

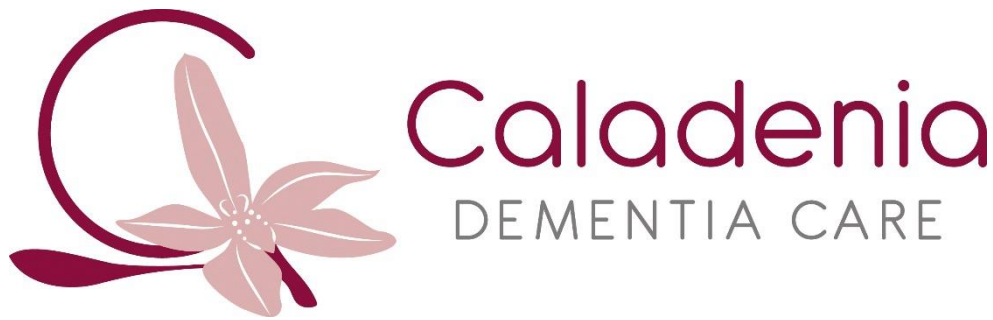


Caladenia
DEMENTIA CARE

Annual Report 2019-2020



Caladenia Dementia Care,
11 Hilledge Lane, Mooroolbark, 3138
ABN: 760 485 720 Ph: 9727 2222
www.facebook.com/Caladenia
caladenia@caladenia.com.au



STRATEGIC DIRECTIONS 2020 Update

OUR VISION

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

OUR MISSION

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

OUR VALUES

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

OUR SHORT TERM FUTURE DIRECTIONS

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

OUR LONG TERM GOALS

Future strategic plans will address the following objectives and outcomes:

Risk management and quality improvement systems;

Leadership roles in training for the sector;

Continual analysis of best practice and robust governance structures;

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

Caladenia Dementia Care History

August 1983	Caladenia Day Centre opened in a villa unit at Walmsley Friendship Village, Kilsyth
October 1983 - 1990	Program moved to: "Roseville" then to Montrose Town Centre, then to Montrose Church of Christ.
January 1988	State Government Home and Community Care (HACC) funding commenced
March 1991	Lease signed for "Meadowbank House", 11 Hilledge Lane, Mooroolbark. Leased from Shire of Lillydale
April 1991	Official Opening by Councillor Len Cox, Mayor, Shire of Lillydale
March 1996	Sunday Program commenced
March 1998	Relocation into temporary premises – Melba Support Services, Harvey House, Roland Ave, Mt Evelyn
May 1998	Building of extension to "Meadowbank" House commenced.
September 1998	Moved into new extension – "Meadowbank House".
October 1998	Official Opening of Extension by the Hon Rob Knowles, Minister for Health, Minister for Aged Care
March 2003	Thursday program extended to 6.30 pm
September 2004	Business Plan completed for flexible overnight emergency respite
January 2007	Planning Application for overnight respite submitted to the Shire of Yarra Ranges
August 2008	Celebrated 25 years
September 2008	Adopted 2008 – 2011 Strategic Plan
2009 to 2012	3 new community based programs are implemented
December 2009	Caladenia Day Centre Inc becomes Caladenia Dementia Care, a company limited by guarantee
September 2010	Fundraising Campaign for Respite Centre is launched
January 2017	Commenced Respite Programs with Funding from the Commonwealth Department of Health
August 2020	Caladenia's 37 th Birthday



Caladenia Volunteers 2019-2020

Rosalia Alphonso

Margaret Allen

John Ansell

Anne Baker

Heather Barnard

Sally Bennett

Gary Burgess

Rhonda Carson

Karla De Bruin

Helen Delahoy

Martin De Wit

Jill Drew

Pauline Faber

Lesley Francis

Trevor Griffin

Peter Guinan

Rosa Haynes



Rosemary Haysom

John Haysom

Barbara Higgs

Jean Hill

Anne Horan

Catherine James



Kate Jeffery

Barbara Jowett

Margaret King

Jayden Kirby

Cath Lloyd

Lorraine Lloyd

Barb Mays

Robyn Moore

Shirley Lupton

Carmen Payne

Joan Pedler

Margaret Sell

Chinlee Ngun Sin

Lynne Skate

Stephanie Smith

Melanie Starks

Glenda Thompson

Betty Tibballs

Les Wallis

Linley Wallis

Ruth Walton

Roma Webb

Kathryn Whitehouse

Del Zwar

***Thanks so much
to our volunteers
for keeping in
touch and
continuing to
contribute
during the
pandemic. We
appreciate every
one of you!***

