

Cann Valley Bush Nursing Centre Inc.

Reg. A11159L

Annual Report

2014—2015



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Strategic Plan 2012-2015

Our Vision

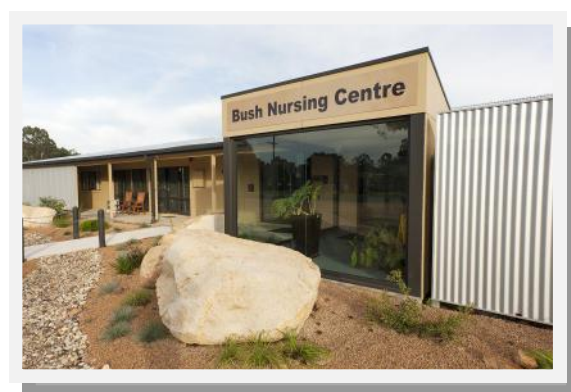
The people of Cann River and District will reach their full potential in good health, well-being and independence

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.

President's Message

On behalf of the Committee of Management I present this report for 2014-2015.

Frank Blong started as our Nurse Centre Manager in the first week of this financial year, and I am happy to report that the last 12 months have been a period of consolidation and stability.

All the building works have been completed and we are pleased with the result. The Committee of Management is currently in negotiation with East Gippsland Shire and VIC Roads regarding the sealing, kerbing and drainage of the car parking area out the front of the centre, and we have been co-ordinating with Ambulance Victoria and the SES, in the hope that all three emergency services will be done at once. This has been a long process, one that we hope will be resolved soon. We would like to thank Darren Chester for his efforts in helping to facilitate this.

In this last year the Committee has also focused on issues concerning employee OH&S, Community Health, as well as ensuring that all the services we offer, are operating at a professional level that meets the needs of the community.

We have completed the Strategic Plan for the next three years, and will be looking into sourcing Governance training for the Committee of Management to ensure we as a Committee of Management also operate at a professional level, and fully understand our responsibilities.

Within this financial year we have had Val Mitchel join us on the committee, and just recently we had Christine Barker sign up. We now have all Committee positions filled.

Financially we have recovered from the issues incurred in our previous financial year. Frank has kept a close eye on our budget expenditures, and has ensured that we have lived within our means. He has provided stable and responsible leadership, and the troubles that we experienced in our previous financial year are now more than a distant memory.

In summary,

- Frank has provided us with stable and responsible leadership
- Frank has ensured that we have operated within our budget
- All services are functioning and meeting the communities needs
- We are meeting all legal and budget requirements
- Staff turnover is nil

I would like to thank all our staff, volunteers and Committee of Management for their efficient, compassionate and practical contributions to CVBNC and the community. Well done everyone.

Michael O'Brien
President,
Committee of Management



Committee of Management

Cann Valley Bush Nursing Centre is an incorporated, community based, not for profit 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 2014/2015 period there were 11 meetings held. No meeting was held in January, due to annual Committee break.

