountable for our decisions.

I would like to thank the Strategy Committee Members for their input, Sarah Yeates and Harry Moyle, and guest Committee Members Ronda Jacobs and Hannah Sutherland. I would also like to thank the Board for their feedback and support.

Nan Yu
BPharm(Hons)BCom, GradCertPP

Introducing the Strategy Committee

The Strategy Committee is responsible for overseeing and advising on Caladenia Dementia Care's (CDC) strategic direction. It ensures that the CDC's strategic plan and planning process is well-defined and aligned with its Vision, Mission and Values.

The responsibilities include:

- Strategic Planning, such as the development and review of the strategic plan, defining key performance indicators (KPIs), and assessing the feasibility of proposed strategies.
- Resource Allocation, such as advising the Board on prioritising and allocating resources to strategy.
- Performance Monitoring, such as monitoring CDC performance against its strategic goals and review key performance metrics regularly
- Working with Governance and Risk Committee to identify and mitigate potential risks

Strategic Objectives:

This Strategic Plan is comprised of three key Strategic Pillars, which uphold our Vision, Mission and Values.

- Strategic Pillar 1: Maintain Mooroolbark as the Centre of Excellence. As one of the most established dementia specific respite and carer support centres in Australia, it is our duty to not just deliver our service from experience, but also cultivating the "Caladenia Way" that can stand the test of time. This not only ensures our sustainability but also guarantees consistency in the quality of care and operational excellence we provide.
- Strategic Pillar 2: Expanding the "Caladenia Way" to the wider community. With the upcoming reform and increasing demand for our services, we are obliged to expand our "best practice" to support more people impacted by dementia. This includes scaling our existing service, pursuing new opportunities leveraging the "Caladenia Way" and establishing internal systems to support this.



STRATEGY COMMITTEE

- Strategic Pillar 3: Strengthen CDC share of voice to positively shape dementia care. Recognising the persistent shortfall of quality dementia care impacting the aged care and disability sector, it is our moral responsibility to heighten our positive impact to improve the outcomes of people living with dementia and their carers, including policy, reforms, and other transformative initiatives that shape the future of dementia care.

The strategic pillars are further supported by foundational priorities such as organisational structure, governance processes, IT, culture and people.

