

Caladenia Dementia Care

ANNUAL REPORT

2021—2022

Dementia Care With Dignity and Respect



Caladenia
DEMENTIA CARE

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Strategic Directions 2022

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;

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

Caladenia Dementia Care History

August 1983

Caladenia Day Centre opened in a villa unit at Walmsley Friendship Village, Kilsyth

October 1983 - 1990

Program moved to: "Roseville" then to Montrose Town Centre, then to Montrose Church of Christ.

January 1988

State Government Home and Community Care (HACC) funding commenced

March 1991

Lease signed for "Meadowbank House", 11 Hilledge Lane, Mooroolbark.

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 2021 – 2022

Faye Allen	Peter Garrecht	Jenny Roberts
Bendigo Bank Mooroolbark	Jen Geddes Davis	Aileen and John
Jenny Bear	Jenny Gladwin	Carolyn Roche
Michelle Bennett	Alex Goetzke	Francis & Faye Roche
Tamara Boldiston	John Hale	Pamela Scales
Bill Borton	Nan Hawkes	Emma Short
David Bramley	Heather Hill	Jennifer & Colin Steer
David Bramley	Heather Hill	Jennifer Steer
Cherelle Carroll	Meryl Hodges	Pam Stephens
The Great Chase	Pauline Hopkins	Kay Strachan
Geoff Clark	Moira Hughes	Hannah Sutherland
Joan Close	Michael Jeffares	Les and Linley Wallis
Julie DeNapoli	Bev Bannard & Claire Jones	Deb Wallis
Ian Dunbar	Amanda Kool	Anne and Geoff Welsh
The Goodman Family Founda- tion	Mooroolbark Bowls Club	Josie Williams
Greyhound Racing Victoria	Ingris Moyle	Helen Wood
Veronica Gardener	PayPalGiving Fund	Sarah Yeates
	Richard Riley	Del Zwar

*Thank
you* 

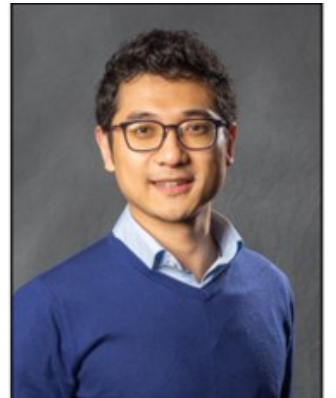
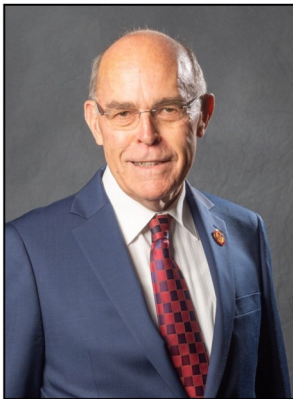
Sincere thanks also for continued funding and support to:

- ***Commonwealth Department of Health***
- ***Victorian Department of Families Fairness and Housing***
 - ***Yarra Ranges Council***
 - ***Victorian Government***

And the many other groups and individuals who support and believe in the work we do at Caladenia.

Board of Directors

Chair	Harry Moyle
Deputy Chair	Vacant
Finance Committee Convenor	Hannah Sutherland
Directors	John Ansell (retired 26/6/2022)
	Gary Burgess (resigned 9/2/2022)
	Daniel Calleja
	Jenny Gladwin
	Peter John (resigned 24/08/2021)
	Tara Macdonald
	Phillip McEvoy
	Tasman Sculthorpe (retired 31/3/2022)
	Nan Yu
Company Secretary	Sarah Yeates



Caladenia Volunteers

2021—2022

Kirra Abrehart

Rosalia Alphonso

Margaret Allen

Heather Barnard

Gary Burgess

Rhonda Carson

Helen Delahoy

Jill Drew

Angela Gault

Adrian Guarnera

Rosemary Haysom

John Haysom

Christine Hill

Moira Hughes

Catherine James

Kate Jeffery

Jayden Kirby

Barb Mays

Kris Nicholls

Carmen Payne

Joan Pedler

Margaret Sell

Lynne Skate

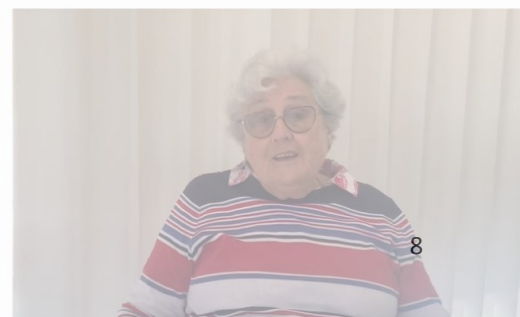
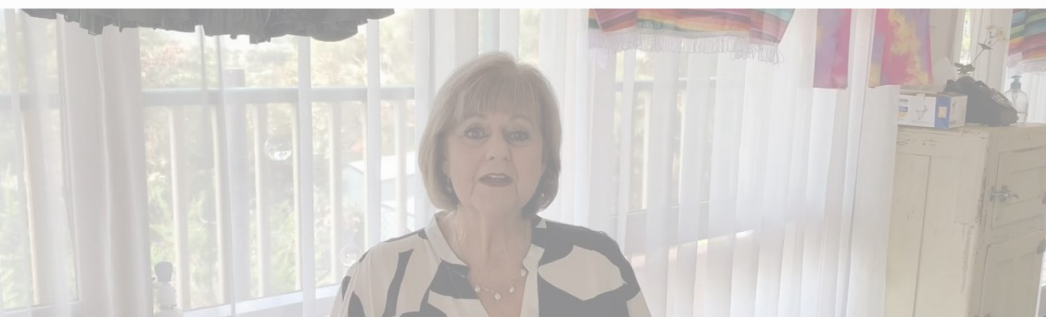
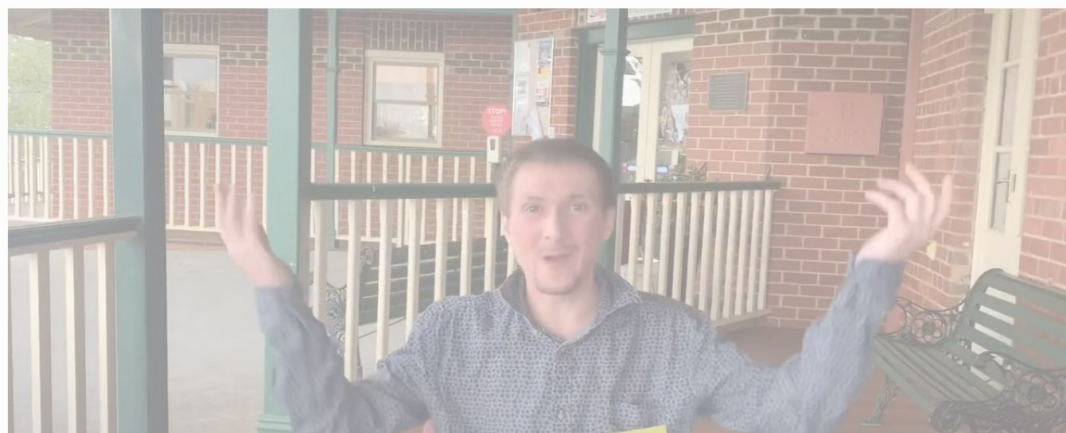
Joanne Thornton

Betty Tibballs

Les Wallis

Linley Wallis

Kathryn Whitehouse



Caladenia Life Members

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



Life Membership is awarded to those who have made an outstanding contribution to Caladenia in any way.

