

Cann Valley Bush Nursing Centre Inc.

Reg. A11159L

# Annual Report

2016—2017



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# President's Message

We end the 2016-2017 financial year once again in good stead. All systems and services are functioning as they should. All services appear to be well attended and utilised, and our finances are continuing to improve.

We have installed a shower in the flat to provide more privacy for guests, and the car parking and sealing out the front of the centre has been completed to a good standard. This improves the appearance, accessibility and safety for our clients and staff, and is the culmination of years of lobbying and the end of our current building program.

We are currently exploring our options to improve our wildfire protection to ensure our centre can stay open, and there is no need to evacuate on extreme fire days when the centre is most likely to be needed most.

Unfortunately Dr Reid has left the area, a well-respected and popular doctor in his time at our centre. Fortunately Dr Mohit-Sharma has taken over, so we are still able to provide GP services through the centre.

We have had some turnover of staff and committee. Our casual nurse Kathy Mowbray and Business Administrator Kim Mcleod have both left. We have had Therese Burke and Zoe Meade join us, but are still actively seeking a professional administrator. On the committee we have lost Myrna Richter who sadly passed away and Christine Barker, and we have welcomed Kelly Edebohls and Chrystal Hall to the team.

We are in a very good position financially with sufficient cash reserves to weather any foreseeable storms, and purchase whatever we require. However we are very well equipped, with all our equipment in good working order. We have also been left a sizable bequest by a former client.

In summary, we have had another successful year. Our premises, equipment and vehicle fleet are all in good order, as is our financial position. We have had a little bit of staff and committee turnover, but with the exception of the Business Administrator position have still managed to find high quality applicants to replace those who have left. Our services are well utilised by the community, and we are meeting all the requirements of our funding bodies. All in all, another good year.



President of the Committee of Management,  
Cann Valley Bush Nursing Centre.

*Michael O'Brien*  
President,  
Committee of Management

# 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

# 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 2016/2017 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 (passed away 30/07/2017)

Ian Quick

Val Quick - Treasurer (appointed new treasurer 16/08/2017)

Tony Stephenson

Kelly Edebohls (joined 14th December 2016)

Chrystal Hall (joined 14th December 2016)

Rose Young (resigned October 2016)

Christine Barker (resigned 10th August 2017)