Michael O'Brien - President

Jill Filmer - Vice President

Myrna Richter - Treasurer

Ian Quick

Ron Luhrs

Judy McKinnon

Tony Stephenson

Rose Young

Christine Barker

Life Members

Ian Quick

Tony Stephenson

Gus McKinnon

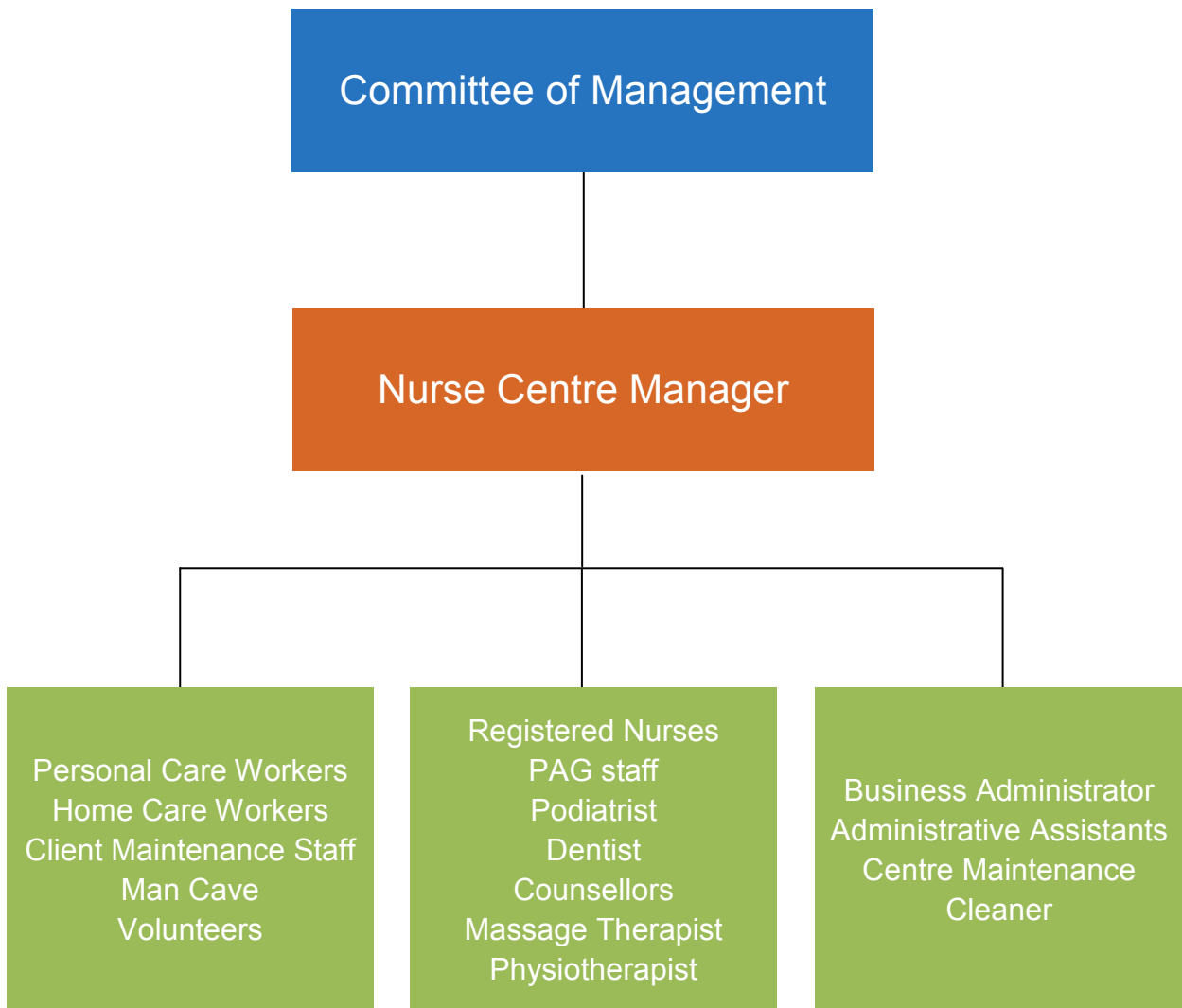
Judy McKinnon

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 169 people. (ABS Census 2011) However, the Bush Nursing Centre caters for the needs of a rural community of approximately 500 people and the numerous tourists and motorists passing through the region.

Organisational Structure



Summary of Key Achievements

- ☑ Website development
- ☑ Enhanced health promotions
- ☑ Meaningful staff communications and collaboration
- ☑ Re-establishment of Planned Activity Group
- ☑ Man Cave re-structure
- ☑ Three nurses successfully completed annual RAN competency training
- ☑ Secured Physiotherapist visiting monthly
- ☑ Drug & Alcohol Counsellor visiting weekly
- ☑ New state of the art diagnostic equipment purchased
- ☑ Update of Home Care Package Vehicle
- ☑ Successful Quality Accreditation review for Home Care Packages
- ☑ Measureable Quality Improvement practice implemented
- ☑ One nurse successfully completed RIPERN endorsement
- ☑ Harmonious working environment



What's ahead...

- ☑ Formalizing car parking in front of Centre
- ☑ Planning for change



OUR SERVICE PROFILE

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
- Referral Services



Community Services

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

Allied Health Services

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



NURSE CENTRE MANAGER'S REPORT

Firstly I would like to acknowledge and thank the Committee of Management, the Staff and Volunteers for their invaluable assistance during my transition to the manager of Cann Valley Bush Nursing Centre. It is a privilege to be part of such a professional team.

I have now completed a full financial year as Manager of the Centre.

When I took over from Maria, who did an excellent job acting in the role, I felt there were still echoes from the recent past and people did not know what to expect from me. Change always brings apprehension.

I have tried to exert a positive, supportive and collegial influence on the staff, and feel that by offering respect and understanding, together, we have created a harmonious and mutually satisfying work environment.

This, of course, spills over onto our clients, who are the reason for our presence. Looking at the results of a recent survey into consumer sentiment about the centre, I am delighted to learn that confidence and approval ratings are running very high. Certainly the day to day feedback from the community would confirm this.

I have managed to resurrect both the PAG (Adult) group and the Man Cave (Men's Shed), neither of which were running when I took over. Considering the small population of Cann River and surrounds, both activities are robustly attended.

The PAG group regularly go on outings which they all enjoy. I appointed Cheryl Checkley as coordinator, who has done an outstanding job of bringing the group to life.

The Man Cave, we provide a free BBQ every Friday, which attracts people and gives the clinic staff an opportunity to interact with people who may not otherwise come into the centre. Mick Young is helping to coordinate the weekly meetings.

