

Annual Report

2012/13



Cann Valley Bush Nursing Centre Inc.

(REG: A11159)

The people of Cann River and District will reach their full potential in health, well-being and independence.

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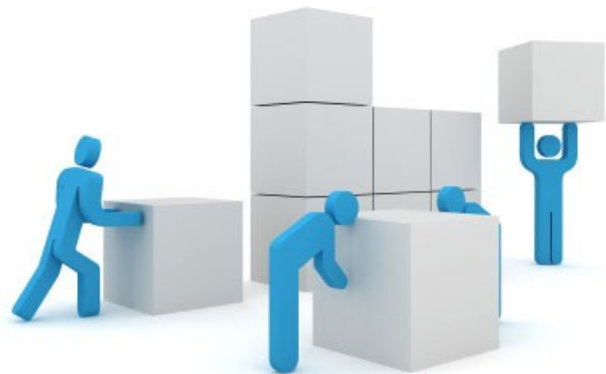
PRESIDENT'S MESSAGE

On behalf of the Committee of Management I present this report for 2012-13.

Cann Valley Bush Nursing Centre has seen many changes over the past 12 months and this year has been very challenging for both Committee of Management and staff.

We have used other professionals to help with some of the areas in which we needed to revise because it was beyond our expertise. This has been money well spent and has now given us a sound basis for moving forward.

The report from the Project Control Group indicates that we have completed expending the original capital grant money we received from Department of Health. This improved, updated facility addresses the needs of the community and will take us well into the future of health care. We also received a smaller capital grant to complete those items which could not be completed within the scope of the original grant. These items include painting, the ambulance bay, outdoor area, fencing and landscaping. We appreciate this extra funding to actually complete the entire project. We plan to hold an official opening early 2014.



At this time we have not appointed a Nurse Manager. We have been fortunate that other staff have been willing to undertake higher responsibilities. I would like to thank those staff who ensure the continuous provision of high quality service to our community.

I wish to acknowledge the commitment of my fellow committee members. Following the resignation of Adrian Nation as President, the committee has been actively recruiting and we look forward to welcoming some new members in the coming year.

Thank you to all who have contributed to the organisation whether in a paid or voluntary capacity.

Judy McKinnon
Acting President
Committee of Management

COMMITTEE OF MANAGEMENT

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 250 people. However, the Bush Nursing Centre caters for the needs of a rural community of approximately 600 people and the numerous tourists and motorists passing through the region.



Our Membership

Historically, Bush Nursing Centres have held a unique status within the Community, with most locals being members of their incorporation.

Membership for 2012/2013 is 113 which consist of Family, Family Concession, Single, Single Concession.

Cann Valley Bush Nursing Centre is an incorporated, community based, non profit organisation governed by a volunteer Committee of Management.

The Committee of Management of the Cann Valley Bush Nursing Centre sets the strategic path of the Centre, monitoring and evaluating to ensure the Centre continues to meet the needs of the community.

President Adrian Nation (resigned July 2013)

Vice President Judy McKinnon

Treasurer Myrna Richer

Committee Tony Stephenson
Judy Howell (resigned July 2013)
Ian Quick
Pauline Stephenson
Michael O'Brien (started July 2013)
Rose Young

LIFE MEMBERS

Tony Stephenson

Ian Quick

Gus McKinnon

NURSE MANAGER'S REPORT

It is my pleasure to be able to write this report for the annual meeting of 2013. Year 2012/2013 has been a challenging year in many ways.

During the last 12 months we are so delighted to report that the challenge of major refurbishment has been completed and we have moved into our new facility. Although it has brought its difficulties in adjusting to the new work areas and different layout of the building, enjoyment and excitement of working in a fresh, updated centre beats the challenges. Our clients are thrilled to be able to access such a great facility. The comments made from some are "State of the Art", "Fabulous", "Great place", however some are sad to see the old go.

This is the time to also acknowledge the staff at Cann Valley Bush Nursing Centre for their contribution, endurance and patience. To the team starting from nursing, administration, home support workers, Planned Activity Group workers, cleaners and maintenance workers, thank you all for your dedication and hard work that you have put in for the Centre and most importantly for our community.

In addition, we would like to acknowledge the extensive amount of time that the volunteer COM had dedicated to this facility. They have tirelessly volunteered their time to see the Centre through some difficult situations and through perseverance and dedication to their community ensured that the BNC continues to operate. We thank you so much for your efforts.

Last year has also brought a number of staffing changes to our centre.

In May 2013 Linda Main who was Nurse Manager over the period of 18 months had resigned from her position and we would like

to take this opportunity to acknowledge Linda's contribution to the Centre and thank her for it.

Cann valley Bush Nursing centre has also welcomed two new enrolled nurses, Clay McKerlie and Jane Colbert, both in their roles have contributed to provide better nursing service to our community.

As a remote nursing Centre we strive to assist patients in their journey to access primary health care and community based services. Our aim has been to assist the Cann River community to reach good health and wellbeing. The services facilitated by CVBNC are physiotherapy, podiatry, massage therapy, dental care, counseling, occupational therapy, General Practitioner services, diabetic care, maternal and child health nurse, palliative care and bereavement support, emergency and after hours on call service.

Our nursing team has been able to provide palliative care to individuals as well as assisting their families in the difficult time of grief and loss.

To be able to provide emergency care services to the community our remote area nurses have successfully completed extensive training facilitated by Ambulance Victoria in June. We are looking forward to strengthening our working relationship with ambulance paramedics and the volunteer crew, thus continuing to provide care for the community

We would like to take this opportunity to thank all the stakeholders and key organizations for the continuation of their support and assistance.

