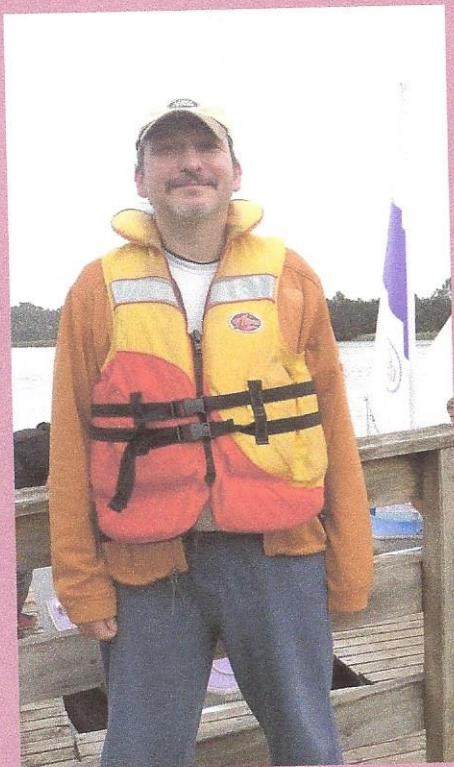


# Caladenia Dementia Care Annual Report 2015-2016



*Caladenia Dementia Care*  
11 Hilledge Lane,  
Mooroolbark 3138

Ph: 9727 2222  
[www.facebook.com/Caladenia](http://www.facebook.com/Caladenia)  
[caladenia@caladenia.com.au](mailto:caladenia@caladenia.com.au)



## STRATEGIC DIRECTIONS 2016 Update

### OUR VISION

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

### OUR MISSION

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

### OUR VALUES

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

### OUR SHORT TERM FUTURE DIRECTIONS

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

### OUR LONG TERM GOALS

Future strategic plans will address the following objectives and outcomes:

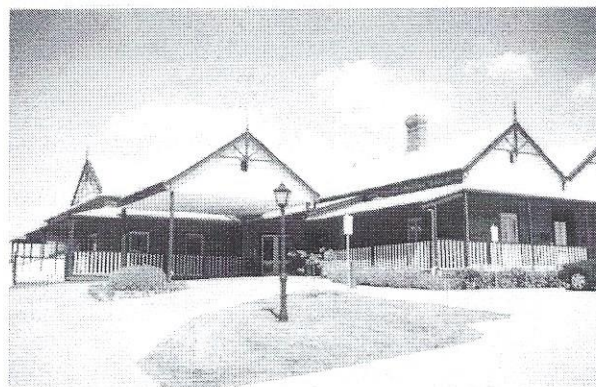
Risk management and quality improvement systems;

Leadership roles in training for the sector; and

Continual analysis of best practice and robust governance structures.

## Caladenia Dementia Care History

August 1983	Caladenia Day Centre opened in a villa unit at Walmsley Friendship Village, Kilsyth
October 1983 - 1990	Program moved to: "Roseville" then to Montrose Town Centre, then to Montrose Church of Christ.
January 1988	State Government Home and Community Care (HACC) funding commenced
March 1991	Lease signed for "Meadowbank House", 11 Hilledge Lane, Mooroolbark. Leased from Shire of Lillydale
April 1991	Official Opening by Councillor Len Cox, Mayor, Shire of Lillydale
March 1996	Sunday Program commenced
March 1998	Relocation into temporary premises – Melba Support Services, Harvey House, Roland Ave, Mt Evelyn
May 1998	Building of extension to "Meadowbank" House commenced.
September 1998	Moved into new extension – "Meadowbank House".
October 1998	Official Opening of Extension by the Hon Rob Knowles, Minister for Health, Minister for Aged Care
March 2003	Thursday program extended to 6.30 pm
September 2004	Business Plan completed for flexible overnight emergency respite
January 2007	Planning Application for overnight respite submitted to the Shire of Yarra Ranges
August 2008	Celebrated 25 years
September 2008	Adopted 2008 – 2011 Strategic Plan
2009 to 2012	3 new community based programs are implemented
May 2009	VCAT approval for Respite
December 2009	Caladenia Day Centre Inc becomes Caladenia Dementia Care, a company limited by guarantee
September 2010	Fundraising Campaign for Respite Centre is launched
August 2013	Purchase of 13 Hilledge Lane for overnight respite centre
August 13 2016	Caladenia's 33 <sup>rd</sup> Birthday



# Caladenia Volunteers 2015 - 2016

Marg Allen

Heather Anstey

Anne Baker

Neil Baldock

Heather Barnard

Graham Barnett

Rhonda Carson



Diana Davis

Helen Delahoy

Martin De Wit

Emma Dickman

Jill Drew

Pauline Faber

Paul Fletcher

Ron Gardner

Trevor Griffin

Peter Guinan

Rosa Haynes

John Haysom

Barbara Higgs

Jean Hill

Anne Horan

Catherine James

Kate Jeffery

Barbara Jowett

Wendy Kenney

Corey Lancaster

Cath Lloyd

Lorraine Lloyd

Shirley Lupton

Allan Mason

Julie Moore

Joan Pedler

Joy Purvis

Lynn Reddaway



Doris Riley

Margaret Sell

Melanie Starks

Betty Tibballs

Jenny Thorne

Les Wallis

Ruth Walton

Roma Webb

Kathryn Whitehouse

Carole Worthington

Del Zwar



*Thank you to all our  
volunteers at  
Caladenia. Without  
your support our  
programs could not  
run.*

