

Cann Valley Bush Nursing Centre Inc.

Reg. A11159L

Annual Report

2015—2016



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Strategic Plan 2016-2019

Our Vision

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

Our Role

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

Strategic Goals

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



Core Principles

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

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

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

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

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

President's Message

Once again we find ourselves here. Another successful year under the belt. All systems and services are functioning as they should. All services appear to be well attended and utilised.

An agreement has been reached between Frank and Marija and confirmed by the Committee of Management, to job share the Nurse Centre Managers role. This will allow Frank to phase into retirement and hopefully stay another 2 years. This is an excellent opportunity for Marija to broaden and further develop her people and centre management skills, under Frank's guidance and mentorship, and can only be a good thing for the centre, providing us with greater flexibility, stability and security. Whilst consecutively meeting the needs and aspirations of our staff leading to greater job satisfaction and employee retention.

Needless to say, we have had very little staff turnover. In the 2015-2016 financial year we have had no staff leave, and had Linda Laffy join our home help team. Satisfaction for staff and clients, with the centre both as an employer and medical centre, seems to be good. With no issues of note to mention.

We are in a very good position financially with sufficient cash reserves to weather any storms, and we purchase whatever we require. However, we are very well equipped, with all our equipment in good working order. We also updated our entire vehicular fleet to current models within the financial year.

The renovations completed over the last few years seem to be working well and the gardens are now established.

The ongoing issue of sealing the carpark out the front was not completed as promised within the financial year, but does seem to be getting closer. The current holdup appears to be primarily one of waiting for the ground to dry up sufficiently for the works to commence. I hope to be able to say in next year's annual report, that all these works have been completed by then.

In summary, everything is good!

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 2015/2016 period there were 11 meetings held. No meeting was held in January, due to annual Committee break.

Michael O'Brien - President

Ron Luhrs - Vice President

Myrna Richter - Treasurer

Ian Quick

Val Quick

Tony Stephenson

Rose Young

Christine Barker

Jill Filmer (resigned April 2016)