## *Life Members*

Ian Quick

Tony Stephenson

Gus McKinnon

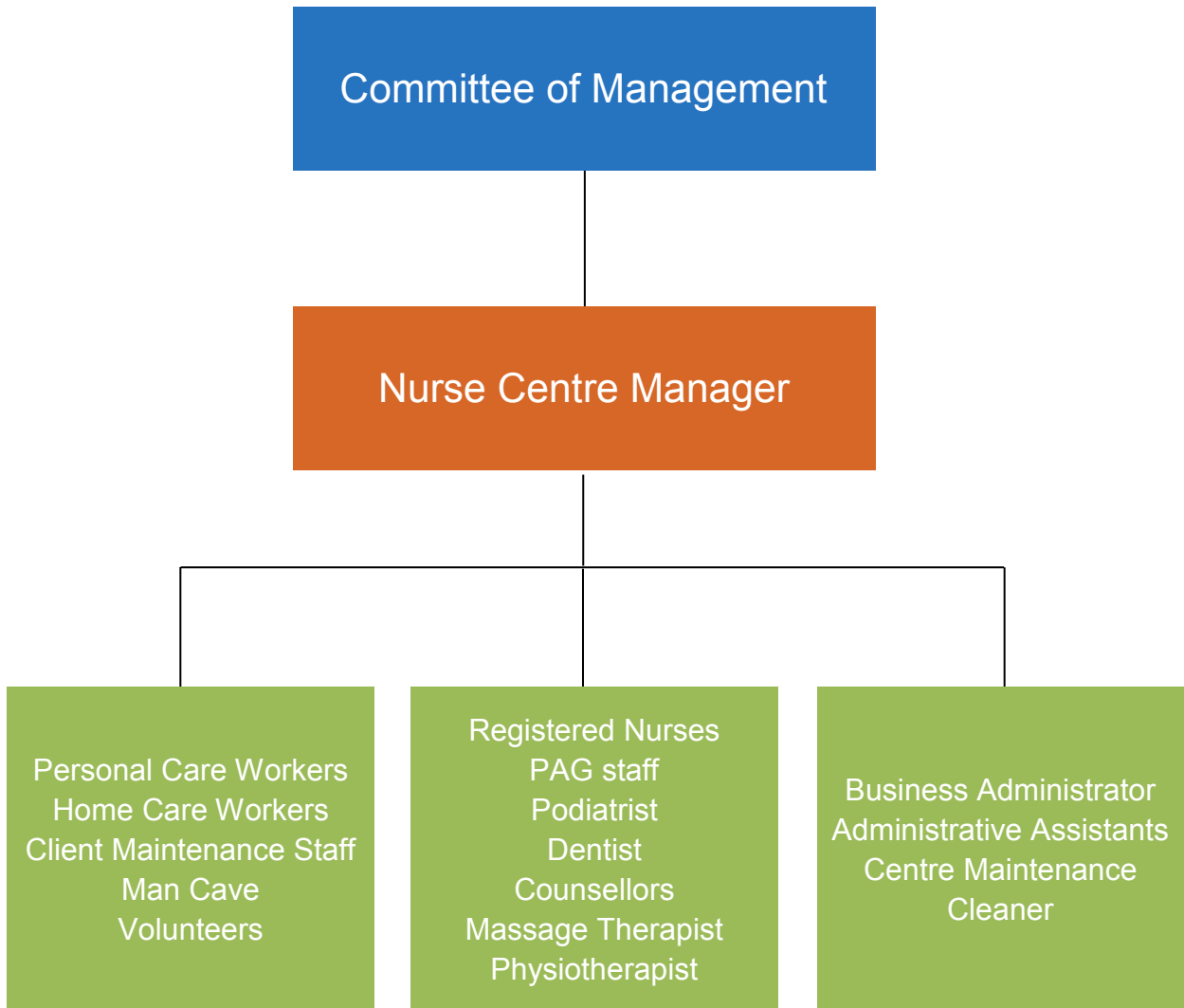
Judy McKinnon

# 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

- ✓ Completed car park area
- ✓ Purchase of State of The Art Medical Equipment
- ✓ Supported the age community to remain at home — Utilizing Home Care Packages
- ✓ Regular access to Mental Health professional via Royal Flying Doctors Service
- ✓ Progressing in the lobby for legislative change to allow for introduction of RIPERN model
- ✓ Enhanced health promotions
- ✓ Continued staff communications and collaboration
- ✓ Planned Activity Group operating smoothly
- ✓ Man Cave attendance increasing
- ✓ Collaborative working relationship with Orbost Regional Health
- ✓ Maintained all existing visiting services
- ✓ Harmonious working environment
- ✓ Opportunity for staff training
- ✓ 3 nurses successfully completed annual RAN competency training
- ✓ CVBNC being gazette for Rural and Isolated Practice of Endorsed Registered Nurses



## What's ahead...

- ✓ Continually striving to improve services
- ✓ Preparing for Accreditation
- ✓ Smooth reporting transition for funding bodies
- ✓ Improved Fire Protection system with external sprinkler



# 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



## 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

## Community Services

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





# NURSE CENTRE MANAGER'S REPORT

This year has seen one highly visible improvement to the Centre, namely the sealing and landscaping of the car parking area at the front. This came about after applying some pressure to East Gippsland Shire and to VIC roads. Regardless of how it came about, we are indeed grateful to those two bodies for an excellent job. Staff and patients alike are now spared the ordeal of tramping through mud to access the centre.

Our general funding has been increased for this and subsequent financial years allowing us to continue to offer the high standard of care we now provide.

The RFDS presently arrange for an optometrist to visit twice a year, which is a terrific service, particularly for people who may be socio-economically or otherwise challenged. The RFDS are now offering Mental Health support as well. This will prove to be to our advantage as Mental Health is one area in which we have had issues obtaining specialist input. Time will tell. Mental Health issues, both relating to drugs and alcohol, or organic issues are still highly represented in the area. This is often the case in rural or remote settings.

We are investigating the possibility of getting a grant to install a defensive water sprinkler system, particularly at the rear of the premises. This would incorporate the use of the powerful generator which we have. In a bush fire situation, this could make the difference between losing and saving the centre from damage.