# Donors 2015 - 2016

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

All by Julie	Helen Delahoy	Innocent Bystander Vignerons	Catherine O'Halloran	Barry Twist
Albert Baker	Kristina Ditchfield	& Winemakers	Jim Olarenschaw	Theo Van Geyslwyk
Ron Baker	Domaine Chandon	Marilyn Jansen	Mothers Club Shield	Anne and Gerry van Horick
Jan and Lin Bell	Eileen Downey	Michael Jeffares	Palace Cinema Balwyn	Meredith Veneziani
Bendigo Bank Mooroolbark	David Duce	Rick Jennings	Pauline Parrott	Nina Vosti
Michaela Benson	Barb Eggleton	Peter John	Denise Phillips	Leanne Wadsworth
Terasa Benson	Derek Elmer	Barbara Jowett	Pimpernel Vineyards	Linley and Les Wallis
Barbara Blackwell	Josephine Flecknoe	Heidi Kozak	Platinum Restaurant	Mary Wallis
Alan Blake	Estate of Mrs Barbara Fleming	Anne Kunek	Robert Post	Nicholas Wallis
Chris Blake	Chelsea Fletcher	Desmond Lake	Postie Fashions	Joan Wallis
Jim Blanksby	Footmen Club	Jane Lawson	Malcolm Pulford	Wendy Ward
Peter Blyth	Catherine Fouchet	Cath Lloyd	Pam Putt	Stan and Sue Warters
Boronia AMF Bowling	Four Pillars Gin	Lorraine Lloyd	Wallie Quittenton	Geoff and Anne Welsh
Boronia Heights Pharmacy	Jacqueline Francis	Fred Lloyd	RACV Healesville Country Club	Whispers Hair Design
Bill Borton	Joan Fullerton	Val Lowe	Rainbow Meats	Maureen White
David Bramley	Christine Fyffe MP	David Maggs	Lynn Reddaway	Josie Williams
Brideson family	Leslie and Veronica Gardiner	Maroondah Lighting	Lesley Remmer	Ron Worthington
Allan Brooke	Alex Goetzke	Allan Mason	Marie Ricardo	Yarra Valley Grammar
Nada Brothers	The Goodman Family	Peter McCulloch	Doris and Richard Riley	Sarah & Darren Yeates
Stuart Brown	Foundation	Edith McDonald	Jenni Roberts	Rose Yeomans
Bunnings Croydon	Judith Gromann	Michelle McDonald	Rotary Club of Lilydale	Family and friends of
Calibre IT Pty Ltd	Peter Guinan	Sandra McDonald	Brenda Roytel	Tony Benson
Angelo Campione	John Hale	Phil and Susan McDonald	Joanne Russo	
Margaret Chandler	Happy Wanderers	Sandy McElroy	Joan Ryan	Family and friends of
Anne Cheney	Sheila Harrison	Mrs McPherson	Wendy Sanders	Moira Donchi
Geoff Clark	Noni Harrison	Methven Professionals Real Estate	Marrienne Schriever	
Clever Currents	Teresa Harrison	Lionel Mitchell	Mary Semple	Family and friends of
Joan Close	Nan Hawkes	Joan Monds	Norma Shaw	Geertruida Hanegraaf
Club Kilsyth	Gavin Hawkes	Montrose & District Probus Club	Emma Short	
Dianne Cope	Henkes family	Kevin Moores	Bill Skate	Family and friends of
Carole Coppin	Tim Hewitt	Mooroolbark Bowls Club	Les and Joan Skate	Angelina Russo
Mrs Cowens	Bob and Barbara Higgs	Mooroolbark Lions Club	Lorna Skate	
Carol Cramer	Jean Hill	Mooroolbark Theatre Group	Lynne Skate	Family and friends of
CWA Kilsyth/Montrose	Meryl Hodges	Motpol Pty Ltd	Leanne Smith	Joan Wallis
CWA Mooroolbark	Margaret Hopstaken	Harry Moyle	Tony Smith MP	
Dennis Jones & Associates	Anne Horan	Shane Mulhall	Trevor and Diana Spurrutt	
Dolly Dana	Cedric and Janice Hordern	My Beauty Boutique	Diane Squires	The Australian Centre for
Alan Davis	Ian and Anna Horstfall	Marie Nicholas	Hannah Sutherland	Evidence Based Aged Care
Gerda De Clercq	Mary Howden	Ken Nightingale	KW & BM Taylor Plumbing	
Ena De Visser	George Hume	Margaret Nowak	Sally Thomas	
Martin de Wit	Robina Hunter		Jenny Thorne	

**Our thanks also to:**

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

# Caladenia's Current Board of Directors

Harry Moyle, Chair  
John Hale, Deputy Chair  
Sharon Aveling, Director  
Gary Burgess, Director  
Gerda De Clercq, Director  
Nan Hawkes, Director  
George Hume, Director  
Peter John, Director  
Hannah Sutherland, Director  
Sarah Yeates, Company Secretary



Harry Moyle



John Hale



Sharon Aveling



Gary Burgess



Gerda De Clercq



Nan Hawkes



George Hume



Peter John



Hannah Sutherland



Sarah Yeates

## Caladenia's Life Members

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

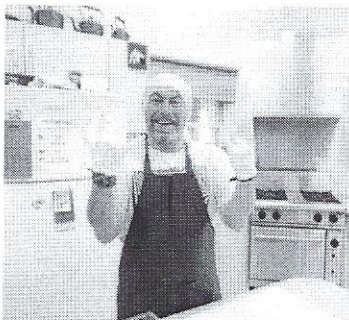
## Caladenia's Staff

As at 1 October 2016

Bronwyn Baade  
Ron Batrouney  
Jacinta Donovan  
Joe Fitzgerald  
Josephine Flecknoe  
Jackie Francis  
Peter Garrecht

Jen Harrold  
Corey Lancaster  
Danielle Lardner  
Julie Leusenkamp  
Anna Russell  
Leanne Smith  
Cathy Van Den Essen