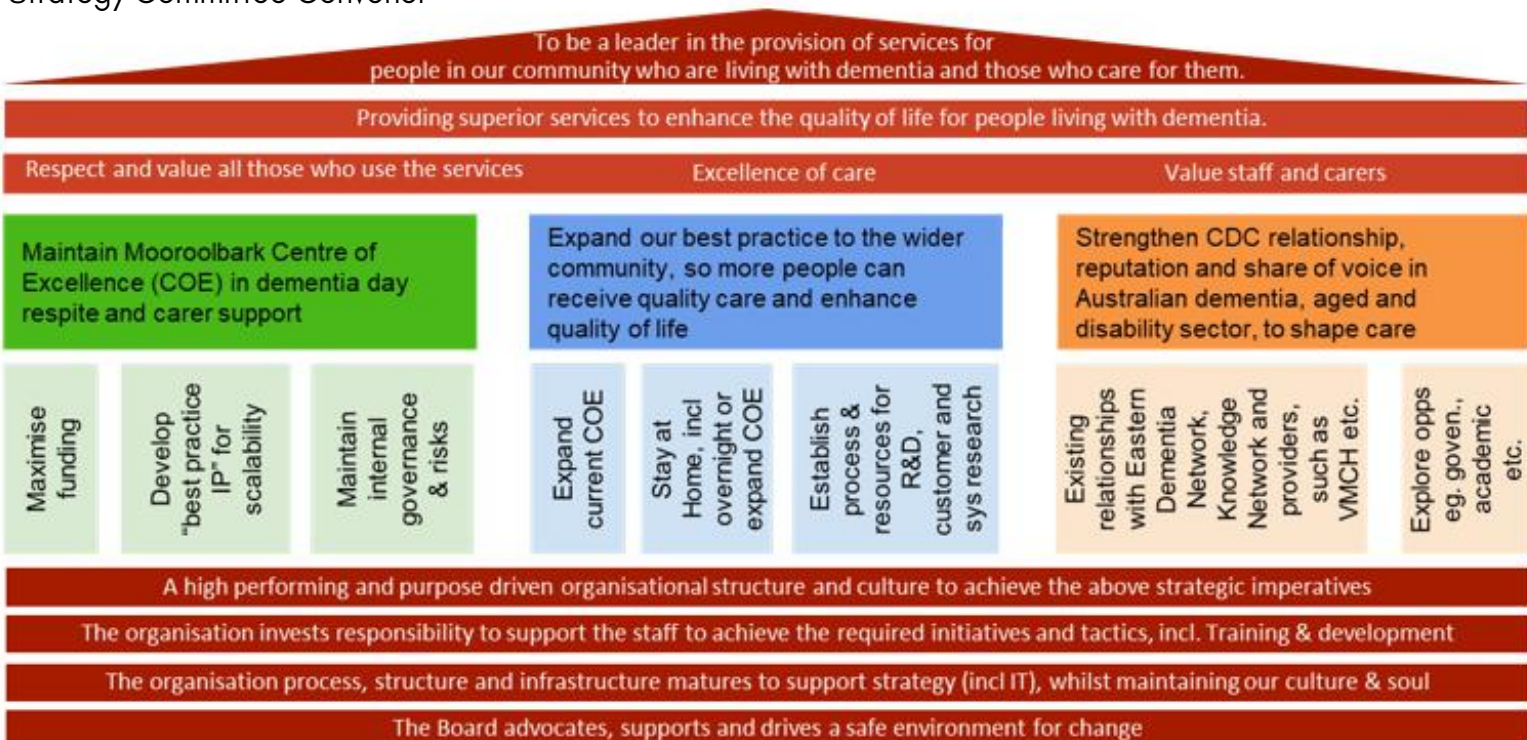
Achievements so far.

- The Strategic Plan outlines key projects, initiatives and KPIs across all three Strategic Pillars. We are excited to announce the following progress to date over the past year:
- Tendered and successfully awarded Stay at Home initiative by the Federal Department of Health and Aged Care, in collaboration with peak-body Dementia Support Australia, including the completion of the first program in late August 2023
- Successfully completed our 1-Year Implementation Plan based on the Strategic Plan, including alignment of CEO and the team's objectives.
- Optimised the organisational structure to employ a new Program Manager, as we work to fulfill the three Strategic Pillars.
- Approached and successfully awarded the opportunity to create Australia's first comprehensive dementia care guidelines tailored to support the aged care and disability sector and people living with dementia, by Equity Trustee and The Wicking Trust Grant, on behalf of The Sir John Minogue Bequest and John Saville Eastwood Estate. This will be in collaboration with My Dementia Companion and Villa Maria Catholic Homes.

Next steps:

In the coming year, the Committee is excited to support the CEO and the team on undertaking new initiatives in line with the 3-Year Strategic Plan and 1-Year Implementation Plan. We look forward to updating you with new outcomes in the future.

Nan Yu
Strategy Committee Convenor



FINANCE REPORT



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 2022/23

The Committee communicated extensively by 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 2022/23 Financial Year

2023 was the first year of largely uninterrupted operations in the last 3 years, which has been great to see. The financial year result for Caladenia Dementia Care for the year ended 30 June 2023 was a deficit (loss) of \$102,221. Due to the expected changes in funding arrangements (which have now been delayed to 1 July 2025), Caladenia took the strategic approach of building client numbers, while delivering an operating loss for the year. Our funding model will be changing from block funding to payment for hours of service, so it is essential for Caladenia to build up clientele to ensure the future viability of the day centre when these changes come into effect. We are extremely fortunate that our cash reserves allow us to take this strategic approach, while we build our client base and services.

During the year, we were also fortunate to be successful in applying for a new stream of funding, in the form of the Stay At Home program grant. Our first program ran in the 2024 financial year; however it was great to receive this positive news and know that we will be able to increase our services via this program in the 2024 financial year.

