



Annual Report 18/19





Contents

Mission, Vision and Values	5
Chairperson and CEO Report	6
Treasurer Report	8
Audit, Finance and Risk Committee Report	9
Governance Committee Report	10
Board of Directors' Report	12
Auditor's Independence Declaration	13
Financial Statements	14
Independent Auditor's Report	28



OUR VISION

Older people living in a compassionate community that sustains and reinforces independence, social relationships and community interaction.

OUR MISSION

To deliver a range of services, accommodation and care to older frail adults and their families in the City of Port Phillip which:

- Upholds the independence and quality of life of residents.
- Provides wellbeing and dignity by recognising each person's social, health, emotional, intellectual and cultural needs.
- Provides a welcoming, friendly, pleasant, safe and secure environment.
- Excels through learning, continuous improvement and fostering the skills of staff.

OUR VALUES

RESPECT

- We treat every person with dignity and courtesy, we are polite and we listen

COMMUNICATION

- We share information appropriately, promptly and openly

TEAMWORK

- We are reliable, friendly and we help each other

ACCOUNTABILITY

- We are responsible for our decisions and work professionally

HONESTY

- We trust each other and are trustworthy

COMPASSION

- We provide care with kindness and empathy that considers and meets each individual's needs

Board Chair and Chief Executive Officer Report



Richard Gates
Chair



Sue Fowler
Chief Executive Officer

CaSPA Care continues to provide a great service to the local community in an environment of unprecedented change and reform within the Aged Care Sector.

Our strong brand and connection within the community allows us to provide high standards of care in these challenging times. Our household model of care supports residents to be able to act independently, to make their own choices and take part in their community. This in turn fosters better health and well-being outcomes for residents.

Our financial position remains strong and augers well for us in the future.

Our lifestyle program has grown and developed over the last 12 months following the appointment of Vicki Fraser as Lifestyle Manager. The opportunities for residents and families to participate in a new range of in-house and community programs has been extremely well received and we continue to review and adapt the program to suit our residents needs and preferences.

Emerald Hill Residence

Emerald Hill maintained an average 98% occupancy throughout the year and continues to have a strong waitlist.

We would like to acknowledge the generous donation from The Olver Carlyle Foundation to set up a Travel Room in House 6 on Level 2.

We appreciate the ongoing support of the Edwards Program in donations for equipment for Emerald Hill Lifestyle Program.

South Port Community Residential Home

South Port received a 3-year re-accreditation following an unannounced audit assessment by the Aged Care Quality and Safety Commission in January 2019. The assessors were very complimentary of the care and environment at South Port and acknowledged the great work of our staff in caring for residents.

Following the City of Port Phillip relocating the boundary fence between South Port and Gasworks Park, a significant refurbishment of the garden and outdoor space was undertaken. A joint venture between CaSPA Care and Albert Park College saw students and teachers attending South Port over a number of weeks to assist with the garden project.

We are very grateful for the generous donation from The Olver Carlyle Foundation to assist with upgrading facilities for our residents and families at South Port. This included fit out of an unused bathroom for a hair salon, Travel Room in the lounge area, installation of a new BBQ and upgrade of the BBQ area, installation of a shade sail and further landscaping of the garden area. The end result is a fantastic outdoor space that remains well connected to the local park environs.

Claremont Home

The lease agreement with YWCA Housing to provide short term accommodation for women aged 55+ who are at risk of homelessness at Claremont continues. To date 51 women have been housed.

Clinical Care

The care delivered to our residents has always been our highest priority. The current Royal Commission into Aged Care Quality and Safety has regrettably shone a light onto areas of serious failings in clinical care by some residential care facilities and service providers.

Clinical Governance remains a dominant priority for CaSPA Care. This year, we have formed a Clinical Reference Group comprising our senior clinical staff who have day to day responsibility for clinical management. Dr Graeme Mulvey (a well-known and very experienced local GP) and Dr Shainal Nathoo also attend the meetings to provide oversight from a medical perspective. The Clinical Reference Group reports directly to the Board on Clinical Governance.

Our Staff

The focus of our senior staff has been to develop as a Leadership Team over the last 12 months. Henry Blatman

(Board Director) facilitated 2 workshops aiming to develop a broader focus for the team than just day to day operational functions.