Staffing at the centre remains stable, with the addition of Lorraine Cameron as backup administration/reception.

I organized a skin cancer check day in July, which was very successful and will be repeated next year.

An optometrist will be visiting the centre soon, dates yet to be advised.

The funding for the Bush Nurse Centre comes from a number of areas, and I examined closely what we receive and what we spend it on. With the help of Kym, our financial Guru, the budget is being spent wisely, appropriately and diligently. I have obtained some state of the art diagnostic equipment, having identified untapped funds in the budget. A new client car has also been purchased, and plans are in place to upgrade our response vehicle in the next year.

In the interests of staff safety and security, I have purchased a GPS tracking device, which reports via satellite, where the response car is every five minutes.

Dashboard cameras have been installed in all our vehicles to assist in the event of an accident.

I am aware of demographic changes within the Cann River catchment area, particularly in terms of ageing population, socio-economics and raw population figures, and am setting the clinic up for its future viability.

On a personal note, both my wife and myself enjoy staying and working in Cann River, and hope to remain here for the next couple of years at least.

Frank Blong
Nurse Centre Manager

PLANNED ACTIVITY GROUP

The Cann Valley Planned Activity Group has 10 active individual clients who have experienced external trips, guest speakers 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 support and enrich the lives of those who attend.

October

- Games day
- Day with Mallacoota PAG group



November

- Memory lane photos
- Candle Making
- Lunch at Genoa hotel with Mallacoota PAG Visited Gypsy Point



December

- Games day
- Christmas break up and luncheon



PLANNED ACTIVITY GROUP

January

- Wilderness river cruise at Gypsy Point



February

- Scenic drive to Bemm River & lunch at Bemm Hotel
- BBQ at Cape Conran
- Fishing at Marlo



March

- Bombala Lavender farm with history talk



April

- Bingo day
- Delegate historical settlers cottage
- Lunch at Chinese restaurant



May

- Games day
- Gypsy Point Morning tea
- BBQ at Betka Beach
- Mallacoota



June

- Traditional Thai luncheon with talk & slideshow on Thailand



Business Administrator's Report

"Coming together is a beginning; keeping together is progress; working together is success."
- Henry Ford



The Cann Valley Bush Nursing Centre (CVBNC) continues to deliver and maintain a diverse and extensive range of services in a remote locality. To remain sustainable we must ensure that our present revenue and cost bases are carefully managed.

Our financial performance has been sound in a very unpredictable and resource poor environment.

Government funding has been received from Department of Health & Human Services, Department of Human Services and Gippsland Medicare Local. Without these funding bodies CVBNC would cease to exist. CVBNC acknowledges the support of the Victorian Government.

There is no doubt that we must continue to adjust to a society where increasing levels of operational funding is changing. Government funding for operational costs will now move from Home & Community Care (HACC) Funding to Rural and Regional Health Services State funding.

CVNBC memberships for 2014/2015 are 155 which consist of Family and Single memberships. This is an increase on the previous financial year of 124 memberships.

Home Care Packages Level 2 and Level 4 continue to be managed for local community members.

We would like to take this opportunity to thank all the stakeholders and organizations that partner with us for their continued support of Cann Valley Bush Nursing Centre. This includes our visiting allied health services.

Our volunteers continue to contribute to the Centre which is greatly appreciated. Volunteers drive the Centre bus on regular trips to Bairnsdale. This helps to make the Centre Bus a far more cost effective program. They also provide transport for clients to medical appointments.

A special thanks to the admin team who continue to keep the office functioning in an efficient manner.

CVBNC continues to be part of the East Gippsland Bush Nursing Centre Network (EVBNN) which greatly assists in networking with our colleagues.

With a successful year behind us we look forward to face the continuing challenges and changes that await us.

Change always brings opportunities!

Kym McLeod

Business Administrator
& Secretary to the Committee of Management

The Team

STAFF & CONTRACTORS

Nurse Centre Manager	Frank Blong			
Nursing Staff	Marija Mrsic	Kathy Mowbray		
Planned Activity Group	Cheryl Checkley	Anu Blong		
Administration Staff	Kym McLeod	Sarah Nation	Lorraine Cameron	
Environmental Officers	Maria Taylor	Anu Blong		
Home Based Services	Cheryl Checkley	Jennet Young	Linda Laffy	
Client Property Maintenance	Jason Gardner	Adrian Nation		



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
Diabetes Educator	Drug & Alcohol Counsellor

Our Partnerships & Alliances

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

Ambulance Victoria (AV)

Bairnsdale Regional Health Service (BRHS)

Department of Health & Human Services (DHHS)

Department of Human Services (DHS)

Department of Health & Ageing (DoHA)