As a result of the increased costs of providing our programs, we have made the decision to increase day centre attendance fees for the 2024 year. This will assist in closing the gap in our financial results for 2024. 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.

Caladenia has not made any significant capital purchases throughout the year. Our generous community has continued to make donations throughout the year, with limited fundraising activities held. We would like to thank everyone who has contributed to Caladenia during the year, with donations of both time and money. We look forward to engaging in more fundraising activities and events during the 2024 year, including the upcoming trivia night and Bunnings BBQ.

Caladenia's Government funding to provide both day centre and flexible respite services has been confirmed in its current form until 30 June 2025. This is great in providing short term certainty in our continued funding.

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. We look forward to seeing how the centre and operations continue to expand over the coming years, and hope our funding changes will allow for more diverse activities in future.

Caladenia Dementia Care

ABN: 76 760 485 720

Financial Statements

For the year ended 30 June 2023

Caladenia Dementia Care

Table of contents

For the year ended 30 June 2023

Directors' report	2
Auditor's independence declaration	7
Statement of profit or loss and other comprehensive income	8
Statement of financial position	9
Statement of changes in equity	10
Statement of cash flows	11
Notes to the financial statements	12
Responsible persons' declaration	26
Independent audit report	27

DIRECTOR'S REPORT

Directors' Report for the year ended 30 June 2023

Your directors present this report on the company for the financial year ended 30 June 2023. 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	Hannah Sutherland
Phillip McEvoy	Nan Yu
Jenny Gladwin	Claire Jones
Gab Pascuzzi	Ronda Jacobs (Appointed March 2023)
Tara McDonald (resigned 27/9/2022)	Daniel Calleja (resigned 23/1/2023)
Sarah Gladman (resigned 2/3/2023)	

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 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.

Information on Directors

Daniel Calleja

Qualifications

Director (resigned 23/01/2023)

BSC (OT), Grad Dip Arts (Counselling), Cert 4 Training & Assessment.

Experience

Extensive experience in aged and dementia care, community aged care, residential and hospital care. Worked in the sector for 19 years in various roles. Also worked in dementia consultancy and operational management of community-based dementia care services.

Special Responsibilities

Governance Committee, and Strategy & Risk Committee

Sarah Gladman

Qualifications

Chair (October 22 – March 2023)

BMedSci.

Experience

Includes working for both national and multi-national companies within the medical device industry. Her experience includes business development and product management in Life Science, key account management with some of the country's largest public hospitals as well as leading the commercial aspect of medication management. More recently Sarah has embarked on business development across ANZ in the exciting niche of artificial intelligence to measure pain. Each role has focussed on hospital and healthcare as well as aged care.

Special Responsibilities

Chair, Strategy & Risk Committee, Governance Committee, and Finance Committee

DIRECTOR'S REPORT

Jennifer Gladwin

Qualifications

Experience

Special Responsibilities

Director

Registered Nurse

Fulltime carer for mother who lived with dementia and attended Caladenia programs. Part-time registered nurse caring for elderly and complex needs patients (including dementia) living in the community. 2 years with Caladenia.

Strategy & Risk Committee, and Fundraising Committee Convenor

Ronda Jacobs

Qualifications

Experience

Special responsibilities

Director (March 2023->)

Bachelor of Business (Marketing)

Experienced Non Executive Director, with particular expertise and a passion for developing strategic direction and then implementing and measuring progress; fostering business development and innovation; building stakeholder relationships and valuable partnerships; and governance for both risk and opportunity. Background includes a range of Board experiences including for purpose, statutory government authority and peak body organisations, all related to the health and wellbeing of Australians. These Board positions were in parallel to a successful career in C-suite roles in the public and private sectors across a range of healthcare and wellbeing organisations within Australia and South East Asia.

Interim Chair (March 2023-), Strategy & Risk Committee, Finance Committee, and Governance Committee

Claire Jones

Qualifications

Experience

Special Responsibilities

Director

Bachelor of Social Work

Qualified social worker, working in the veteran and mental health spaces. Personal involvement with dementia through family.