Donors 2019 – 2020

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:

Alex Goetzke	Healesville Greyhound Racing	Nicholas Wallis
Barbara Jowett	Heather Anstey	Nikos Tavern
Brian Campbell Travel	Helen & Peter Wood	Officeworks Chirnside Park
Clare Sanders	Jacqueline Francis	Peter Paterson
Club Kilsyth	Jack Wregg	RACV Healesville Country Club
CWA Kilsyth/Montrose	Jenny Gladwin & Sheila Yates	Reading Cinemas Chirnside Park
CWA Mooroolbark Branch	Jim Blanksby	Rebecca McClenaghan
David Bramley	June Lawson	Sandra Armstrong
David Grover	Laurie & Joan Close	Sandra McDonald
David Maggs	Leanne Smith	Sarah & Darren Yeates
Del Zwar	Les & Linley Wallis	Stan Warters
Dorothy Gardner	Marianne Schriever	Teresa Harrison
Emma Short	Metro Cinemas Boronia	The CC & C Garden Club
Faye and Frank Roche	Meryl Hodges	Year 10 students, Yarra Valley Grammar
Four Pillars Gin	Michael Jeffares	Wendy Kenney
Friends and family of Geoff Hughes	Mooroolbark Community Bank	Wendy Sanders
Geoff and Anne Welsh	Mooroolbark Theatre Group	Wendy Ward
Hannah Sutherland	Mothers Club Shield	

Our thanks also to:

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

Caladenia's Board of Directors

Harry Moyle, Chair

John Hale, Deputy Chair

John Ansell, Director

Gary Burgess, Director

Jenny Gladwin (appointed 25 February 2020)

David Green, Director (resigned 24 October 2019)

Nan Hawkes, Director (resigned 24 October 2019)

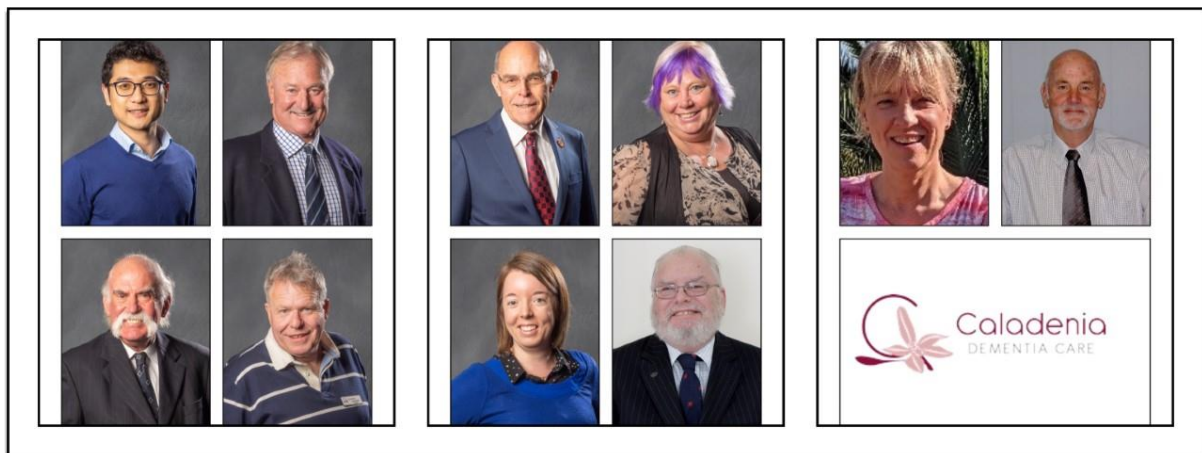
Peter John, Director (appointed 3 February 2020)

Tasman Sculthorpe, Director

Hannah Sutherland, Director

Nan Yu, Director

Sarah Yeates, Company Secretary



Caladenia's Life Members

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



Caladenia's Staff

As at 1 September 2020

Bronwyn Baade
Yvonne Chappell
Honor Cuthbertson
Jacinta Donovan
Josephine Flecknoe
Jackie Francis
Peter Garrecht
Leeann Gatt
Wendy Kenney
Julie Leusenkamp

Monique Mackintosh
Kelly Morris
Cathy Nairn
Leanne Smith
Christine Waixel
Hayward Walton
Sally Ward
Nicola Weeks
Joanne Wetjen
Sarah Yeates



Caladenia's Board thanks its staff for their dedication to our members, their commitment to program excellence and their flexibility when required.

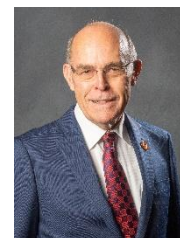
An organisation's staff is its biggest asset and Caladenia is no exception.