We are better equipped than we were this time last year. We have purchased a number of clinical instruments and devices which will help with patient diagnosis. These are particularly useful in this remote location.

Our Business Administrator, Kym, left us on excellent terms after 10 years' service. She has moved on to further her career and be closer to her family. Her position is currently vacant. We have lost our casual nurse Kathy, but have recruited an emergency trained Remote Area Nurse, Therese, whose skills enhance and complement our nursing team.

Accreditation is looming on the horizon. We are already preparing for this, and have received an additional grant from the department of health to assist in the process.

RIPERN. We have one RIPERN endorsed nurse, and the process of governance to allow practice is moving forward steadily.

Several of our package clients have moved on, either leaving town or passing away. However, we have held steady maintaining 6 clients in our care, with the possibility of more to come.

The Centre Manager, Frank, has decided to job share with RN Maria, and take a pace backwards. Frank has reached 65 but still enjoys his work and wants to continue at least for 12 months.

The PAG group, numbers have dwindled slightly due to illness or other reasons. We intend to recruit and hopefully pick up more members in time.

The Man Cave continues to provide a BBQ each Friday lunch, which is a good meeting point and helps us gain an insight into what is going on in town.

All in all, the clinic is in a better position financially, asset wise and in terms of patient care than it was last year.

*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

## July

- Lunch, Movie, Fun & Games at CVBNC
- Pambula 'Oaklands' Nursery & Coffee, Eden Club Lunch & Pokies



## August

- Lunch & Explore Bombala
- Lunch & Lake Tyers "Waterwheel" & Afternoon tea at Orbost R.S.L

## September

- Merimbula Club Lunch & Scenic Drive
- Bemm River Hotel Lunch with Orbost PAG Group, Scenic drive to Marlo

## October

- Bruthen Bull Ant Brewery Lunch, Scenic drive to Swan Reach and Lakes
- Lunch at Mallacoota

## November

- Bingo & Lunch at CVBNC
- Metung Lunch & Explore

## December

- Christmas party at Orbost

## February

- Metung Lunch & Scenic Drive

## March

- Lunch at Lakes Entrance Bowls Club
- Mallacoota Pub Lunch & Explore

## April

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

## May

- Eden bowls club Chinese lunch, Pokies & Explore

## June

- Mallacoota Hotel lunch, Op shopping and beach/boat ramp exploration
- History Discussion at Cann River Community Centre followed by afternoon tea at Sieglinde's

# Business Administrator's Report

## Business Administrator's Report

Cann Valley Bush Nursing Centre (CVBNC) continues to provide essential services to Cann River and surrounding districts. The range of services provided by CVBNC staff, contractors and partner organizations continue to make a significant contribution to the continued health and wellbeing of the local community. CVBNC continues to be a vital part of the community with clinical services, preventative health, wellbeing being programs and community health promotion activities.

The Bush Nursing Centre continues to receive funding from Department of Health & Human Services through the Small Rural Grant. CVBNC acknowledges the support of the Victorian Government.

Cann Valley Bush Nursing Centre continues to manage Home Care Packages, Level 2 and Level 4, which are provided in our community and funding received from Department of Human Services.

Place Based Flexible Funding (PBFF) is continuing through Gippsland Primary Health Network.

The incorporation has 75 family memberships and 48 single memberships for the 2016/2017 financial year.

We thankfully acknowledge the support of all the stakeholders and organizations that partner with us.

Cann Valley Bush Nursing Centre continues to be part of the Eastern Victorian Bush Nursing Network (EVBNN) which provides a fantastic opportunity for the bush nursing centres to collaborate.

The centre is continuing to provide a user friendly place for staff and visiting professionals to work in. It also provides a quiet and confidential environment for community members.

A big thank you to the administration staff for their dedication and assistance in keeping the office functioning in an efficient manner.

The volunteer Committee of Management continue to be very active and supportive of the management and staff at the centre. They are also actively involved in developing further services to provide to the community.

The car parking at the front of the centre was completed and adds "finished touch" to the building. It also provides a safe, clean environment for the public to access the centre.