Harry Moyle

Qualifications

Experience

Special Responsibilities

Director

BBus DipFP DDA

Private company and not-for-profit experience. Retired public accountant and financial planner. 27 years with Caladenia.

Chair (stepped down at 2022 AGM)

Finance Committee, Governance Committee, Strategy & Risk Committee, and Fundraising Committee

DIRECTOR'S REPORT

Phillip McEvoy

Experience

Director

15 years in the Not-For-Profit sector, procuring and managing Australian Government, State Government and Local Government contracts. He has worked across all parts of metropolitan Melbourne, Outer Western Sydney and Darwin.

Special Responsibilities

Governance Committee, and Strategy & Risk Committee

Gab Pascuzzi

Experience

Director

Experience in the property industry, Commercial Real Estate Partner at Knight Frank Australia and Director at CBRE. Also Property Development & Investment with Up Property.

Lived experience of dementia in family.

Special Responsibilities

Building and Maintenance/Facilities Committee Convenor

Leave of Absence

June and July 2023

Hannah Sutherland

Qualifications

Director

BBus (Law), GradDip CA

Experience

8 years working in public practice as a professional accountant and auditor. Company Accountant, Management Accountant and Finance Manager positions held for 8 years in various organisations. 8 years with Caladenia.

Special Responsibilities

Finance Committee Convenor, Governance Committee, and Strategy & Risk Committee

Nan Yu

Qualifications

Director

BPharm (Hons), BCom, Grad Cert PP

Experience

Clinical pharmacist, management consultant, leader of the Australian and New Zealand insights and analytical division for a global pharmaceutical company. Founder of My Dementia Companion. 3 years with Caladenia.

Special Responsibilities

Governance Committee, Strategy & Risk Committee Convenor, and Marketing Committee

DIRECTOR'S REPORT

Meetings of Directors

During this financial year, 28 meetings of directors (including committee meetings) were held. Attendances by each director were as follows:

Director's Meetings

	General		Finance		Strategy/Risk		Governance		Fundraising		Facilities	
	E	A	E	A	E	A	E	A	E	A	A	E
Harry Moyle	10	9	2	2	3	3	5	5	3	3	5	5
Hannah Sutherland	10	10	2	2	3	3						
Daniel Calleja	5	3					3	3				
Jenny Gladwin	10	9							3	3	5	5
Phillip McEvoy	10	10										
Tara McDonald	3	1										
Nan Yu	10	7			3	3						
Claire Jones	10	4										
Gab Pascuzzi	10	6									5	5
Sarah Gladman	6	3			1	1	1	1			2	1
Ronda Jacobs	3	3			2	2	3	2				

E = Eligible

A = Attended

** The Finance Committee has been active in reviewing regular reports and in the development of budgets and the management of investments. Correspondence is entered into via phone and emails as required.*

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 2023, the total amount that members of the Entity are liable to contribute if the Entity is wound up is \$600 (2022: \$650).

Auditor's Independence Declaration

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

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

Ronda Jacobs

Ronda Jacobs (Chairperson)

Dated:

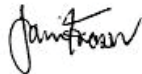
**AUDITOR'S INDEPENDENCE DECLARATION
UNDER SECTION 307C OF THE *CORPORATIONS ACT 2001*
TO THE DIRECTORS OF CALADENIA DEMENTIA CARE.**

In accordance with Subdivision 60-C of the *Australian Charities and Not-for-profits Commission Act 2012*, I am pleased to provide the following declaration of independence to the directors of Caladenia Dementia Care:

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

Name of Firm: The Field Group - Audit

Name of Director: Gavin Fraser



Date: 4/10/2023

Address: Suite 10, 1 East Ridge Drive
Chirside Park VIC 3116

Caladenia Dementia Care

Statement of profit or loss and other comprehensive income

For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Revenue	5	1,213,053	1,039,140
Finance income	6	41,597	7,482
Other income	5	30,662	41,410
Total income		1,285,312	1,088,032
Depreciation and amortisation		(29,615)	(31,831)
Employee benefit expenses		(1,116,287)	(870,651)
Other administrative expenses		(23,782)	(28,465)
Repairs and Maintenance		(44,109)	(29,835)
Light and power expense		(7,574)	(5,983)
Fundraising expense		(3,602)	(169)
Training and development expense		(9,321)	(6,043)
Program expenses		(105,052)	(39,729)
Audit, legal and consultancy expense		(21,072)	(19,081)
Other expenses		(27,119)	(20,552)
Total expenses		(1,387,533)	(1,052,339)
(Deficit) surplus before income tax	3.a	(102,221)	35,693
Income tax		-	-
(Deficit) surplus from the continuing operations		(102,221)	35,693
(Deficit) surplus for the year		(102,221)	35,693
Total comprehensive (Deficit) surplus for the year		(102,221)	35,693

The accompanying notes form part of these financial statements.

Caladenia Dementia Care

Statement of financial position

As at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Current assets			
Cash and cash equivalents	8	455,854	529,107
Trade and other receivables	9	97,415	11,591
Other financial assets	10	1,719,884	1,705,615
Other assets	11	30,460	4,917
Total current assets		2,303,613	2,251,230
Non-current assets			
Property, plant and equipment	12	134,856	164,471
Total assets		2,438,469	2,415,701
Liabilities			
Current liabilities			
Trade and other payables	13	72,786	50,677
Employee benefits	15	166,657	128,777
Contract liabilities	14	95,000	30,000
Total current liabilities		334,443	209,454
Non-current liabilities			
Employee benefits	15	7,375	7,375
Total liabilities		341,818	216,829
Net assets		2,096,651	2,198,872
Equity			
Accumulated surplus		2,096,651	2,198,872

The accompanying notes form part of these financial statements.

Caladenia Dementia Care

Statement of changes in equity For the year ended 30 June 2023

2022	Accumulated surplus \$	Total \$
Opening balance	2,163,179	2,163,179
Surplus for the year	35,693	35,693
Closing balance	2,198,872	2,198,872

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

The accompanying notes form part of these financial statements.

Caladenia Dementia Care

Statement of cash flows

For the year ended 30 June 2023

	2023	2022
	\$	\$
Cash flows from operating activities:		
Receipts from customers	1,304,598	1,053,716
Payments to suppliers and employees	(1,378,895)	(1,008,743)
Interest received	15,313	11,711
Net cash flows from/(used in) operating activities	(58,984)	56,684
Cash flows from investing activities:		
Purchase of property, plant and equipment	-	(12,135)
Purchase of investments	(14,269)	(11,237)
Net cash provided by/(used in) investing activities	(14,269)	(23,372)
Net increase/(decrease) in cash and cash equivalents	(73,253)	33,312
Cash and cash equivalents at beginning of year	529,107	495,795
Cash and cash equivalents at end of financial year	455,854	529,107

The accompanying notes form part of these financial statements.

Caladenia Dementia Care

Notes to the financial statements

For the year ended 30 June 2023

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 2023 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 25 September 2023.

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 - Simplified Disclosures 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 Entity will have sufficient assets to be able to meet its debts as and when they are due.

3. Summary of significant accounting policies

a. Income tax

The Entity 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.

Caladenia Dementia Care

Notes to the financial statements

For the year ended 30 June 2023

d. Impairment of non-financial assets

At the end of each reporting period the Entity 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 Entity 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 Entity classifies its financial assets into the following categories, those measured at:

- amortised cost
- fair value through profit or loss - FVTPL
- fair value through other comprehensive income - equity instrument (FVOCI - equity)
- fair value through other comprehensive income - debt investments (FVOCI - debt)

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

Amortised cost

The Entity'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.

Caladenia Dementia Care

Notes to the financial statements

For the year ended 30 June 2023

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 Entity 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 Entity 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 Entity 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 Entity comprise only trade and other payables.

f. Adoption of new and revised accounting standards

The Entity has adopted all standards which became effective for the first time at 30 June 2023, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Entity.