Life Members

Ian Quick

Tony Stephenson

Gus McKinnon

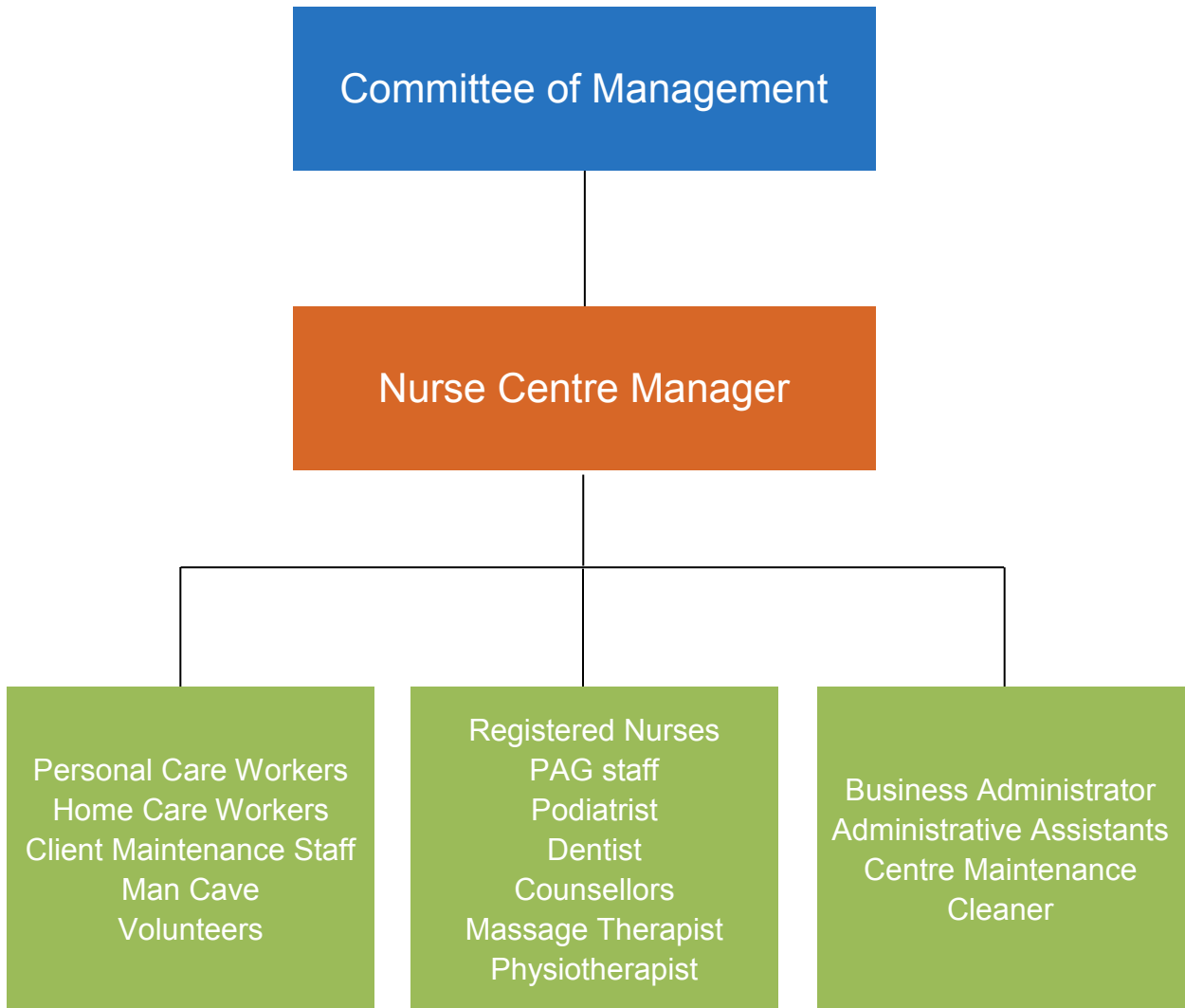
Judy McKinnon

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

- ☑ Meaningful staff communications and collaboration
- ☑ Collectively lobbied for legislative change to allow for introduction of RIPERN model
- ☑ Enhanced health promotions
- ☑ Planned Activity Group operating smoothly
- ☑ Man Cave attendance increasing
- ☑ Women's health promotion
- ☑ Collaborative working relationship with Orbost Regional Health
- ☑ Maintained all existing visiting services
- ☑ Harmonious working environment
- ☑ Various staff training sessions
- ☑ Update of Emergency Response vehicle
- ☑ Update of CVBNC bus funded through RAPHs by Gippsland Primary Health Network
- ☑ 3 nurses successfully completed annual RAN competency training

What's ahead...

- ☑ Formalizing car parking in front of Centre
- ☑ Planning for change
- ☑ Smooth reporting transition for funding bodies
- ☑ Anticipation of CVBNC being gazette for RIPERN practice



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

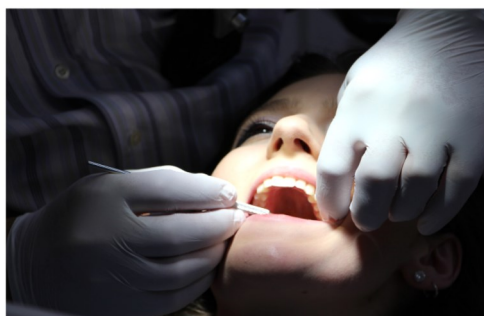


Community Services

- 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

This has been a year of consolidation from my point of view.

Although I have made very few operational changes, I have worked to the best of my ability to ensure that a sense of teamwork and value was felt by all staff. My understanding of the feeling of staff is that a sense of calm and harmony now prevail.

Any bumps in the road are dealt with promptly, and I feel that Cann Valley Bush Nursing Centre is now a very pleasant place to work.

We have a new fleet of vehicles, partly funded by a sum of money that was previously unidentified, and grew each year because of misunderstandings in the Package Clients funding process. Credit to Marija and Kym for spotting this. A new software package has been installed to keep track of package funds and to also comply with legal requirements.

We have had several serious accidents this year, and the staff have had the adequate skills and resources to be effective in our response. It is a privilege to be able to work with such a talented, small team. I really believe we make a difference to the lives of residents and tourists alike.

All three nurses are currently endorsed to the RANEG certification, meaning we can legally respond to 000 calls and work in concert with Ambulance Victoria. Our current relationship with AV is excellent.

One nurse, Marija, has completed the RIPERN course, which, if and when it is approved for use in Bush Nursing Centres, will be very helpful when access to a medical practitioner is difficult or impossible.

Several items of diagnostic equipment have been purchased, and while I cannot say the clinic is "State of the Art", it is amongst the best equipped clinic for its size that I have worked in. This is an ongoing process and as funds permit, I will continue to keep our equipment up to date.

Although no date has been mentioned, I believe that accreditation will take place in the next 12 months, and I feel we are well set up for the process at the moment.

Starting early next year, I will be transitioning into retirement. I enjoy working here, and do not really want to retire completely. To this end, I intend to "jobshare" with Marija, in a loose arrangement which will see me work roughly one month on, one month off. I am conscious of peak times during the year, and other operational requirements, so it will not be a hard and fast date based rotation, but my "off" periods will be taken to suit clinic and staff needs. I will always be able to be recalled within 24 hours, should an unforeseen event arise such as staff illness etc.