At the time of this report being presented I will have completed over 11 years of service at Cann Valley Bush Nursing Centre and will have moved onto other employment. I'd like to take this opportunity to thank the Committee of Management, Centre Manager, and work colleagues for their support during my tenure and I wish Cann Valley Bush Nursing Centre all the very best for the future.



*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 (resigned 12/10/16) Therese Burke  
(started ) Julie Mann (started 20/1/17 resigned 22/5/17)

**Planned Activity Group** Cheryl Checkley (resigned 1st Sep 2016) Linda Laffey Anu Blong

**Administration Staff** Kym McLeod Sarah Nation Lorraine Cameron  
Zoe Meade (started 19/10/2017)

**Environmental Officers** Maria Taylor Anu Blong

**Home Based Services** Cheryl Checkley (resigned 1st Sep 2016)  
Jennet Young (resigned 1/2/17) Linda Laffey Anu Blong Fran Mills (started 14/12/16)

**Client Property Maintenance** Jason Gardner (resigned 31/5/17) Adrian Nation  
Rob Puyenbroek (started June 2017)

## 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 Primary Health Network (PHN)

Leading Age Service Australia - Victoria (LASA)

Mallacoota District Health and Support Service Inc (MDHSS)

May Aged Care (MAC)

Orbost Medical Group (OMG)

Orbost Regional Health (ORH)

Primary Care Partnerships (PCP)

Royal Flying Doctors Service (RFDS)

Safer Care Victoria (SCV)

Service Industry Advisory Group (SIAG)

Department of Health & Human Services (DHHS)



# 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 2016/2017 via Gippsland Primary Health Network
- ☑ Monthly health promotions
- ☑ Attendance at Statewide Bush Nursing Centre network meeting
- ☑ Regular Clinical Governance meetings

## Ensure the community has access to quality care

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



## Value and support our people

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



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

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2017**

**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 2017**

	Note	2017 \$	2016 \$
Revenue from Operating Activities	3	759,188	667,031
Revenue from Non-Operating Activities	3	5,597	17,748
Employee Benefits	4	(495,814)	(490,244)
Supplies & Consumables	4	(23,225)	(22,936)
Other Expenses	4	(142,039)	(157,878)
<b>NET RESULT BEFORE CAPITAL &amp; SPECIFIC ITEMS</b>		<b>103,707</b>	<b>13,721</b>
Depreciation	7	(86,195)	(76,942)
Profit on Sale of Non Current Assets	4	-	5,490
<b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>17,512</b>	<b>(57,731)</b>
Other comprehensive income		-	-
<b>COMPREHENSIVE RESULT FOR THE YEAR</b>		<b>17,512</b>	<b>(57,731)</b>

**CANN VALLEY BUSH NURSING CENTRE INC.**

ABN: 69 461 662 367

**STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2017**

	Note	2017 \$	2016 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	5 (b)	279,384	201,120
Trade & Other Receivables	6	26,814	9,508
Stock on Hand		2,677	1,261
<b>TOTAL CURRENT ASSETS</b>		<b>308,875</b>	<b>211,889</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	7	1,204,445	1,281,836
<b>TOTAL NON-CURRENT ASSETS</b>		<b>1,204,445</b>	<b>1,281,836</b>
<b>TOTAL ASSETS</b>		<b>1,513,320</b>	<b>1,493,725</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and Other Payables	8	22,031	5,530
Employee Provisions	9	82,354	83,528
Financial Liabilities	10	13,053	14,358
<b>TOTAL CURRENT LIABILITIES</b>		<b>104,385</b>	<b>89,058</b>
<b>NON-CURRENT LIABILITIES</b>			
Employee Provisions	9	4,749	4,940
Financial Liabilities	10	23,725	35,473
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>28,474</b>	<b>40,413</b>
<b>TOTAL LIABILITIES</b>		<b>145,912</b>	<b>143,829</b>
<b>NET ASSETS</b>		<b>1,367,408</b>	<b>1,349,896</b>
<b>EQUITY</b>			
Reserves	11	103,491	103,491
Retained surplus		1,263,917	1,246,405
<b>TOTAL EQUITY</b>		<b>1,367,408</b>	<b>1,349,896</b>