Caladenia Staff

Thank you for your creativity, dedication and resilience

Bronwyn Baade

Yvonne Chappell

Honor Cuthbertson

Daina Dines

Jackie Francis

Peter Garrecht

Ingrid Gasson

Wendy Kenney

Julie Leusenkamp

Monique Mackintosh

Anita Moir

Kelly Morris

Cathy Nairn

Leanne Smith

Christine Waixel

Hayward Walton

Sally Ward

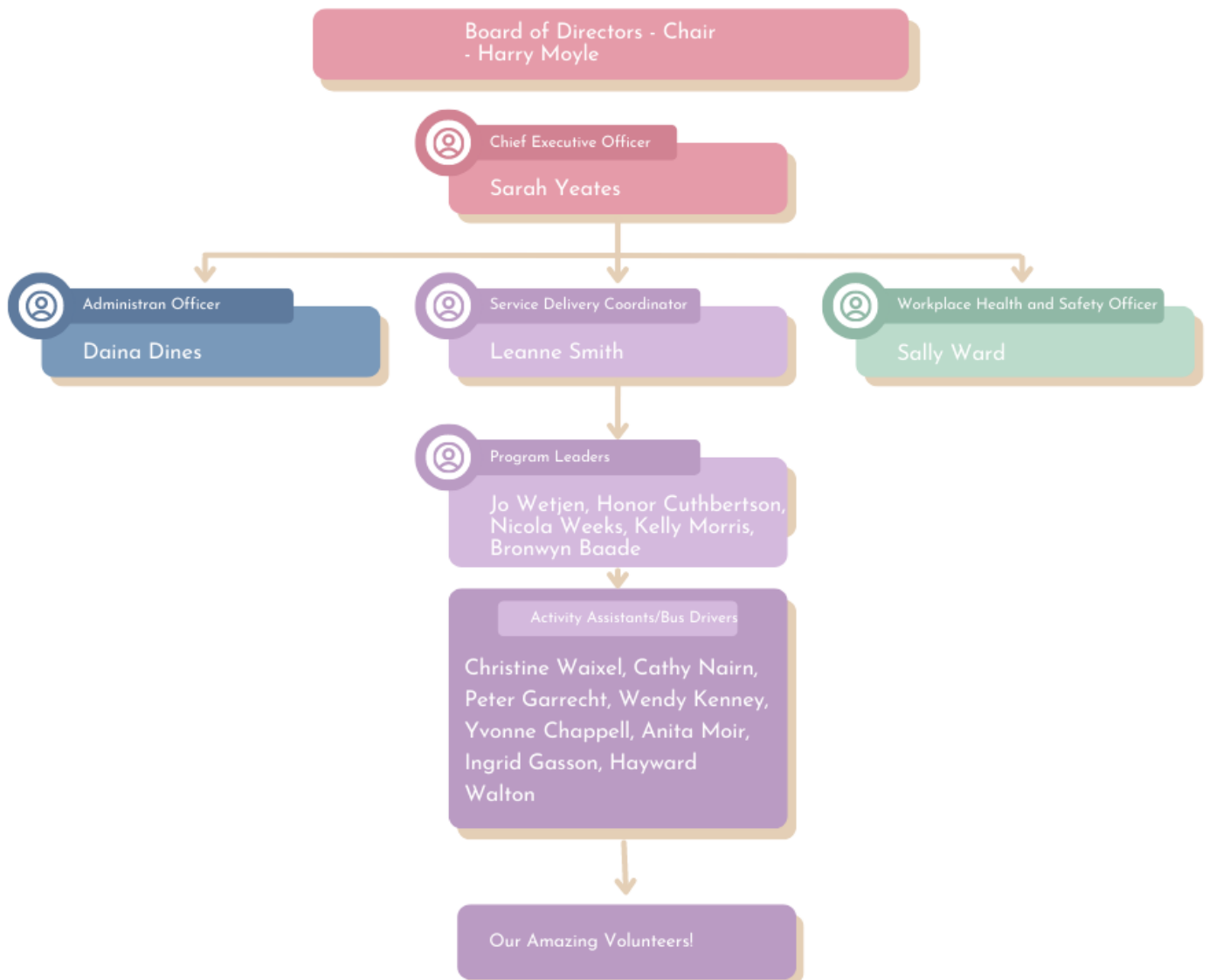
Nicola Weeks

Joanne Wetjen

Sarah Yeates



Organisational Chart



Chair's Report



On behalf of the Board of Directors and all our financial members, our carers and our programme members I want to express my heartfelt thanks to all our management/staff team and our loyal band of volunteers for the service Caladenia provides to people living with dementia.

It continues to amaze me over the last three years how Team Caladenia has been able to transition our services to comply with various Government restrictions while providing socialisation and stimulation to our programme members and a degree of respite for our carers.

More recently, it has been wonderful to see our centre-based programmes resuming, initially in limited numbers, but now getting back to pre-Covid numbers.

Financially we continue to be in a sound position with \$2,198,872 of net assets supporting our regular activities and our strategic plans.

Currently we are undertaking a review of our strategic plans and I am sure we will have more to say about this in the near future. The Board is also undertaking a review of our Constitution.

During the last financial year we have had a number of resignations from our Board of Directors, mainly due to health issues. On your behalf I want to thank those Board volunteers - Peter John, Gary Burgess, Tas Sculthorpe, John Ansell and more recently Tara McDonald.

Also, I want to welcome on your behalf three new Directors, recently appointed - Sarah Gladman, Claire Jones and Gab Pascuzzi. Their background and profiles were included in a recent Newsletter.

Immediately after our Annual General Meeting each year, our Board meets to elect a Chair and Deputy Chair. For the last 14 years I have had the honour to be elected as Chair. However, it is time for change and this year I will not be accepting a nomination to continue as Chair. I have been so privileged to be your Chair for the last 14 years after an initial 12 years as Treasurer. I look forward to remaining on the Board supporting a new incumbent to develop into their role.

Personally, I want to take this opportunity to thank publicly my fellow Board members over the years, our various Managers/CEO's, our staff, our volunteers and our friends of Caladenia for supporting me and putting up with my various foibles.

Harold J (Harry) Moyle
Chair

CEO's Report



The 2021-2022 year has been a year of transition.

Whilst living, working and continuing to provide services through a worldwide pandemic we have learnt so much, and adapted our services and our working style. Many of these changes were for the better, and are now embedded in day to day practice.

We have always known that technology was becoming an important part of our lives and of provision of aged care services. We have reported over the last two years the support and connection that our clients, carers and volunteers reported during lockdowns that was directly related to the social online sessions that were facilitated.

The zoom programs continue to run and are offered to clients and their families as a matter of course at assessment. The fact that clients are able to stay in touch with their peers while they are ill or on holiday has been a real plus.

As the world began to open up after 2 years of off again on again shutdowns and lockdowns, Caladenia was ready to provide face to face services once more. Caladenia had a robust Covid Plan that addressed all the risks associated with reopening, and unlike the year before where the programs had reopened in a very cautious and tentative way – the staff were better armed to make decisions and to follow all the safety and infection control procedures. In fact the team welcomed these extra measures if it meant that we could provide services once again.

The programs looked very different back in November last year. Lower numbers, a covid marshal at the front door, and phone calls every morning asking the same questions. "Are you well", "Do you have a cough, cold or any other cold or flu symptoms". Our club members and their families had eternal patience and often rattled off the answers before staff had had a chance to ask the questions.

