

Annual Report

2017—2018



President's message	3
Strategic Plan	4
Committee of Management	5
Organisational Structure	6
Summary of Key Achievements	7
Our Service Profile	8
Nurse Centre Managers Report	9
Planned Activity Group	10-11
Administration Report	12
Our Team	13
Our partnerships and Alliances	14
Service Level and Activity	15
Strategic Performance	16
Community Survey Results	17-19
Financial Statements	20

We end the 2017-2018 financial year once again in good stead. All systems and services are functioning as they should. All services appear to be well attended and utilised, and our finances are going from strength to strength.

We have completed our fire protection program by installing an 80,000 litre tank and full sprinkler protection around the building to ensure we do not need to abandon the Bush Nursing Centre in times of fire threat. This ensures we are able to continue operating and serving the community and fire fighters on those days when we are needed most. We have also completed drainage works around the Man cave in preparation for sealing.

In regards to staffing, Marija Mrsic has now taken over the role of Centre manager, whilst Frank Blong has stepped back into the role of part time nurse, as his first step towards retirement. We thank Frank for his steady leadership over the last 4 years. We also welcome Jennifer McShane to the role of Business Administrator.

A long standing former client Ron Cowell, left us a sizable bequest of approximately \$69,000, in recognition of the good work our staff do. We like to take this opportunity to express our gratitude for this generous donation. This and good financial management have boosted our reserves.

We had one vehicle write off, due to a collision with a deer. This highlights the challenges and dangers posed by our staff working in this remote environment. We have since replaced this vehicle with a new Subaru Forester.

We have had some turnover on our committee. Tony Stephenson has left the Committee after approximately 40 years of dedicated service. We thank him for his contributions over the years. Also Lester Burge passed away, and whilst he had not been with us for long, he still managed to contribute in the short time he was with us. We continue to find it a struggle to maintain a full cohort of Committee members in this underpopulated region.

Cann Valley Bush Nursing Centre is preparing for the accreditation in 2019 and the Committee have taken steps to procure suitable Governance training to ensure our Corporate Governance is of an appropriate standard or higher. This process will enable the CVBNC to continue to provide high standard of care to our community.

In summary, we have had another successful year. Our premises, equipment and vehicle fleet are all in good order, as is our financial position. Our services are well utilised by the community. We are meeting all the requirements of our funding bodies, and the Committee is pursuing professional training to ensure we meet professional standards. All in all, another good and productive year.

Michael O'Brien
President,
Committee of Management

Our vision

The people of Cann Valley will reach their full potential in health, well-being and independence, whilst acknowledging the changing demographics in terms of age and socio-economic status.

Our Role

As a remote nursing service the centre is the one stop shop and single point of access for the community to multidisciplinary and innovative primary care and community based services. This includes 24 hour access to immediate response care. The centre also acts as a referral hub for Allied Health and numerous specialties.

Strategic Goals

To be a respected, functional and viable organisation
Ensure that our community has access to quality healthcare
To value and support our people



Core Principles

Person Centred: we will ensure that we place our consumers and the community in the centre of our decision making and engage individuals in all aspects of care delivery.

Collaborative: we will take a collaborative approach to ensure we maintain essential partnerships and relationships

Adaptable: ensure we have the flexibility and adaptability to react and respond positively to the changing environment and demands placed on the service.

Innovative: we will strive for the delivery of state of the art, and evidence based services by providing an environment that enhances creativity

Integrity: we will act with the highest regard to honesty, reliability and transparency to ensure measurable community trust

organisation governed by a volunteer Committee of Management.

The Committee of Management's role is that of governance and vision along with upholding CVBNC values.

The Committee is responsible and accountable for ensuring that the Centre performs well, is solvent and complies with all its legal, financial and ethical obligations

For the 2017/2018 period there were 11 meetings held. No meeting is held in January, due to annual Committee break.

Michael O'Brien - President

Ron Luhrs - Vice President

Myrna Richter, (deceased) Val Quick - Treasurer

Ian Quick

Kelly Edebohls

Chrystal Hall

Christine Barker

Tony Stephenson

Tom McShane

Lester Burge (deceased)