From these workshops grew the concept of the team agreeing on a number of key priority areas as they strive for "Excellence in 2020". The Values Program which launched in October 2019 is a great example of engaging with our CaSPA Care Family (residents, families, staff and Board Directors) to bring the values to life and ensure that they are front and centre of all our minds.

From an organisational perspective, in 2018/19 there was a change in the team with appointment of Thuy Nhu Huynh-Reilly as Chief Financial Officer in October 2018, Maricar Carew as Clinical Services Manager in February 2019 and Sue Fowler as Chief Executive Officer in April 2019.

We greatly appreciate the ongoing support from the Rotary Club of Melbourne of a financial contribution towards staff education.

We are proud of all our staff, across all departments, who are committed to ensuring our residents have the best possible care and support.

Our Board of Directors

The CaSPA Care Board of Directors continue to give their time and expertise in their stewardship of the organisation.

We would like to acknowledge the retirement of Julie Prideaux and Heather Witham during the year.

Julie was a long standing Board member who was formerly Chair and Committee Member of the South Port Community Residential Home Committee of Management and Chair of CaSPA Care Clinical Governance Committee.

Heather was a CASPA Care Board member from 2012 and Chair of the Communications and Fund Raising Committee.

We thank them for their expertise and commitment to CaSPA Care.

Casual Board vacancies were filled by Vicki Davidson and Marina Johnson and we welcomed Dr Shainal Nathoo as an observer to the Board.

Strategic planning days were held in October 2018 and June 2019. The priority areas of Development, Care, Community and People were further explored. The Board are committed to pursuing these areas to ensure CaSPA Care remains well positioned to maximise opportunities in the future.

Our Volunteers

Our volunteers are highly valued members of our teams and bring a wide range of skills, experience and expertise to support and enhance our resident's lives. We are very grateful for their dedication to CaSPA Care.

We would like to thank and acknowledge the community volunteers who sit on the Board's subcommittees:

Audit, Risk & Finance: David Gorman and Paul Gary
Clinical Governance: Beris Campbell and Liz Robson
Governance: Ian Gould and Glenn Staunton

Staff Awards

Our award winners for 2018 were:

Harold Alexander Teamwork Award:
Vanh Lo (Emerald Hill)
Martina Oseghale (South Port)

Marie Fitzpatrick Leadership Award:
Leo Cui (Emerald Hill)
Mahesh Kshetri (South Port)

Bruce Leahey Encouragement Award:
Faye Kunavipakorn (Emerald Hill)
Jasber Singh (South Port)

Mary Kehoe Residents Choice Award:
Robyn Bower (Emerald Hill)

Years of Service Awards:
15 Years: Jayne Van Der Haak



Richard Gates
Chair



Sue Fowler
Chief Executive Officer

Treasurer's Report



Neil Cathels
Treasurer

CaSPA Care is in a strong financial position holding in excess of \$14.6m (2018 \$13.4m) in cash reserves at year end.

During the year we generated revenue of \$18m (2018 \$15.8m) and incurred operational expenses of \$16.8m (2018 \$15.4m) resulting in a net surplus before depreciation of \$1.2m (2018 \$384,000). After depreciation of \$1.3m (2018 \$1.2m) the financial statements record a loss of \$64,949 (2018 \$870,584).

The financial result for 2019 was in line with budget and was a pleasing financial result.

Emerald Hill had an occupancy of 98% while South Port had an occupancy of 84% at year end.

Emerald Hill is effectively full, with a strong waitlist. South Port occupancy has fluctuated during the year and the configuration of shared rooms and shared bathroom facilities is not always attractive to prospective residents and families. Accordingly, South Port in its current configuration, is unlikely to achieve an operating profit in the near future if the occupancy rate remains at less than 85%.

Emerald Hill should continue to return an acceptable operating surplus while operating under the household model. Under this model our staff costs will continue at approximately 75% of revenue. Our staffing model can be summarised as follows:

	Full Time Equivalent Positions	
	June 2019	June 2018
Homemaker	86.11	81.06
Nurse Mentor	17.43	15.16
Hospitality	26.90	27.83
Lifestyle	4.28	3.46
Admin/Finance	10.44	12.57
Maintenance	2.47	2.29
Physiotherapy	4.04	4.41
TOTAL	151.67	146.78

I would like to take this opportunity to personally thank the Finance Department of CaSPA Care led by Thuy Huynh-Reilly for all their support and effort during the year.