Frank Blong
Nurse Centre Manager

PLANNED ACTIVITY GROUP

The Cann Valley Bush Nursing Centre Planned Activity Group has 6 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.



PLANNED ACTIVITY GROUP

August

- Lunch with Mallacoota PAG



September

- Chinese Lunch at Bombala
- Visit to Burnima Historical Homestead
- Lunch at Royal Willows Hotel Pambula

October

- Lunch at Bombala
- Lunch at Mallacoota with Eden PAG
- Lunch & games at CVBNC

November

- BBQ at Gypsy Point
- Thai lunch at CVBNC with Mallacoota PAG

December

- Christmas shopping trip to Lakes Entrance
- Christmas lunch at Mallacoota Hotel with Mallacoota PAG

January

- Morning tea at Cape Conran and lunch at Marlo Hotel

February

- BBQ at Riverside Park, Bombala
- Lunch & games at CVBNC

March

- Morning tea at Rainforest walk and lunch at Bellbird Hotel with a drive to Cape Conran

April

- Lunch at Marlo Hotel celebrating Kath's 96th birthday

May

- BBQ at Betka Beach, Mallacoota

June

- Orbost shopping trip with lunch at Snowy River Hotel

Business Administrator's Report

Unity is strength... when there is teamwork and collaboration, wonderful things can be achieved.
- Mattie Stepanek



Cann Valley Bush Nursing Centre (CVBNC) is continuing to deliver a diverse range of services in this remote location. This range of services provided by CVBNC staff, contractors and partner organisations continue to make a significant contribution to the health and well being of our community. With clinical services, preventative health, well being programs, individual and community health promotion activities, CVBNC is a vital part of this community.

Funding continues to be received from Department of Health & Human Services. CVBNC acknowledges the support of the Victorian Government.

The Bush Nursing Centre has finally moved from the previous Commonwealth HACC system to the State Government Department of Health and Human Services. This transition will also see our organisation move to a changed accreditation and quality assessment process.

Home Care Packages, Level 2 and Level 4, continue to be provided within our community thanks to the funding received from Department of Health & Ageing.

Rural Primary Health Service, previously delivered by Gippsland Medicare Local, has transitioned and is now Rural Access to Primary Health Services which is funded through Gippsland Primary Health Network.

The incorporation has 93 family memberships and 58 single memberships for this financial year.

We take this opportunity to acknowledge all the stakeholders and organisations that partner with us and provide support to CVBNC.

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

A big thanks to Val Quick, our volunteer driver, who drives clients to medical appointments and also drives the centre bus to Bairnsdale fortnightly for clients to access services in Orbost and Bairnsdale. This is a vital service provided to our remote community.

The centre has continued to be a very user friendly place for staff and visiting professionals to work in, providing a private and confidential environment for community members.

Thanks to the administrative staff for their dedication and assistance in keeping the office functioning in an efficient manner.

The volunteer Committee of Management continue to be very supportive of the management and operations of the centre and their commitment to this facility is commended.

As we navigate the changing horizon for health care, we look forward to another year ahead of continued services to the Cann River and district community.

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	Anu Blong
Client Property Maintenance	Jason Gardner	Adrian Nation		
Man Cave	Mick Young			

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 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)

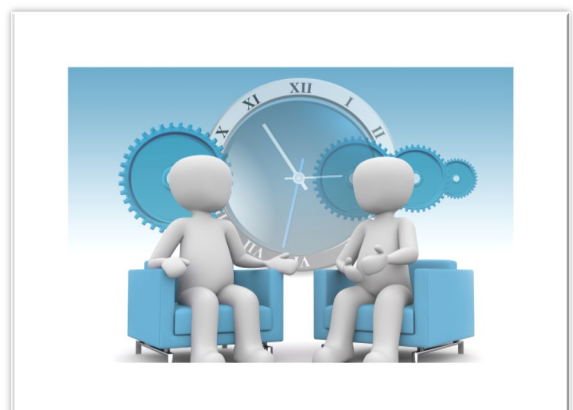
Orbost Regional Health (ORH)

Service Industry Advisory Group (SIAG)

Department of Health & Human Services (DHHS)



Cann Valley Bush Nursing Centre acknowledges the support of the Victorian Government



Service Level & Activity



Strategic Performance

A well respected & viable organisation

- ☑ Attendance at regional Bush Nursing Centre network meetings
- ☑ Effective budget planning in a challenging financial climate
- ☑ RAPHs funding secured for 2015/2016 via Gippsland Primary Health Network
- ☑ Monthly health promotions
- ☑ Attendance at Statewide Bush Nursing Centre network meeting
- ☑ Regular RIPERN meetings