Caladenia Dementia Care

Notes to the financial statements

For the year ended 30 June 2023

g. New accounting standards and interpretations

The Entity has adopted all of the new and revised standards and interpretations issued by AASB that are relevant to their operations and effective for the current year:

Standard name	Effective date for entity	Requirements	Impact
AASB 1060 General Purpose Financial Statements	1 July 2021	Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities	Changes to the presentation
AASB 2020-9 Amendments to Australian Accounting Standards - Tier 2 Disclosures	1 July 2021	Interest Rate Benchmark Reform (Phase 2) and Other Amendments	Changes to the presentation

4. Critical accounting estimates and judgements

The responsible persons make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

a. Key estimates - revenue recognition - long term contracts

The Entity undertakes long term contracts which span a number of reporting periods. Recognition of revenue in relation to these contracts involves estimation of future costs of completing the contract and the expected outcome of the contract. The assumptions are based on the information available to management at the reporting date, however future changes or additional information may mean the expected revenue recognition pattern has to be amended.

5. Revenue and other income

a. Accounting policy

i. Revenue from contracts

Income recognition from grants received by the Entity has been appropriately accounted for under AASB 1058 or AASB 15 based on the assessment performed.

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

None of the revenue streams of the Entity have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

Caladenia Dementia Care

Notes to the financial statements

For the year ended 30 June 2023

ii. Specific revenue streams

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

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 Entity 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.

Rendering of a service

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

iii. Other income

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

iv. Volunteer services

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

b. Revenue from continuing operations

	2023	2022
	\$	\$
Revenue from contracts with customers (AASB 15)		
Provision of services	238,026	63,440
Revenue recognised on receipt (not enforceable or no sufficiently specific performance obligations - AASB 1058)		
Government revenue (including grants)	975,027	975,700
	1,213,053	1,039,140

Caladenia Dementia Care

Notes to the financial statements

For the year ended 30 June 2023

c. Other income

	2023	2022
	\$	\$
Donations, fund raising, in memoriam and bequests & others	30,662	41,410

d. Government grants and other assistance

	2023	2022
	\$	\$
State government		
HACC Monthly Funding	30,806	28,078
CHSP Monthly Funding Day Centre	627,593	618,319
CHPS Monthly Funding Flex Resp	307,908	282,582
DFFH Grant	-	38,721
	966,307	967,700
Local government		
Yarra Ranges Council	8,720	8,000
	975,027	975,700

6. Finance income and expenses

Finance income	2023	2022
	\$	\$
Interest income		
Assets measured at amortised cost	41,597	7,482
	41,597	7,482

7. Result for the year

The result for the year includes the following specific expenses:

a. Expenses

	2023	2022
	\$	\$
Defined contribution superannuation	100,164	77,461
Impairment of non-financial assets	-	-
Depreciation and amortisation:	29,615	31,831

Caladenia Dementia Care

Notes to the financial statements

For the year ended 30 June 2023

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

	2023	2022
	\$	\$
Cash at bank	454,831	528,466
Cash on hand	1,023	641
	455,854	529,107

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:

	2023	2022
	\$	\$
Cash and cash equivalents	455,854	529,107

9. Trade and other receivables

Current	2023	2022
	\$	\$
Trade receivables	19,489	11,591
Other trade and other receivables	77,926	-
	97,415	11,591

10. Other financial assets

Current	2023	2022
	\$	\$
Held to maturity investments (amortised cost)	1,719,884	1,705,615

a. Fair value measurement

The Entity measures the following financial assets at fair value on a recurring basis:

Financial assets	Basis for determining value
Debt securities - at amortised cost	Amortised cost

Caladenia Dementia Care

Notes to the financial statements

For the year ended 30 June 2023

11. Other assets

Current	2023	2022
	\$	\$
Other assets		
Prepayments	2,627	3,368
Accrued income	27,833	1,549
	30,460	4,917

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. Plant and equipment

Plant and equipment are measured using the cost model.

ii. Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the Entity, 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.

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.