We were able to gain some funding through the Victorian Government's Community Access Program to promote Covid Vaccinations and assist people to access their certificates or booster shots. I am very proud to say that Caladenia has been 100% compliant almost as soon as we were asked to be.

We are very proud of the services we have run both through covid and in the recovery. Caladenia was one of the only programs to offer one to one telephone/facetime respite for carers through covid. Caladenia was also one of the very first programs to open again after the 2021 lockdowns. It took large amounts of administration to reassess every client, complete covid safe training with all staff and volunteers, and rearrange the buildings and resources into a more covid safe arrangement.

CEO's Annual Report continued

We have since heard that several programs for people living with dementia have closed over the last two years, and there are others that are only just starting back now – eleven months after the last lockdowns ended. We have a growing waiting list for our programs, and our referrals are increasing in number every month.

There have been some enormous challenges to meet in the last twelve months, risk management and WH&S compliance have probably been the most challenging.

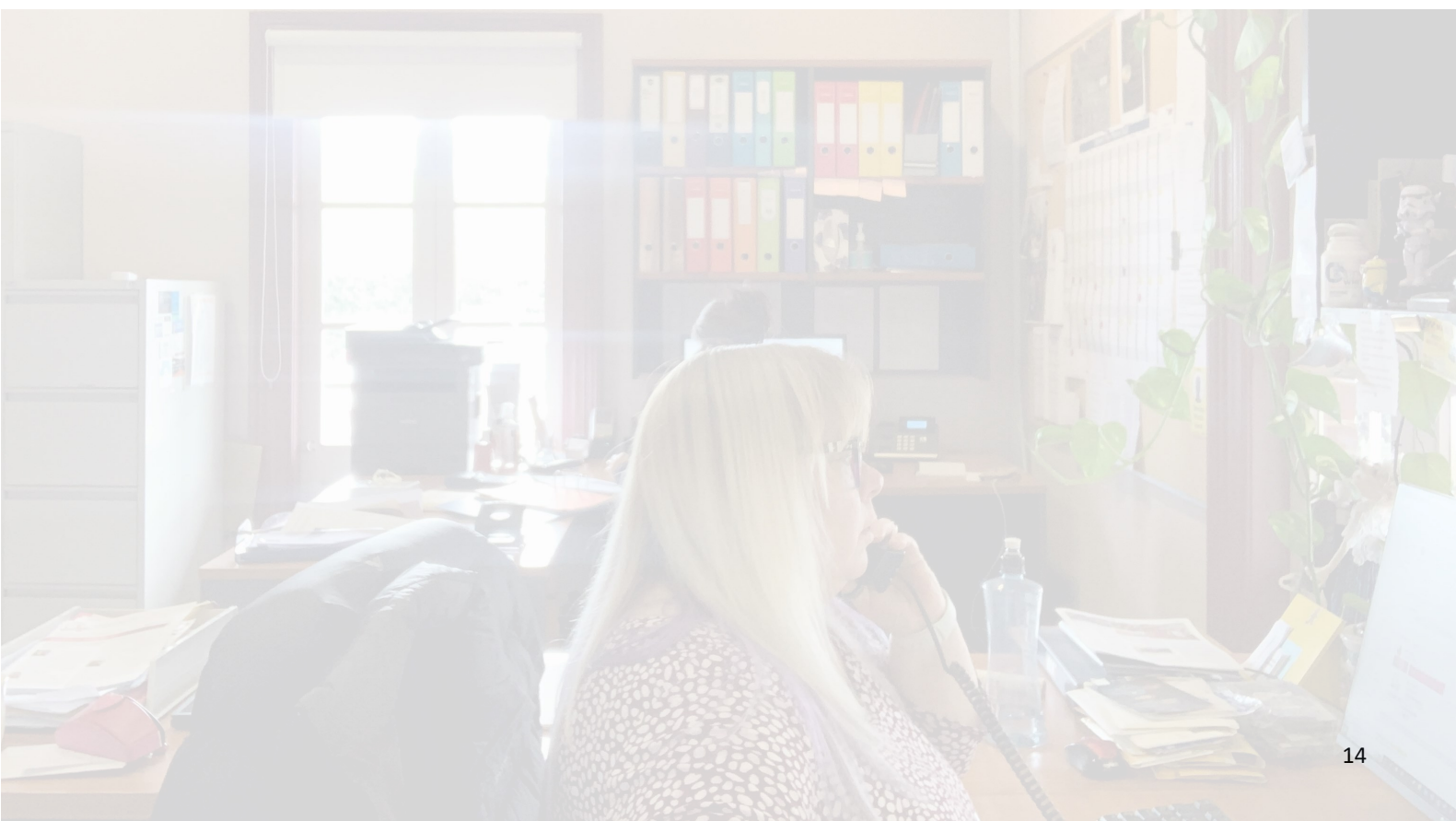
I am more grateful than I can say for the staff team – in the current climate with the lack of aged care staff, the Royal Commission and the poor reputation the industry has gained - Caladenia is incredibly lucky to have retained such a dedicated and skilled staff.

The efforts and contribution of our volunteer staff must also be recognised. Our volunteers have come back to our programs and embraced the new procedures and the extra covid considerations with understanding and we know that we could not have run our programs without them. Special thanks also to those volunteers who chose not to return after the lockdowns. Many of these volunteers continue to keep in touch and support us through our various Facebook and social media activities.

I would also like to thank our Board of Directors. We have welcomed three new Directors this year as Harry has reported. I'd like to thank all the Directors but particularly Harry for the support they lend me in all situations.

Thank you

Sarah Yeates



Service Delivery Coordinator Report

The 2021/2022 financial year saw the continuation of the Covid pandemic affecting program delivery and attendance. Ongoing lockdowns in 2021 combined with staff and members contracting Covid, affected attendance figures greatly. During the 2021-2022 financial year a total of 8,237 hours of service were lost due to illness, respite or Covid. Of these hours, 55% were attributable to Covid with either program closures or members contracting Covid. All Members and Staff must be congratulated for their patience, flexibility, and resilience, however last minute and however often they were affected.

It has been pleasing to see that with the reduction of restrictions, program numbers have increased steadily, and our attendance rates continue to increase each month. Since the end of 2021, 27 new members have started with Caladenia via the My Aged Care system and 6 through referrals from Home Care package Providers.

The common thread through all interactions with current and potential members and carers has been the impact of the lack of social interactions during Covid. The majority are reporting that people living with Dementia's verbal skills particularly have declined severely. Interestingly it has been observed that once our members are attending regularly their communication has increased and their moods elevated at home.

March 2022 saw the introduction of a permanent Saturday program. Caladenia offers Day programs Monday to Saturday and outing groups Monday to Friday. Those attending outing programs must be able to get on and off the bus and have a reasonable level of mobility. Our programs Monday and Wednesday are suited to people who are mid-range in their dementia, Thursday suits our people living with younger onset dementia and those with early dementia, Tuesday and Friday are for people needing more complex support and Saturday suits those with early to mid-range dementia. All members are assessed for the best group to suit their needs and level of support requirements.

The Zoom programs and individualized activity packs have continued weekly. During all lockdowns, staff quickly went into action and instigated the daily afternoon zoom sessions. Currently Members unable to access our programs are receiving valuable social support via Zoom.

We have been able to support a limited number of members unable to access our physical programs with individualized home visits of one hour duration each providing valuable social contact.