Marija Mrsic
Nurse Manager (Acting)

Our Vision

The people of Cann River and District will reach their full potential in good health, well-being and independence

Our Role

As a remote nursing service the Centre is the single point of access for the community to multidisciplinary, innovate primary care and community based services. This includes 24 hour access to emergency response care

Strategic Goals

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

Core Principles

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

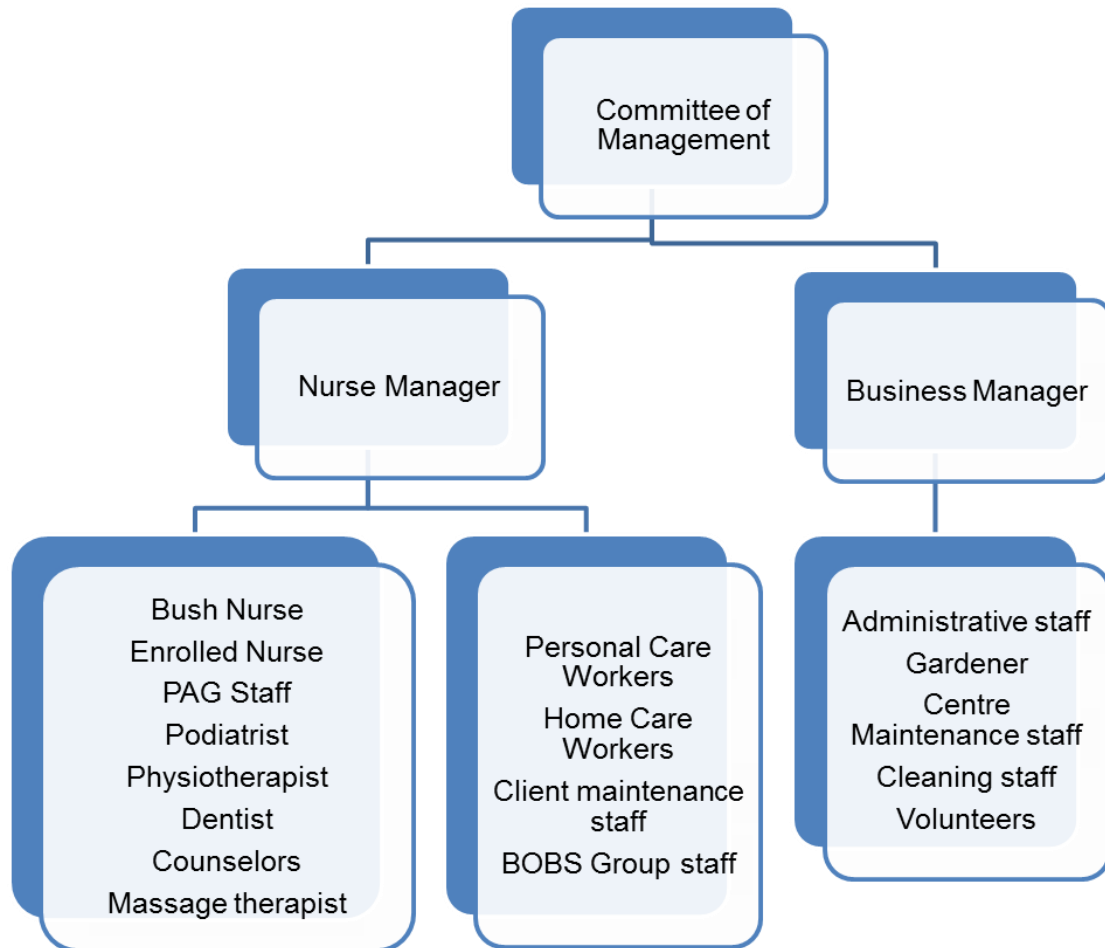
Person Centred: We will ensure that we place our consumers and the community in the centre of our decision making and engage individuals in all aspects of health care delivery.

Collaborative: We will take a consultative approach to ensure essential partnerships and relationships enhance community access and design of our health services.

Innovative: We will strive for the delivery state of the art services by providing an environment that enhances creativity.

Integrity: We will act with the highest regard to honesty and reliability to enable community trust.

ORGANISATIONAL STRUCTURE



Ferns of Coopracambra National Park bordering Cann River

SERVICES PROVIDED

Clinical Services

- 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

Allied Health Services

- Bus trips/Respite
- Counselling
- Diabetes Management
- Dietetics and Nutrition
- Drug & Alcohol Support
- Family & Child Health
- General Practitioners
- Health Promotion
- Masseurs
- Men's Health
- Mental Health
- Occupational Therapy
- Oral Health/Dental
- Physiotherapy
- Podiatry
- Speech Pathology Support and Activity Groups
- Volunteer Driving

Community Services

- Respite program
- Planned Activity Group
- Domestic Assistance
- In-home Respite Care
- Personal Care
- Property Maintenance
- Volunteer Program
- Equipment Hire
- Client Assessments



KEY PARTNERS

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

Ambulance Victoria
(AV)

Gippsland Health Alliance
(GHA)

Bairnsdale Regional Health Service
(BRHS)

Gippsland Lakes Community Health
(GLCH)

Department of Health
(DH)

Gippsland Medicare Locals
(GML)

Department of Health & Ageing
(DoHA)

Leading Age Services Australia—
Victoria (LASA)

East Victorian Bush Nursing Network
(EVBNN)

Orbost Medical Group
(OMG)

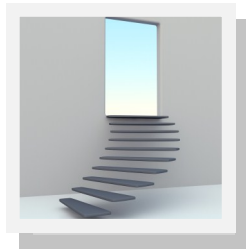
East Gippsland Primary Care Partnership
(EGPCP)

Orbost Regional Health Service
(ORH)

Service Industry Advisory Group
(SIAG)

BUSINESS MANAGER'S REPORT

“Challenges are what make life interesting; overcoming them is what makes life meaningful.” *Joshua J Marine*



2012-2013 certainly has had many and varied challenges. To have grown from the challenges is vital. CVBNC certainly can testify to growth in many areas such as governance, HR and administration.