Life Members

Ian Quick

Tony Stephenson

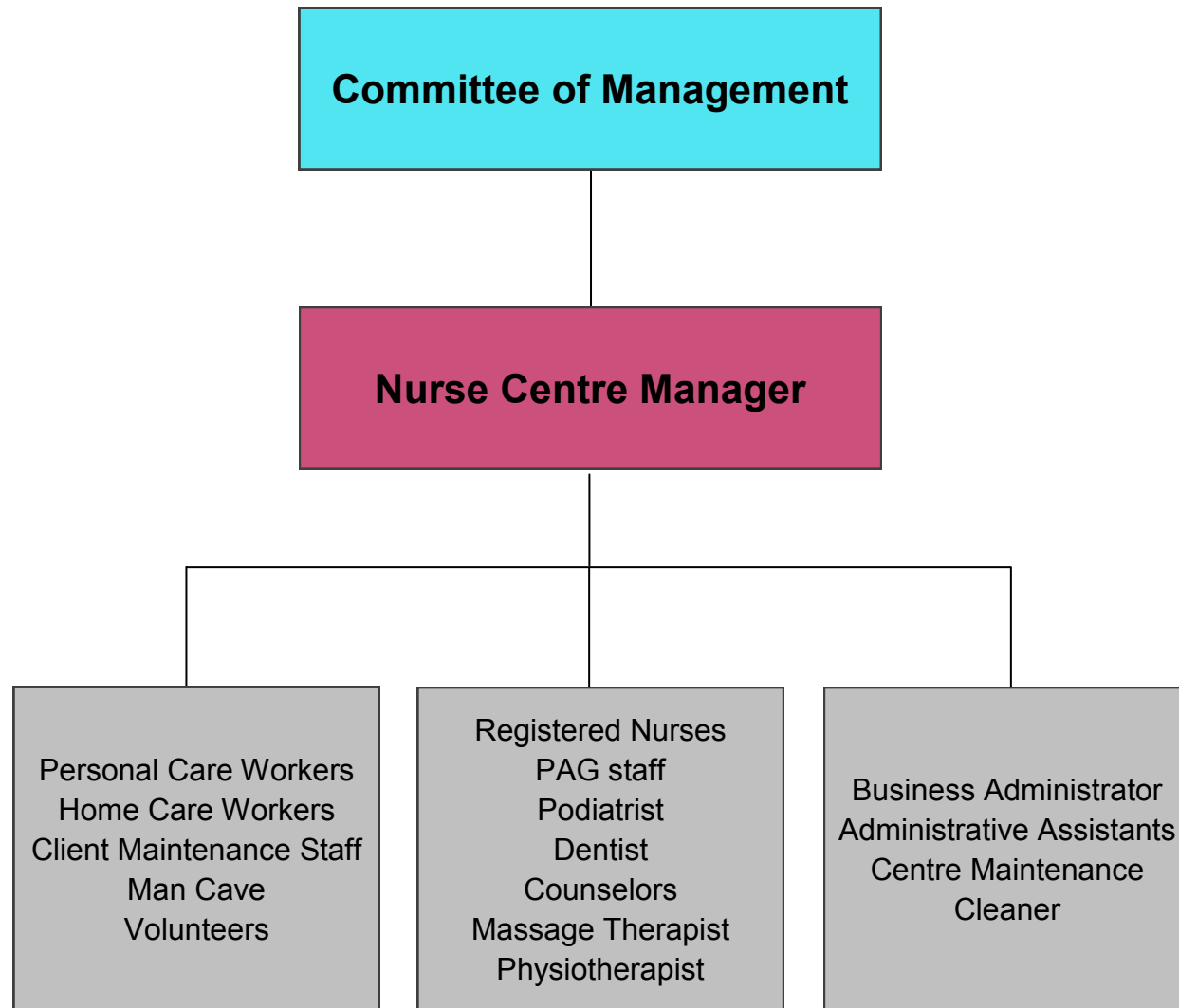
Gus McKinnon

Judy McKinnon

Our Community

Located in Far East Gippsland between the Lind National Park and Alfred National Park on the Sydney to Melbourne coast road. Cann River is your crossroad to adventure for Croajingolong and the stunning rainforests of the far east. Cann River has a population of approximately 194 people. (*ABS Census 2016*) However, the Bush Nursing Centre caters for the needs of a rural community of approximately 500 people and the a number of tourists and motorists passing through the region.





- ☑ Purchase of state of the art medical equipment
- ☑ New employees engaged to provide ongoing services to the community
- ☑ Supported the age community to remain at home — Utilizing Home Care packages
- ☑ Regular access to optometry via Royal Flying Doctors Service
- ☑ Progressing in the lobby for legislative change to allow for introduction of RIPERN model
- ☑ Enhanced health promotions
- ☑ Continued staff communications and collaboration
- ☑ Planned Activity Group, attendance is increasing
- ☑ Man Cave well attended
- ☑ Collaborative working relationship with Bairnsdale Regional Health
- ☑ All existing visiting services
- ☑ Harmonious working environment
- ☑ Regular staff training
- ☑ 3 nurses successfully completed annual RAN competency training (permanent & casual)
- ☑ Health prevention programs - Physio exercise group, walking group, regular health promotion nights
- ☑ CVBNC continues to strive for increased quality care & services
- ☑ Successful engagement of the community
- ☑ Improved fire protection system with external sprinklers
- ☑ Key stakeholders - AV, VicPol, CFA, SES, DELWP, Community Centre
- ☑ CVBNC provides culturally diverse services



What's ahead...

- ☑ Accreditation
- ☑ Smooth reporting transition for funding bodies
- ☑ Transition of business administration
- ☑ Improvement to waiting room



- District Nursing
- Accident & Emergency nursing
- Palliative care
- Post Acute care
- Collection of pathology specimens
- Access to medications & pharmacy services
- Wound care
- Community nursing
- Care coordination
- Referral services



Allied Health Services

- Counselling
- Diabetes management
- Dietetics and nutrition
- Drug & alcohol support
- Family & child health
- General Practitioners
- Maternal & child health nurse
- Massage therapist
- Men's health
- Mental health
- Dentist
- Physiotherapy
- Podiatry
- Hearing Australia
- Telehealth
- Optometrist (RFDS)
- Other allied health services
 - Occupational therapy
 - Speech pathology

Community Services

- Respite program
- Planned Activity Group
- Domestic assistance
- In-home respite care
- Personal care
- Property maintenance
- Volunteer program
- Equipment hire
- Man Cave
- Support & activity groups
- Volunteer driving
- Health promotion
- Exercise group



now slipped into semi-retirement and handed over the reins to Maria Mrsic.

Our financial platforms have been changing on many levels, and continue to increase in complexity and in the reporting demands of the various funding bodies. We continue to make gains and provide additional services.

The Home Care Packages, have assisted clients to remain at home with services provided by our staff.

The increase in the availability of home care packages in the community maybe due to our remoteness and the lack of main services.

Accreditation, which was expected at various times throughout the year now seems to be scheduled for 2019. I started the process, but now Maria with the help of Zoe Meade are forging ahead with it.

The clinical profile of CVBNC has shifted somewhat, with an increasing number of issues relating to mental health, drug & alcohol issues. We do seem to be over represented in these areas. Fortunately we seem to be getting better input from Orbest Mental Health as well as the Royal Flying Doctor Service who have an outreach program. This program is well utilized by bush nursing centres and provides quick access to support. It is also pleasing to see that Cann River now has a permanent police presence.

Frank Blong

Welcome to the 2018 Annual Report for Cann Valley Bush Nursing Centre Inc. Strategically our focus continues to value and support our community and provide access to quality health care, to continue to be functional, viable and a respected organisation. As a new manager of Cann Valley Bush Nursing Centre, firstly, I would like to take the opportunity to acknowledge Frank Blong and his work as a Nurse Centre Manager over the past 4 years. We look forward to working with you and glad to have you on our nursing team.