Eastern Victorian Bush Nursing Network (EVBNN)

Gippsland Health Alliance (GHA)

Gippsland Lakes Community Health (GLCH)

Gippsland Medicare Local (GML)

Leading Age Service Australia - Victoria (LASA)

Mallacoota District Health and Support Service Inc (MDHSS)

Orbost Medical Group (OMG)

Orbost Regional Health (ORH)

Service Industry Advisory Group (SIAG)



Service Level & Activity

Nursing Contacts
3133

Pathology Contacts
418

GP Contacts
719

Podiatry Contacts
100

Client Transport
148

Hours of HACC
Domestic Assistance
263

RANEG
72

Hours of HACC
Property
Maintenance
479

Strategic Performance

A well respected & viable organisation

- ☑ Attendance at regional Bush Nursing Centre network meetings
- ☑ Effective budget planning in a challenging financial climate
- ☑ RPHS funding secured for 2014/2015 via Gippsland Medicare Local
- ☑ Monthly health promotions in centre
- ☑ 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
- ☑ Increase of the use of tele-medicine
- ☑ Well qualified and appropriately allocated workforce



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

Treasurer's Report

The following pages contain financial information for the year ending 30th June 2015.

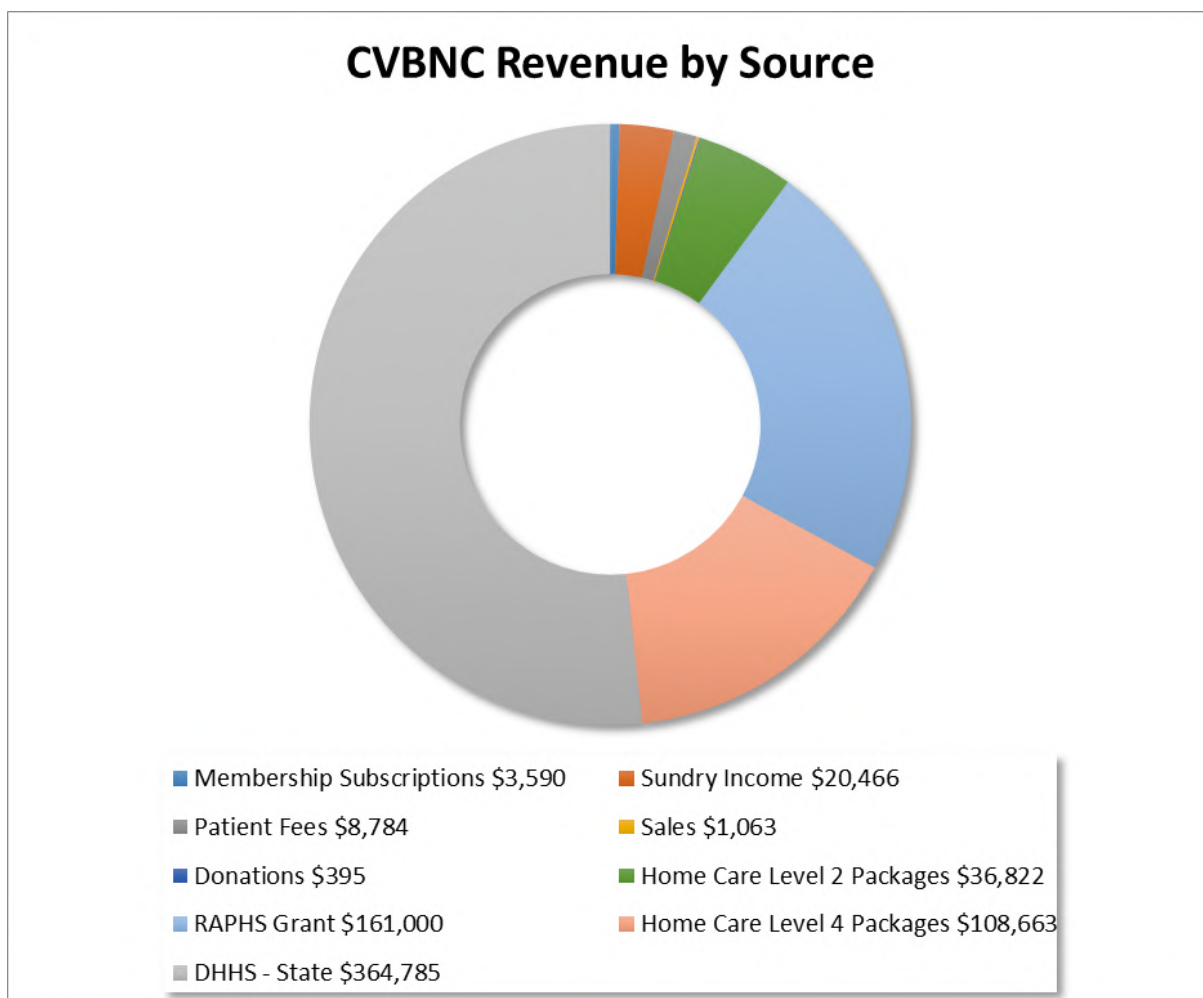
The Cann Valley Bush Nursing Centre is in a very good financial position thanks to Kym and Frank for their excellent budget strategies.