Organisation Chart



CHAIRPERSON'S ANNUAL REPORT

Year Ending 30 June 2020



Wow, what a year it has been! And as I write this report, there is no realistic end in sight for us to return to our "normal" dementia care services for the community of the Yarra Ranges and adjacent areas.

Now, let's look at the positives that have evolved since March 2020.

Since the arrival of the Corona-virus pandemic, Caladenia has ceased conducting face-to-face day centre activities and vehicle based community activities for our members. Our CEO (Sarah Yeates) and her dedicated Team Leaders and programme staff applied themselves to adapting our services to support our programme members and their carers without being face-to-face. All changes have been premised on the health, safety and wellbeing of our programme members, their carers and our staff.

They have also applied their time and caring experience to supporting our volunteers and other community organisations in our local area.

I cannot express enough appreciation and respect to all our Caladenia Team for their flexibility and dedication to servicing our community.

Your Board of Directors has continued to meet remotely during the pandemic. This has been a challenging change for many of us to master - meeting by ZOOM. Virtual meetings are not the same as meeting around the same table.

We are extremely fortunate that the Government funding we receive has been continued even though the level of our defined dementia support activities has reduced. This has enabled us to maintain the employment of our wonderful staff and to re-direct their hours into supporting our programme members and carers with innovative remote activities and to support the recipients of other local home support services.

In closing my report to you, I want to personally thank all our Board members for their support of the activities of Caladenia. During the year we welcomed a new Board Member – Jenny Gladwin. Our Board works mainly out of the public eye in providing support of the CEO and her Team.

Thank you, everyone who is involved in making Caladenia such a wonderful and effective organisation in supporting people living with dementia and their carers.

Harry Moyle - Chairman

CEO'S ANNUAL REPORT

Year Ending 30 June 2020



The last year can easily be split into two distinct halves. The 2019 portion of the financial year, and the 2020 portion!

We have almost forgotten what the first half was like, back when we could have our family around, back when we could share lunch with 20 others, back when our buses were on the road every day for non-essential socialising.

From July to December, Caladenia programs and services ran as usual. We had added extra innovative programs, new staff had been employed to work on Saturday Lunches and Sunday outings. Then Australia caught fire, and then came the global Covid-19 pandemic.

In a matter of weeks Covid-19 went from something we just read about in the paper to an actual threat in our actual city. I am incredibly proud of the Caladenia team. From day one the team members exhibited a desire to continue to provide services to our members and their carers in any way they could. Each week seemed to bring a new restriction or consideration. Each week our pandemic Plan took shape with new procedures for handwashing, sanitising, social distancing, and numbers of people in vehicles or buildings.

When the directive came from DHS to cease all face to face group activities, the creativity and resilience of the Staff Team really came to the fore. Some social activities immediately moved online for those who had the ability to embrace technology, and as a team we collectively jumped onto the telephones to firstly see how we could assist remotely, and secondly to keep in regular contact.

Our first Activity Pack was delivered out 2 weeks after the programs were suspended, and staff have continued to source appropriate paper-based activities, jokes and reading material for distribution each week.

Caladenia's programs are supported by 55 magnificent volunteers – who on March 19th suddenly found themselves out of work. And out of contact with the team, the members and other volunteers. We jumped online and started a Facebook Group for any volunteers, staff and friends to join. That page is full of puzzles and challenges shared by the volunteers, memes, funny pictures and good wishes are posted multiple times daily. It is a warm and welcoming virtual meeting place.

In those first weeks it was evident that we would have to find enough meaningful work to keep our staff busy, engaged and connected. In response to a call for volunteers from Eastern Volunteers I immediately made contact with Marnie O'Loughlin – Manager of Transport Operations, and our mutually beneficial partnership was born.

Caladenia has always worked closely with Eastern Volunteers, and we rely on their volunteer drivers to transport some of our members to and from Caladenia. Over the years I have been involved with

CEO'S ANNUAL REPORT

(continued)

various projects and working groups, I sat on their committee for a year, and we have provided training sessions to the volunteers and staff.

I offered the Caladenia Staff to Marnie to make welfare calls and develop Covid-19 specific care plans for EV Clients. In the first eight weeks Caladenia staff had made 1400 welfare check calls and developed 830 individual care plans for Eastern Volunteers' Clients. Caladenia staff also assisted with Transport Care Plan reviews and file audits. We continue to make calls to a regular roster of EV clients who are enjoying the regular contact.