Ensure the community has access to quality care

- ☑ Continuity of care by visiting Allied Health professionals
- ☑ Supportive Home Care staff
- ☑ Focus on person-centred care programs
- ☑ Well qualified and appropriately allocated workforce
- ☑ Website updates and promotion of services and programs

Value and support our people

- ☑ Annual RAN training for nurses
- ☑ Supported education opportunities for all staff

Treasurer's Report

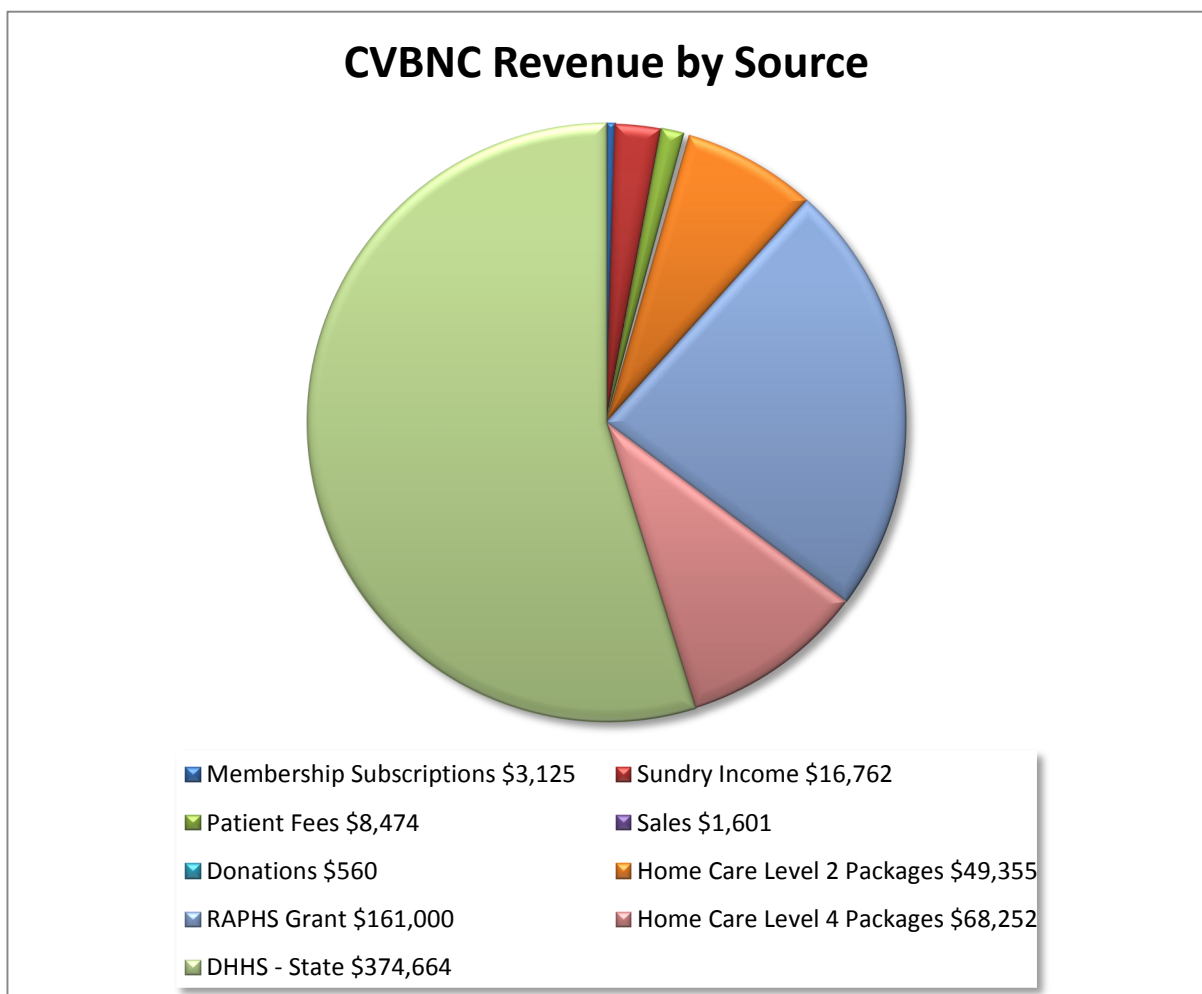
The following pages contain financial information for the year ending 30th June 2016.

Thanks to Kym and Frank for keeping the budget in good shape.