**CANN VALLEY BUSH NURSING CENTRE INC.**

ABN: 69 461 662 367

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2017**

	Revaluation reserve \$	Retained surplus \$	Total \$
<b>Balance at 1 July 2015</b>	103,491	1,304,136	1,407,627
Deficit for the year	-	(57,731)	(57,731)
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	-	<b>(57,731)</b>	<b>(57,731)</b>
<b>Balance at 30 June 2016</b>	<b>103,491</b>	<b>1,246,405</b>	<b>1,349,896</b>
<b>Balance at 1 July 2016</b>	103,491	1,246,405	1,349,896
Surplus for the year	-	17,512	17,512
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	-	<b>17,512</b>	<b>17,512</b>
<b>Balance at 30 June 2017</b>	<b>103,491</b>	<b>1,263,917</b>	<b>1,367,408</b>

**CANN VALLEY BUSH NURSING CENTRE INC.**

ABN: 69 461 662 367

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2017**

	<b>Note</b>	<b>2017</b>	<b>2016</b>
		<b>\$</b>	<b>\$</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Government Grants - Recurrent		738,114	653,271
Interest Received		1,086	986
Other Receipts		8,279	20,063
Payments to Suppliers and Employees		<u>(647,358)</u>	<u>(657,533)</u>
<b>Cash Generated from Operations</b>		<b>100,121</b>	<b>16,787</b>
Capital grants from Government		-	-
<b>Net cash provided by operating activities</b>	5(a)	<u><b>100,121</b></u>	<u><b>16,787</b></u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for Buildings, Plant & Equipment		(8,804)	(81,750)
Proceeds on sale of Buildings, Plant and Equipment		-	14,701
<b>Net provided used in investing activities</b>		<u><b>(8,804)</b></u>	<u><b>(67,049)</b></u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Net cashflow from Vehicle Lease		<u>(13,053)</u>	49,831
<b>Net cash (used in)/provided by financing activities</b>		<u><b>(13,053)</b></u>	<u><b>49,831</b></u>
Net increase/(decrease) in cash and cash equivalents		78,264	(431)
Cash and cash equivalents at beginning of year		<u>201,120</u>	<u>201,551</u>
<b>Cash and cash equivalents at end of year</b>	5(b)	<u><b>279,384</b></u>	<u><b>201,120</b></u>

## 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 Inc.

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

### *Historical cost convention*

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

### *Critical accounting estimates*

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

### **Revenue recognition**

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

### *Sales Revenue*

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

### *Donations*

Donations are recognised at the time the pledge is made.

### *Grants*

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

### *Interest*

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

## NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### *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.

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.

## NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Impairment of non-financial assets

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

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

### Trade and other payables

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

### Employee benefits

#### *Short-term employee benefits*

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

#### *Other long-term employee benefits*

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

#### *Defined contribution superannuation expense*

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

### Fair value measurement

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

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



## NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### **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 2017. 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.

**NOTE 3 - REVENUE**

	OPERATING		CACPS		RPHS		EACH		TOTAL	
	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenue from Operating Activities</b>										
<i>Government Grants</i>										
- Dept's Human Services	397,693	374,664	-	-	-	-	-	-	397,693	374,664
- Dept's Health & Ageing	-	-	76,254	49,355	164,220	68,252	99,947	161,000	340,421	278,607
	<u>397,693</u>	<u>374,664</u>	<u>76,254</u>	<u>49,355</u>	<u>164,220</u>	<u>68,252</u>	<u>99,947</u>	<u>161,000</u>	<u>738,114</u>	<u>653,271</u>
<i>Fees</i>										
Patient Fees	3,000	6,704	740	560	1,025	-	-	1,210	4,765	8,474
Sales	8,435	1,601	-	-	-	-	-	-	8,435	1,601
	<u>11,435</u>	<u>8,305</u>	<u>740</u>	<u>560</u>	<u>1,025</u>	<u>-</u>	<u>-</u>	<u>1,210</u>	<u>13,200</u>	<u>10,075</u>
<i>Specific Purpose</i>										
Subscriptions	2,740	3,125	-	-	-	-	-	-	2,740	3,125
Donations	5,134	560	-	-	-	-	-	-	5,134	560
	<u>7,874</u>	<u>3,685</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,874</u>	<u>3,685</u>
	<u>417,002</u>	<u>386,654</u>	<u>76,994</u>	<u>49,915</u>	<u>165,245</u>	<u>68,252</u>	<u>99,947</u>	<u>162,210</u>	<u>759,188</u>	<u>667,031</u>
<b>Revenue from Non-Operating Activities</b>										
Interest	1,086	986	-	-	-	-	-	-	1,086	986
Sundry Income	3,447	15,686	-	73	604	480	460	523	4,511	16,762
	<u>4,533</u>	<u>16,672</u>	<u>-</u>	<u>73</u>	<u>604</u>	<u>480</u>	<u>460</u>	<u>523</u>	<u>5,597</u>	<u>17,748</u>
	<u>421,535</u>	<u>403,326</u>	<u>76,994</u>	<u>49,988</u>	<u>165,849</u>	<u>68,732</u>	<u>100,407</u>	<u>162,733</u>	<u>764,785</u>	<u>684,779</u>