As challenging as 2020 has been, there have been amazing opportunities for innovation and creativity. Covid-19 has forced our thinking in different directions and taught me that nothing is impossible. Even if we were able to go back to "normal" tomorrow – we would not stop offering the innovative and creative options that have been instigated in response to the pandemic. In the future there will continue to be opportunities for people living with dementia to receive suitable Activity Packs by email or post. There will continue to be opportunities for some clients and their carers to join staff and volunteers for online programs, and regular telephone support and one to one visits may be preferable to some people, or added to the suite of services that can be offered.

In conclusion, may I express my gratitude to the Board for their support of Caladenia's Staff and Programs. Harry and the Board have offered to make all resources available to the staff wherever necessary to allow us to respond to any needs in our community.

I would like to thank the Caladenia Staff Team – they consistently amaze me with their resilience, adaptability, and good humour – particularly in the face of the multitude of challenges and changes that have made up 2020. Particular thanks to Bronwyn and Leanne, my Team Leaders, they have worked incredibly hard to keep our members and carers, Volunteers and Staff contacted and connected. Another special thank you goes to Sally Ward who 12 months ago took on the new and quite nebulous role of Workplace Health and Safety Officer. I had envisaged that her role would involve 4 or 5 hours a month completing checklists and reporting any repairs. Sally has worked nearly full time writing our Pandemic Plan and all the procedures that go with it, providing training to the staff, and formulating our resumption of Services Plan. Sally responded to every new directive and restriction, and every new piece of advice from both State and Commonwealth Funding and Advisory Bodies and has ensured that Caladenia has been compliant in every way, considering at all times the health and wellbeing of not only our clients and their families, but our staff and volunteers as well.

It is an absolute privilege to lead this team and this organisation.

Sarah Yeates - Chief Executive Officer

Statistical Information

PARTNERSHIP WITH EASTERN VOLUNTEERS



**950 CALLS MADE TO
EASTERN VOLUNTEERS
CLIENTS**



**942 COVID CARE PLANS
AND TRANSPORT CARE
PLANS DEVELOPED**



**\$15,765.24
VALUE OF STAFF TIME
WORKING WITH EASTERN
VOLUNTEER CLIENTS**



**A LASTING PARTNERSHIP
FOR MUTUAL BENEFIT**

THANK YOU

LEARN MORE AT CALADENIA.COM.AU

CALADENIA DEMENTIA CARE

SERVICES PROVIDED APRIL, MAY, JUNE 2020



WELFARE CALLS (10-15 MINS)
649 individual Calls

LONG RESPITE OR SOCIAL CALLS
61 Individual Calls



ACTIVITY PACKS
*366 individual packs
made and delivered*

**LUCKY NUMBERS, COMMUNITY
PROJECT, BIRTHDAY CAKES ETC.**

*366 Deliveries made to
individuals*



**CARDS, EMAILS AND OTHER
SERVICES**



*294 Separate items
provided to our community*

ZOOM AND SKYPE

*101 Hours of face to
face programs delivered*



REMOTE SOCIAL SUPPORT IS STILL A VITAL SERVICE

CALADENIA DEMENTIA CARE

www.caladenia.com.au

GOVERNANCE STRATEGY & RISK COMMITTEE REPORT

Year Ending 30 June 2020

Committee:

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

Responsibilities:

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

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

Key issues addressed during the year:

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

- Established the Terms of Reference for the GS& R Committee
- Commenced the review and update of the strategic plan and risk matrix (incomplete)
- Completed a Board skill review and future needs
- Established a capital management strategy and plan given the increase in liquid funds
- Established a draft leave plan policy (under review)
- Commenced a review of Government Funding/Home Package Strategy (pending)
- Current and past Covid 19 restrictions influenced the effectiveness of this committee whilst the focus of our organization reverted to a concentration on the maintenance of home services for our members as lead by our CEO

John Hale (Convenor)

FINANCE COMMITTEE REPORT

Year Ending 30 June 2020

Committee:

Hannah Sutherland (Convenor), Harry Moyle and Sarah Yeates

Responsibilities

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

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

Key Tasks for 2019/2020

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 2020/21 comprehensive budget of income and expenses
- Regular support of management and administration
- Assistance with the annual audit of the financial statements

Highlights of 2019/2020 Financial Year

What a strange end to the 2020 financial year we have experienced! As the world closed-down due to COVID-19, so unfortunately did our face-to-face programs at Caladenia. The Commonwealth Department of Health has retained our funding at the same levels as pre-COVID despite our changes in the operations of the Day Centre. This has enabled our wonderful staff to continue to provide what services have been possible remotely.