The Financial Statements for the year were audited by Crowe Horwath. All Financial Statements represent a true and fair view of the organization as at 30th June, 2015.

Another year working in harmony with Kym and the online accounts system is great and saves a lot of time, especially for me, being able to sign in at home.

All other financial areas are working very smoothly.

Myrna Richter
Treasurer



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

**FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2015**

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

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
 FOR THE PERIOD ENDED 30 JUNE 2015**

	Note	2015 \$	2014 \$
Revenue from Operating Activities	3	687,591	671,487
Revenue from Non-Operating Activities	3	20,466	15,328
Employee Benefits	4	(464,747)	(488,538)
Non-Salary Labour Costs	4	(1,350)	(15,780)
Supplies & Consumables	4	(26,757)	(27,310)
Other Expenses	4	(164,703)	(178,305)
NET RESULT BEFORE CAPITAL & SPECIFIC ITEMS		50,500	(23,118)
Capital Purpose Income	3	11,935	-
Depreciation	6	(72,745)	(74,542)
Profit on Sale of Non Current Assets	4	3,019	-
NET LOSS FOR THE YEAR		(7,291)	(97,660)
COMPREHENSIVE RESULT FOR THE YEAR		(7,291)	(97,660)

The accompanying note forms part of this financial report

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

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2015

	Note	2015 \$	2014 \$
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	5	201,551	144,918
Stock on Hand		<u>1,326</u>	<u>1,232</u>
TOTAL CURRENT ASSETS		<u>202,877</u>	<u>146,149</u>
NON-CURRENT ASSETS			
Property, plant and equipment	6	<u>1,286,239</u>	<u>1,336,648</u>
TOTAL NON-CURRENT ASSETS		<u>1,286,239</u>	<u>1,336,648</u>
TOTAL ASSETS		<u>1,489,116</u>	<u>1,482,797</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	7	14,512	20,402
Employee Provisions	8	<u>34,693</u>	<u>47,475</u>
TOTAL CURRENT LIABILITIES		<u>49,205</u>	<u>67,877</u>
NON-CURRENT LIABILITIES			
Employee Provisions	8	<u>32,284</u>	-
TOTAL NON-CURRENT LIABILITIES		<u>32,284</u>	<u>-</u>
TOTAL LIABILITIES		<u>81,489</u>	<u>67,877</u>
NET ASSETS		<u>1,407,627</u>	<u>1,414,919</u>
EQUITY			
Reserves	9	103,491	103,491
Retained surplus		<u>1,304,137</u>	<u>1,311,428</u>
TOTAL EQUITY		<u>1,407,627</u>	<u>1,414,919</u>

The accompanying note forms part of this financial report

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

**STATEMENT OF CHANGES IN EQUITY
 FOR THE PERIOD ENDED 30 JUNE 2015**

	Revaluation reserve \$	Retained surplus \$	Total \$
Balance at 1 July 2013	103,491	1,409,088	1,512,579
Deficit for the year	-	(97,660)	(97,660)
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	<u>-</u>	<u>(97,660)</u>	<u>(97,660)</u>
Balance at 30 June 2014	<u>103,491</u>	<u>1,311,428</u>	<u>1,414,919</u>
Balance at 1 July 2014	103,491	1,311,428	1,414,919
Deficit for the year	-	(7,291)	(7,291)
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	<u>-</u>	<u>(7,291)</u>	<u>(7,291)</u>
Balance at 30 June 2015	<u>103,491</u>	<u>1,304,137</u>	<u>1,407,627</u>

The accompanying note forms part of this financial report

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

**STATEMENT OF CASH FLOWS
 FOR THE PERIOD ENDED 30 JUNE 2015**

	Note	2015 \$	2014 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Government Grants - Recurrent		671,270	652,844
Interest Received		-	19
Other Receipts		34,296	54,881
Payments to Suppliers and Employees		<u>(641,549)</u>	<u>(688,539)</u>
Cash Generated from Operations		64,017	19,204
Capital grants from Government		11,935	-
Net cash provided by operating activities	5(a)	<u>75,952</u>	<u>19,204</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for Buildings, Plant & Equipment		(36,318)	(97,593)
Proceeds on sale of Buildings, Plant and Equipment		17,000	-
Net provided used in investing activities		<u>(19,318)</u>	<u>(97,593)</u>
Net increase in cash and cash equivalents		56,634	(78,389)
Cash and cash equivalents at beginning of year		144,917	223,306
Cash and cash equivalents at end of year	5(b)	<u>201,551</u>	<u>144,917</u>
			(1)
			(1)

The accompanying note forms part of this financial report

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2015**

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

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 Incorporated.