All programs are supported by our dedicated Volunteer team who have all learnt a new way of working with the everchanging covid restrictions. Some of our volunteers have not returned to Caladenia for varying reasons and we are very fortunate to have recruited seven new volunteers who either assist in our programs or go out as our bus jockey. Caladenia continues to actively seek new volunteers.

Leanne Smith

Work, Health and Safety

In 2021/2022, Caladenia continued to adapt to the changing environment of “COVID normal”. As our numbers increased, we learnt the best ways to keep our members and each other safe whilst being mindful of the “dignity of risk” afforded all members.

COVID-19: We are currently up to COVID PLAN 8. I am very proud and thankful for the way everyone at Caladenia has coped with the constant changes we have needed to make to policies and procedures. Fortunately, we have been able to respond quickly to individual cases and have only had one small outbreak of 6 people infected over a period of 1 week.

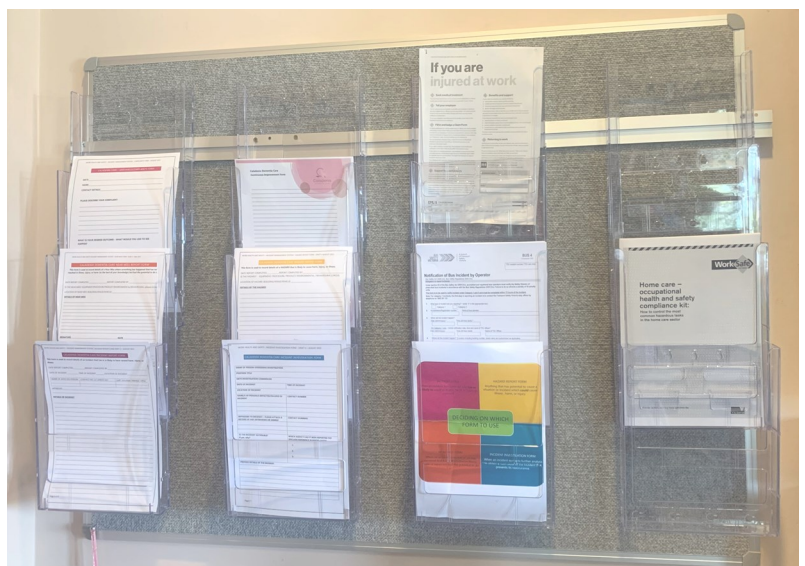
FOOD/KITCHEN: Our twenty-two-year-old kitchen which currently produces up to seventy-five meals per week is showing wear and tear. This deterioration and changing WHS and Food Safety laws, have led us to investigate renovations to the kitchen. It has been a slow process due to demands in the building industry, however, we will continue to work with the council’s environmental health officer and tradespeople.

The Food Act now requires us to have a comprehensive food allergen plan in which every food product purchased and held is recorded on an “Allergen Record”. This is in addition to our rigorous Food Safety Plan. Hence, we have now streamlined our menus across all groups.

WORK HEALTH AND SAFETY: Caladenia has also begun to build a cohesive Work Health and Safety Management system that will serve as an appendix to the main policies and procedures manual.

We are also consolidating work on an Incident Management System. This will ensure we comply with OHS obligations and confidently provide the best care to those affected by incidents and respond to near misses and hazards as they are identified.

To encourage a healthy workplace culture, this year we have focused on individual mental health, consultation, and effective communication skills. Staff have been provided with mental health re-



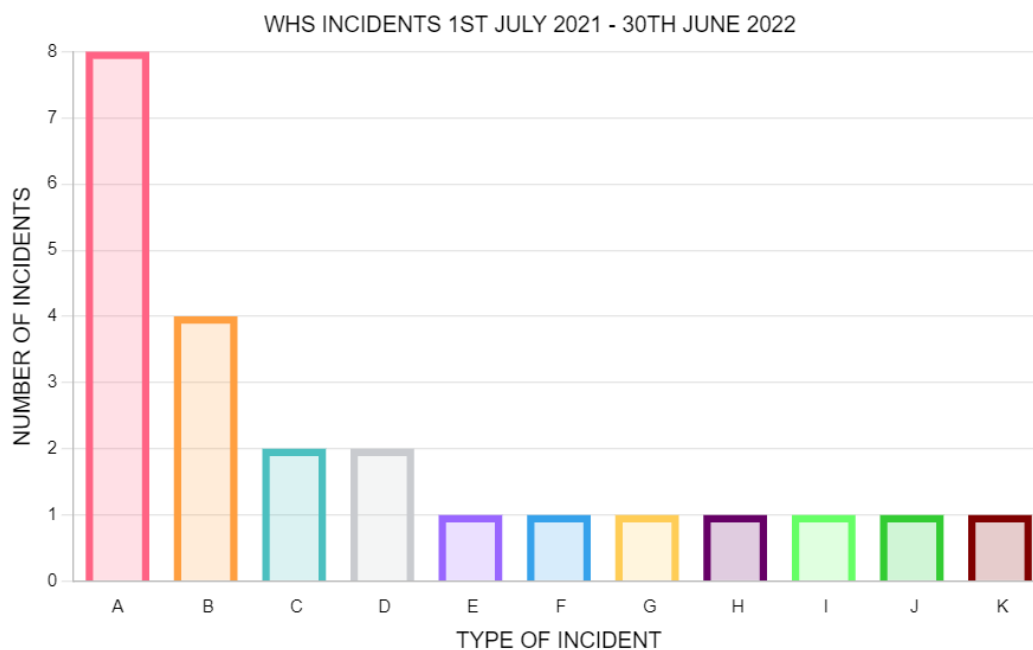
sources and links to local programs which promote mindfulness and restorative health.

TRAINING: We have successfully implemented a training compliance calendar that identifies and tracks training for each staff member and volunteer.

Internal training includes hazard identification, inclement weather, professional boundaries, mental health, emergencies, manual handling, ladders, cleaning, chemicals, allergens, kitchen procedures, medications and Covid – 19. Caladenia staff have also completed the following external training; infection control protocols, first aid, and food safety.

INCIDENTS: Throughout the year, we recorded 24 incidents, a slight increase from the previous year. I believe this incident reflects our return to greater numbers and the training of staff in the need to record incidents however minor. Falls, slips and trips contribute to the greatest number of incidents, making up 34%.

24 incidents/near misses occurred from 2021/2022



LEGEND:


FALLS, B. COVID NEAR MISSES, C. KNOCKS/BUMPS, D. CONFLICT, E. RISKY BEHAVIOUR, F. FOREIGN OBJECT, G. SEAT BELT, H. LOST CLIENT, I. UNSUITABLE FOOD GIVEN, J. ILLNESS, K. MINOR VEHICLE DAMAGE

Sally Ward - WH&S Officer

Web and Social Media 2021-2022

Web Page - www.caladenia.com.au

Traffic Overview

 Jul 1, 2021 - Jun 30, 2022  compared to previous period (Jul 1, 2020 - Jun 30, 2021)

Site sessions

4,039 ↑ 36%

Unique visitors

2,558 ↑ 11%

Avg. session duration

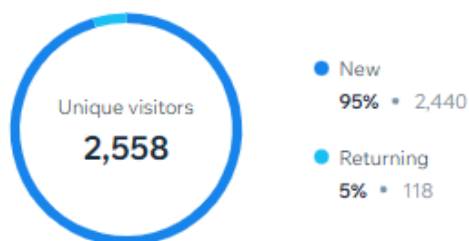
4m 42s ↓ 7%

Sessions over time



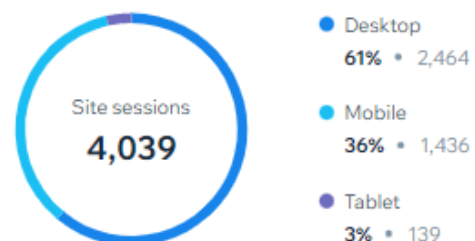
[See full report](#)