At this time I take this opportunity to thank the administrative staff for their dedication and assistance in keeping the office functioning in an efficient manner. Also a special thank you to our Committee of Management who volunteer their time to ensure the centre continues to operate in a challenging environment. I have particularly been impressed with the time and effort put in by committee members during the building re-development and staffing issues this year.

Sherri Walker joined our administrative team in May 2013 to work on the much needed task of updating our Policies & Procedures. Other vital administrative documentation has been reviewed and updated to better meet the HR requirements of our organisation.

The Centre has continued to expand this year, making the environment one which we are all proud of. It has become a very user friendly place for staff and visiting professionals to work in, and a private and confidential environment for community members to visit.

CVBNC continues to be part of the EVBNN (Eastern Victorian Bush Nursing Network). These meetings provide essential networking between bush nursing centres.

We receive funding from the Commonwealth and Victorian Governments under the Home and Community Care (HACC) program. This operational funding assists the Centre in providing and maintaining health care services, community programs, staffing resources and equipment.

Department of Health and Ageing fund our 4 CACP (Community Aged Care) packages and our 2 EACH (Extended Aged Care at Home) packages.

30 June 2013 saw the end of our funding agreement for RPHS (Rural Primary Health Services) through Department of Health & Ageing. The funding is now administered through Gippsland Medicare Local and we look forward to working with GML to deliver the much needed services these RPHS funds provide.

Through the wonderful support of the Committee of Management, CVBNC actively pursues opportunities for funding sources ensuring the financial position of the Centre and its ability to provide for capital developments and acquisitions.

I would also like to acknowledge our visiting service providers for partnering in quality service delivery. We sincerely thank you for your ongoing support.

Kym McLeod
Business Manager

STAFF & CONTRACTORS

Nurse Manager

Marija Mrcic (Acting)
Linda Main
(Resigned May 2013)

Business Manager

Kym McLeod

Administrative Assistants

Sarah Nation
Sherri Walker

Clinical Services

Registered Nurses—Division 1

Marija Mrcic
Linda Main
Mary Filmer
Kathy Mowbray

Enrolled Nurse—Division 2

Clay McKerlie
Jane Colbert (Assessment)



Home Based Services

Terri Loble
Cheryl Checkley
Kaye Henderson
George Bennett
Andy McLeod
Kellie Hall
Jennet Young
Jason Gardner

Volunteers

Kaye Henderson
Jennifer McShane
Rose Young
Max Kalz

Environmental Services

Maria Taylor
Kaye Henderson



Planned Activity Group

Coordinator - Jennifer McShane
Assistant - Kellie Hall

General Practitioners

Dr Elizabeth Christie
Dr Sybille Japhary
Dr Alan Reid
Dr Raj Pillay



Dental Services

Dr Peter Favalaro
Debbie Fall
(Dental Assistant)

Dr Saravanah Ramakrishnan
Narelle Young
(Dental Assistant)



Allied Health Professionals (Physiotherapist)

Ross Hart

(Podiatrist)

Nerida Manning

(Speech Pathologist)

Lucia Smith

Community Mental Health

Peter Mahoney, RN Psych
Steve Siers, RN Psych

Family & Child Health

Katy Radic
Helen McCarthy



Occupational Therapist

Sarah Pinkinton
Kirsty Herbert

Massage Therapy

Christine Liedtke
Jennifer McShane

Diabetes Educator

Katy Radic



Counsellors

Mary McDonald
Nicola Woodwin

PLANNED ACITIVITY GROUP

Background:

The CVBNC's Planned Activities Group initiative was funded through the Commonwealth and Victorian Governments Home and Community Care (HACC) program for services that support frail aged people, Isolated aged people, younger people with disabilities, and carers.

A permanent part time coordinator and an assistant provide activities and outings for the clients in the Cann River township and surrounding areas as detailed below.



Testing memory power with Telestrations

Client Details:

The average number of clients that attend regularly is approximately seven; however the numbers vary depending on a number of factors.

Activities Frequency, Meals and Timing:

The PAG group activities take place twice a month on the second and fourth Thursday. A two-course home-style meal is made in the kitchen of the CVBNC for each program. Meals are served smorgasbord style as this encourages clients to help themselves. The activities normally go for 2.5 – 3.5 hours for in-house activities, or from 5-7 hours for excursions or out of town activities.

Type and Variety of Activities:

Some examples of the in-house activities that we have enjoyed are below:

- Guest speakers who recounted their memories of their place/country of birth (e.g. America, Ireland, New Zealand & Switzerland).



Buchan Caves excursion

- A lunch is always prepared and when appropriate reflect the country of origin's traditional cuisine.
- Activities, quizzes and games were organized and the clients were encouraged to participate.
- On occasion we had a visiting group from nearby townships and at these events a shared meal and group activities/sports were enjoyed by all (e.g. Indoor bowls).
- Group discussion and gardening talks and tips.
- CPR and general health awareness such as chest pain/stroke symptoms.
- Music therapy sessions have been conducted via a CD devised by a diversional therapist.



Christmas 2012 luncheon

PLANNED ACITIVITY GROUP

A number of excursions or out of centre activities were organized to give the clients a chance to enjoy something different. These activities included the following:

- Visit and tour of Buchan Caves.
- Overnight trip to Floriade Canberra (accommodation was self-funded).
- Tour of Merimbula Aquarium.
- Visits to PAG groups in Mallacoota, Orbost, Lakes Entrance & Bombala.
- Fundraising activity by bringing singer entertainer Shirl Brown to the township.
- Clients assisting to set up hall, catering and clean up.
- Visiting various sites outside our township on excursions.