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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2015**

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

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 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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2015**

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 proceeds are taken to profit or loss.

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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2015**

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

Goods and Services Tax ('GST') and other similar taxes

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 2015. The incorporated association has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2015**

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 other than goodwill and other indefinite life intangible assets

The incorporated association assesses impairment of non-financial assets other than goodwill and other indefinite life intangible 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.

NOTES TO THE FINANCIAL STATEMENTS
 FOR THE PERIOD ENDED 30 JUNE 2015

NOTE 3 - REVENUE

Note	OPERATING		CACPS		RPHS		EACH		TOTAL	
	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue from Operating Activities										
<i>Government Grants</i>										
- Dep't Human Services	364,785	386,764	-	-	-	-	-	-	364,785	386,764
- Dep't Health & Ageing	-	-	36,822	43,012	161,000	151,000	108,663	72,068	306,485	266,079
	<u>364,785</u>	<u>386,764</u>	<u>36,822</u>	<u>43,012</u>	<u>161,000</u>	<u>151,000</u>	<u>108,663</u>	<u>72,068</u>	<u>671,270</u>	<u>652,844</u>
Indirect Contributions by DHS - Insurance	2,490	2,578	-	-	-	-	-	-	2,490	2,578
	<u>6,617</u>	<u>7,456</u>	<u>1,231</u>	<u>913</u>	<u>935</u>	<u>610</u>	<u>-</u>	<u>-</u>	<u>8,784</u>	<u>8,978</u>
<i>Fees</i>										
Patient Fees	1,063	1,565	-	-	-	-	-	-	1,063	1,565
Sales	7,680	9,020	1,231	913	935	610	-	-	9,846	10,543
	<u>3,570</u>	<u>4,480</u>	<u>20</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,590</u>	<u>4,480</u>
<i>Specific Purpose</i>										
Subscriptions	363	1,042	32	-	-	-	-	-	395	1,042
Donations	3,933	5,522	52	-	-	-	-	-	3,985	5,522
	<u>378,888</u>	<u>403,885</u>	<u>38,105</u>	<u>43,924</u>	<u>161,935</u>	<u>151,610</u>	<u>108,663</u>	<u>72,068</u>	<u>687,591</u>	<u>671,487</u>
Revenue from Non-Operating Activities										
Interest	-	14	-	3	-	-	-	2	-	19
Sundry Income	18,076	7,544	913	-	822	7,344	655	420	20,466	15,309
	<u>18,076</u>	<u>7,558</u>	<u>913</u>	<u>3</u>	<u>822</u>	<u>7,344</u>	<u>655</u>	<u>422</u>	<u>20,466</u>	<u>15,328</u>
Revenue from Capital Purpose Income										
DHS - Specific Purpose Grants	11,935	-	-	-	-	-	-	-	11,935	-
	<u>11,935</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,935</u>	<u>-</u>
Total Revenue	<u>408,898</u>	<u>411,443</u>	<u>39,017</u>	<u>43,927</u>	<u>162,757</u>	<u>158,954</u>	<u>109,318</u>	<u>72,490</u>	<u>719,991</u>	<u>686,814</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2015**

NOTE 4: EXPENSES

Note	OPERATING		CACPS		RPHS		EACH		TOTAL	
	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Employee Benefits</i>										
Salaries & Wages	263,025	293,673	13,763	15,815	115,235	103,353	36,540	36,577	428,562	449,417
Superannuation	20,324	24,153	986	1,180	9,190	8,500	-	-	30,501	33,833
WorkCover	1,421	1,763	1,421	1,763	1,421	1,763	1,421	-	5,684	5,288
	<u>284,770</u>	<u>319,588</u>	<u>16,170</u>	<u>18,758</u>	<u>125,846</u>	<u>113,615</u>	<u>37,961</u>	<u>36,577</u>	<u>464,747</u>	<u>488,538</u>
<i>Non-Salary Labour Costs</i>	1,350	15,000	-	-	-	780	-	-	1,350	15,780
<i>Supplies & Consumables</i>										
Medical Supplies	25,724	23,989	-	-	1,033	3,321	-	-	26,757	27,310
<i>Other Expenses</i>										
Accounting & Audit Fee	7,235	7,770	-	-	-	-	-	-	7,235	7,770
Advertising	-	1,292	-	-	-	-	-	-	-	1,292
Bank Charges	696	946	-	-	-	5	-	-	696	951
Cleaning	719	781	-	-	-	-	-	-	719	781
Client Repairs & Maintenance	20,492	13,068	10,919	5,900	-	-	22,398	8,003	53,810	26,971
Computer Expenses	388	514	-	-	-	-	-	-	388	514
Electricity & Gas	8,315	7,153	-	-	-	-	-	-	8,315	7,153
Freight & Cartage	1,920	2,782	-	-	-	-	-	-	1,920	2,782
Health Providers	(272)	272	-	-	7,099	8,929	-	-	6,827	9,200
Industrial Advisor	1,150	18,320	-	-	-	-	-	-	1,150	18,320
Insurance Costs funded by DHS	2,490	2,578	-	-	-	-	-	-	2,490	2,578
Lease Payments - Bus	-	-	-	-	-	-	-	-	-	-
Licences, Registrations and Permits	16,956	9,443	-	-	-	-	-	-	16,956	9,443
Meals on Wheels	-	167	-	-	-	-	655	265	655	433
Motor Vehicle Expenses	4,968	4,440	2,856	5,039	19,076	17,747	1,466	447	28,366	27,674