Crowe Horwath have audited the organization once again and found all true and fair as at the 30th June, 2016.

All other financial areas are working smoothly with very few changes.

Myrna Richter
Treasurer



CANN VALLEY BUSH NURSING CENTRE INC.

ABN: 69 461 662 367

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**

CANN VALLEY BUSH NURSING CENTRE INC.

ABN: 69 461 662 367

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2016**

	Note	2016 \$	2015 \$
Revenue from Operating Activities	3	667,031	687,591
Revenue from Non-Operating Activities	3	17,748	20,466
Employee Benefits	4	(490,244)	(464,747)
Non-Salary Labour Costs	4	-	(1,350)
Supplies & Consumables	4	(22,936)	(26,757)
Other Expenses	4	(156,927)	(164,703)
NET RESULT BEFORE CAPITAL & SPECIFIC ITEMS		14,672	50,500
Capital Purpose Income	3	-	11,935
Depreciation	6	(76,942)	(72,745)
Profit on Sale of Non Current Assets	4	5,490	3,019
NET LOSS FOR THE YEAR		(56,780)	(7,291)
Other comprehensive income		-	-
COMPREHENSIVE RESULT FOR THE YEAR		(56,780)	(7,291)

The accompanying notes form part of this financial report

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

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2016

	Note	2016 \$	2015 \$
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	5	201,120	201,551
Trade & Other Receivables		9,508	-
Stock on Hand		1,261	1,326
TOTAL CURRENT ASSETS		<u>211,889</u>	<u>202,877</u>
NON-CURRENT ASSETS			
Property, plant and equipment	6	<u>1,282,787</u>	<u>1,286,239</u>
TOTAL NON-CURRENT ASSETS		<u>1,282,787</u>	<u>1,286,239</u>
TOTAL ASSETS		<u>1,494,676</u>	<u>1,489,116</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	7	5,530	14,512
Employee Provisions	8	83,528	34,693
Financial Liabilities	9	14,358	-
TOTAL CURRENT LIABILITIES		<u>89,058</u>	<u>49,205</u>
NON-CURRENT LIABILITIES			
Employee Provisions	8	4,940	32,284
Financial Liabilities	9	35,473	-
TOTAL NON-CURRENT LIABILITIES		<u>40,413</u>	<u>32,284</u>
TOTAL LIABILITIES		<u>143,829</u>	<u>81,489</u>
NET ASSETS		<u>1,350,847</u>	<u>1,407,627</u>
EQUITY			
Reserves	10	103,491	103,491
Retained surplus		1,247,356	1,304,136
TOTAL EQUITY		<u>1,350,847</u>	<u>1,407,627</u>

The accompanying notes form part of this financial report

**STATEMENT OF CHANGES IN EQUITY
 FOR THE YEAR ENDED 30 JUNE 2016**

	Revaluation reserve \$	Retained surplus \$	Total \$
Balance at 1 July 2014	103,491	1,311,427	1,414,918
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>1,304,136</u>	<u>1,407,627</u>
Balance at 1 July 2015	103,491	1,304,136	1,407,627
Deficit for the year	-	(56,780)	(56,780)
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	<u>-</u>	<u>(56,780)</u>	<u>(56,780)</u>
Balance at 30 June 2016	<u>103,491</u>	<u>1,247,356</u>	<u>1,350,847</u>

The accompanying note forms part of this financial report

**STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED 30 JUNE 2016**

	Note	2016 \$	2015 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Government Grants - Recurrent		653,271	671,270
Interest Received		986	-
Other Receipts		20,063	34,296
Payments to Suppliers and Employees		<u>(657,533)</u>	<u>(641,549)</u>
Cash Generated from Operations		16,787	64,017
Capital grants from Government		-	11,935
Net cash provided by operating activities	5(a)	<u>16,787</u>	<u>75,952</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for Buildings, Plant & Equipment		(81,750)	(36,318)
Proceeds on sale of Buildings, Plant and Equipment		<u>14,701</u>	<u>17,000</u>
Net provided used in investing activities		<u>(67,049)</u>	<u>(19,318)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Net cashflow from Vehicle Lease		<u>49,831</u>	-
Net cash provided by financing activities		<u>49,831</u>	-
Net (decrease)/increase in cash and cash equivalents		(431)	56,634
Cash and cash equivalents at beginning of year		<u>201,551</u>	<u>144,917</u>
Cash and cash equivalents at end of year	5(b)	<u>201,120</u>	<u>201,551</u>

The accompanying note forms part of this financial report

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.

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.

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.

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.

NOTE 2 - CRITICAL ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

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

Estimation of useful lives of assets

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

Impairment of non-financial assets

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

Employee benefits provision

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

CANN VALLEY BUSH NURSING CENTRE INC.