Caladenia Dementia Care

Notes to the financial statements

For the year ended 30 June 2023

b. Property, plant and equipment details

Summary	2023	2022
	\$	\$
Plant and equipment	53,530	66,652
Motor vehicles	30,845	44,606
Leasehold improvements	50,481	53,213
	134,856	164,471

2022	Plant and equipment \$	Motor vehicles \$	Leasehold improvement s \$	Total \$
Opening balance	80,422	61,245	42,500	184,167
Additions	-	-	12,135	12,135
Depreciation	(13,769)	(16,640)	(1,422)	(31,831)
Closing balance	66,653	44,605	53,213	164,471

As at 30 June 2022

At cost	163,605	147,069	472,062	782,736
Accumulated depreciation	(96,953)	(102,463)	(418,849)	(618,265)
	66,652	44,606	53,213	164,471

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

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

Caladenia Dementia Care

Notes to the financial statements

For the year ended 30 June 2023

13. Trade and other payables

Current	2023	2022
	\$	\$
Trade payables	3,821	-
GST payable	10,609	402
Other payables		
Creditors - Other	-	32,899
PAYG Withholding - Salaries	13,132	10,024
Superannuation Payable	8,815	7,352
Accrued Wages	36,409	-
Total Other payables	58,356	50,275
	72,786	50,677

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.

14. Contract balances

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

Current contract liabilities	2023	2022
	\$	\$
Grant monies received in advance	95,000	30,000

Caladenia Dementia Care

Notes to the financial statements

For the year ended 30 June 2023

15. Employee benefits

a. Accounting policy

Provision is made for the Entity'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	2023	2022
	\$	\$
Defined contribution superannuation	100,164	77,461

Caladenia Dementia Care

Notes to the financial statements

For the year ended 30 June 2023

b. Employee benefit details

Current	2023	2022
	\$	\$
Long service leave	73,032	67,454
Annual leave	93,625	61,323
	166,657	128,777

Non-current	2023	2022
	\$	\$
Long service leave	7,375	7,375

16. Financial risk management

Financial assets	2023	2022
	\$	\$
Held at amortised cost		
Cash and cash equivalents	455,854	529,107
Trade and other receivables	97,415	11,591
Held-to-maturity investments	1,719,884	1,705,615
	2,273,153	2,246,313

Financial liabilities	2023	2022
	\$	\$
Trade and other payables		
Trade payables	3,821	-
GST payable	10,609	402
Other trade and other payables	58,356	50,275
Total Trade and other payables	72,786	50,677
	72,786	50,677

Caladenia Dementia Care

Notes to the financial statements

For the year ended 30 June 2023

17. Contingencies

In the opinion of the Directors, the Entity did not have any contingencies at 2023 (2022: None).

18. Cash flow information

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

	2023	2022
	\$	\$
Profit/(loss) for the year	(102,221)	35,693
Add / (less) non-cash items:		
Depreciation and amortisation	29,615	31,831
Changes in assets and liabilities:		
(increase) / decrease in receivables	(85,824)	(5,712)
(increase) / decrease in other assets	(25,543)	8,478
increase / (decrease) in payables	22,110	(6,872)
increase / (decrease) in employee benefits	37,880	(6,734)
increase / (decrease) in contract liabilities	65,000	-
Cash flows from operations	(58,983)	56,684

19. 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 Entity, the results of those operations, or the state of affairs of the Entity in future financial years.

20. 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.

Caladenia Dementia Care

Notes to the financial statements

For the year ended 30 June 2023

21. Members' guarantee

The Entity is registered with the *Australian Charities and Not-for-profits Commission Act 2012* and is a Entity 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 2023 the number of members was 47 (2022: 60).

22. Statutory information

The registered office and principal place of business of the Entity 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:

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

Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report, being a general-purpose financial report, of Caladenia Dementia Care (the registered entity), which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the 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 accompanying financial report of Caladenia Dementia Care is in accordance with the *with Division 60 of the Australian Charities and Not-for-Profits Commission Act 2012*, including:

- (i) giving a true and fair view of the registered charity's financial position as at 30 June 2023; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for 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.

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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.

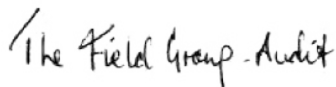
In preparing the financial report, the members are responsible for assessing the registered entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the members either intend to liquidate the registered 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.

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
Chirnside Park, Victoria



Gavin Fraser CA
Director

Dated: 4/10/2023

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