NOTES TO THE FINANCIAL STATEMENTS
 FOR THE PERIOD ENDED 30 JUNE 2015

NOTE 4: EXPENSES (CONTINUED)

Note	OPERATING		CACPS		RPHS		EACH		TOTAL	
	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Payroll Levy	1,632	2,020	259	168	51	108	-	-	1,942	2,296
Planned Activities	2,544	3,154	-	-	-	2,000	-	-	2,544	5,154
Police Checks	159	256	175	-	-	170	-	-	334	426
Postage & Stationery	2,779	4,634	659	486	2,157	1,809	-	-	5,594	6,929
Rates	913	1,610	-	-	-	-	-	-	913	1,610
Repairs & Replacements	9,776	11,533	-	-	78	-	-	-	9,854	11,533
Staff Amenities	1,102	1,423	-	-	-	48	-	-	1,102	1,471
Staff Training	408	3,477	-	146	2,340	178	-	-	2,748	3,802
Subscriptions & Memberships	-	11,773	-	-	-	-	-	-	-	11,773
Sundry Expenses	1,032	414	-	-	-	-	-	-	1,032	414
Telephone	6,006	5,049	376	600	1,536	2,951	-	-	7,919	8,600
Travelling Expenses	715	2,507	-	-	480	5,928	-	-	1,195	8,435
	<u>92,123</u>	<u>117,376</u>	<u>15,244</u>	<u>12,340</u>	<u>32,816</u>	<u>39,873</u>	<u>24,519</u>	<u>8,715</u>	<u>164,703</u>	<u>178,305</u>
Depreciation	71,712	55,542	88	18,759	945	241	-	-	72,745	74,542
Profit on Sale of Non Current Assets	(3,019)	-	-	-	-	-	-	-	(3,019)	-
Total Expenses	<u>472,660</u>	<u>531,496</u>	<u>31,502</u>	<u>49,857</u>	<u>160,641</u>	<u>157,830</u>	<u>62,479</u>	<u>45,292</u>	<u>727,283</u>	<u>784,475</u>
Net Result for the Year	<u>(63,762)</u>	<u>(120,053)</u>	<u>7,515</u>	<u>(5,930)</u>	<u>2,116</u>	<u>1,125</u>	<u>46,839</u>	<u>27,198</u>	<u>(7,292)</u>	<u>(97,661)</u>

**NOTES TO THE FINANCIAL STATEMENTS
 FOR THE PERIOD ENDED 30 JUNE 2015**

	2015	2014
	\$	\$

NOTE 5 - CASH FLOW INFORMATION

(a) Reconciliation of Net Result for the Year to Net Cash Inflow/(Outflow) from Operating Activities

Net Deficit for the year	(7,291)	(97,660)
<i>Non-cash items</i>		
Depreciation	72,745	74,542
Profit on Sale of Non-Current Asset	(3,019)	-
<i>Changes in Assets & Liabilities</i>		
Decrease in Receivables	-	23,507
(Increase)/Decrease in Stock on Hand	(94)	1,370
Increase/(Decrease) in Trade and Other Payables	(5,890)	15,488
Increase/(Decrease) in Employee Provisions	19,502	1,958
Net Cash Inflow/(Outflow) from Operating Activities	<u>75,951</u>	<u>19,205</u>

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

Operating	45,019	21,364
HC Level 2	14,063	20,080
HC Level 4	79,642	31,677
Investment	20,152	24,624
Provisions	20,000	20,000
RPHS	22,675	27,172
TOTAL	<u>201,551</u>	<u>144,918</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2015