FINANCE COMMITTEE REPORT

(continued)

They have also been able to assist some other voluntary community programs, which has been a good opportunity to further engage with our local community. We were also fortunate to receive the Governments' temporary cash flow boosts for small and medium sized not-for-profit organisations, to support businesses during COVID-19. These payments totalled \$62,500 for the 2020 financial year. Due to these above circumstances, Caladenia Dementia Care achieved a surplus for the 2020 financial year of \$46,652.

We would like to thank everyone who has contributed to Caladenia during the year, with donations of time and money, both of which are extremely valuable. Pre-COVID, we had seen increased attendances at the Day Centre, and have been able to provide additional flexible respite services during the year. Caladenia's funding to provide both these services has been confirmed until 30 June 2022, which is great in providing short term certainty in our continued funding. We are all hoping that we can get back to 'business as usual' as soon as safely possible and look forward to seeing everyone back at the Centre!

As a Board, we have taken a conservative approach in investing excess cash in term deposit accounts. These represent the financial assets of Caladenia Dementia Care. We have made this decision to ensure the availability of these funds should a suitable opportunity present itself to provide overnight respite services to the community. Unfortunately, these term deposits are not earning significant income for the organisation at the moment, due to the interest rates sitting below 1%. These funds have however given us the security, that should our funding change significantly and unexpectedly, we have excess cash reserves to fall back on for a period of time.

I would like to take this opportunity to thank the management, staff and volunteers at Caladenia for all their hard work and dedication, especially during these particularly unsettling times. A special thanks from the Finance Committee goes to Jackie Francis for all her hard work in managing our accounts, our annual financial statement audit, and all the other requests we have for her throughout the year.

Looking ahead to 2021, our mission remains to use our capital to provide overnight respite services through a dedicated respite centre. Our current environment makes this very challenging, and our focus for the next 12 months will be on staying the course until restrictions ease and we are able to return to normal operations. We are very fortunate for the position we are in, that we can keep all our fantastic staff employed and provide what services we can to our wonderful community.

Hannah Sutherland - Convenor

Caladenia Dementia Care

ABN 76 760 485 720

Directors' report for the year ended 30 June 2020

DIRECTORS' REPORT

Your directors present this report on the company for the financial year ended 30 June 2020. 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	Peter John (appointed 3 February 2020)
Gary Burgess	Harry Moyle
Jenny Gladwin (appointed 25 February 2020)	Tasman Sculthorpe
John Hale	Hannah Sutherland
Nan Hawkes (resigned 24 October 2019)	Nan Yu

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:

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

Strategies

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

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

Key Performance Measures

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

Information on Directors

John Ansell	–	Director
Experience	–	Worked in Operations Management in the airline industry
Special Responsibilities	–	Convenor of the Marketing committee.

Caladenia Dementia Care

ABN 76 760 485 720

DIRECTORS' REPORT

Information on Directors (Continued)

Gary Burgess	–	Director
Qualifications	–	B.Juris, LLB
Experience	–	Self-employed solicitor for 43 years. 4 year with Caladenia.
Special Responsibilities	–	Member of the Fundraising committee and Governance, Strategy & Risk committee.
Jenny Gladwin	–	Director (appointed 25 February 2020)
Qualifications	–	Registered Nurse
Experience	–	Fulltime carer for Mother who lives with dementia and attends Caladenia programmes. Part-time registered nurse caring for elderly and complex needs patients (including dementia) living in the community. 1 year with Caladenia.
John Hale	–	Director
Qualifications	–	DipMechEng
Experience	–	Emeritus councillor of Australian Industry Group. Business management, public company and not-for-profit board experience. 12 years with Caladenia.
Special Responsibilities	–	Convenor of the Governance, Strategy & Risk Committee
Nan Hawkes	–	Director (resigned 24 October 2019)
Experience	–	Retired small business owner. Local community involvement. Industry association experience in conferences, seminars and shows. Primary school teacher. Direct experience in dementia care. 8 years with Caladenia.
Peter John	–	Director (appointed 3 February 2020)
Qualifications	–	BBus (Accounting and Marketing)
Experience	–	15 years retail management experience followed by 20 years of employment in accounting and management. Co-founded Macular Vision Loss Support Society Inc. and a committee member for many years. 6 years with Caladenia.
Special Responsibilities	–	Member of the Fundraising committee.
Harry Moyle	–	Director
Qualifications	–	BBus DipFP DDA
Experience	–	Private company and not-for-profit board experience. Retired public accountant and financial planner. 24 years with Caladenia
Special Responsibilities	–	Chairperson. Member of the Finance committee; Governance, Strategy and Risk committee; and Fundraising committee.