Enjoying lunch at Floriade, Canberra



Gordon soaking up the sun and the beauty at Floriade, Canberra

Outputs and Outcomes:

- The group clearly benefited from adopting the active service model.
- The members were active and cooperative in discussing and planning future activities.
- An activities Calendar has been developed to plan activities 3 months in advance.
- A regional business has donated materials for a raised vegetable garden bed for future group activities.
- The individuals in the PAG enjoyed the opportunities to interact and socialize with members of this and other PAG groups.
- The group enjoyed talking and sharing their life experiences with others.
- The members showed willingness to participate in group activities, both at home and away.
- They showed appreciation of having the opportunity to see and experience sites outside our township on the excursions.

Conclusions:

I genuinely believe the activities and interaction in the PAG has added value to the life experiences of the members in the group, and also adding value to the Cann River community as a whole. We are excited to see what we can achieve in the coming year.

Jennifer McShane

Planned Activity Group Coordinator



Ernie & Jeff enjoying a catch-up

STRATEGIC PERFORMANCE

A well respected & viable organisation

- ☑ Annual survey result collation & review process
- ☑ Attendance at regional Bush Nursing Centre network meetings
- ☑ Effective budget planning in a challenging financial climate
- ☑ Building re-development completed
- ☑ RPHS funding secured for 2013/2014 via Gippsland Medicare Local
- ☑ Monthly health promotions in centre
- ☑ Common Care Community Standards Audit
- ☑ Attendance at Statewide Bush Nursing Centre network meeting

Ensure the community has access to quality care

- ☑ ASM Development and implementation
- ☑ Focus on person-centred care programs
- ☑ Diversity Plan
- ☑ Men's Health Info evening
- ☑ Increase of the use of tele-medicine



Annual RAN (Remote Area Nurse) training with Ambulance Victoria

Value and support our people

- ☑ Annual RAN training for nurses
- ☑ Supported education opportunities for all staff
- ☑ Regular staff meetings to embed the “Behavioural Values” to maintain a good workplace

SERVICE LEVEL & ACTIVITY

436

Pathology Clients

181

Planned Activity
Group Contacts

786

G.P. Visits

108

Podiatry Clients

5257

Nursing contacts

46

Emergency Response
Calls

266

Hours of HACC
Domestic Assistance

475

Hours of HACC
Property Maintenance

118

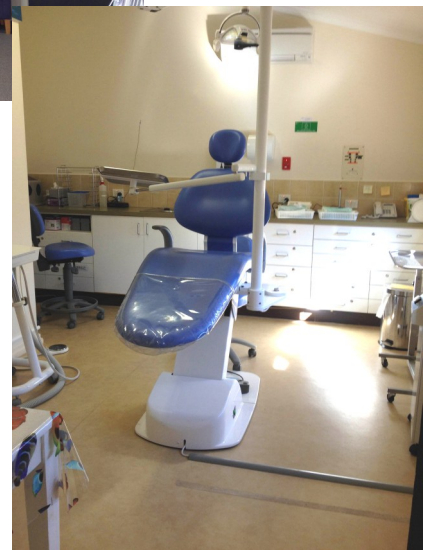
Client
Transport

BUILDING RE-DEVELOPMENT

Development and growth of our Bush Nursing Centre over the past twelve months.



BUILDING RE-DEVELOPMENT



TREASURER'S REPORT

The following pages contain financial information for the period ending 30 June 2013.

This year has seen large expenditure at the centre with the capital works of the building re-development. The grants received have been expended in accordance with guidelines.

A detailed centre budget has been prepared by the Business Manager. The Committee of Management find the budget easy to understand.

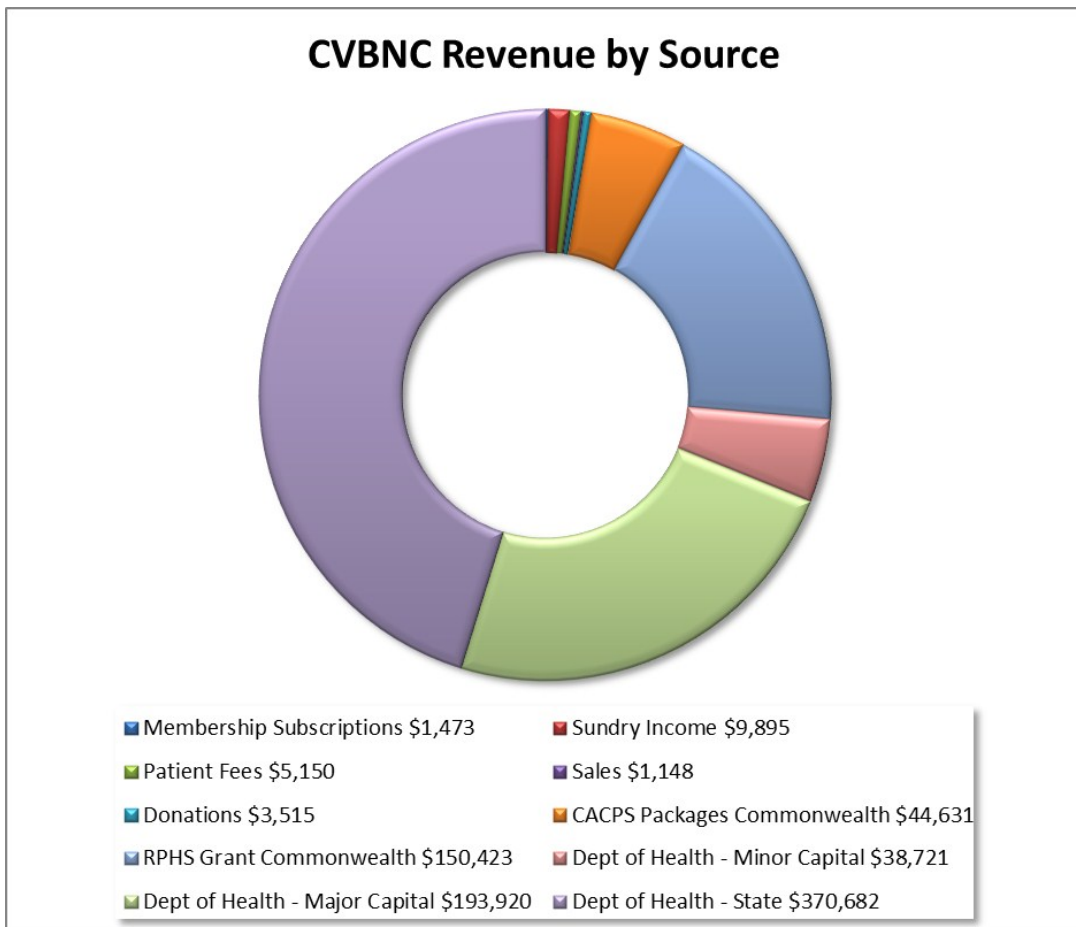
The CVBNC is in a good financial position at 30 June 2013.