New vs returning visitors



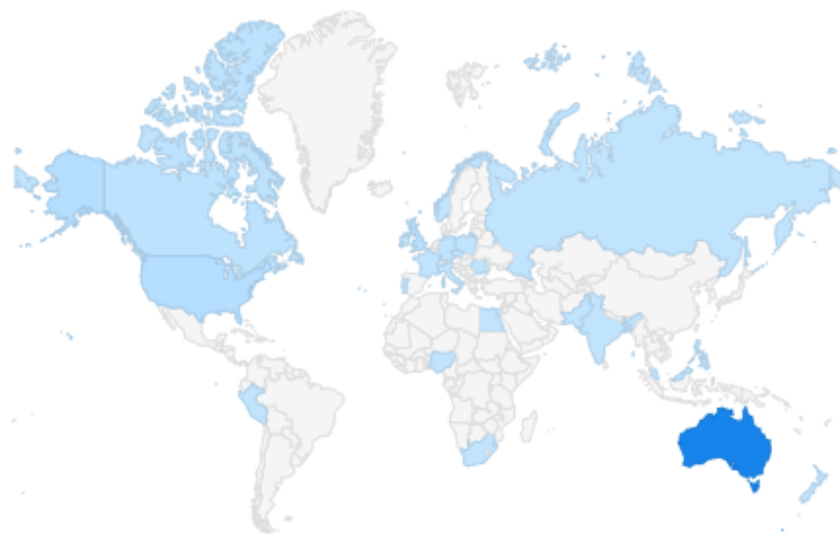
[See full report](#)

Sessions by device



[See full report](#)

Sessions by country



1 3,498

Countries

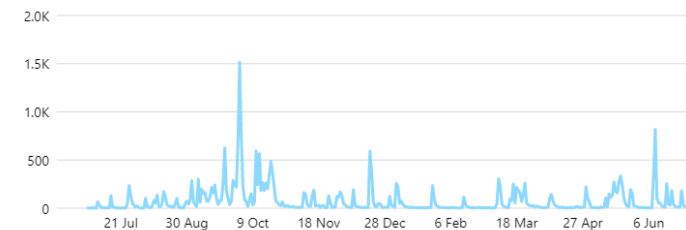
Australia >	3,498
United States >	244
United Kingdom >	116
Canada >	91
New Zealand >	22
Philippines >	19
India >	11

Facebook and Instagram

Reach

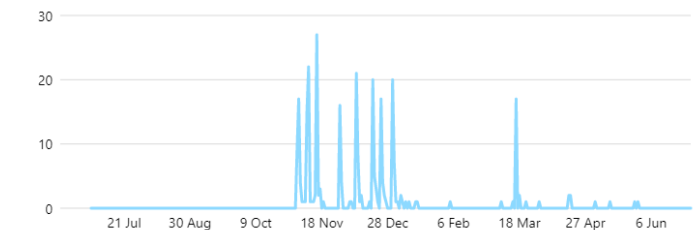
Facebook Page reach ⓘ

9,495 ↑ 47.1%



Instagram reach ⓘ

97 ↑ 100%

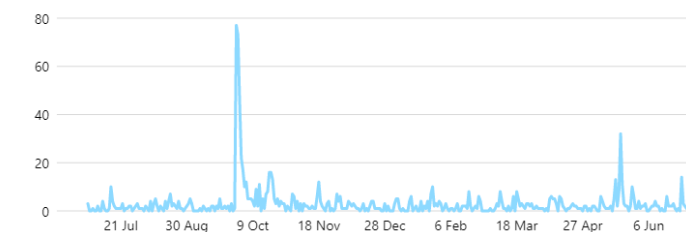


Export

Page and profile visits

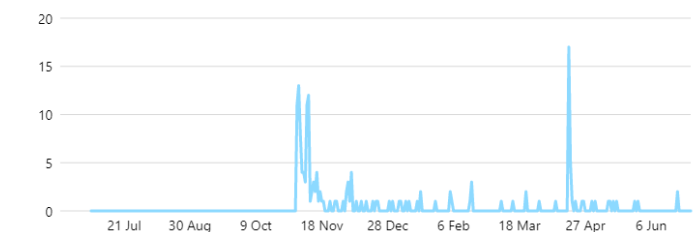
Facebook Page visits ⓘ

1,089 ↑ 125.9%



Instagram profile visits ⓘ

162 ↑ 100%



Export

Content ⓘ

Sort by: Reach



30 Sep 2021
It is International Day of Older Persons, and a grea...
Post
Reach 2,908



9 June 21:55
Many thanks to Aaron Violi, Federal MP for Casey ...
Post
Reach 1,489



19 Dec 2021
Thanks for your support this year, Caladenia's staff...
Post
Reach 1,085



21 Sep 2021
Caladenia continues to support it's members in m...
Post
Reach 1,066



29 Sep 2021
At the close of this year's Dementia Awareness Mo...
Post
Reach 724



12 Oct 2021
I'll always have a million reasons to be grateful we ...
Post
Reach 681

Governance Committee, Strategy and Risk Committee

Committee Members: Harry Moyle, Nan Yu, Phillip McEvoy, Hannah Sutherland, Daniel Calleja, Tara McDonald, Sarah Yeates.

The Governance, Strategy and Risk Committee underwent review and division during the last year.

A decision was made to split the duties of the Committee between two separate committees now that we are in the recovery from Covid-19 and facing major changes to the aged care system as a result of the Royal Commission into Aged Care

Purposes

The purpose of the Governance Committee is:

- to ensure that the Board fulfils its legal, ethical and functional responsibilities through adequate Governance policy development, recruitment strategies, training programs, monitoring of Board activities and evaluation of Board members' performance, and
- to be responsible for supporting the Board of Directors ("Board") in the oversight of the organisation's growth strategies and risk assessment, as well as reviewing potential development opportunities and other strategic initiatives.

Work has commenced on a review of all of our services and the overhead and service costs to prepare for a shift to user pays under the new Support at Home Program that will commence July 2024.

The Governance Committee has also worked hard during the last 12 months to advertise and appoint new Board members to fill vacancies. We are pleased to have appointed three new directors with valuable skills they are willing to share.

The purpose of the Strategy and Risk Committee is:

- to be responsible for the establishment of our Strategic Plan and milestones, and
- to achieve the organizations growth and sustainability.

Work has commenced on reviewing our Strategic Plan and Strategic Directions in line with both changes and opportunities for growth and expansion. This review is consistent with our vision to continue to provide quality services to people living with dementia and those who care for them.

Thanks to all our Committee members for continuing their work during this challenging time where we have been oscillating between face to face meetings and online meetings and then learning to navigate hybrid meetings going forward.

A special thank you to Daniel Calleja who has volunteered to act as Convenor of the Governance Committee for 2022/23 and to Nan Yu who has volunteered to act as Convenor of the Strategy & Risk Committee for 2022/23. We are in good hands.