As our service demand is increasing CVBNC has

Frank Blong – Remote Area Nurse;

Sharon Kalz has recommenced as a home care worker;

Carole Morcomb – home care services;

Susan Boyer – home care services;

Barbara Matthison – PAG coordinator;

Max Kalz – Man Cave Coordinator

Thank you to Linda Laffy our previous PAG coordinator and Mick Young as previous Man Cave coordinator

I would like to thank the staff and volunteers for the enthusiasm they bring every day and for their ongoing efforts. You are the most important asset of this organisation and we look forward to supporting you and offering opportunities for individual and team growth and development. I am looking forward to working with a dedicated team in the year ahead.

In addition thank you to Cann Valley Bush Nursing Centre COM for their efforts over the past year, thank you also in advance for undertaking governance training and equipping yourself to assist in the accreditation process.

As valued clients and service users of Cann Valley Bush Nursing Centre you will notice changes and improvements over the next several months as we prepare for the upcoming accreditation, feel free to give us your feedback.

Centre programs are expanding and are well attended.

As mentioned previously our financial platforms have been changing on many levels as the demands are increasing. Our general funding has been increasing, in subsequent financial years as well as allowing us to continue to offer the high standard of care we now provide. We have also engaged Eager and Partners accounting firm to better assist our administration staff in reporting requirements.

The year ahead will be a busy one; to our staff, volunteers, partners and community, we look forward to the challenges ahead and working together to keep providing quality health care.

Marija (Maria) Mrsic
Nurse Centre Manager



enjoying good attendance with external trips and good social interaction.

CVBNC PAG provides programs and activities that ensure clients are able to gain the greatest level of independence possible. CVBNC PAG also helps clients to stay active/connected and involved in the local community.

The wide range of events and support enrich the lives of those who attend.



July

- Eden Club lunch
- Sightseeing



August

- Orbost Chinese lunch
- Lakes Entrance Bowls Club

September

- Eden & Merimbula Club
- CVBNC lunch
- Games / movie

November

- Orbost, Bemm River drive
- Lakes Entrance - Xmas shopping

December

- PAG Orbost get together
- Xmas Break up at Relics

January

- Buchan Caves lunch
- Scenic drive
- Orbost hotel lunch
- Opal gallery
- Nursery visit

February

- Mallacoota hotel lunch
- Sightseeing
- Lakes Entrance Sports Club lunch

March

- Gypsy Point lunch
- Sightseeing in Mallacoota
- CVBNC lunch
- Movie / games

April

- Eden Club lunch
- Sightseeing

May

- Bombala Chinese lunch

June

- CVBNC lunch
- Games / slideshow

continues to provide essential services to Cann River and surrounding districts.

The range of services provided by CVBNC staff, contractors and partner organizations make a significant contribution to the health and wellbeing of the local community.

CVBNC is a vital part of the community with clinical services, preventative health, well being programs and community health promotion activities.

The Bush Nursing Centre is funded by the Department of Health & Human Services, through the Small Rural Grant program. CVBNC is appreciative of the Victorian Governments support.

Home care packages Level 2 and 4 are managed by CVBNC and provided to our community, via funding received from the Department of Human Services.

Gippsland Primary Health Network (GPHN) continues to provide Place Based Flexible Funding (PBFF) to support a diverse range of services at CVBNC.

In the 2017/2018 financial year we had 75 family memberships and 61 single memberships.

We appreciate and acknowledge the support of all stakeholders and partnership organizations that we connect with.

The bi-monthly Eastern Victorian Bush Nursing Network (EVBNN) meetings provide an opportunity for CVBNC to collaborate with other bush nursing centres.

The centre continues to welcome clients and provide a pleasant, professional and confidential space for the community, staff and visiting professionals.

community with efficient, friendly and a professional service.

The volunteer Committee of Management continue to support staff and the community through their decisions and initiatives to meet the ever increasing demands of the health industry.

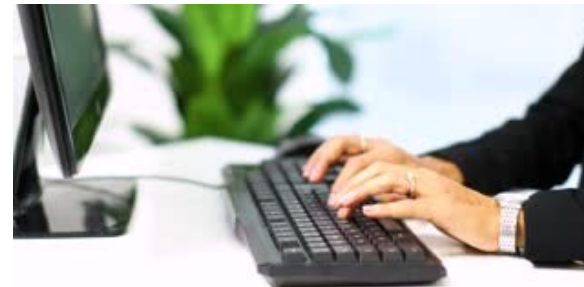
The Committee and subcommittee have been overseeing the installation of a state of the art fire protection sprinkler system. Which will be an asset to the centre and the community during a fire event.

We would like to thank the Community, Committee of Management, Nurse Center Manager, all CVBNC staff, volunteers, contractors and visiting professionals for their ongoing support and look forward to another positive year ahead.

Jennifer McShane - Business administrator

Sarah Nation, - Administrative assistant

Zoe Meade - Casual Administrative assistant



Staff & Contractors



Nurse Centre Manager:	Frank Blong		
Nursing Staff:	Marija Mrsic,	Therese Burke	
Planned Activity Group:	Barbara Matthison	Linda Laffy Anu Blong	
Administration Staff:	Jennifer McShane Lorraine Cameron	Sarah Nation Kym McLeod	Zoe Meade
Man Cave :	Mick Young	Max Kalz	
Environmental Officers:	Maria Taylor,	Anu Blong	
Home Based Services:	Carole Morcomb. Susan Boyer	Sharon Kalz Linda Laffy,	Fran Mills Anu Blong
Client Property Maintenance:	Adrian Nation,	Rob Puyenbroek	
Volunteers:	Max Kalz Val Quick	Greg Robinson Barbara Matthison	

Health Professionals

The following services are accessible to the Cann River and district community through the centre:

General Practitioners	Community mental health
Dental services	Maternal & Child Health nurse
Physiotherapist	Occupational therapist
Podiatrist	Massage therapist

The Cann Valley Bush Nursing Centre continues to formalize and integrate planning with key partners.