**NOTE 4: EXPENSES**

	OPERATING		CACPS		RPHS		EACH		TOTAL	
	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Employee Benefits</i>										
Salaries & Wages	288,816	292,985	16,230	12,093	121,925	34,080	30,327	115,105	457,298	454,263
Superannuation	25,501	24,597	-	97	7,467	433	-	6,370	32,968	31,497
WorkCover	1,387	1,121	1,387	1,121	1,387	1,121	1,387	1,121	5,548	4,484
	<u>315,704</u>	<u>318,703</u>	<u>17,617</u>	<u>13,311</u>	<u>130,779</u>	<u>35,634</u>	<u>31,714</u>	<u>122,596</u>	<u>495,814</u>	<u>490,244</u>
<i>Supplies &amp; Consumables</i>										
Medical Supplies	22,402	21,069	-	-	823	-	-	1,867	23,225	22,936
<i>Other Expenses</i>										
Accounting & Audit Fee	7,168	7,345	-	-	-	-	-	-	7,168	7,345
Advertising	-	-	-	-	-	-	-	-	-	-
Bank Charges	573	524	-	-	-	-	-	-	573	524
Cleaning	975	844	-	-	-	-	-	-	975	844
Client Repairs & Maintenance	11,189	21,581	11,418	9,748	-	11,152	12,288	-	34,895	42,481
Computer Expenses	-	2,104	-	-	-	-	1,054	-	1,054	2,104
Electricity & Gas	3,943	2,768	-	-	-	5,269	-	-	3,943	8,037
Freight & Cartage	1,114	1,176	-	-	63	-	-	-	1,177	1,176
Health Providers	-	-	-	-	6,950	-	-	7,650	6,950	7,650
Industrial Advisor	1,670	-	-	-	-	460	-	-	1,670	460
Licences, Registrations and Permits	28,703	27,409	-	124	-	-	-	-	28,703	27,533
Meals on Wheels	-	-	1,091	-	-	1,518	1,873	-	2,964	1,518
Motor Vehicle Expenses	(9,120)	4,416	1,695	2,128	17,621	1,591	358	16,940	10,554	25,075
Payroll Levy	1,441	1,260	-	138	395	428	-	-	1,836	1,826
Planned Activities	5,648	3,485	-	-	-	-	-	-	5,648	3,485
Police Checks	194	-	178	321	161	-	-	-	533	321
Postage & Stationery	3,047	2,557	-	162	2,069	575	-	3,114	5,116	6,408
Rates	989	976	-	-	-	-	-	-	989	976
Repairs & Replacements	13,758	10,488	-	-	-	-	-	-	13,758	10,488
Staff Amenities	430	694	-	-	-	-	-	-	430	694
Staff Training	21	86	-	-	1,050	-	-	-	1,071	86
Subscriptions & Memberships	889	-	-	-	-	-	-	-	889	-
Sundry Expenses	5,974	575	-	-	1,256	-	32	-	7,262	575
Telephone	2,241	2,434	-	168	1,640	4,359	-	689	3,881	7,650
Travelling Expenses	-	355	-	-	-	-	-	267	-	622
	<u>80,847</u>	<u>91,077</u>	<u>14,382</u>	<u>12,789</u>	<u>31,205</u>	<u>25,352</u>	<u>15,605</u>	<u>28,660</u>	<u>142,039</u>	<u>157,878</u>
Depreciation	86,195	76,942	-	-	-	-	-	-	86,195	76,942
Profit on Sale of Non Current Assets	-	(5,490)	-	-	-	-	-	-	-	(5,490)
<b>Total Expenses</b>	<u>505,148</u>	<u>502,301</u>	<u>31,989</u>	<u>26,100</u>	<u>162,807</u>	<u>60,986</u>	<u>47,319</u>	<u>153,123</u>	<u>747,273</u>	<u>742,510</u>
<b>Net Result for the Year</b>	<u>(83,613)</u>	<u>(98,975)</u>	<u>44,995</u>	<u>23,888</u>	<u>3,042</u>	<u>7,746</u>	<u>53,088</u>	<u>9,610</u>	<u>17,512</u>	<u>(57,731)</u>