Finance Committee 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 2021/22

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 2021/22 Financial Year

The 2022 financial year proved to again be an interrupted year for Caladenia. Our financial statements are healthy, with a \$35,693 surplus for the year. We were unfortunately at times limited in the face-to-face services we were able to provide during the year. We have been lucky in that the Commonwealth Department of Health again retained our funding at the same levels as pre-COVID, despite our changes in the operations of the Day Centre. Our revenues from Day Centre fees have tripled in comparison to the 2021 financial year but have still not recovered to pre-covid amounts. We were fortunate in obtaining some additional government funding for Carer Support during the year, for services that have previously been undertaken without any funding support.

We have not required any significant capital purchases throughout the year, with the exception of the finalisation of costs in relation to the replacement of the decking wrapping around the centre. Hopefully with some nicer weather, we will be able to make continued use of this over

the coming months! We are lucky that our generous community has continued to make donations to the centre, even though we have been very limited in our social and fundraising activities throughout this year. We would like to thank everyone who has contributed to Caladenia during the year, with donations of both time and money.

We continue to hold excess funds in term deposit accounts, taking a conservative approach in order to protect these assets from any market volatility. This also gives us immediate access to cashflow should we require it or find an opportunity that requires a swift response. Our Strategy and Risk team is currently working on a review of Caladenia's strategy, so we can look at putting these funds to good use for the benefit of our community. Caladenia's Government funding to provide both day centre and flexible respite services has been confirmed in its current form until 30 June 2024. 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. This year we have sadly seen the departure of our Administration Assistant Jackie Francis. I would like to thank her on behalf of Caladenia for all her hard work and dedication over the years and wish her the best for her retirement. I would also like to issue a warm welcome to Daina Dines, who has stepped into this role with a lot of energy and enthusiasm. We look forward to working together and thank her for her work this year in managing our financial records, accounts and audit.

Hannah Sutherland - Convenor



Caladenia Dementia Care

ABN 76 760 485 720

Directors' Report for the year ended 30 June 2022

DIRECTORS' REPORT

Your directors present this report on the company for the financial year ended 30 June 2022. 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:

John Ansell (resigned 26/6/2022)	Tara McDonald
Daniel Calleja	Harry Moyle
Gary Burgess (resigned 9/2/2022)	Tasman Sculthorpe (resigned 31/3/22)
Jenny Gladwin	Hannah Sutherland
Peter John (resigned 24/8/2021)	Nan Yu
Phillip McEvoy	

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:

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

Strategies

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

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

Caladenia Dementia Care

ABN 76 760 485 720

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.

DIRECTORS' REPORT

Information on Directors

John Ansell	-	Director
Experience	-	Worked in Operations Management in the airline industry. 3 years with Caladenia.
Special Responsibilities	-	Convenor of the Marketing committee.
Gary Burgess	-	Director
Qualifications	-	B. Juris, LLB
Experience	-	Self-employed solicitor for 43 years. 5 years with Caladenia.
Special Responsibilities	-	Member of the Governance, Strategy and Risk committee and Fundraising committee.
Daniel Calleja	-	Director
Qualifications	-	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	-	Member of the Governance, Strategy and Risk committee.
Jennifer Gladwin	-	Director
Qualifications	-	Registered Nurse
Experience	-	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.
Peter John	-	Director
Qualifications	-	BBus (Accounting and Marketing)
Experience	-	15 years retail management experience, 20 years of employment in accounting and management. Co-funded Macular Vision Loss Support Society Inc. and a committee member for many years. Management, public company and not-for-profit board experience. 7 years with Caladenia.
Special Responsibilities	-	Member of the Fundraising committee.

Caladenia Dementia Care

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DIRECTORS' REPORT

Information on Directors (continued)

Harry Moyle	-	Director
Qualifications	-	BBus DipFP DDA
Experience	-	Private company and not-for-profit experience. Retired public accountant and financial planner. 25 years with Caladenia.
Special Responsibilities	-	Chairperson. Member of the Finance committee; Governance, Strategy and Risk committee and Fundraising committee.
Tara McDonald	-	Director
Experience	-	Tara's passion for dementia advocacy comes from being the secondary carer to her father who was diagnosed with dementia at 66 years old. Tara is a dementia advocate in her own right. She is an accredited Trainer and Consultant with USA's Teepa Snow's Positive Approach to Care model and is currently studying a Bachelor in Dementia Care at the University of Tasmania.
Special Responsibilities	-	Member of the Governance, Strategy and Risk committee.
Phillip McEvoy	-	Director
Experience	-	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	-	Member of the Governance, Strategy and Risk committee.
Tasman Sculthorpe	-	Director
Experience	-	27 years in the insurance industry. Involved in local sporting clubs. 3 years with Caladenia. Lived experience with dementia.
Special Responsibilities	-	Member of the Fundraising committee.
Hannah Sutherland	-	Director
Qualifications	-	BBus (Law), GradDip CA
Experience	-	8 years working in public practice as a professional accountant and auditor. Company Accountant and Management Accountant positions held for 7 years. 7 years with Caladenia.
Special Responsibilities	-	Convenor of the Finance committee; member of the Governance, Strategy and Risk committee.

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DIRECTORS' REPORT

Information on Directors (continued)

Nan Yu	-	Director
Qualifications	-	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	-	Member of the Governance, Strategy and Risk committee and Marketing committee.

Meetings of Directors

During this financial year, 15 meetings of directors (including committee meetings) were held.

Attendances by each director were as follows:

Director's Meetings								
Director	Board Meetings		Governance Committee		Strategy & Risk Committee		Finance Committee*	
	E	A	E	A	E	A		
John Ansell	10	5						
Gary Burgess	5	3						
Daniel Calleja	10	9	1	1				
Jenny Gladwin	10	10						
Peter John	2	1						
Tara McDonald	10	7	1	1				
Phillip McEvoy	10	8						
Harry Moyle	10	10	1	1	1	1	3	3
Tasman Sculthorpe	7	2						
Hannah Sutherland	10	9	1	1	1	1	3	3
Nan Yu	10	9			1	1		

Note: 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.

Caladenia Dementia Care

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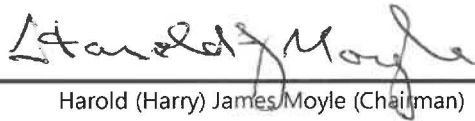
DIRECTORS' REPORT

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 2022, the total amount that members of the Entity are liable to contribute if the Entity is wound up is \$600 (2021: \$650).

Auditor's Independence Declaration

The lead auditor's independence declaration for the year ended 30 June 2022 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.



Harold (Harry) James Moyle (Chairman)

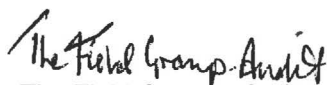
Dated: 27/9/2022

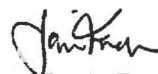
**AUDITOR'S INDEPENDENCE DECLARATION
UNDER ACNC ACT SECTION 60-40
TO THE DIRECTORS OF CALADENIA DEMENTIA CARE**

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.

As the lead audit partner for the audit of the financial report of Caladenia Dementia Care for the year ended 30 June 2022, I declare that, to the best of my knowledge and belief, there have been no contraventions of:

- 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.