Ambulance Victoria (AV)

Bairnsdale Regional Health Service (BRHS)

Country Fire Authority (CFA)

Department of Health & Human Services (DHHS)

Department of Human Services (DHS)

Eastern Victorian Bush Nursing Network (EVBNN)

Gippsland Bush Nursing Clinical Governance Partnership (GBNCGP)

Gippsland Health Alliance (GHA)

Gippsland Lakes Community Health (GLCH)

Gippsland Primary Health Network (GPHN)

Leading Age Service Australia - Victoria (LASA)

Mallacoota District Health and Support Service Inc (MDHSS)

My Aged Care (MAC)

Orbost Medical Group (OMG)

Orbost Regional Health (ORH)

Primary Care Partnerships (PCP)

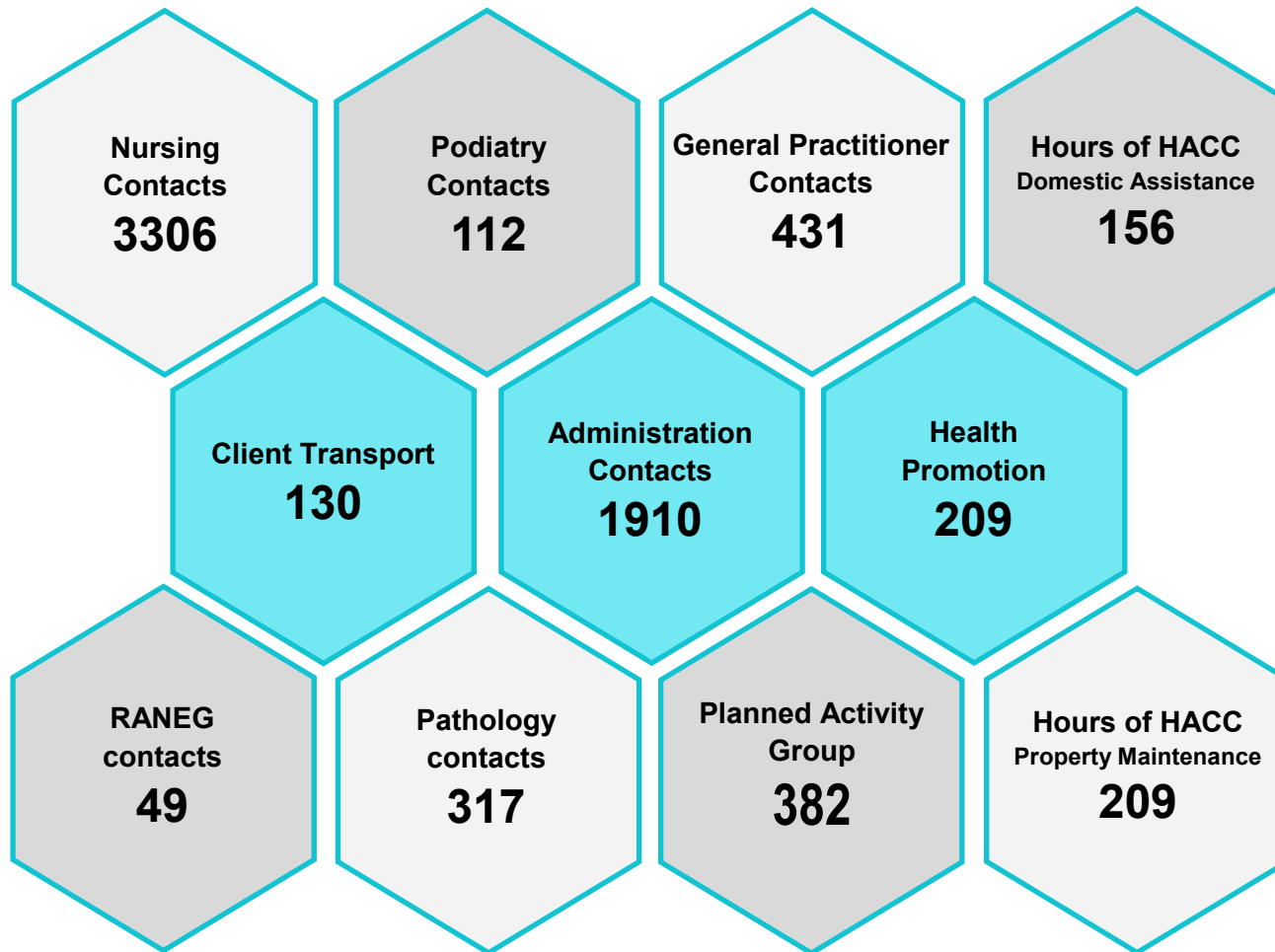
Royal Flying Doctors Service (RFDS)

Safer Care Victoria (SCV)

Service Industry Advisory Group (SIAG)

State Emergency Service (SES)





A well respected & viable organisation

- ✓ Attendance at regional Bush Nursing Centre network meetings
- ✓ Effective budget planning in a challenging financial climate
- ✓ GPHN funding secured for 2017/2018 via Gippsland Primary Health Network
- ✓ Bi Monthly health promotions
- ✓ Attendance at statewide Bush Nursing Centre network meeting
- ✓ Regular clinical governance meetings

Ensure the community has access to quality care

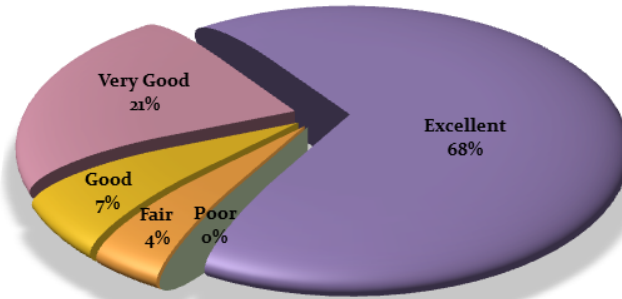
- ✓ Continuity of care by visiting Allied Health professionals with regular visits from Podiatrist, Physiotherapist, Drug & Alcohol Counsellor, Massage Therapist. Access to Doctor, Dentist, Maternal Health Nurse, Diabetes Educator and Mental Health Support
- ✓ Supportive home care staff
- ✓ Focus on person-centred care programs
- ✓ Well qualified and appropriately allocated workforce
- ✓ Website updates and promotion of services and programs
- ✓ Community engagement through local advertising
- ✓ 24hr accident, emergency and palliative nursing care