Christine Waixel  
Hayward Walton  
Sally Ward  
Jo Wetjen  
Sarah Yeates

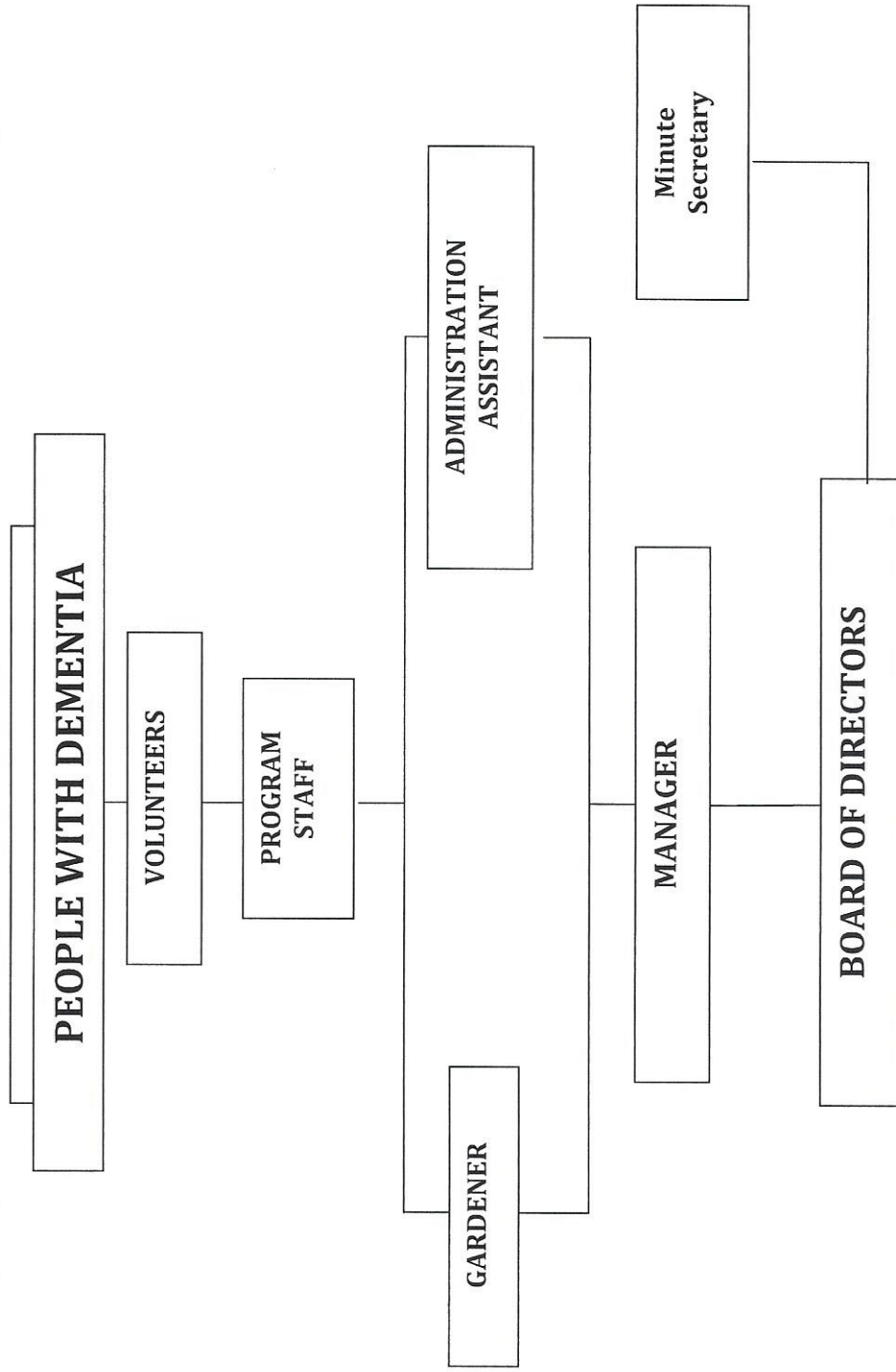


**Caladenia's Board thanks its staff for their dedication to our members, their commitment to program excellence and their flexibility when required. An organisation's staff is its biggest asset and Caladenia is no exception.**

# Organisation Chart

## CALADENIA DEMENTIA CARE

*Providing superior services to enhance the quality of life for people living with dementia*





## CHAIRMAN'S REPORT

### Year Ending 30 June 2016



The 2015/16 year has seen Caladenia doing what it does best – providing respectful care for people living with dementia and support for their carers and families. There have been no new major initiatives at Board level due to lack of new, recurrent growth funds at government level.

Effective 1 July 2016 the source of our operational funding has altered. State Government sourced funding under the Home and Community Care (HACC) program has reduced from 100% to about 5% as part of the introduction of the National Disability Insurance Scheme (NDIS). The remaining 95% of our funding has been transferred to the Commonwealth Government (Commonwealth Home Support Programme – CHSP). The transfer of funding arrangements has been completed successfully. The new CHSP funding has been assured for three years. We look forward to hearing of government funding plans for existing HACC and CHSP type services for the time after 30 June 2019.

Currently the Board maintains its medium/long term strategy to introduce overnight respite (OR) services. New recurrent operating grants for OR appear unlikely in the next 2-3 years, based on information available to the Board. However, we are considering other dementia support services utilising the 13 Hilledge Lane property in the meantime.

Of course, Caladenia could not do what it does without the people who contribute in so many different ways to our wonderful organisation. This year I would like to highlight two individuals whose service to Caladenia has been exemplary and inspirational over long periods of time:

George Hume - who is leaving our Board after 22 years. He joined the then Committee as President after a difficult period and spent 11 years in that role. During that time, he and the remainder of the Committee and the Manager consolidated Caladenia's reputation, administration and finances. He has always been extremely generous with his time and his community contacts. He has been an enthusiastic and effective fund raiser from the local community, including the annual Caladenia lawn bowls tournament at Mooroolbark Bowls Club which has raised \$55,000 over a 22 year period. Thank you George, from all those living with dementia whose lives have been impacted by your generous and caring contribution to the development and growth of Caladenia and the wider community.

Sarah Yeates – for 15 years of dedicated and inspirational management of Caladenia. She has involved herself in all aspects of Caladenia's activities from her first day and has extended and advanced our organisational reputation far and wide in excess of our modest size and single location. As her skills and experience have developed she has willingly shared these with her staff, our volunteers, the Board and the wider industry for the advantage of people living with dementia and their carers and families. Thank you also to the other members of her family: (a) Husband Darren Yeates for sharing Sarah with us, (b) Father Les Wallis for being our honorary IT consultant/software and website manager/trivia quiz master and Mother Linley Wallis, one of our volunteers. Also sister Kate Johnson who is always willing to help us with fund raising and her industry knowledge. Little did we know when Sarah joined us that we were winning the whole "family package".