The Financial Statements for the year were audited by Crowe Horwath. Auditors expressed the opinion that the Financial Statements represent a true and fair view of the financial position of the organisation as at 30 June 2013.

Myrna Richter

Treasurer

Committee of Management



**CANN VALLEY BUSH NURSING CENTRE INC.
ABN: 69 461 662 367**

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2013

CANN VALLEY BUSH NURSING CENTRE INC.

ABN: 69 461 662 367

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2013**

	Note	2013 \$	2012 \$
Revenue from Operating Activities	2	603,749	586,002
Revenue from Non-Operating Activities	2	26,269	38,427
Employee Benefits	3	(468,188)	(449,308)
Non-Salary Labour Costs	3	(8,550)	(10,390)
Supplies & Consumables	3	(23,834)	(20,642)
Other Expenses	3	<u>(114,574)</u>	<u>(121,947)</u>
Net Result before Capital & Specific Items		<u>14,872</u>	<u>22,142</u>
Capital Purpose Income	2	180,681	51,229
Net Loss from Sale of Non-Current Assets	6(c)	(17)	(2,346)
Depreciation	6(b)	<u>(53,863)</u>	<u>(54,659)</u>
NET RESULT FOR THE YEAR		141,673	16,366
OTHER COMPREHENSIVE INCOME			
Changes in Property Revaluation Surplus	7	<u>(172,658)</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE YEAR		<u><u>(30,985)</u></u>	<u><u>16,366</u></u>

The accompanying notes form part of the financial report

CANN VALLEY BUSH NURSING CENTRE INC.

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2013**

	Note	2013 \$	2012 \$
CURRENT ASSETS			
Cash Assets	4(b)	223,305	167,489
Accrued Interest		-	3,045
Investments		-	473,001
Receivables		10,170	41,421
Stock on Hand - at Cost		2,600	2,895
GST Refundable		13,337	-
Total Current Assets		<u>249,412</u>	<u>687,851</u>
NON-CURRENT ASSETS			
Property, Plant & Equipment	6	<u>1,313,596</u>	<u>903,893</u>
Total Non-Current Assets		<u>1,313,596</u>	<u>903,893</u>
TOTAL ASSETS		<u>1,563,008</u>	<u>1,591,744</u>
CURRENT LIABILITIES			
Provision for Annual leave		18,054	10,346
Provision for Long Service Leave		5,806	6,087
Accrued Expenses		4,912	-
GST Payable		-	17,239
Monies Held in Trust - "Good Old Days Project"		-	2,630
Total Current Liabilities		<u>28,772</u>	<u>36,302</u>
NON-CURRENT LIABILITIES			
Provision for Long Service Leave		<u>21,656</u>	<u>11,876</u>
Total Non-Current Liabilities		<u>21,656</u>	<u>11,876</u>
TOTAL LIABILITIES		<u>50,428</u>	<u>48,178</u>
NET ASSETS		<u>1,512,580</u>	<u>1,543,565</u>
EQUITY			
Accumulated Surplus		1,409,088	1,267,415
Property Revaluation Surplus	7	<u>103,492</u>	<u>276,150</u>
TOTAL EQUITY		<u>1,512,580</u>	<u>1,543,565</u>

The accompanying notes form part of this financial report

CANN VALLEY BUSH NURSING CENTRE INC.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2013**

	Note	2013	2012
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Government Grants - Operating		590,935	571,950
Interest		14,237	31,374
Other Receipts		45,805	24,090
Suppliers and Employees		<u>(612,603)</u>	<u>(647,851)</u>
Cash Provided by/(Used) In Operations		38,374	(20,437)
Capital Grants		<u>180,681</u>	<u>51,229</u>
Net Cash Inflow from Operating Activities	4(a)	<u>219,055</u>	<u>30,792</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from Sale of Non-Current Assets		16,364	-
Payments for Buildings, Plant & Equipment		<u>(652,603)</u>	<u>(60,449)</u>
Investment Funds redeemed		<u>473,001</u>	<u>44,949</u>
Net Cash Outflow from Investing Activities		<u>(163,238)</u>	<u>(15,500)</u>
Net Increase in Cash Held		55,817	15,292
Cash at the beginning of the year	4(b)	<u>167,489</u>	<u>152,197</u>
CASH AT THE END OF THE YEAR	4(b)	<u><u>223,305</u></u>	<u><u>167,489</u></u>

The accompanying notes form part of this financial report

CANN VALLEY BUSH NURSING CENTRE INC.