Value and support our people

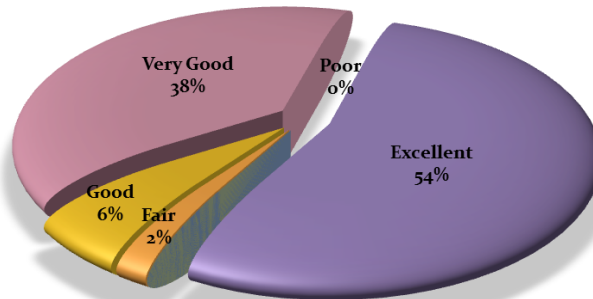
- ✓ Annual Remote Area Nursing training for nurses
- ✓ Supported education opportunities for all staff



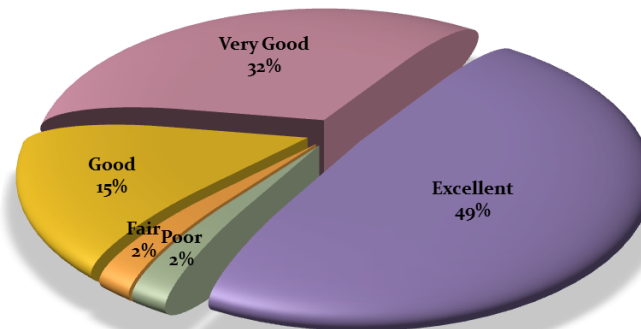
Are the services you receive given in a friendly and professional manner?



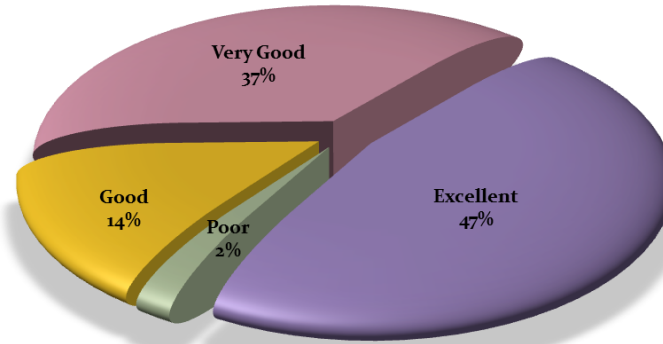
How relevant and accurate is the information given to you in relation to the service you receive?



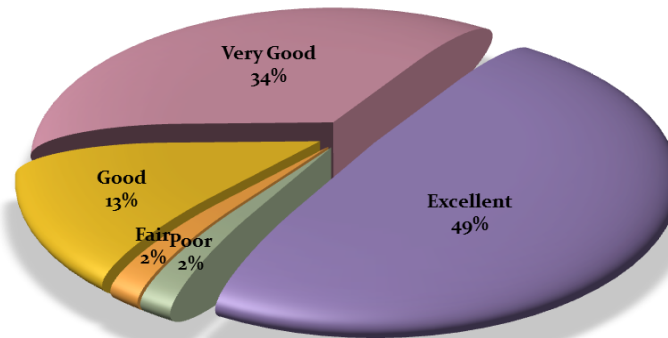
Do the CVBNC services meet your needs?



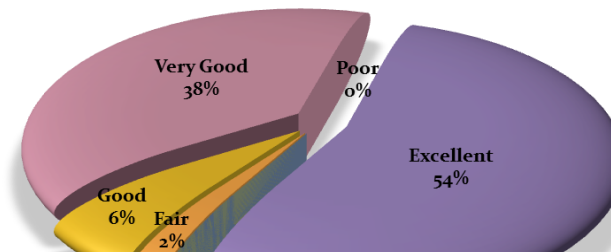
Are you happy with the current operation of the CVBNC?



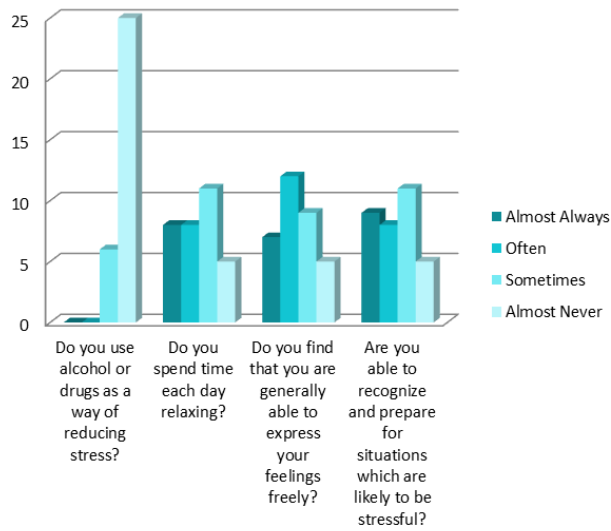
Do the CVBNC services meet your needs?



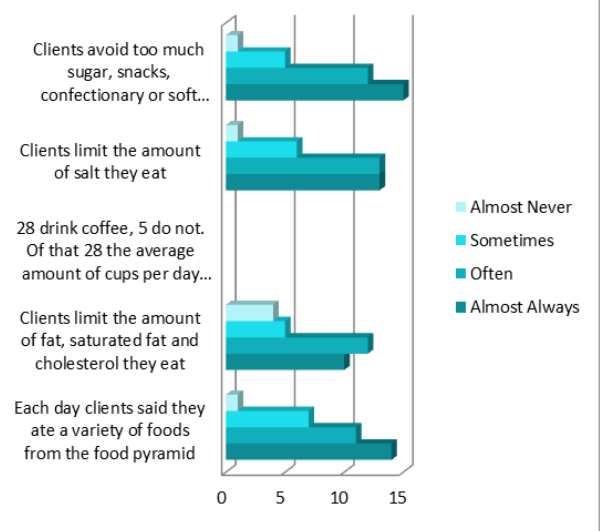
How relevant and accurate is the information given to you in relation to the service you receive?