Once again, I wish to publicly thank everyone who contributes to the success and operations of Team Caladenia – our time generous volunteers in the programmes and on the Board, our generous donors and the many friends of Caladenia, the hard working carers of people living with dementia in our community and finally our skilled, enthusiastic and caring staff.

And a special welcome to Gerda de Clercq and Gary Burgess who joined our Board during the year.

Harry Moyle - Chairman

## Manager's Annual Report 2016

It has been a year of change in the community care sector. After 3 years of transition the HACC program in Victoria transitioned on July 1<sup>st</sup> to the Commonwealth Home Support Service. While our programs remain unchanged, offstage we now have different funding and reporting responsibilities, and a different way of accepting referrals.



It has been a full and productive year for us. Our programs have responded to the changing needs of our clientele, which has meant a full and varied program of activities. We have had entertainers, singers, line dancers. We have visited museums and been sailing. Our group members have had input into the menus and meals and in one case helped cook a favourite recipe.

Our programs certainly provide respite for family members, a chance for them to have a break or get things done – but just as importantly we provide a chance for people living with dementia to socialise, make friends and have a laugh, and a place just for them amongst people who accept them just as they are. Many members take great pleasure in talking with family and friends about “Their Club”. This is so important for people living with dementia, because it is known that despite all good intentions it can get harder to continue in mainstream social groups, and friends can slip away or lose contact.

I believe that no agency or organisation operates well in isolation. We are part of a larger community of services and agencies – and it can only benefit us to work alongside others, sharing ideas and knowledge for a better outcome. Caladenia has been involved in other activities in the sector this year such as “Dancin’ Dayz” event funded through Yarra Ranges Council and in partnership with Heather Hill – Dance Therapist, “The Time of Your Life” Seniors Expo in conjunction with Yarra Ranges Council, and the Song writing project that you will hear more about from our guest speakers.

During the last twelve months we have run training in Croydon, Warragul, Frankston and South Kingsville for DHHS, we have spoken at Probus, at Warburton RSL and Healesville Community House. We have been on Radio Eastern, and spoken to the Chirnside Park Seniors.

I also spoke at the Dementia and Recreation Conference this year with a presentation titled “Let’s Talk About Lingerie”. What a successful session!

Caladenia has always had a wonderful reputation, but I believe that it is our willingness to be involved, to contribute to discussions, forums, training and networks – to think outside our core business, and contribute to the wider community for the benefit of people living with dementia that has enhanced our good name – but also advantages us on so many levels.

My thanks as always to the wonderful team of staff at Caladenia – they always go above and beyond.

To our fabulous Volunteers – you know we could not do this without you.

And my thanks to Harry and the Board for their support and leadership throughout the year.

Sarah Yeates - Manager

# GOVERNANCE COMMITTEE REPORT

Year Ending 30 June 2016

## Committee:

Jenny Thame (Convenor) – resigned 22/10/2015, Harry Moyle and Sarah Yeates

## Responsibilities:

The Governance Committee has responsibility for ensuring that the Board of Directors is able to govern the organisation effectively through:

- Governance and policy development and review
- Recruitment and selection of suitable Board members
- Performance review of individual directors and the Board
- Orientation and training of directors
- Ensuring compliance with responsibilities under relevant legislation
- Recruitment, retention and review of Manager

## Key tasks for 2015/2016:

The Committee met formally on one occasion and finalised the establishment of a Governance calendar.

During the year the Committee met in conjunction with regular meetings between the Manager and the Board Chair. During these meetings the following Governance responsibilities were addressed:

- Review of Constitution in respect of membership applications.
- Board policies reviewed and some small improvements introduced.
- Regulatory compliance matters.

Other responsibilities were addressed in conjunction with the Strategy & Risk Committee including matters associated with our medium/long term strategy to commence overnight respite.

Harry Moyle - Convenor

# STRATEGY AND RISK COMMITTEE REPORT

Year Ending 30 June 2016

## **Committee:**

John Hale (Chair), Jenny Thame (resigned), Harry Moyle, Hannah Sutherland (appointed) & Sarah Yeates

## **Responsibilities:**

The strategy and Risk committee has responsibility for the identification of risks to the ongoing operation of the business both current and future and to recommend to the board strategies to alleviate or mitigate those risks identified.

Additionally this sub - committee has the responsibility on the back of the risk appetite agreed to establish the strategic plan and milestones for the organization so as to achieve the organizations growth and sustainability.

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

The committee met on six occasions and dealt with the following specific issues

- Updated the strategic plan and risk matrix
- Established a holding strategy for 13 Hilledge Lane and commenced work on future options for this property given the uncertainties of go forward government funding re overnight respite
- Established the role of ambassador
- Identified the issues and risks associated with the transfer to a Commonwealth funding model and the introduction of the NDIS
- Agreed management business focus and KPI's

John Hale – Convenor

# FUNDRAISING COMMITTEE REPORT

Year Ending 30 June 2016

## Committee:

Nan Hawkes (Convenor) – Sharon Aveling, Gerda De Clercq, George Hume, Julie Leusenkamp, Peter John, David Bramley, Katelyn Leusenkamp, Harry Moyle and Sarah Yeates

## Responsibilities:

The duties of the Committee are as follows:

- To agree and prioritise needs for which fundraising support would be appropriate and likely to be successful
- To agree plans for carrying out and effecting charitable fund raising plans in the agreed and prioritised areas
- To oversee the coordination and promotion of the (Respite Centre) fundraising project through a communications strategy and thereby influencing key external stakeholders to assist in fundraising.
- Prepare an annual work plan for the committee
- Outline of projected expenses and revenue, for submission to the Board of Directors for approval as part of the planning process.
- To seek the advice of and follow direction of the Board of Directors and/or the committee, as appropriate
- To report to the Board of Directors on progress in relation to fundraising activities.