Caladenia Dementia Care

ABN 76 760 485 720

DIRECTORS' REPORT

Information on Directors (Continued)

Tasman Sculthorpe	–	Director
Experience	–	27 years in the insurance industry. Involved in local sporting clubs.
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 6 years. 6 years with Caladenia
Special Responsibilities	–	Convenor of the Finance committee. Member of the Governance, Strategy and Risk committee.
Nan Yu	–	Director
Qualifications	–	BPharm (Hons), BCom, Grad Cert PP
Experience	–	Clinical pharmacist, management consultant, leader of the Australian and New Zealand insights and analytics division for a global pharmaceutical company. 2 years with Caladenia
Special Responsibilities	–	Member of the Marketing committee.

Meetings of Directors

During the financial year, 12 meetings of directors (including committee meetings) were held. Attendances by each director were as follows:

Director's Meetings						
Director	Board Meetings		Governance, Strategy & Risk Committee		Finance Committee*	
	E	A	E	A	E	A
John Ansell	10	6				
Gary Burgess	10	10	2	2		
Jenny Gladwin	4	4				
John Hale	10	10	2	2		
Nan Hawkes	4	3				
Peter John	4	4				
Harry Moyle	10	10	2	2		
Tasman Sculthorpe	10	5				
Hannah Sutherland	10	10	2	2		
Nan Yu	10	10	2	2		

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
ABN 76 760 485 720
FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2020

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020	2019
		\$	\$
Revenue	2	998,351	971,701
Other income	2	93,341	1,107,032
Employee benefits expense		-835,585	-717,781
Depreciation and amortisation expense	3	-46,205	-37,487
Program expenses		-46,080	-63,913
Repairs, maintenance and vehicle running expense		-16,009	-17,046
Light and power expense		-7,117	-5,894
Training and development expense		-3,089	-4,612
Audit, legal and consultancy expense		-4,000	-3,800
Administration expense		-20,066	-16,589
Respite centre expense		-	-
Fundraising expense		-632	-1,635
Other expenses		-66,257	-50,364
Profit before income tax		46,652	1,159,612
Income tax expense	1(i)	-	-
Profit for the year		46,652	1,159,612
Profit attributable to members of the entity		46,652	1,159,612
Total comprehensive income attributable to members of the entity		46,652	1,159,612

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 2020

	Note	2020	2019
		\$	\$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	542,881	427,964
Trade and other receivables	5	15,367	14,506
Financial assets	7	1,673,774	1,661,958
Other assets	6	16,986	20,706
TOTAL CURRENT ASSETS		2,249,008	2,125,134
NON-CURRENT ASSETS			
Property, plant and equipment	8	172,143	170,323
TOTAL NON-CURRENT ASSETS		172,143	170,323
TOTAL ASSETS		2,421,151	2,295,457
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	9	170,207	152,304
Employee provisions	10	183,698	125,578
TOTAL CURRENT LIABILITIES		353,905	277,882
NON-CURRENT LIABILITIES			
Employee provisions	10	13,414	10,395
TOTAL NON-CURRENT LIABILITIES		13,414	10,395
TOTAL LIABILITIES		367,319	288,277
NET ASSETS		2,053,832	2,007,180
EQUITY			
Retained earnings		2,053,832	2,007,180
TOTAL EQUITY		2,053,832	2,007,180

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 2020**

	Note	Retained Earnings \$	Total \$
Balance at 1 July 2018		847,568	847,568
Comprehensive income			
Profit for the year		1,159,612	1,159,612
Total comprehensive income attributable to members of the entity for the year		1,159,612	1,159,612
Balance at 30 June 2019		2,007,180	2,007,180
Balance at 1 July 2019		2,007,180	2,007,180
Comprehensive income			
Profit for the year		46,652	46,652
Total comprehensive income attributable to members of the entity for the year		46,652	46,652
Balance at 30 June 2020		2,053,832	2,053,832

Caladenia Dementia Care

ABN 76 760 485 720

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020	2019
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Commonwealth, state and local government grants		874,312	828,183
Provision of services		86,700	97,853
Other receipts		71,225	1,998
Receipts from donations, bequests and fund raising		22,116	1,105,034
Payments to suppliers and employees		-928,458	-858,616
Interest received		37,339	45,665
Rent received net of expenses		-	-
Net cash generated by operating activities		<u>163,234</u>	<u>1,220,117</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant & equipment		2,162	-
Payment for property, plant and equipment		-38,663	-48,571
Payment for held-to-maturity investments		-11,816	-1,076,817
Net cash generated by investing activities		<u>-48,317</u>	<u>-1,125,388</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings		-	-
Net cash used in financing activities		<u>-</u>	<u>-</u>
Net increase in cash held		114,917	94,729
Cash and cash equivalents at beginning of financial year		427,964	333,235
Cash and cash equivalents at end of financial year	4	<u><u>542,881</u></u>	<u><u>427,964</u></u>

The accompanying notes form part of these financial statements.