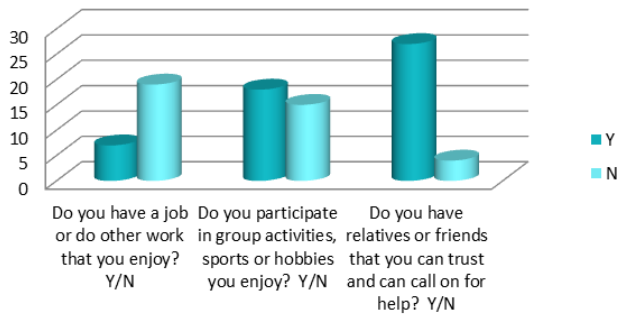
RATED STRESS MANAGEMENT



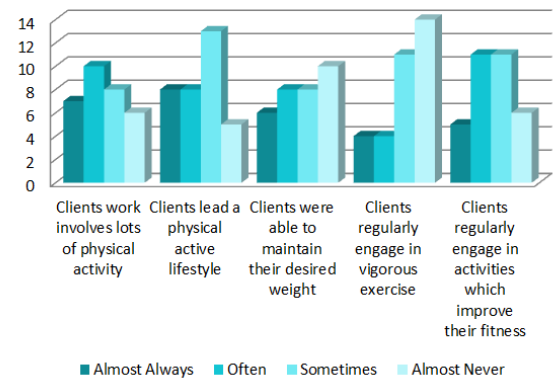
DIET



STRESS MANAGEMENT



EXERCISE



CANN VALLEY BUSH NURSING CENTRE
ABN: 69 461 662 367

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

Revenue from operating activities	3	900,871	759,188
Revenue from non-operating activities	3	5,845	5,597
Employee benefits	4	(572,940)	(495,814)
Supplies and consumables	4	(21,401)	(23,225)
Other expenses	4	<u>(164,332)</u>	<u>(142,039)</u>
NET RESULT BEFORE CAPITAL & SPECIFIC ITEMS		<u>148,043</u>	<u>103,707</u>
Depreciation	7	<u>(71,502)</u>	<u>(86,195)</u>
NET SURPLUS FOR THE YEAR		<u>76,541</u>	<u>17,512</u>
Other comprehensive income		<u>-</u>	<u>-</u>
COMPREHENSIVE RESULT FOR THE YEAR		<u>76,541</u>	<u>17,512</u>

ASSETS**CURRENT ASSETS**

Cash and cash equivalents	5 (b)	438,585	279,384
Trade and other receivables	6	96	26,814
Stock on hand		2,537	2,677
TOTAL CURRENT ASSETS		<u>441,218</u>	<u>308,875</u>

NON-CURRENT ASSETS

Property, plant and equipment	7	1,146,138	1,204,445
TOTAL NON-CURRENT ASSETS		<u>1,146,138</u>	<u>1,204,445</u>
TOTAL ASSETS		<u>1,587,356</u>	<u>1,513,320</u>

LIABILITIES**CURRENT LIABILITIES**

Trade and other payables	8	48,063	39,212
Employee provisions	9	57,014	65,173
Financial liabilities	10	36,466	13,053
TOTAL CURRENT LIABILITIES		<u>141,543</u>	<u>117,438</u>

NON-CURRENT LIABILITIES

Employee provisions	9	1,864	4,749
Financial liabilities	10	-	23,725
TOTAL NON-CURRENT LIABILITIES		<u>1,864</u>	<u>28,474</u>

TOTAL LIABILITIES

NET ASSETS		<u>143,407</u>	<u>145,912</u>
		<u>1,443,949</u>	<u>1,367,408</u>

EQUITY

Reserves	11	103,491	103,491
Retained surplus		1,340,458	1,263,917
TOTAL EQUITY		<u>1,443,949</u>	<u>1,367,408</u>

	\$	\$	\$
Balance at 1 July 2016	103,491	1,246,405	1,349,896
Surplus for the year	-	17,512	17,512
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	<u>-</u>	<u>17,512</u>	<u>17,512</u>
Balance at 30 June 2017	<u>103,491</u>	<u>1,263,917</u>	<u>1,367,408</u>
Balance at 1 July 2017	103,491	1,263,917	1,367,408
Surplus for the year	-	76,541	76,541
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	<u>-</u>	<u>76,541</u>	<u>76,541</u>
Balance at 30 June 2018	<u>103,491</u>	<u>1,340,458</u>	<u>1,443,949</u>

CASH FLOW FROM OPERATING ACTIVITIES

Government grants - recurrent	816,656	738,114
Interest received	758	1,086
Other receipts	116,020	8,279
Payments to suppliers and employees	<u>(760,726)</u>	<u>(647,358)</u>
Net cash provided by operating activities	5(a) <u>172,708</u>	<u>100,121</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for buildings, plant and equipment	<u>(13,195)</u>	<u>(8,804)</u>
Net used in investing activities	<u>(13,195)</u>	<u>(8,804)</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Net cashflow from vehicle lease	<u>(312)</u>	<u>(13,053)</u>
Net cash used in financing activities	<u>(312)</u>	<u>(13,053)</u>

Net increase in cash and cash equivalents	159,201	78,264
Cash and cash equivalents at beginning of year	<u>279,384</u>	<u>201,120</u>
Cash and cash equivalents at end of year	5(b) <u>438,585</u>	<u>279,384</u>

New, revised or amending Accounting Standards and Interpretations adopted

The incorporated association has adopted all of the new, revised or amending Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new, revised or amending Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Basis of preparation

In the officers' opinion, the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements.

These are special purpose financial statements that have been prepared for the purposes of complying with the Associations Incorporation Reform Act 2012. The officers have determined that the accounting policies adopted are appropriate to meet the needs of the members of Cann Valley Bush Nursing Centre.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 107 'Statement of Cash Flows', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors', AASB 1031 'Materiality', AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for-profit oriented entities.

Historical cost convention

The financial statements have been prepared under the historical cost convention.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the incorporated association's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2.

Revenue recognition

Revenue is recognised when it is probable that the economic benefit will flow to the incorporated association and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable.