ABN: 69 461 662 367

Notes to the Financial Statements
For The Year Ended 30 June 2016

NOTE 3 - REVENUE

Note	OPERATING		CACPS		RPHS		EACH		TOTAL	
	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue from Operating Activities										
<i>Government Grants</i>										
- Dept Human Services	374,664	364,785	-	-	-	-	-	-	374,664	364,785
- Dept Health & Ageing	-	-	49,355	36,822	68,252	161,000	161,000	108,663	278,607	306,485
	<u>374,664</u>	<u>364,785</u>	<u>49,355</u>	<u>36,822</u>	<u>68,252</u>	<u>161,000</u>	<u>161,000</u>	<u>108,663</u>	<u>653,271</u>	<u>671,270</u>
Indirect Contributions by DHS - Insurance	-	2,490	-	-	-	-	-	-	-	2,490
	<u>374,664</u>	<u>367,275</u>	<u>49,355</u>	<u>36,822</u>	<u>68,252</u>	<u>161,000</u>	<u>161,000</u>	<u>108,663</u>	<u>653,271</u>	<u>673,760</u>
Fees										
Patient Fees	6,704	6,617	560	1,231	-	-	1,210	-	8,474	8,784
Sales	1,601	1,063	-	-	-	-	-	-	1,601	1,063
	<u>8,305</u>	<u>7,680</u>	<u>560</u>	<u>1,231</u>	<u>-</u>	<u>-</u>	<u>1,210</u>	<u>-</u>	<u>10,075</u>	<u>9,846</u>
Specific Purpose										
Subscriptions	3,125	3,570	-	20	-	-	-	-	3,125	3,590
Donations	560	363	-	32	-	-	-	-	560	395
	<u>3,685</u>	<u>3,933</u>	<u>-</u>	<u>52</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,685</u>	<u>3,985</u>
	<u>386,654</u>	<u>378,888</u>	<u>49,915</u>	<u>38,105</u>	<u>68,252</u>	<u>161,935</u>	<u>162,210</u>	<u>108,663</u>	<u>667,031</u>	<u>687,591</u>
Revenue from Non-Operating Activities										
Interest	986	-	-	-	-	-	-	-	986	-
Sundry Income	15,686	18,076	73	913	480	822	523	655	16,762	20,466
	<u>16,672</u>	<u>18,076</u>	<u>73</u>	<u>913</u>	<u>480</u>	<u>822</u>	<u>523</u>	<u>655</u>	<u>17,748</u>	<u>20,466</u>
Revenue from Capital Purpose Income										
DHS - Specific Purpose Grants	-	11,935	-	-	-	-	-	-	-	11,935
	<u>403,326</u>	<u>408,898</u>	<u>49,988</u>	<u>39,017</u>	<u>68,732</u>	<u>162,757</u>	<u>162,733</u>	<u>109,318</u>	<u>684,779</u>	<u>719,991</u>
Total Revenue										
	<u>403,326</u>	<u>408,898</u>	<u>49,988</u>	<u>39,017</u>	<u>68,732</u>	<u>162,757</u>	<u>162,733</u>	<u>109,318</u>	<u>684,779</u>	<u>719,991</u>

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

Notes to the Financial Statements
 For The Year Ended 30 June 2016

NOTE 4: EXPENSES

Note	OPERATING		CACPS		RPHS		EACH		TOTAL	
	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Employee Benefits</i>										
Salaries & Wages	292,985	263,025	12,093	13,763	34,080	115,235	115,105	36,540	454,263	428,562
Superannuation	24,597	20,324	97	986	433	9,190	6,370	-	31,497	30,501
WorkCover	1,121	1,421	1,121	1,421	1,121	1,421	1,121	1,421	4,484	5,684
	<u>318,703</u>	<u>284,770</u>	<u>13,311</u>	<u>16,170</u>	<u>35,634</u>	<u>125,846</u>	<u>122,596</u>	<u>37,961</u>	<u>490,244</u>	<u>464,747</u>
<i>Non-Salary Labour Costs</i>										
	-	1,350	-	-	-	-	-	-	-	1,350
<i>Supplies & Consumables</i>										
Medical Supplies	21,069	25,724	-	-	-	1,033	1,867	-	22,936	26,757
<i>Other Expenses</i>										
Accounting & Audit Fee	7,345	7,235	-	-	-	-	-	-	7,345	7,235
Advertising	-	-	-	-	-	-	-	-	-	-
Bank Charges	524	696	-	-	-	-	-	-	524	696
Cleaning	844	719	-	-	-	-	-	-	844	719
Client Repairs & Maintenance	21,581	20,492	9,748	10,919	11,152	-	-	22,398	42,481	53,810
Computer Expenses	2,104	388	-	-	-	-	-	-	2,104	388
Electricity & Gas	2,768	8,315	-	-	5,269	-	-	-	8,037	8,315
Freight & Cartage	1,176	1,920	-	-	-	-	-	-	1,176	1,920
Health Providers	-	(272)	-	-	-	7,099	7,650	-	7,650	6,827
Industrial Advisor	-	1,150	-	-	460	-	-	-	460	1,150
Insurance Costs funded by DHS	-	2,490	-	-	-	-	-	-	-	2,490
Lease Payments - Bus	27,409	16,956	124	-	-	-	-	-	27,533	16,956
Licences, Registrations and Permits	-	-	-	-	-	-	-	-	-	655
Meals on Wheels	-	-	-	-	1,518	-	-	-	1,518	655
Motor Vehicle Expenses	4,416	4,968	2,128	2,856	1,591	19,076	16,940	1,466	25,075	28,366