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2013**

	Note	Accum. Surplus \$	Property Reval'n Surplus \$	TOTAL \$
Balance 1 July 2011		1,251,049	276,150	1,527,199
Net Result for the year		16,366	-	16,366
Balance 30 June 2012		1,267,415	276,150	1,543,565
Net Result for the year		141,673	-	141,673
Other comprehensive income/(loss)	7	-	(172,658)	(172,658)
Balance 30 June 2013		1,409,088	103,492	1,512,580

The accompanying notes form part of this financial report

CANN VALLEY BUSH NURSING CENTRE INC.

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2013

Note 1: Statement of Accounting Policies

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Reform Act 2012 (Victoria). The Committee of Management has determined that the association is not a reporting entity.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values, or except where stated, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous year unless otherwise stated, have been adopted in the preparation of this financial report.

(a) Revenue

Income is recognised in accordance with AASB 118 Revenue, to the extent that it is earned.

Grants and contributions are recognised as income when the entity gains control on accordance with AASB 1004 Contributions.

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

(b) Property, Plant and Equipment

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

Land and buildings are recognised initially at cost and subsequently measured at fair value less accumulated depreciation. Fair value is based upon valuations issued by the East Gippsland Shire Council. The date of the previous revaluation was 1 July 2009.

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 amounts of the asset.

The carrying amount of property, plant and equipment is reviewed annually to ensure it is not in excess of the recoverable amount from these assets.

Depreciation

The depreciable amount of all fixed assets including buildings, but excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the association commencing from the time the asset is held ready for use.

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

Class of Fixed Asset	Depreciation Rates	
	2013	2012
Buildings	2.5% Prime Cost	2.5% Prime Cost
Furniture and Fittings	10% Prime Cost	10% Prime Cost
Motor Vehicles	22.5% Diminishing Value	22.5% Diminishing Value
Plant & Equipment	10%-33.33% Prime Cost	10%-33.33% Prime Cost

CANN VALLEY BUSH NURSING CENTRE INC.

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2013

Note 1: Statement of Accounting Policies (contd)

(c) Employee Benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits are measured at their nominal value.

(d) Leases

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight-line basis over the life of the lease term.

(d) Rounding

Figures in the financial statements may not equate due to rounding

Critical Accounting Estimates and Judgments

In the application of Australian Accounting Standards, management is required to make judgments, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources.

The committee members evaluate estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimate assume a reasonable expectation of future events and are based on current trends and economic data obtained both externally and within the association.

CANN VALLEY BUSH NURSING CENTRE INC.

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2013

NOTE 2: REVENUE

	OPERATING		CACPS		RPHS		EACH		TOTAL	
	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012
Revenue from Operating Activities	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Government Grants</i>										
- Dep't Human Services	370,682	365,736	-	-	-	-	-	-	370,682	365,736
- Dep't Health & Ageing	-	-	44,631	54,447	122,814	148,761	52,072	2,777	219,517	205,985
	370,682	365,736	44,631	54,447	122,814	148,761	52,072	2,777	590,199	571,721
Indirect Contributions by DHS - Insurance	736	895	-	-	-	-	-	-	736	895
<i>Fees</i>										
Patient Fees	5,150	5,528	730	964	798	645	-	-	6,678	7,137
Sales	1,148	2,009	-	-	-	-	-	-	1,148	2,009
	6,298	7,537	730	964	798	645	-	-	7,826	9,146
<i>Specific Purpose</i>										
Subscriptions	1,473	3,295	-	-	-	-	-	-	1,473	3,295
Donations	3,515	945	-	-	-	-	-	-	3,515	945
	4,988	4,240	-	-	-	-	-	-	4,988	4,240
	382,704	378,408	45,361	55,411	123,612	149,406	52,072	2,777	603,749	586,002
Revenue from Non-Operating Activities										
Interest	14,237	27,723	-	-	-	-	-	-	14,237	27,723
Sundry Income	9,895	9,749	-	-	1,967	195	170	760	12,032	10,704
	24,132	37,472	-	-	1,967	195	170	760	26,269	38,427
Revenue from Capital Purpose Income										
DHS - Specific Purpose Grants	180,681	51,229	-	-	-	-	-	-	180,681	51,229
	180,681	51,229	-	-	-	-	-	-	180,681	51,229
Total Revenue	587,517	467,109	45,361	55,411	125,579	149,601	52,242	3,537	810,699	675,658

CANN VALLEY BUSH NURSING CENTRE INC.

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2013

NOTE 3: EXPENSES

	OPERATING		CACPS		RPHS		EACH		TOTAL	
	2013	2012	2013	2012	2013	2012	2013	2012	2012	2011
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Employee Benefits</i>										
Salaries & Wages	264,041	288,240	25,334	31,976	100,525	89,054	39,132	3,787	429,032	413,057
Superannuation	21,398	17,236	842	3,860	10,824	9,769	-	-	33,064	30,865
WorkCover	6,092	1,384	-	1,334	-	2,668	-	-	6,092	5,386
	291,531	306,860	26,176	37,170	111,349	101,491	39,132	3,787	468,188	449,308
<i>Non-Salary Labour Costs</i>										
	-	-	-	-	8,550	10,390	-	-	8,550	10,390
<i>Supplies & Consumables</i>										
Medical Supplies	23,352	20,157	-	-	482	485	-	-	23,834	20,642
<i>Other Expenses</i>										
Accounting & Audit Fee	7,369	7,267	-	-	-	-	-	-	7,369	7,267
Advertising	3,837	1,876	-	-	-	-	-	-	3,837	1,876
Bank Charges	30	30	-	-	-	-	-	-	30	30
Cleaning	346	181	-	-	-	-	-	-	346	181
Client Repairs & Maintenance	-	1,787	654	4,206	-	-	3,648	120	4,302	6,113
Computer Expenses	-	126	-	-	-	-	-	-	-	126
Electricity & Gas	5,836	632	1,391	1,691	-	1,078	-	-	7,227	3,401
Freight & Cartage	1,540	994	-	70	-	-	-	-	1,540	1,064
Insurance Costs funded by DHS	736	895	-	-	-	-	-	-	736	895
Lease Payments - Bus	-	-	-	-	13,771	13,416	-	-	13,771	13,416
Licences, Registrations and Permits	10,536	8,881	-	-	-	-	-	-	10,536	8,881
Meals on Wheels	-	6,843	-	1,332	-	-	-	-	-	8,175
Motor Vehicle Expenses	2,736	2,954	3,182	2,994	6,494	7,701	1,001	-	13,413	13,649