	2017	2016
	\$	\$

**NOTE 5 - CASH FLOW INFORMATION**

**(a) Reconciliation of Net Surplus/(Deficit) for the year to Net Cash Inflow from Operating Activities**

Net Surplus/(Deficit) for the year	17,512	(57,731)
<i>Non-cash items</i>		
Depreciation	86,195	76,942
Profit on Sale of Non-Current Asset	-	(5,490)
<i>Changes in Assets &amp; Liabilities</i>		
Increase in Receivables	(17,306)	(10,459)
(Increase)/Decrease in Stock on Hand	(1,416)	65
Increase/(Decrease) in Trade and Other Payables	16,501	(8,982)
(Decrease)/Increase in Employee Provisions	(1,365)	22,442
<b>Net Cash Inflow from Operating Activities</b>	<b>100,121</b>	<b>16,787</b>

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

Operating - 846134395	10,098	1,560
HC Level 2 - 846134539	49,839	13,385
Investment - 844656405	11,198	10,225
RAPHS - 845780168	813	5,510
HC Level 4 - 846134598	45,383	6,708
Business Cash Maximizer	126,131	123,711
Provisions Int Bearing	35,922	40,021
<b>TOTAL</b>	<b>279,384</b>	<b>201,120</b>

**NOTE 6 - TRADE AND OTHER RECEIVABLES**

Trade Receivables	26,814	7,855
GST Receivable	-	1,653
	<b>26,814</b>	<b>9,508</b>

	2017	2016
	\$	\$
<b>NOTE 7 - PROPERTY, PLANT &amp; EQUIPMENT</b>		
Land at Valuation	35,000	35,000
Buildings at Valuation	495,216	495,216
Less Accumulated Depreciation	(117,923)	(100,822)
	<u>377,293</u>	<u>394,394</u>
Buildings at Cost	750,292	746,092
Less Accumulated Depreciation	(76,360)	(56,822)
	<u>673,932</u>	<u>689,270</u>
	<u>1,051,225</u>	<u>1,083,664</u>
Plant & Equipment at Cost	272,546	267,942
Less Accumulated Depreciation	(234,560)	(210,340)
	<u>37,986</u>	<u>57,602</u>
Furniture & Equipment at Cost	48,689	48,689
Less Accumulated Depreciation	(42,890)	(39,256)
	<u>5,799</u>	<u>9,433</u>
Motor Vehicle at Cost	104,802	104,802
Less Accumulated Depreciation	(30,367)	(8,665)
	<u>74,435</u>	<u>96,137</u>
<b>Total</b>	<u>1,204,445</u>	<u>1,281,836</u>

**NOTE 7 - PROPERTY, PLANT & EQUIPMENT (Continued)**

**Movements in Carrying Amounts**

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

	Land	Buildings at Cost	Buildings at Valuation	Plant & Equipment	Furniture & Equipment	Motor Vehicle	Total
	\$	\$	\$	\$	\$	\$	\$
<b>2017</b>							
Balance at beginning of the year	35,000	689,270	394,394	57,602	9,433	96,137	1,281,836
Additions	-	4,200	-	4,604	-	-	8,804
Disposals	-	-	-	-	-	-	-
Depreciation	-	(19,538)	(17,101)	(24,220)	(3,634)	(21,702)	(86,195)
Balance at end of the year	<b>35,000</b>	<b>673,932</b>	<b>377,293</b>	<b>37,986</b>	<b>5,799</b>	<b>74,435</b>	<b>1,204,445</b>
<b>2016</b>							
Balance at beginning of the year	35,000	707,922	411,494	83,678	13,080	34,113	1,285,287
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	<b>35,000</b>	<b>689,270</b>	<b>394,394</b>	<b>57,602</b>	<b>9,433</b>	<b>96,137</b>	<b>1,281,836</b>