CANN VALLEY BUSH NURSING CENTRE INC.

ABN: 69 461 662 367

Notes to the Financial Statements
For The Year Ended 30 June 2016

NOTE 4: EXPENSES (CONTINUED)

Note	OPERATING		CACPS		RPHS		EACH		TOTAL	
	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Payroll Levy	1,260	1,632	138	259	428	51	-	-	1,826	1,942
Planned Activities	3,485	2,544	-	-	-	-	-	-	3,485	2,544
Police Checks	-	159	321	175	-	-	-	-	321	334
Postage & Stationery	2,557	2,779	162	659	575	2,157	3,114	-	6,408	5,594
Rates	976	913	-	-	-	-	-	-	976	913
Repairs & Replacements	10,488	9,776	-	-	-	78	-	-	10,488	9,854
Staff Amenities	694	1,102	-	-	-	-	-	-	694	1,102
Staff Training	86	408	-	-	-	2,340	-	-	86	2,748
Subscriptions & Memberships	-	-	-	-	-	-	-	-	-	-
Sundry Expenses	575	1,032	-	-	-	-	-	-	575	1,032
Telephone	2,434	6,006	168	376	4,359	1,536	689	-	7,650	7,919
Travelling Expenses	355	715	-	-	-	480	267	-	622	1,195
	<u>91,077</u>	<u>92,123</u>	<u>12,789</u>	<u>15,244</u>	<u>25,352</u>	<u>32,816</u>	<u>28,660</u>	<u>24,519</u>	<u>157,878</u>	<u>164,703</u>
Depreciation	76,942	71,712	-	88	-	945	-	-	76,942	72,745
Profit on Sale of Non Current Assets	(5,490)	(3,019)	-	-	-	-	-	-	(5,490)	(3,019)
Total Expenses	<u>502,301</u>	<u>472,660</u>	<u>26,100</u>	<u>31,502</u>	<u>60,986</u>	<u>160,641</u>	<u>153,123</u>	<u>62,479</u>	<u>742,510</u>	<u>727,283</u>
Net Result for the Year	<u>(98,975)</u>	<u>(63,762)</u>	<u>23,888</u>	<u>7,515</u>	<u>7,746</u>	<u>2,116</u>	<u>9,610</u>	<u>46,839</u>	<u>(57,731)</u>	<u>(7,292)</u>

	2016	2015
	\$	\$

NOTE 5 - CASH FLOW INFORMATION**(a) Reconciliation of Net Deficit for the Year to Net Cash Inflow from Operating Activities**

Net Deficit for the year	(56,780)	(7,291)
<i>Non-cash items</i>		
Depreciation	76,942	72,745
Profit on Sale of Non-Current Asset	(5,490)	(3,019)
<i>Changes in Assets & Liabilities</i>		
Increase in Receivables	(10,459)	-
(Increase)/Decrease in Stock on Hand	65	(94)
Increase/(Decrease) in Trade and Other Payables	(8,982)	(5,890)
Increase/(Decrease) in Employee Provisions	21,491	19,502
Net Cash Inflow/(Outflow) from Operating Activities	<u>16,787</u>	<u>75,952</u>

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

Operating	1,560	45,019
HC Level 2	13,385	14,063
HC Level 4	6,708	79,642
Investment	10,225	20,152
Provisions	40,021	20,000
RPHS	5,510	22,675
Business Cash Maximizer	123,711	-
TOTAL	<u>201,120</u>	<u>201,551</u>