Sales Revenue

Events, fundraising and raffles are recognised when received or receivable.

Donations

Donations are recognised at the time the pledge is made.

Grants

Grants are recognised at their fair value where there is a reasonable assurance that the grant will be received and all attached conditions will be complied with.

Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Income tax

As the incorporated association is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is current when: it is expected to be realised or intended to be sold or consumed in normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within twelve months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period. All other assets are classified as non-current.

A liability is current when: it is expected to be settled in normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within twelve months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period. All other liabilities are classified as non-current.

Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Trade and other receivables

Other receivables are recognised at amortised cost, less any provision for impairment.

Property, plant and equipment

Land and buildings are recognised initially at cost and subsequently measured at fair value less accumulated depreciation. Fair value is based upon rate notice valuations issued by the East Gippsland Shire Council.

Increases in the carrying amount arising on revaluation of land and buildings are credited to a revaluation reserve in equity. Decreases that offset previous increases of the same asset are charged against asset revaluation reserves directly in equity; all other decreases are charged to the statement of comprehensive income.

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

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment (excluding land) over their expected useful lives as follows:

Buildings	40 years
Plant and equipment	2.5-5 years
Motor vehicles	4-10 years

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the incorporated association. Gains and losses between the carrying amount and the disposal

Impairment of non-financial assets

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

Trade and other payables

These amounts represent liabilities for goods and services provided to the incorporated association prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Employee benefits*Short-term employee benefits*

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled within 12 months of the reporting date are recognised in current liabilities in respect of employees' services up to the reporting date and are measured at the amounts expected to be paid when the liabilities are settled.

Other long-term employee benefits

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are recognised in non-current liabilities, provided there is an unconditional right to defer settlement of the liability. The liability is measured at nominal value.

Defined contribution superannuation expense

Contributions to defined contribution superannuation plans are expensed in the period in which they are incurred.

Fair value measurement

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principle market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interest. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

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 tax authority is included in other receivables or other 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 tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the incorporated association for the annual reporting period ended 30 June 2018. The incorporated association has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

NOTE 2 - CRITICAL ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

Estimation of useful lives of assets

The incorporated association determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

Impairment of non-financial assets

The incorporated association assesses impairment of non-financial assets at each reporting date by evaluating conditions specific to the incorporated association and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs of disposal or value-in-use calculations, which incorporate a number of key estimates and assumptions.

Employee benefits provision

As discussed in note 1, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at nominal value.

Revenue from operating activities

- Government grants*
- Department of Health and Human Services
- Department of Health and Ageing

478,190	397,693
<u>338,466</u>	<u>340,421</u>
<u>816,656</u>	<u>738,114</u>

Fees

- Patient fees
Sales

6,485	4,765
<u>6,753</u>	<u>8,435</u>
<u>13,238</u>	<u>13,200</u>

Specific purpose

- Subscriptions
Donations

1,550	2,740
<u>69,427</u>	<u>5,134</u>
<u>70,977</u>	<u>7,874</u>
<u>900,871</u>	<u>759,188</u>

Revenue from non-operating activities

- Interest
Sundry income

758	1,086
<u>5,087</u>	<u>4,511</u>
<u>5,845</u>	<u>5,597</u>
<u>908,716</u>	<u>764,785</u>

Salaries and wages	517,749	457,298
Superannuation	48,335	32,968
WorkCover	6,856	5,548
	<u>572,940</u>	<u>495,814</u>
<i>Supplies and consumables</i>		
Medical supplies	<u>21,401</u>	<u>23,225</u>
<i>Other expenses</i>		
Accounting and audit fee	10,175	7,168
Bank charges	712	573
Cleaning	1,164	975
Repairs and maintenance	37,397	34,895
Computer expenses	617	1,054
Electricity and gas	4,417	3,943
Freight and cartage	993	1,177
Health providers	7,776	6,950
Industrial advisor	480	1,670
Lease payments - bus	7,116	-
Licences, registrations and permits	30,289	28,703
Meals on wheels	6,473	2,964
Motor vehicle expenses	12,388	10,554
Payroll levy	1,849	1,836
Planned activities	3,828	5,648
Police checks	434	533
Postage and stationery	7,028	5,116
Rates	806	989
Repairs and replacements	18,567	13,758
Staff amenities	513	430
Staff training	449	1,071
Sundry expenses	1,966	889
Telephone	7,994	7,262
Travelling expenses	901	3,881
	<u>164,332</u>	<u>142,039</u>
Depreciation	<u>71,502</u>	<u>86,195</u>
Total expenses	<u>830,175</u>	<u>747,273</u>
Net result for the year	<u>76,541</u>	<u>17,512</u>

(a) Reconciliation of net surplus for the year to net cash inflow from operating activities

Net surplus for the year	76,541	17,512
<i>Non-cash items</i>		
Depreciation	71,502	86,195
<i>Changes in assets and liabilities</i>		
Decrease / (increase) in receivables	26,718	(17,306)
Decrease / (increase) in stock on hand	140	(1,416)
Increase in trade and other payables	8,851	16,501
Decrease in employee provisions	(11,044)	(1,365)
Net cash inflow from operating activities	<u>172,708</u>	<u>100,121</u>

(b) Cash at the end of the year is made up as follows:

NAB operating account - 846134395	37,135	10,098
NAB home care level 2 account - 846134539	1,503	49,839
NAB investment account - 844656405	81,690	11,198
NAB RPHS account - 845780168	5,285	813
NAB home care level 4 account - 846134598	3,348	45,383
NAB business cash maximiser - 772878591	289,678	126,131
NAB business cash maximiser - 782889738	19,946	35,922
TOTAL	<u>438,585</u>	<u>279,384</u>