Caladenia Dementia Care

ABN 76 760 485 720

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

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 8th of September 2020 by the directors of the entity.

Basis of Preparation

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

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

Accounting Policies

a. Revenue

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

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

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

Donations and bequests are recognised as revenue when received.

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

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

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

b. Property, Plant and Equipment

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

Plant and equipment

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

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

Caladenia Dementia Care

ABN 76 760 485 720

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Depreciation

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

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

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

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

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

c. Financial Instruments

Initial recognition and measurement

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

Classification and subsequent measurement

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

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

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

(i) Loans and receivables

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

(ii) Held-to-maturity investments

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

Caladenia Dementia Care

ABN 76 760 485 720

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

financial asset is derecognised.

(iii) *Financial liabilities*

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

Impairment

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

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

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

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

Derecognition

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

d. **Impairment of Assets**

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

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

Caladenia Dementia Care

ABN 76 760 485 720

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

e. **Employee Provisions**

Short-term employee provisions

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

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

Other long-term employee provisions

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

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

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

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

f. **Cash and Cash Equivalents**

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

g. **Accounts Receivable and Other Debtors**

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

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

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

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

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

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

i. **Income Tax**

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

Caladenia Dementia Care

ABN 76 760 485 720

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

j. **Provisions**

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

k. **Comparative Figures**

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

l. **Trade and Other Payables**

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

m. **Economic Dependence**

Caladenia Dementia Care is dependent on the Commonwealth Department of Social Services for the majority of its revenue used to operate the business. At the date of this report, the Board of Directors has no reason to believe the Department will not continue to support Caladenia Dementia Care. The Commonwealth have agreed to continue the existing funding arrangements until at least 30 June 2022

Caladenia Dementia Care

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 2: REVENUE AND OTHER INCOME

	2020	2019
	\$	\$
Revenue		
Revenue from (non-reciprocal) government grants and other grants:		
– State/federal government grants	864,448	820,183
– Local government grants	8,000	8,000
– Volunteers	1,864	-
	<u>874,312</u>	<u>828,183</u>
Other revenue:		
– Service fees	86,700	97,853
– Interest received on investments	37,339	45,665
	<u>124,039</u>	<u>143,518</u>
Total revenue	<u>998,351</u>	<u>971,701</u>
Other income		
– Gain on disposal of property, plant and equipment	-	-
– Donations, fund raising, in memoriam and bequests	22,116	1,105,034
– Other	71,225	1,998
	<u>93,341</u>	<u>1,107,032</u>
Total other income	<u>93,341</u>	<u>1,107,032</u>
Total revenue and other income	<u>1,091,692</u>	<u>2,078,733</u>

NOTE 3: PROFIT FOR THE YEAR

a. Expenses

Employee benefits expense:

– contributions to superannuation funds	64,827	58,391
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Depreciation and amortisation:

– Motor vehicles	15,420	10,842
– Buildings	18,477	18,468
– Equipment	12,308	8,177

Total depreciation and amortisation

<u>46,205</u>	<u>37,487</u>
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b. Significant Revenue and Expenses

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

CURRENT

Cash at bank	542,402	427,110
Cash on hand	479	854
	<u>542,881</u>	<u>427,964</u>

Caladenia Dementia Care**ABN 76 760 485 720****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020****NOTE 5: TRADE AND OTHER RECEIVABLES**

	2020	2019
	\$	\$
CURRENT		
Trade receivables	15,367	14,506
Total current trade and other receivables	<u>15,367</u>	<u>14,506</u>

NOTE 6: OTHER ASSETS**CURRENT**

Accrued income	11,725	16,324
Prepayments and deposits	5,261	4,382
	<u>16,986</u>	<u>20,706</u>

NOTE 7: FINANCIAL ASSETS**CURRENT**

Held-to-maturity investments	<u>1,673,774</u>	<u>1,661,958</u>
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NOTE 8: PROPERTY, PLANT AND EQUIPMENT**Leasehold Improvements**

General leasehold improvements

At cost	417,427	417,427
Less accumulated amortisation	-403,613	-385,136
Total leasehold improvements	<u>13,814</u>	<u>32,291</u>