The Field Group – Audit
Chirnside Park, Victoria


Gavin Fraser, CA
Partner

Dated this 28th day of September 2022

Caladenia Dementia Care
ABN 76 760 485 720
FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2022

	Note	2022 \$	2021 \$
Revenue	2	1,046,622	932,644
Other income	2	41,410	63,249
Employee benefits expense		-870,651	-720,502
Depreciation and amortisation expense	3	-31,831	-43,344
Program expenses		-39,729	-21,144
Repairs, maintenance and vehicle running expense		-32,045	-13,928
Light and power expense		-5,983	-6,099
Training and development expense		-6,043	-5,550
Audit, legal and consultancy expense		-19,081	-4,159
Administration expense		-28,465	-29,232
Respite centre expense		-	-
Fundraising expense		-169	-470
Other expenses		-18,342	-42,118
Profit before income tax		35,693	109,347
Income tax expense	1(i)	-	-
Profit for the year		35,693	109,347
Profit attributable to members of the entity		35,693	109,347
Total comprehensive income attributable to members of the entity		35,693	109,347

The accompanying notes form part of these financial statements.

Caladenia Dementia Care

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STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

	Note	2022 \$	2021 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	529,107	495,795
Trade and other receivables	5	11,591	5,879
Financial assets	7	1,705,615	1,694,378
Other assets	6	4,917	13,395
TOTAL CURRENT ASSETS		2,251,230	2,209,447
NON-CURRENT ASSETS			
Property, plant and equipment	8	164,471	184,167
TOTAL NON-CURRENT ASSETS		164,471	184,167
TOTAL ASSETS		2,415,701	2,393,614
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	9	80,677	87,549
Employee provisions	10	128,777	130,540
TOTAL CURRENT LIABILITIES		209,454	218,089
NON-CURRENT LIABILITIES			
Employee provisions	10	7,375	12,346
TOTAL NON-CURRENT LIABILITIES		7,375	12,346
TOTAL LIABILITIES		216,829	230,435
NET ASSETS		2,198,872	2,163,179
EQUITY			
Retained earnings		2,198,872	2,163,179
TOTAL EQUITY		2,198,872	2,163,179

The accompanying notes form part of these financial statements.

Caladenia Dementia Care

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STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2022

	Note	Retained Earnings \$	Total \$
Balance at 1 July 2020		2,053,832	2,053,832
Comprehensive income			
Profit for the year		109,347	109,347
Total comprehensive income attributable to members of the entity for the year		109,347	109,347
Balance at 30 June 2021		2,163,179	2,163,179
Balance at 1 July 2021		2,163,179	2,163,179
Comprehensive income			
Profit for the year		35,693	35,693
Total comprehensive income attributable to members of the entity for the year		35,693	35,693
Balance at 30 June 2022		2,198,872	2,198,871

Caladenia Dementia Care

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STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2022

	Note	2022	2021
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Commonwealth, state and local government grants		954,578	803,398
Provision of services		57,728	21,529
Other receipts		18,383	43,643
Receipts from donations, bequests and fund raising		23,027	19,606
Payments to suppliers and employees		-1,008,743	-874,650
Interest received		11,711	15,358
Rent received net of expenses		-	-
Net cash generated by operating activities		56,684	28,884
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant & equipment		-	-
Payment for property, plant and equipment		-12,135	-55,366
Payment for held-to-maturity investments		-11,237	-20,604
Net cash generated by investing activities		-23,372	-75,970
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings		-	-
Net cash used in financing activities		-	-
Net (decrease) / increase in cash held		33,312	-47,086
Cash and cash equivalents at beginning of financial year		495,795	542,881
Cash and cash equivalents at end of financial year	4	529,107	495,795

The accompanying notes form part of these financial statements.

Caladenia Dementia Care

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

The financial statements were authorised for issue on 16th of September 2022 by the directors of the entity.

Basis of Preparation

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

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

Accounting Policies

a. Revenue

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

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

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

Donations and bequests are recognised as revenue when received.

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

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

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

b. Property, Plant and Equipment

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

Plant and equipment

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

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

Caladenia Dementia Care

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Depreciation

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

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

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

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

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

c. Financial Instruments

Initial recognition and measurement

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

Classification and subsequent measurement

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

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

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

(i) Loans and receivables

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

(ii) Held-to-maturity investments

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

Caladenia Dementia Care

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

financial asset is derecognised.

(iii) *Financial liabilities*

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

Impairment

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

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

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

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

Derecognition

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

d. **Impairment of Assets**

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

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

Caladenia Dementia Care

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

e. **Employee Provisions**

Short-term employee provisions

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

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

Other long-term employee provisions

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

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

f. **Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less.

g. **Accounts Receivable and Other Debtors**

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from customers for services provided in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment. Refer to Note 1(c) for further discussion on the determination of impairment losses.

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

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

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

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

Caladenia Dementia Care

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

i. **Income Tax**

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

j. **Provisions**

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

k. **Comparative Figures**

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

l. **Trade and Other Payables**

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

m. **Economic Dependence**

Caladenia Dementia Care is dependent on the Commonwealth Department of Health & Aged Care for the majority of its revenue used to operate the business. At the date of this report, the Board of Directors has no reason to believe the Department will not continue to support Caladenia Dementia Care. The Commonwealth have agreed to continue the existing funding arrangements until at least 30 June 2024.

Commonwealth general information existing funding in advance of service provision will be extended to 30 June 2024 and that Caladenia may transition to payment in arrears during this annual extension to our funding

Caladenia Dementia Care

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTE 2: REVENUE AND OTHER INCOME

	2022	2021
	\$	\$
Revenue		
Revenue from (non-reciprocal) government grants and other grants:		
– State/federal government grants	967,700	887,757
– Local government grants	8,000	8,000
– Volunteers	-	-
	<u>975,700</u>	<u>895,757</u>
Other revenue:		
– Service fees	63,440	21,529
– Interest received on investments	7,482	15,358
	<u>70,922</u>	<u>36,887</u>
Total revenue	<u>1,046,622</u>	<u>932,644</u>
Other income		
– Gain on disposal of property, plant and equipment	-	-
– Donations, fund raising, in memoriam and bequests	23,027	19,606
– Other	18,383	43,643
	<u>41,410</u>	<u>63,249</u>
Total other income	<u>41,410</u>	<u>63,249</u>
Total revenue and other income	<u>1,088,032</u>	<u>995,893</u>

NOTE 3: PROFIT FOR THE YEAR

a. Expenses

Employee benefits expense:

– contributions to superannuation funds	77,461	65,231
---	--------	--------

Depreciation and amortisation:

– Motor vehicles	16,640	16,638
– Buildings	1,422	13,814
– Equipment	13,769	12,892
Total depreciation and amortisation	<u>31,831</u>	<u>43,344</u>

b. Significant Revenue and Expenses

Net gain/(loss) on disposal of non-current assets	-	-
---	---	---

NOTE 4: CASH AND CASH EQUIVALENTS

CURRENT

Cash at bank	528,466	494,789
Cash on hand	641	1,006
	<u>529,107</u>	<u>495,795</u>

Caladenia Dementia Care

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTE 5: TRADE AND OTHER RECEIVABLES

	2022	2021
	\$	\$
CURRENT		
Trade receivables	11,591	5,879
Total current trade and other receivables	<u>11,591</u>	<u>5,879</u>

NOTE 6: OTHER ASSETS

CURRENT

Accrued income	1,549	5,778
Prepayments and deposits	3,368	7,616
	<u>4,917</u>	<u>13,395</u>

NOTE 7: FINANCIAL ASSETS

CURRENT

Held-to-maturity investments	<u>1,705,615</u>	<u>1,694,378</u>
------------------------------	------------------	------------------

NOTE 8: PROPERTY, PLANT AND EQUIPMENT

Leasehold Improvements

General leasehold improvements

At cost	472,062	459,927
Less accumulated amortisation	<u>-418,849</u>	<u>-417,427</u>
Total leasehold improvements	<u>53,213</u>	<u>42,500</u>