	2015	2014
	\$	\$
NOTE 6 - PROPERTY, PLANT & EQUIPMENT		
Land at Valuation	35,000	35,000
Buildings at Valuation	495,216	495,216
Less Accumulated Depreciation	(83,722)	(66,622)
	411,494	428,594
Buildings at Cost	746,092	739,351
Less Accumulated Depreciation	(38,170)	(20,887)
	707,922	718,464
	1,119,416	1,147,059
Plant & Equipment at Cost	266,197	260,365
Less Accumulated Depreciation	(182,519)	(156,132)
	83,678	104,233
Furniture & Equipment at Cost	48,689	48,689
Less Accumulated Depreciation	(35,609)	(31,733)
	13,080	16,956
Motor Vehicle at Cost	56,437	61,007
Less Accumulated Depreciation	(21,372)	(27,607)
	35,065	33,400
Total	1,286,239	1,336,648

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2015

NOTE 6 - 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 & Equipment	Furniture & Equipment	Motor Vehicle	Total
	\$	\$	\$	\$	\$	\$	\$
2015							
Balance at beginning of the year	35,000	718,467	428,595	104,233	16,956	33,397	1,336,648
Additions	-	6,740	-	5,832	-	23,746	36,318
Disposals	-	-	-	-	-	(13,980)	(13,980)
Depreciation	-	(17,283)	(17,101)	(26,387)	(3,876)	(8,099)	(72,746)
Balance at end of the year	<u>35,000</u>	<u>707,922</u>	<u>411,494</u>	<u>83,678</u>	<u>13,080</u>	<u>35,065</u>	<u>1,286,239</u>
2014							
Balance at beginning of the year	35,000	667,231	445,695	102,444	20,635	42,592	1,313,597
Additions	-	68,843	-	28,750	-	-	97,593
Depreciation	-	(17,607)	(17,100)	(26,961)	(3,679)	(9,195)	(74,542)
Balance at end of the year	<u>35,000</u>	<u>718,467</u>	<u>428,595</u>	<u>104,233</u>	<u>16,956</u>	<u>33,397</u>	<u>1,336,648</u>

**NOTES TO THE FINANCIAL STATEMENTS
 FOR THE PERIOD ENDED 30 JUNE 2015**

	2015 \$	2014 \$
NOTE 7 - TRADE AND OTHER PAYABLES		
Trade Payables	481	2,552
GST Payable	5,183	9,046
PAYG Payable	8,848	8,804
Total	14,512	20,402
NOTE 8 - EMPLOYEE PROVISIONS		
Current		
Annual Leave	13,760	10,176
Long Service Leave	20,933	37,299
Total Current Employee Provisions	34,693	47,475
Non-Current		
Long Service Leave	32,284	-
Total Non-Current Employee Provisions	32,284	-
Total Employee Provisions	66,977	47,475
NOTE 9 - PROPERTY REVALUATION SURPLUS		
Opening Balance	103,491	103,491
Revaluation Increment:		
- Buildings	-	-
Closing Balance	103,491	103,491
Represented by:		
Buildings	103,491	103,491
NOTE 10 - COMMITMENTS FOR EXPENDITURE		
	-	-
NOTE 11 - CONTINGENT ASSETS AND CONTINGENT LIABILITIES		
There are no contingent assets or contingent liabilities at reporting date. (2014: Nil)		
NOTE 12 - EVENTS AFTER THE REPORTING PERIOD		
The Committee of Management are not aware of any events occurring after reporting date requiring disclosure. (2014: Nil)		
NOTE 13 - ECONOMIC DEPENDENCY		
The Centre is wholly dependent on the contributed financial support of the State Government and in particular, the Department of Health & Human Services.		

Statement by Members

CANN VALLEY BUSH NURSING CENTRE INC.

ABN: 69 461 662 367

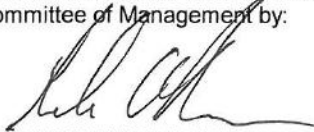
STATEMENT BY MEMBERS OF THE COMMITTEE

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 Inc. as at 30 June 2015 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 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:



.....



.....

Dated this 9th day of September 2015

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 2015, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by members of the committee.

Committee's Responsibility for the Financial Report

The members of the committee are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Associations Incorporation Reform Act 2012* and the needs of the members. The responsibility of the members of the committee also includes such internal control as the members of the committee determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, 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 association's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the members of the committee, as well as evaluating the overall presentation of the financial report.

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

Independence

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



Opinion

In our opinion the financial report gives a true and fair view of the financial position Cann Valley Bush Nursing Centre Inc. as at 30 June 2015 and of its performance and its cash flows for the year ended in accordance with the *Associations Incorporation Reform Act 2012*.

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 to assist Cann Valley Bush Nursing Centre Inc. to meet the requirements of the *Associations Incorporation Reform Act 2012*. As a result, the financial report may not be suitable for another purpose.

Crowe Horwath Vic

CROWE HORWATH VIC

G. Robertson

GORDON ROBERTSON

Partner

Sale

Date: 14 September 2015