## Key tasks for 2015/16

- Organise and run Fundraising events:
  - Garage Sale
  - Bulb Fundraiser
  - Sausage sizzle and raffle
  - Trivia Night

Total Donations and Fundraising for year ending 30 June 2016 is \$40,618, made up as follows:

Tax Appeal, Newsletter Appeal, Capital Appeal and other donations	\$25,514
In Memoriam donations and bequest	\$ 7,556
Raffles, Trivia Night, Sausage Sizzle, Bulbs etc	\$ 7,548

Nan Hawkes – Convenor

## **FINANCE COMMITTEE REPORT**

**Year Ending 30 June 2016**

### **Committee:**

Hannah Sutherland (Convenor), Harry Moyle, Peter John and Sarah Yeates

### **Responsibilities:**

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

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

### **Key tasks for 2015/16**

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

- Monthly Board financial reports including cash balances
- Preparation of a 2016/17 comprehensive budget of income and expenses
- Regular support of management and administration
- Assistance with the annual audit of the financial statements

Hannah Sutherland – Convenor

# Caladenia Dementia Care

ABN 76 760 485 720

## Financial report for the year ended 30 June 2016

### DIRECTORS' REPORT

Your directors present this report on the company for the financial year ended 30 June 2016.

#### Directors

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

Sharon Aveling	Peter John
Gary Burgess (appointed 23/05/2016)	Harry Moyle
Gerda De Clercq (appointed 22/10/2015)	Jo Priest (resigned 07/07/2015)
John Hale	Hannah Sutherland
Nan Hawkes	Jenny Thame (resigned 22/10/2015)
George Hume	

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

#### Principal Activities

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

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

The company's short-term objectives are to:

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

The company's long-term objectives are to:

- Establish an emergency and short term overnight respite centre.

#### Strategies

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

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

#### Key Performance Measures

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

#### Information on Directors

<b>Sharon Aveling</b>	-	Director
Qualifications	-	Post graduate degree in Palliative Care
Experience	-	31 Years as a Nurse/Manager including 11 years managing a Dementia Care facility. 3 years with Caladenia.
Special Responsibilities	-	Member of the Fund Raising committee.

## Caladenia Dementia Care

ABN 76 760 485 720

### DIRECTORS' REPORT

#### Information on Directors (Continued)

<b>Gary Burgess</b>	–	Director (appointed 23/05/2016)
Qualifications	–	B.Juris, LLB
Experience	–	Self-employed solicitor for 42 years. 5 months with Caladenia.
Special Responsibilities	–	Nil
<b>Gerda De Clercq</b>	–	Director (appointed 22/10/2015)
Qualifications	–	Primary school teacher and qualifications in Special Education
Experience	–	Primary school teacher and teacher for those with special needs. Direct experience in dementia care. 1 year with Caladenia.
Special Responsibilities	–	Member of the Fund Raising committee.
<b>John Hale</b>	–	Director
Qualifications	–	DipMechEng
Experience	–	Emeritus councillor of Australian Industry Group. Business management, public company and not-for-profit board experience. 6 years with Caladenia.
Special Responsibilities	–	Convenor of the Strategy & Risk Committee
<b>Nan Hawkes</b>	–	Director
Qualifications	–	
Experience	–	Retired small business owner. Local community involvement. Industry association experience in conferences, seminars and shows. Primary school teacher. Direct experience in dementia care. 4 years with Caladenia.
Special Responsibilities	–	Convenor of the Fund Raising committee.
<b>George Hume</b>	–	Director
Qualifications	–	
Experience	–	Local community involvement. Ex-President of Caladenia. 21 years with Caladenia.
Special Responsibilities	–	Member of the Fund Raising committee.
<b>Peter John</b>	–	Director
Qualifications	–	BBus (Accounting and Marketing)
Experience	–	15 years retail management experience followed by 20 years of employment in accounting and management. Co-founded Macular Vision Loss Support Society Inc. and a committee member for many years. 3 years with Caladenia.
Special Responsibilities	–	Member of the Fund Raising committee and Finance committee.



## Caladenia Dementia Care

**ABN 76 760 485 720**

### DIRECTORS' REPORT

#### Information on Directors (Continued)

<b>Harry Moyle</b>	–	Director
Qualifications	–	BBus DipFP DDA
Experience	–	Private company and not-for-profit board experience. Retired public accountant and financial planner. 20 years with Caladenia
Special Responsibilities	–	Chairperson. Member of the Finance committee, Strategy and Risk committee and Fund Raising committee.
<b>Hannah Sutherland</b>	–	Director
Qualifications	–	BBus(law), GradDip CA
Experience	–	8 years working in public practice as a professional accountant and auditor. Company Accountant for a medium-sized family business. 2 years with Caladenia
Special Responsibilities	–	Convenor of the Finance committee. Member of the Strategy and Risk committee.
<b>Jenny Thame</b>	–	Director (resigned 22/10/2015)
Qualifications	–	Bachelor of Laws
Experience	–	Career employment in the legal field and currently practicing lawyer in a suburban law firm. 3 years with Caladenia.
Special Responsibilities	–	Member of Strategy & Risk committee.

#### Meetings of Directors

During the financial year, 21 meetings of directors (including committee meetings) were held. Attendances by each director were as follows:

Directors' Meetings								
Director	Board Meetings		Strategy & Risk Committee		Fund Raising Committee		Finance Committee	
	E	A	E	A	E	A	E	A
Sharon Aveling	11	5			5	2		
Gary Burgess	2	0						
Gerda De Clercq	7	6			4	2		
John Hale	11	8	3	3				
Nan Hawkes	11	10			5	5		
George Hume	11	11			5	5		
Peter John	11	7			5	4	2	2
Harry Moyle	11	11	3	3	5	5	2	2
Hannah Sutherland	11	11	2	1			2	2
Jenny Thame	4	3	1	1				

Note: E = Eligible A = Attended

The company is incorporated under the *Corporations Act 2001* and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of \$10 each towards meeting any outstanding obligations of the entity. At 30 June 2016, the total amount that members of the company are liable to contribute if the company is wound up is \$570.00 (2015: \$430.00).