Plant and Equipment

Plant and equipment

At cost	163,605	163,605
Less accumulated depreciation	<u>-96,953</u>	<u>-83,184</u>
	<u>66,652</u>	<u>80,421</u>

Caladenia Dementia Care

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTE 8: PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

	2022	2021
	\$	\$
Plant and Equipment (Continued)		
Motor Vehicles		
At cost	147,068	147,068
Less accumulated depreciation	-102,462	-85,823
	44,606	61,246
Total plant and equipment	111,258	141,667
Total property, plant and equipment	164,471	184,167

Movements in Carrying Amounts

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

	Leasehold Improvements	Motor Vehicles	Plant and Equipment	Total
	\$	\$	\$	\$
2022				
Balance at the beginning of the year	42,500	61,246	80,421	184,167
Additions at cost	12,135	-	-	12,135
Disposals	-	-	-	-
Depreciation expense	-1,422	-16,640	-13,769	-31,831
Carrying amount at the end of the year	53,213	44,606	66,652	164,471

Asset Revaluations

There were no asset revaluations during the year.

NOTE 9: TRADE AND OTHER PAYABLES

	Note	2022	2021
		\$	\$
CURRENT			
Trade payables		-	3,517
Other current payables		50,276	36,928
Grants received in advance		30,000	51,122
Other payables (net amount of GST payable/(refundable))		401	-4,018
	9a	80,677	87,549

Caladenia Dementia Care

ABN 76 760 485 720

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTE 9: TRADE AND OTHER PAYABLES (CONTINUED)

	Note	2022 \$	2021 \$
a. Financial liabilities at amortised cost classified as trade and other payables			
Trade and other payables:			
– total current		80,677	87,549
– total non-current		-	-
		<u>80,677</u>	<u>87,549</u>
Less: deferred income		30,000	51,122
Less: other payables (GST)		401	-4,018
Financial liabilities as trade and other payables	15	<u>50,276</u>	<u>40,445</u>

NOTE 10: EMPLOYEE PROVISIONS

CURRENT

Provision for employee benefits: annual leave	61,323	68,950
Provision for employee benefits: long service leave	67,454	61,590
	<u>128,777</u>	<u>130,540</u>

NON-CURRENT

Provision for employee benefits: long service leave	7,375	12,346
	<u>7,375</u>	<u>12,346</u>
	<u>136,152</u>	<u>142,886</u>

Caladenia Dementia Care

ABN 76 760 485 720

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTE 10: EMPLOYEE PROVISIONS (CONTINUED)

Provision for employee provisions

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

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

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

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

NOTE 11: OTHER RELATED PARTY TRANSACTIONS

There are no related party transactions.

NOTE 12: FINANCIAL RISK MANAGEMENT

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

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

	Note	2022 \$	2021 \$
Financial assets			
Cash and cash equivalents	4	529,107	495,795
Loans and receivables	5	11,591	5,879
Held-to-maturity investments	7	1,705,615	1,694,378
Total financial assets		2,246,313	2,196,052
Financial liabilities			
Financial liabilities at amortised cost:			
– trade and other payables	9a	50,276	40,445
Total financial liabilities		50,276	40,445

Caladenia Dementia Care

ABN 76 760 485 720

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTE 13: CAPITAL MANAGEMENT

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

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

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

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

NOTE 14: ENTITY DETAILS

The registered office and principal place of business is:

11 Hilledge Lane

Mooroolbark VIC 3138

NOTE 15: MEMBERS' GUARANTEE

The entity is incorporated under the *Corporations Act 2001* and is a company limited by guarantee. If the entity is wound up, the constitution states that each member is required to contribute a maximum of \$10 each towards meeting any outstanding obligations of the entity. At 30 June 2022, the number of members was 60 (2021: 65).

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 15, are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and:
 - a. comply with Australian Accounting Standards; and
 - b. give a true and fair view of the financial position of the company as at 30 June 2022 and of its performance for the year ended on that date.
2. In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

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



Harold (Harry) James Moyle (Chairman)

Dated

27/9/2022

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

We have audited the accompanying financial report, being a special purpose financial report, of Caladenia Dementia Care (the registered entity), which comprises the board's report, the assets and liabilities statement as at 30 June 2022, the income and expenditure statement and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the certification by members of the board on the annual statements giving a true and fair view of the financial position of the association.

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

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

- a) giving a true and fair view of the registered entity's financial position as at 30 June 2022; and
- b) 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*.

Opinion

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

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

Emphasis of Matter - Basis of Accounting

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

Responsibility of the Members for the Financial Report

The members of the registered entity are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act and the needs of the. The members' responsibility also includes such internal control as the members determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the registered entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the members.
- Conclude on the appropriateness of the members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the registered entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the registered entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the members regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.


The Field Group – Audit
Chirnside Park, Victoria


Gavin Fraser CA
Partner

Dated: 28/1/22.

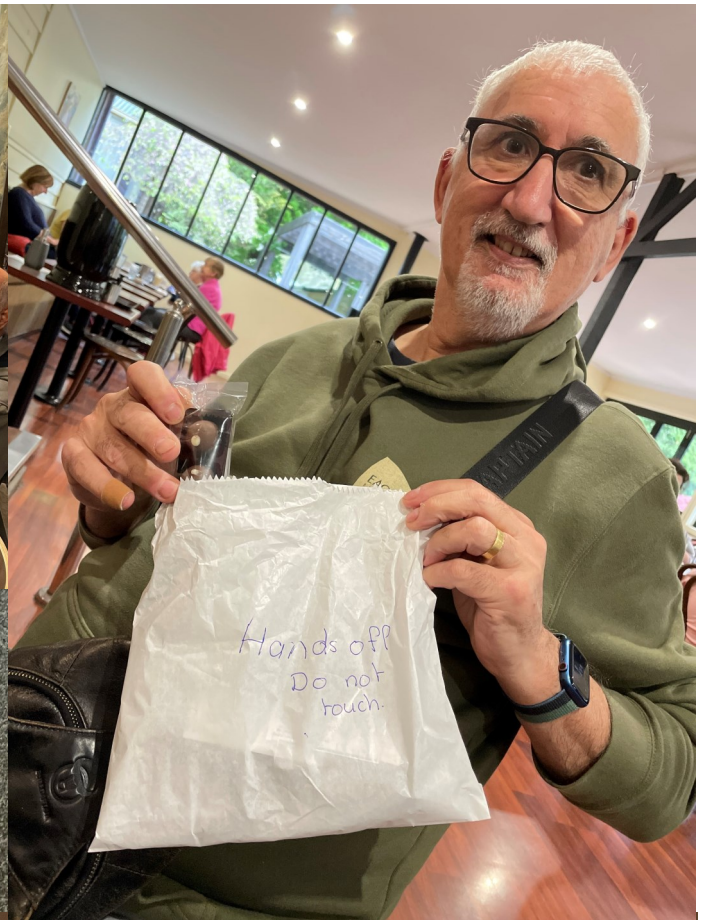


Respect

&

Dignity







Caladenia is where you
come to the rainbow for
an incredible journey.
Relax. Enjoy. Meet other
people. Appreciate
special carers

Join in activities, music
and games.

Take everybody on a
journey to the Pot of
Gold which is the
Caladenia extended
family.

Showing the world there
is a special place for
all people.

G.Pettiford



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