	Note	2017 \$	2016 \$
<b>NOTE 8 - TRADE AND OTHER PAYABLES</b>			
GST Payable		9,491	-
PAYG Payable		12,540	5,530
		<u>22,031</u>	<u>5,530</u>
<b>NOTE 9 - EMPLOYEE PROVISIONS</b>			
<b>Current</b>			
Annual Leave		33,317	32,123
Long Service Leave		49,037	51,405
<b>Total Current Employee Provisions</b>		<u>82,354</u>	<u>83,528</u>
<b>Non-Current</b>			
Long Service Leave		4,749	4,940
<b>Total Non-Current Employee Provisions</b>		<u>4,749</u>	<u>4,940</u>
<b>Total Employee Provisions</b>		<u>87,103</u>	<u>88,468</u>
<b>NOTE 10 - FINANCIAL LIABILITIES</b>			
<i>Finance Lease Toyota Bus (secured):</i>			
Current	12	13,053	14,358
Non-Current	12	23,725	35,473
		<u>36,778</u>	<u>49,831</u>
<b>NOTE 11 - PROPERTY REVALUATION SURPLUS</b>			
Opening Balance		103,491	103,491
Revaluation Increment:			
- Buildings		-	-
<b>Closing Balance</b>		<u>103,491</u>	<u>103,491</u>
Represented by:			
Buildings		<u>103,491</u>	<u>103,491</u>
<b>NOTE 12 - COMMITMENTS FOR EXPENDITURE</b>			
<b>Finance lease</b>			
Committed at the reporting date and recognised as liabilities payable:			
Within 1 year		14,358	14,358
One to five years		26,098	39,020
<b>Total commitment</b>		<u>40,456</u>	<u>53,378</u>
Less future finance charges		(3,678)	(3,547)
<b>Net commitment recognised as liabilities</b>		<u>36,778</u>	<u>49,831</u>
Representing:			
Lease liability - current (Note 10)		13,053	14,358
Lease liability - non current (Note 10)		23,725	35,473
		<u>36,778</u>	<u>49,831</u>

2017	2016
\$	\$

**NOTE 13 - CONTINGENT ASSETS AND CONTINGENT LIABILITIES**

There are no contingent assets or contingent liabilities at reporting date. (2016: Nil)

**NOTE 14 - EVENTS AFTER THE REPORTING PERIOD**

The Committee of Management are not aware of any events occurring after reporting date requiring disclosure. (2016: Nil)

**NOTE 15 - ECONOMIC DEPENDENCY**

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



# Statement by Members

**CANN VALLEY BUSH NURSING CENTRE INC.**

ABN: 69 461 662 367

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## 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 2017 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:



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Michael O'Brien, President CoM CVBNC

Dated this 20th day of September 2017

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

### Opinion

We have audited the financial report of Cann Valley Bush Nursing Centre Inc. (the Association), which comprises the statement of financial position as at 30 June 2017, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by the committee of management.

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

- (a) giving a true and fair view of the Association's financial position as at 30 June 2017 and of its financial performance and cash flows for the year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1 and the *Associations Incorporation Reform Act 2012*.

### Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

### Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the financial reporting responsibilities of the committee of management under the *Associations Incorporation Reform Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

### Other Information

The committee of management is responsible for the other information. The other information comprises the information included in the Association's annual report for the year ended 30 June 2017, but does not include the financial report and our auditor's report thereon.

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

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

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

#### **Responsibilities of the Committee of management for the Financial Report**

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

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

#### **Auditor's Responsibilities for the Audit of the Financial Report**

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: [http://www.auasb.gov.au/auditors\\_files/ar3.pdf](http://www.auasb.gov.au/auditors_files/ar3.pdf). This description forms part of our auditor's report.



**CROWE HORWATH VIC**



**GORDON ROBERTSON**  
**Partner**

Signed at Bairnsdale this 26<sup>th</sup> day of September 2017