**Caladenia Dementia Care**

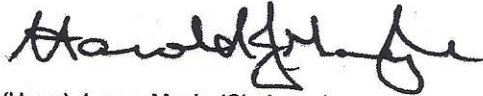
**ABN 76 760 485 720**

**DIRECTORS' REPORT**

**Auditor's Independence Declaration**

The lead auditor's independence declaration for the year ended 30 June 2016 has been received and can be found on page 5 of the financial report.

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



Harold (Harry) James Moyle (Chairman)

Dated this 19th day of September 2016.



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

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2016 there have been no contraventions of:

- i. the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and
- ii. any applicable code of professional conduct in relation to the audit.

*The Field Group - Audit*

The Field Group – Audit  
Chirnside Park, Victoria

*Gavin Fraser*

Gavin Fraser, CA  
Partner

Dated this *12th* ..... day of *September* ..... 2016.

## Caladenia Dementia Care

ABN 76 760 485 720

### STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2016

	Note	2016	2015
		\$	\$
Revenue	2	572,428	557,793
Other income	2	135,465	79,802
Employee benefits expense		-505,076	-504,330
Depreciation and amortisation expense	3	-30,732	-28,850
Program expenses		-43,803	-44,328
Repairs, maintenance and vehicle running expense		-12,904	-12,310
Fuel, light and power expense		-6,797	-7,295
Training and development expense		-2,203	-1,560
Audit, legal and consultancy expense		-3,800	-3,800
Respite centre expense		-31,485	-30,778
Fundraising expense		-1,603	-1,937
Other expenses		-36,632	-34,566
<b>Profit before income tax</b>		32,858	-32,159
Income tax expense		-	-
<b>Profit for the year</b>		32,858	-32,195
Profit attributable to members of the entity		32,858	-32,159
Total comprehensive income attributable to members of the entity		32,858	-32,159

The accompanying notes form part of these financial statements.

## Caladenia Dementia Care

ABN 76 760 485 720

### STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2016

	Note	2016	2015
		\$	\$
<b>ASSETS</b>			
CURRENT ASSETS			
Cash and cash equivalents	4	108,863	96,449
Trade and other receivables	5	9,936	7,551
Financial assets	7	130,321	150,000
Other assets	6	3,059	5,816
<b>TOTAL CURRENT ASSETS</b>		<b>252,179</b>	<b>259,816</b>
NON-CURRENT ASSETS			
Property, plant and equipment	8	911,323	880,704
<b>TOTAL NON-CURRENT ASSETS</b>		<b>911,323</b>	<b>880,704</b>
<b>TOTAL ASSETS</b>		<b>1,163,502</b>	<b>1,140,520</b>
<b>LIABILITIES</b>			
CURRENT LIABILITIES			
Trade and other payables	9	36,683	19,954
Borrowings	10	30,000	40,968
Provisions	11	78,858	88,432
<b>TOTAL CURRENT LIABILITIES</b>		<b>145,541</b>	<b>149,354</b>
NON-CURRENT LIABILITIES			
Borrowings	10	428,605	433,616
Provisions	11	9,872	10,924
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>438,477</b>	<b>444,540</b>
<b>TOTAL LIABILITIES</b>		<b>584,018</b>	<b>593,894</b>
<b>NET ASSETS</b>		<b>579,484</b>	<b>546,626</b>
<b>EQUITY</b>			
Retained earnings		579,484	546,626
<b>TOTAL EQUITY</b>		<b>579,484</b>	<b>546,626</b>

The accompanying notes form part of these financial statements.

**Caladenia Dementia Care**

**ABN 76 760 485 720**

**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2016**

Note	Retained Earnings \$	Total \$
<b>Balance at 1 July 2014</b>	578,785	578,785
<b>Comprehensive income</b>		
Profit/(deficit) for the year	-32,159	-32,159
Other comprehensive income for the year	0	0
<b>Total comprehensive income attributable to members of the entity for the year</b>	-32,159	-32,159
<b>Balance at 30 June 2015</b>	546,626	546,626
<b>Balance at 1 July 2015</b>	546,626	546,626
<b>Comprehensive income</b>		
Profit/(deficit) for the year	32,858	32,585
Other comprehensive income for the year	0	0
<b>Total comprehensive income attributable to members of the entity for the year</b>	32,858	32,858
<b>Balance at 30 June 2016</b>	579,484	579,484

## Caladenia Dementia Care

ABN 76 760 485 720

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2016

	Note	2016	2015
		\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Commonwealth, state and local government grants		519,556	500,153
Capital grants received		80,334	26,099
Provision of services		55,750	54,368
Other receipts		1,735	2,201
Receipts from donations, bequests and fund raising		40,618	22,873
Payments to suppliers and employees		-620,339	-612,816
Interest received		6,160	4,919
Rent received net of expenses		-13,749	-8,012
Net cash generated by/(used in) operating activities		70,065	-10,215
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payment for property, plant and equipment		-61,351	-18,228
Proceeds from held-to-maturity investments		19,679	0
Payment for held-to-maturity investments		0	-150,000
Net cash used in investing activities		-41,672	-168,228
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings		-15,979	-14,233
Net cash used in financing activities		-15,979	-14,233
Net increase/(decrease) in cash held		12,414	-192,676
Cash and cash equivalents at beginning of financial year		96,449	289,125
Cash and cash equivalents at end of financial year	4	108,863	96,449

The accompanying notes form part of these financial statements.

## Caladenia Dementia Care

ABN 76 760 485 720

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

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

##### **Basis of Preparation**

Caladenia Dementia Care applies Australian Accounting Standards – Reduced Disclosure Requirements as set out in AASB 1053: *Application of Tiers of Australian Accounting Standards* and AASB 2010–2: *Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements*.

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements of the Australian Accounting Standards Board (AASB) and the *Corporations Act 2001*. The company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

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

The financial statements, except for the cash flow information, have been prepared on an 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. The amounts presented in the financial statements have been rounded to the nearest dollar.

The financial statements were authorised for issue on 19<sup>th</sup> September 2016 by the directors of the company.