CANN VALLEY BUSH NURSING CENTRE INC.

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2013

NOTE 3: EXPENSES (CONTD)

	Note	OPERATING		CACPS		RPHS		EACH		TOTAL	
		2013	2012	2013	2012	2013	2012	2013	2012	2013	2012
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Payroll Levy		2,309	1,854	96	228	90	732	-	-	2,495	2,814
Planned Activities		2,815	4,638	-	-	-	-	-	-	2,815	4,638
Police Checks		604	184	-	148	-	-	-	-	604	332
Postage & Stationery		3,500	1,596	512	1,315	2,560	3,166	-	-	6,572	6,077
Rates		1,575	1,915	-	-	-	-	-	-	1,575	1,915
Repairs & Replacements		4,198	3,308	419	2,032	-	-	-	-	4,617	5,340
Staff Amenities		2,011	1,769	-	-	-	-	-	-	2,011	1,769
Staff Training		705	2,906	-	64	2,220	1,260	-	-	2,925	4,230
Subscriptions & Memberships		10,575	14,181	-	-	-	-	-	-	10,575	14,181
Sundry Expenses		588	770	-	232	-	-	-	25	588	1,027
Telephone		8,964	4,036	679	1,565	2,061	3,324	-	-	11,704	8,925
Travelling Expenses		242	366	-	-	4,744	5,259	-	-	4,986	5,625
		71,052	69,989	6,933	15,877	31,940	35,936	4,649	145	114,574	121,947
Depreciation	6(b)	47,868	49,379	5,754	5,039	241	241	-	-	53,863	54,659
		47,868	49,379	5,754	5,039	241	241	-	-	53,863	54,659
Loss on Sale of Non Current Asset	6(c)	17	2,346	-	-	-	-	-	-	17	2,346
Total Expenses		433,820	448,731	38,863	58,086	152,562	148,543	43,781	3,932	669,026	659,292
Net Result for the Year		153,697	18,378	6,498	(2,675)	(26,983)	1,058	8,461	(395)	141,673	16,366

CANN VALLEY BUSH NURSING CENTRE INC.

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2013

	2013	2012
	\$	\$
NOTE 4: CASH FLOW INFORMATION		
(a) Reconciliation of Net Cash Inflow from Operating Activities to Net Result for the Year		
Net Result for the year	141,673	16,366
<i>Non-cash items:</i>		
Depreciation	53,863	54,659
Net (Gain)/Loss on Sale of Non-Current Assets	17	2,346
<i>Changes in assets and liabilities:</i>		
Decrease/(Increase) in Stock on Hand	295	2,156
(Increase)/Decrease in Receivables	34,296	2,985
(Increase)/Decrease in GST Receivable	(13,337)	-
Increase/(Decrease) in Employee Entitlements	17,206	(59,168)
Increase/(Decrease) in Payables and Accruals	2,282	-
Increase/(Decrease) in GST Payable	(17,239)	11,448
Net cash inflow from Operating Activities	<u>219,056</u>	<u>30,792</u>
(b) Cash at the end of the year is made up as follows:		
CACPS Account	7,352	11,961
Drummer Account	10,040	6,261
EACH Account	4,836	606
Investment Account	97,658	73,925
Operating Bank Account	85,481	62,964
Provisions Account	17,938	11,772
TOTAL	<u>223,305</u>	<u>167,489</u>

NOTE 5: COMMITMENTS

Operating Lease Commitments - Bus

Payable - minimum lease payments:

- not later than 1 year	13,771	13,771
- later than 1 but not later than 5 years	2,295	16,066
	<u>16,066</u>	<u>29,837</u>

Capital Commitments

The Centre received Home and Community Care Funding of \$38,721 during the year to fund the purchase of furniture, equipment or motor vehicle replacements. To date, these funds remain unexpended.

The Centre holds a retention of \$14,661 on behalf of Rankin Builders, who performed the building renovation. This retention is held to cover any building defects identified for a period of twelve months from practical completion. The retention therefore may be required to be repaid in May 2014 upon expiration of the warranty period.

CANN VALLEY BUSH NURSING CENTRE INC.