Plant and Equipment

Plant and equipment

At cost	153,538	155,700
Less accumulated depreciation	-73,092	-72,308
	<u>80,446</u>	<u>83,392</u>

Caladenia Dementia Care

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 8: PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

	2020	2019
	\$	\$
Plant and Equipment (Continued)		
Motor Vehicles		
At cost	147,068	108,405
Less accumulated depreciation	-69,185	-53,765
	<u>77,883</u>	<u>54,640</u>
Total plant and equipment	158,329	138,032
Total property, plant and equipment	<u>172,143</u>	<u>170,323</u>

Movements in Carrying Amounts

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

	Leasehold Improvements	Motor Vehicles	Plant and Equipment	Total
	\$	\$	\$	\$
2020				
Balance at the beginning of the year	32,291	54,640	83,392	170,323
Additions at cost	-	38,663	9,362	48,025
Disposals	-	-	-	-
Depreciation expense	-18,477	-15,420	-12,308	-46,205
Carrying amount at the end of the year	<u>13,814</u>	<u>77,883</u>	<u>80,446</u>	<u>172,143</u>

Asset Revaluations

There were no asset revaluations during the year.

NOTE 9: TRADE AND OTHER PAYABLES

	Note	2020	2019
		\$	\$
CURRENT			
Trade payables		8,005	3,767
Other current payables		31,156	14,322
Grants received in advance		130,510	133,048
Other payables (net amount of GST payable/(refundable))		536	1,167
	9a	<u>170,207</u>	<u>152,304</u>

Caladenia Dementia Care

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 9: TRADE AND OTHER PAYABLES (CONTINUED)

	Note	2020	2019
		\$	\$
a. Financial liabilities at amortised cost classified as trade and other payables			
Trade and other payables:			
– total current		170,207	152,304
– total non-current		-	-
		<u>170,207</u>	<u>152,304</u>
Less: deferred income		130,510	133,048
Less: other payables		536	1,167
Financial liabilities as trade and other payables	15	<u>39,161</u>	<u>18,089</u>

NOTE 10: EMPLOYEE PROVISIONS

CURRENT

Provision for employee benefits: annual leave	92,965	58,622
Provision for employee benefits: long service leave	90,733	66,956
	<u>183,698</u>	<u>125,578</u>

NON-CURRENT

Provision for employee benefits: long service leave	13,414	10,395
	<u>13,414</u>	<u>10,395</u>
	<u>197,112</u>	<u>135,973</u>

Caladenia Dementia Care

ABN 76 760 485 720

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

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	2020 \$	2019 \$
Financial assets			
Cash and cash equivalents	4	542,881	427,964
Loans and receivables	5	15,367	14,506
Held-to-maturity investments	7	1,673,774	1,661,958
Total financial assets		<u>2,232,022</u>	<u>2,104,428</u>
 Financial liabilities			
Financial liabilities at amortised cost:			
– trade and other payables	9a	39,161	18,089
Total financial liabilities		<u>39,161</u>	<u>18,089</u>

Caladenia Dementia Care

ABN 76 760 485 720

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

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 2020, the number of members was 66.

Caladenia Dementia Care

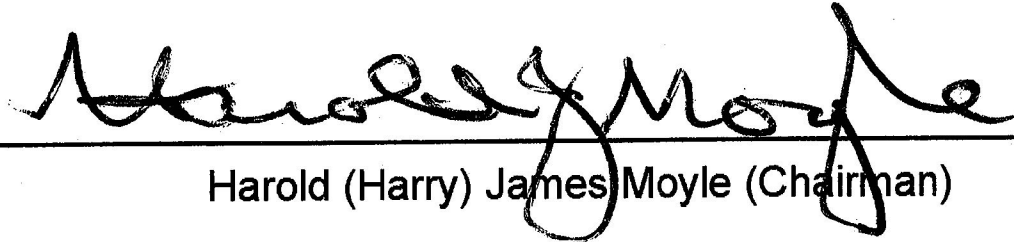
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DIRECTORS' DECLARATION

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

1. The financial statements and notes, as set out on pages 1 to 15, are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and:
 - a. comply with Australian Accounting Standards; and
 - b. give a true and fair view of the financial position of the company as at 30 June 2020 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 this 9th day of September 2020.

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 2020, 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 2020; 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.

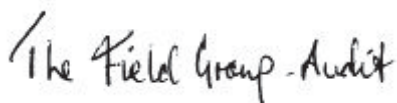
Auditor's Responsibilities for the Audit of the Financial Report

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: 15/9/2020