##### **Accounting Policies**

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

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

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

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

Donations and bequests are recognised as revenue when received.

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

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

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

###### **b. Property, Plant and Equipment**

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

###### **Freehold property**

Freehold land and buildings are shown at their cost price.

In periods when the freehold land and buildings are not subject to an independent valuation, the directors conduct directors' valuations to ensure the carrying amount for the land and buildings is not materially different to the fair value.



## Caladenia Dementia Care

ABN 76 760 485 720

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

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

##### b. Property, Plant and Equipment (Continued)

###### Freehold property (continued)

Increases in the carrying amount arising on revaluation of land and buildings are recognised in other comprehensive income and accumulated in the revaluation surplus in equity. Revaluation decreases that offset previous increases of the same class of assets shall be recognised in other comprehensive income under the heading of revaluation surplus. All other decreases are recognised in profit or loss.

Any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

###### Plant and equipment

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

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

###### Depreciation

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

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

Class of Fixed Asset	Depreciation Rate
Plant and equipment	5 – 20%
Office equipment	5 – 20%
Motor Vehicles	10%

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

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

##### c. Financial Instruments

###### Initial recognition and measurement

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

###### Classification and subsequent measurement

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

## Caladenia Dementia Care

ABN 76 760 485 720

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

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

##### c. Financial Instruments (Continued)

###### Classification and subsequent measurement (Continued)

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

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

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

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

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

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

###### (iii) *Financial liabilities*

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

##### Impairment

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

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

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

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

# Caladenia Dementia Care

ABN 76 760 485 720

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### c. Financial Instruments (Continued)

##### Derecognition

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

#### d. Impairment of Assets

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

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

#### e. Employee Benefits

##### Short-term employee benefits

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

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

##### Other long-term employee benefits

The company classifies employees' long service leave and annual leave entitlements as other long-term employee benefits as they are not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Provision is made for the company's obligation for other long-term employee benefits, which are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Upon the remeasurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss classified under employee benefits expense.

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

## Caladenia Dementia Care

ABN 76 760 485 720

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

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

e. **Employee Benefits (Continued)**

**Retirement benefit obligations**

*Defined contribution superannuation benefits*

All employees of the company receive defined contribution superannuation entitlements, for which the company pays the fixed superannuation guarantee contribution (currently 9.5% of the employee's average ordinary salary) to the employee's superannuation fund of choice. All contributions in respect of employees' defined contribution entitlements are recognised as an expense when they become payable. The company's obligation with respect to employees' defined contribution entitlements is limited to its obligation for any unpaid superannuation guarantee contributions at the end of the reporting period. All obligations for unpaid superannuation guarantee contributions are measured at the (undiscounted) amounts expected to be paid when the obligation is settled and are presented as current liabilities in the company's statement of financial position.

f. **Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

g. **Goods and Services Tax (GST)**

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

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

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

h. **Income Tax**

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

i. **Provisions**

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

j. **Comparative Figures**

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

k. **Trade and Other Payables**

Trade and other payables represent the liabilities for goods and services received by the company during the reporting period that remain unpaid at the end of the reporting period. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

## Caladenia Dementia Care

ABN 76 760 485 720

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

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

##### I. **Economic Dependence**

Caladenia Dementia Care is dependent on the Commonwealth Department of Social Services for the majority of its revenue used to operate the business. At the date of this report, the Board of Directors has no reason to believe the Department will not continue to support Caladenia Dementia Care. On 1 July 2016 the existing State based funding agreement was transferred to the Commonwealth Government. The Commonwealth have agreed to continue the existing funding arrangement for a three year period from 1 July 2016.

## Caladenia Dementia Care

ABN 76 760 485 720

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

#### NOTE 2: REVENUE AND OTHER INCOME

	2016	2015
	\$	\$
<b>Revenue</b>		
Revenue from (non-reciprocal) government grants and other grants:		
– State/federal government grants	511,956	493,853
– Local government grants	7,600	6,300
	519,556	500,153
Other revenue:		
– Service fees	48,008	50,959
– Interest received on investments	4,864	6,681
	52,872	57,640
<b>Total revenue</b>	572,428	557,793
<b>Other income</b>		
– Donations, fund raising, in memoriam and bequests	40,618	22,872
– State government grants – capital	9,794	12,349
– Other grants – capital	50,000	13,750
– Rental income	17,736	22,766
– Other	17,317	8,065
<b>Total other income</b>	135,465	79,802
<b>Total revenue and other income</b>	707,893	637,595

#### NOTE 3: PROFIT FOR THE YEAR

##### a. Expenses

Employee benefits expense:

– contributions to superannuation funds	41,982	40,637
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Depreciation and amortisation:

– Motor vehicles	7,584	5,389
– Buildings	18,468	18,468
– Equipment	4,680	4,993

Total depreciation and amortisation	30,732	28,850
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##### b. Significant Revenue and Expenses

Net gain/(loss) on disposal of non-current assets	5,455	0
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#### NOTE 4: CASH AND CASH EQUIVALENTS

##### CURRENT

Cash at bank	108,267	95,706
Cash on hand	596	743
	108,863	96,449

## Caladenia Dementia Care

ABN 76 760 485 720

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

#### NOTE 5: TRADE AND OTHER RECEIVABLES

	2016	2015
	\$	\$
CURRENT		
Trade receivables	9,936	7,551
Total current trade and other receivables	9,936	7,551

#### NOTE 6: OTHER ASSETS

##### CURRENT

Accrued income	466	1,762
Prepayments and deposits	2,593	4,054
	3,059	5,816

#### NOTE 7: FINANCIAL ASSETS

##### CURRENT

Held-to-maturity investments	130,321	150,000
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#### NOTE 8: PROPERTY, PLANT AND EQUIPMENT

##### Land and Buildings

Freehold land at fair value		
At cost	705,071	705,071
Less accumulated depreciation	0	0
Total buildings	705,071	705,071
Total land and buildings	705,071	705,071

##### Leasehold Improvements

General leasehold improvements		
At cost	417,427	417,427
Less accumulated amortisation	-329,732	-311,264
Total leasehold improvements	87,695	106,163