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2013

	2013 \$	2012 \$
NOTE 6: PROPERTY, PLANT & EQUIPMENT		
(a)		
Land at Valuation	<u>35,000</u>	<u>35,000</u>
Buildings at Valuation	495,216	684,000
Less Accumulated Depreciation	<u>(49,521)</u>	<u>(51,300)</u>
	<u>445,695</u>	<u>632,700</u>
Buildings at Cost	670,511	25,387
Less Accumulated Depreciation	<u>(3,280)</u>	<u>(1,303)</u>
	<u>667,231</u>	<u>24,084</u>
Capital Works In Progress	-	34,182
Total Buildings	<u><u>1,112,926</u></u>	<u><u>690,966</u></u>
Plant & Equipment - at Cost	231,616	220,900
less Accumulated Depreciation	<u>(129,172)</u>	<u>(106,448)</u>
	<u>102,444</u>	<u>114,452</u>
Motor Vehicles - at Cost	61,006	60,255
less Accumulated Depreciation	<u>(18,415)</u>	<u>(18,214)</u>
	<u>42,591</u>	<u>42,041</u>
Furniture & Fittings - at Cost	48,689	46,053
less Accumulated Depreciation	<u>(28,054)</u>	<u>(24,619)</u>
	<u>20,635</u>	<u>21,434</u>
Total Property, Plant & Equipment	<u><u>1,313,596</u></u>	<u><u>903,893</u></u>

CANN VALLEY BUSH NURSING CENTRE INC.
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2013

NOTE 6: PROPERTY, PLANT & EQUIPMENT (CONTD)

(b) Reconciliation of carrying amount for the current and previous year.

	Note	Land at Valuation	Bldgs at Val'n	Bldgs at Cost	Works In Progress	Plant & Equip	Furniture & Equip	Motor Vehicles	TOTAL
		\$	\$	\$	\$	\$	\$	\$	\$
Balance 1 July 2012		35,000	632,700	24,084	34,182	114,452	21,434	42,041	903,893
Additions		-	-	8,920	602,022	10,714	2,636	28,315	652,607
Transfers		-	-	636,204	(636,204)	-	-	-	-
Disposals		-	-	-	-	-	-	(16,381)	(16,381)
Depreciation		-	(14,347)	(1,977)	-	(22,722)	(3,435)	(11,383)	(53,864)
Impairment Loss	7	-	(172,658)	-	-	-	-	-	(172,658)
Balance 30 June 2013		35,000	445,695	667,231	-	102,444	20,635	42,592	1,313,596

	Land	Bldgs at Val'n	Bldgs at Cost	Works In Progress	Plant & Equip	Furniture & Equip	Motor Vehicles	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Balance 1 July 2011	35,000	649,800	24,719	-	111,769	24,889	54,273	900,451
Additions	-	-	-	34,182	26,267	-	-	60,449
Disposals	-	-	-	-	(2,346)	-	-	(2,346)
Depreciation	-	(17,100)	(635)	-	(21,238)	(3,455)	(12,232)	(54,660)
Balance 30 June 2012	35,000	632,700	24,084	34,182	114,452	21,434	42,041	903,893

Land and Buildings carried at Valuation

Land and buildings were revalued at 1 July 2009 based upon East Gippsland Shire Council's valuation.

(c) Net Gain on Disposal of Non-Current Assets

Proceeds from Disposal of Property, Plant & Equipment	16,364	-
Less Written Down Value of Property, Plant & Equipment Disposed	(16,381)	(2,346)
Net Loss on Disposal of Property, Plant & Equipment	(17)	(2,346)

CANN VALLEY BUSH NURSING CENTRE INC.

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2013

	2013	2012
	\$	\$
NOTE 7 - PROPERTY REVALUATION SURPLUS		
Opening Balance	276,150	276,150
Impairment Losses		
- Buildings*	<u>(172,658)</u>	<u>-</u>
Closing Balance	<u>103,492</u>	<u>276,150</u>
 Represented by:		
- Land	13,442	13,442
- Buildings	<u>90,050</u>	<u>262,708</u>
	<u>103,492</u>	<u>276,150</u>

* As a result of the major building renovation that took place during the year, approximately 60% of the renovated portion of the Centre's internal structures were required to be demolished. A calculation based on this figure has been used to arrive at the impairment loss.

NOTE 8: EVENTS OCCURRING AFTER REPORTING PERIOD

The Committee of Management is unaware of any subsequent events requiring disclosure.
(2012: Nil)

NOTE 9: CONTINGENT ASSETS AND CONTINGENT LIABILITIES

Contingent Assets	<u>-</u>	<u>-</u>
Contingent Liabilities	<u>-</u>	<u>-</u>

NOTE 10: RELATED PARTY DISCLOSURES

Committee members Judy Howell and Adrian Nation provided services to the Centre on normal terms and conditions.

CANN VALLEY BUSH NURSING CENTRE INC.

STATEMENT BY MEMBERS OF THE COMMITTEE OF MANAGEMENT

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 inc. as at 30 June 2013, its performance and cash flows for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Cann Valley Bush Nursing Centre inc. 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.....

Treasurer.....

Dated this 1 day of 10 2013

INDEPENDENT AUDITOR'S REPORT

To The members of Cann Valley Bush Nursing Centre Inc.

We have audited the accompanying financial report, being a special purpose financial report, of Cann Valley Bush Nursing Centre Inc. which comprises the statement of financial position as at 30 June 2013, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the statement by members of the committee.

Committee's Responsibility for the Financial Report

The committee of the association is responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial report, are consistent with the financial reporting requirements of the *Associations Incorporation Reform Act 2012* and are appropriate to meet the needs of the members. The committee's responsibilities also include establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free of material misstatement.

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

The financial report has been prepared for distribution to members for the purpose of fulfilling the committee's financial reporting under the *Associations Incorporation Reform Act 2012*. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any other purpose other than that for which it was prepared.

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

Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

Audit Opinion

In our opinion, the financial report of Cann Valley Bush Nursing Centre Inc. presents a true and fair view of the Association's financial position as at 30 June 2013 and of its performance and cash flows for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements.

Basis of Accounting

Without modifying our opinion, 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 committees' financial reporting responsibilities under the *Associations Incorporation Reform Act 2012*. As a result, the financial report may not be suitable for another purpose.



Crowe Horwath Vic



Rochelle Wrigglesworth

Partner

Date: 1 October 2013

Place: Sale