NOTE 6 - TRADE AND OTHER RECEIVABLES

Trade receivables	96	26,814
	<u>96</u>	<u>26,814</u>

NOTE 7 - PROPERTY, PLANT & EQUIPMENT

Land at valuation	<u>35,000</u>	<u>35,000</u>
Buildings at valuation	495,216	495,216
Less accumulated depreciation	<u>(135,022)</u>	<u>(117,923)</u>
	<u>360,194</u>	<u>377,293</u>
Buildings at cost	763,488	750,292
Less accumulated depreciation	<u>(95,939)</u>	<u>(76,360)</u>
	<u>667,549</u>	<u>673,932</u>
	<u>1,027,743</u>	<u>1,051,225</u>
Plant and equipment at cost	272,546	272,546
Less accumulated depreciation	<u>(250,977)</u>	<u>(234,560)</u>
	<u>21,569</u>	<u>37,986</u>
Furniture and equipment at cost	48,689	48,689
Less accumulated depreciation	<u>(44,739)</u>	<u>(42,890)</u>
	<u>3,950</u>	<u>5,799</u>
Motor vehicle at cost	104,958	104,802
Less accumulated depreciation	<u>(47,082)</u>	<u>(30,367)</u>
	<u>57,876</u>	<u>74,435</u>
Total	<u>1,146,138</u>	<u>1,204,445</u>

NOTE 7 - PROPERTY, PLANT & EQUIPMENT (Continued)**Movements in carrying amounts**

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

	Land	Buildings at cost	Buildings at valuation	Plant and equipment	Furniture and equipment	Motor vehicle	Total
	\$	\$	\$	\$	\$	\$	\$
2018							
Balance at beginning of the year	35,000	673,932	377,293	37,988	5,799	74,435	1,204,435
Additions	-	13,195	-	-	-	-	13,195
Depreciation	-	(19,578)	(17,089)	(18,417)	(1,849)	(18,559)	(71,498)
Balance at end of the year	<u>35,000</u>	<u>667,549</u>	<u>360,194</u>	<u>21,569</u>	<u>3,950</u>	<u>57,876</u>	<u>1,146,038</u>
2017							
Balance at beginning of the year	35,000	689,270	394,394	57,802	9,433	96,137	1,281,836
Additions	-	4,200	-	4,804	-	-	9,004
Depreciation	-	(19,538)	(17,101)	(24,220)	(3,634)	(21,702)	(86,195)
Balance at end of the year	<u>35,000</u>	<u>673,932</u>	<u>377,293</u>	<u>37,986</u>	<u>5,799</u>	<u>74,435</u>	<u>1,204,435</u>

GST payable		8,918	9,491
PAYG withholding payable		15,370	12,540
Wage accrual		23,775	17,181
		<u>48,063</u>	<u>39,212</u>

NOTE 9 - EMPLOYEE PROVISIONS

Current

Annual leave		12,899	16,136
Long service leave		44,115	49,037
Total current employee provisions		<u>57,014</u>	<u>65,173</u>

Non-current

Long service leave		1,864	4,749
Total non-current employee provisions		<u>1,864</u>	<u>4,749</u>
Total employee provisions		<u>58,878</u>	<u>69,922</u>

NOTE 10 - FINANCIAL LIABILITIES

Finance lease Toyota bus (secured):

Current	12	36,466	13,053
Non-current	12	-	23,725
		<u>36,466</u>	<u>36,778</u>

NOTE 11 - PROPERTY REVALUATION SURPLUS

Opening Balance		103,491	103,491
Revaluation increment:			
- Buildings		-	-
Closing balance		<u>103,491</u>	<u>103,491</u>

Represented by:

Buildings		<u>103,491</u>	<u>103,491</u>
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NOTE 12 - COMMITMENTS FOR EXPENDITURE

Finance lease

Committed at the reporting date and recognised as liabilities payable:

Within 1 year		14,358	13,053
One to five years		26,098	39,020
Total commitment		<u>40,456</u>	<u>52,073</u>
Less future finance charges		(3,990)	(15,295)
Net commitment recognised as liabilities		<u>36,466</u>	<u>36,778</u>

Representing:

Lease liability - current (Note 10)		36,466	13,053
Lease liability - non current (Note 10)		-	23,725
		<u>36,466</u>	<u>36,778</u>

There are no contingent assets or contingent liabilities at reporting date. (2017: Nil)

NOTE 14 - EVENTS AFTER THE REPORTING PERIOD

The Committee of Management are not aware of any events occurring after reporting date requiring disclosure. (2017: Nil)

NOTE 15 - ECONOMIC DEPENDENCY

The Centre is wholly dependent on the contributed financial support of the State Government and in particular, the Department of Health and Human Services.

STATEMENT BY MEMBERS OF THE COMMITTEE

The Committee of Management has determined that the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Committee of Management the financial report:

- 1 Presents a true and fair view of the financial position of Cann Valley Bush Nursing Centre as at 30 June 2018 and its performance for the period ended on that date.
- 2 At the date of this statement, there are reasonable grounds to believe that Cann Valley Bush Nursing Centre will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee of Management by:

 PRESIDENT COM

Michael O'Brien President COM CVBNC.

Dated this 10th day of October 2018

Independent Auditor's Report to the Members of Cann Valley Bush Nursing Centre Inc

Opinion

We have audited the financial report of Cann Valley Bush Nursing Centre Inc (the Association), which comprises the statement of financial position as at 30 June 2018, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by the committee of management.

In our opinion, the accompanying financial report of the Association has been prepared in accordance with the *Associations Incorporation Reform Act 2012*, including:

- (a) giving a true and fair view of the Association's financial position as at 30 June 2018 and of its financial performance and cash flows for the year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1 and the *Associations Incorporation Reform Act 2012*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Association 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 financial reporting responsibilities of the committee of management under the *Associations Incorporation Reform Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Other Information

The committee of management is responsible for the other information. The other information comprises the information included in the Association's annual report for the year ended 30 June 2018, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Committee of Management for the Financial Report

The committee of management of the Association is 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 *Associations Incorporation Reform Act 2012* and the needs of the members and for such internal control as the committee of management determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

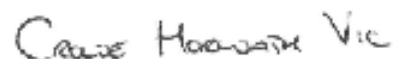
In preparing the financial report, the committee of management is responsible for assessing the ability of the Association to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee of management either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

The committee of management is responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.



CROWE HORWATH VIC



GORDON ROBERTSON

Partner

Dated at Warragul this 11th day of October 2018