##### Plant and Equipment

Plant and equipment		
At cost	108,969	106,176
Less accumulated depreciation	-77,576	-76,935
	31,393	29,241

## Caladenia Dementia Care

ABN 76 760 485 720

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

#### NOTE 8: PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

	2016	2015
	\$	\$
<b>Plant and Equipment (Continued)</b>		
Motor Vehicles		
At cost	108,405	93,392
Less accumulated depreciation	-21,241	-53,163
	87,164	40,229
Total plant and equipment	118,557	69,470
Total property, plant and equipment	911,323	880,704

#### Movements in Carrying Amounts

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

	Land and Buildings	Leasehold Improve- ments	Motor Vehicles	Plant and Equipment	Total
	\$	\$	\$	\$	\$
<b>2016</b>					
Balance at the beginning of the year	705,071	106,163	40,229	29,241	880,704
Additions at cost	0	0	54,519	6,832	61,351
Disposals	0	0	0	0	0
Depreciation expense	0	-18,468	-7,584	-4,680	-30,732
Carrying amount at the end of the year	705,071	87,695	87,164	31,393	911,323

#### Asset Revaluations

There were no asset revaluations during the year.

#### NOTE 9: TRADE AND OTHER PAYABLES

	Note	2016	2015
		\$	\$
<b>CURRENT</b>			
Trade payables		4,006	2,343
Other current payables		4,250	12,298
Grants received in advance		20,540	0
Other payables (net amount of GST payable)		7,887	5,313
	9a	36,683	19,954



## Caladenia Dementia Care

ABN 76 760 485 720

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

#### NOTE 9: TRADE AND OTHER PAYABLES (CONTINUED)

	Note	2016	2015
		\$	\$
<b>a. Financial liabilities at amortised cost classified as trade and other payables</b>			
Trade and other payables:			
– total current		36,683	19,954
– total non-current		0	0
		36,633	19,954
Less: deferred income		20,540	0
Less: other payables		7,887	5,313
Financial liabilities as trade and other payables	15	8,256	14,641

#### NOTE 10: BORROWINGS

##### CURRENT

Mortgage – 13 Hilledge Lane		30,000	40,968
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##### NON-CURRENT

Mortgage – 13 Hilledge Lane		428,605	433,616
Total borrowings	15	458,605	474,584

#### NOTE 11: PROVISIONS

##### CURRENT

Provision for employee benefits: annual leave		44,843	60,480
Provision for employee benefits: long service leave		34,015	27,952
		78,858	88,432

##### NON-CURRENT

Provision for employee benefits: long service leave		9,872	10,924
		9,872	10,924
		88,730	99,356

<b>Employee Benefits</b>	<b>Total</b>
\$	\$

#### Analysis of total provisions

Opening balance at 1 July 2015		99,356	99,356
Additional provisions raised during year		30,634	30,634
Amounts used		-41,260	-41,260
Balance at 30 June 2016		88,730	88,730

## Caladenia Dementia Care

ABN 76 760 485 720

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

#### NOTE 11: PROVISIONS (CONTINUED)

##### Provision for employee benefits

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

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

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

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

#### NOTE 12: EVENTS AFTER THE REPORTING PERIOD

The directors are not aware of any significant events since the end of the reporting period.

#### NOTE 13: KEY MANAGEMENT PERSONNEL COMPENSATION

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

Due to privacy considerations, the total remuneration paid to KMP of the company during the year will be freely made available for consideration upon written application to the Board of Directors.

#### NOTE 14: OTHER RELATED PARTY TRANSACTIONS

There are no related party transactions.

#### NOTE 15: FINANCIAL RISK MANAGEMENT

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

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

	Note	2016	2015
		\$	\$
<b>Financial assets</b>			
Cash and cash equivalents	4	108,863	96,449
Loans and receivables	5	9,936	7,551
Held-to-maturity investments	7	130,321	150,000
<b>Total financial assets</b>		<u>249,120</u>	<u>254,000</u>

## Caladenia Dementia Care

ABN 76 760 485 720

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016

#### NOTE 15: FINANCIAL RISK MANAGEMENT (CONTINUED)

##### Financial liabilities

Financial liabilities at amortised cost:

- trade and other payables	9a	8,256	14,641
- borrowings	10	458,605	474,584
<b>Total financial liabilities</b>		<u>466,861</u>	<u>489,225</u>

**Caladenia Dementia Care**

**ABN 76 760 485 720**

**DIRECTORS' DECLARATION**

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

1. The financial statements and notes, as set out on pages 1 to 21, are in accordance with the *Corporations Act 2001* and:
  - a. comply with Australian Accounting Standards – Reduced Disclosure Requirements; and
  - b. give a true and fair view of the financial position of the company as at 30 June 2016 and of its performance for the year ended on that date.
2. In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.



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Harold (Harry) James Moyle (Chairman)

Dated this 19th day of September 2016.

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

**Report on the Financial Report**

We have audited the accompanying financial report of Caladenia Dementia Care (the company), which comprises the statement of financial position as at 30 June 2016, the statement of profit or loss, statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration.

*Directors' Responsibility for the Financial Report*

The directors of the company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Reduced Disclosure Requirements and the *Corporations Act 2001* and for such internal control as the directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

*Auditor's Responsibility*

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the company's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.

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

*Independence*

In conducting our audit, we have complied with the independence requirements of the *Corporations Act 2001*. We confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the directors of Caladenia Dementia Care, would be in the same terms if given to the directors as at the time of this auditor's report.

*Opinion*

In our opinion, the financial report of Caladenia Dementia Care is in accordance with the *Corporations Act 2001*, including:

- (i) Giving a true and fair view of the company's financial position as at 30 June 2016 and of its performance for the year ended on that date, and
- (ii) Complying with Australian Accounting Standards – Reduced Disclosure Requirements and the *Corporations Regulations 2001*.

*The Field Group - Audit*

The Field Group – Audit  
Chirnside Park Victoria

*Gavin Fraser*

Gavin Fraser, CA  
Partner

Dated this 20th day of September 2016.