	2016	2015
	\$	\$
NOTE 6 - PROPERTY, PLANT & EQUIPMENT		
Land at Valuation	35,000	35,000
Buildings at Valuation	495,216	495,216
Less Accumulated Depreciation	(100,822)	(83,722)
	<u>394,394</u>	<u>411,494</u>
Buildings at Cost	746,092	746,092
Less Accumulated Depreciation	(56,822)	(38,170)
	<u>689,270</u>	<u>707,922</u>
	<u>1,083,664</u>	<u>1,119,416</u>
Plant & Equipment at Cost	267,942	266,197
Less Accumulated Depreciation	(210,340)	(182,519)
	<u>57,602</u>	<u>83,678</u>
Furniture & Equipment at Cost	48,689	48,689
Less Accumulated Depreciation	(39,256)	(35,609)
	<u>9,433</u>	<u>13,080</u>
Motor Vehicle at Cost	104,802	56,437
Less Accumulated Depreciation	(7,714)	(21,372)
	<u>97,088</u>	<u>35,065</u>
Total	<u><u>1,282,787</u></u>	<u><u>1,286,239</u></u>

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
	\$	\$	\$	\$	\$	\$	\$
2016							
Balance at beginning of the year	35,000	707,922	411,494	83,678	13,080	35,064	1,286,238
Additions	-	-	-	1,745	-	80,005	81,750
Disposals	-	-	-	-	-	(8,259)	(8,259)
Depreciation	-	(18,652)	(17,100)	(27,821)	(3,647)	(9,722)	(76,942)
Balance at end of the year	35,000	689,270	394,394	57,602	9,433	97,088	1,282,787
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	-	(17,284)	(17,101)	(26,387)	(3,876)	(8,099)	(72,747)
Balance at end of the year	35,000	707,922	411,494	83,678	13,080	35,064	1,286,238

	2016	2015
	\$	\$
NOTE 7 - TRADE AND OTHER PAYABLES		
Trade Payables	-	481
GST Payable	-	5,183
PAYG Payable	5,530	8,848
	<u>5,530</u>	<u>14,512</u>

NOTE 8 - EMPLOYEE PROVISIONS**Current**

Annual Leave	32,123	13,760
Long Service Leave	51,405	20,933
Total Current Employee Provisions	<u>83,528</u>	<u>34,693</u>

Non-Current

Long Service Leave	4,940	32,284
Total Non-Current Employee Provisions	<u>4,940</u>	<u>32,284</u>
Total Employee Provisions	<u>88,468</u>	<u>66,977</u>

NOTE 9 - FINANCIAL LIABILITIES*Finance Lease Toyota Bus (secured):*

Current	14,358	-
Non-Current	35,473	-
	<u>49,831</u>	<u>-</u>

NOTE 10 - PROPERTY REVALUATION SURPLUS

Opening Balance	103,491	103,491
Revaluation Increment:		
- Buildings	-	-
Closing Balance	<u>103,491</u>	<u>103,491</u>
Represented by:		
Buildings	<u>103,491</u>	<u>103,491</u>

	2016	2015
	\$	\$

NOTE 11 - COMMITMENTS FOR EXPENDITURE

Finance lease

Committed at the reporting date and recognised as liabilities payable:

Within 1 year	14,358	-
One to five years	35,473	-
Total commitment	<u>49,831</u>	<u>-</u>
Less future finance charges	<u>-</u>	<u>-</u>
Net commitment recognised as liabilities	<u><u>-</u></u>	<u><u>-</u></u>

Representing:

Lease liability - current (Note 9)	14,358	-
Lease liability - non current (Note 9)	35,473	-
	<u>49,831</u>	<u>-</u>

NOTE 12 - CONTINGENT ASSETS AND CONTINGENT LIABILITIES

There are no contingent assets or contingent liabilities at reporting date. (2015: Nil)

NOTE 13 - EVENTS AFTER THE REPORTING PERIOD

The Committee of Management are not aware of any events occurring after reporting date requiring disclosure. (2015: Nil)

NOTE 14 - 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

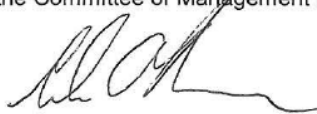
STATEMENT BY MEMBERS OF THE COMMITTEE

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 2016 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 19th day of September 2016

INDEPENDENT AUDITOR'S REPORT

To the Members of Cann Valley Bush Nursing Centre

We have audited the accompanying financial report, being a special purpose financial report of Cann Valley Bush Nursing Centre, which comprises the statement of financial position as at 30 June 2016, 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 as at 30 June 2016 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 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

A handwritten signature in black ink, appearing to read "G. Robertson".

GORDON ROBERTSON

Partner

Sale

Date: 21 September 2016