Audit, Finance and Risk Committee Report



Neil Cathels

Chair – Audit, Finance and Risk Committee

The Audit, Finance and Risk Committee meets quarterly and consists of the following members, Neil Cathels (Chair), Richard Gates, Sue Fowler, Tony Hill, David Gorman and Paul Garry.

Throughout the year the committee monitored the financial performance of CaSPA Care from a governance perspective and suggested improvements in financial operations and performance.

During the year a number of key areas were reviewed:

- Internal auditor's observations and recommendations.
- Energy supply agreement.
- Interest rates for surplus cash investments.
- Cost and level of insurance cover for the various elements of the organisation.
- Current and future financial reporting systems. This resulted in the approval from the Board to implement a new financial software system, Epicor, which is widely used in the aged care industry.
- Payroll system, with a new payroll system, Sage MicrOpay, being implemented. This will enable CaSPA Care to meet our obligations with respect to single touch payroll reporting.
- Roles and duties of the personnel in Finance Department to ensure the team is well placed to meet the future challenges of the organisation.

In this regard the committee would like to make special mention of Thuy Huynh-Reilly (CFO) who has done an outstanding job in assisting the committee during the year.

In closing, I would like to thank all members of the committee for their time and contribution during the year.

Governance Committee Report



Anita Horvath

Chair - Governance Committee

CaSPA Cares Governance Committee, which meets four times yearly, makes recommendations to the board after overseeing elements that steer the board in the proper discharge of its legal, ethical and functional responsibilities. It also provides a range of operational governance policies, such as Grievance, Whistle-blower and Delegation of Duties. Its biennial work plan includes reviewing the constitution, governance policy development, recruitment strategies, board training, monitoring of board activities and evaluation of board members' performance.

As of 2019, one of its key tasks will be to keep a watching brief on recommendations from both the Interim and Final reports of the current Aged Care Royal Commission, as they apply to governance, leadership, risk and compliance. In terms of its organisational governance, it is in our stakeholder's interests that CaSPA Care go beyond mere compliance. It should also be proactive in improving policy for the organisation and consequently quality care for its residents.

At its last meeting, the committee welcomed Glenn Staunton to its ranks. Glenn's professional experience encompasses being an organisational psychologist and management consultant. His solid governance experience includes being the chair of Bubup Womidjeka Family and Children's Centre for several years. Additionally, the committee continues to be well served by the depth and diverse experience of current members. Besides Glenn and myself, Henry Blatman, Ellie Schwab, Ian Gould and Sue Fowler (CEO) are members. Rebecca Housden (HR/Administration Manager) continues to provide great assistance with the agenda and minute taking.

Thanks to all committee members and staff for their valuable contributions. I look forward to us all enjoying a stimulating and productive year ahead.



Board of directors' report

Your Board Members present their report on the consolidated entity, being Claremont and South Port Aged Care Limited and South Port Community Residential Home Inc. ("the Group") for the financial year ended 30 June 2019.

Board Members

The names of board members for the whole of the financial year and up to the date of this report unless otherwise stated are:

Richard Gates
Antony Hill
Henry Blatman
Neil Cathels
Anita Horvath
Ellie Schwab
Vicki Davidson (*appointed 9 April 2019*)
Marina Johnson (*appointed 30 May 2019*)
Julie Prideaux (*until 30 November 2018*)
Heather Witham (*until 14 December 2018*)

Objectives

The short-term and long-term objectives of the Group are to provide permanent and respite accommodation to the frail elderly assessed as being eligible for residential aged care.

Strategy for achieving the objectives

The Group's strategy for achieving these objectives includes:

- To continue to research and implement contemporary and best practice models of care for residents; and
- To provide high quality professional development and training for all staff.

Principal activities

The principal activities of the Group during the financial year were to provide permanent and respite accommodation and associated services to elderly citizens generally assessed as requiring care.

Performance measures

The Group measures performance through the use of both quantitative and qualitative measures. These are used by the Board and Management to assess whether the Group has achieved its short and long-term objectives.

Significant changes in activities

No significant change in the nature of these activities occurred during the year.

Significant changes in the state of affairs

In the opinion of the directors, there were no significant

changes in the state of affairs of the Group that occurred during the financial year.

Events subsequent to reporting period

There has not arisen in the interval between the end of the financial year and the date of this report, any additional item, transaction or event of material and unusual nature likely, in the opinion of the directors of the Group, to affect significantly the operations of the group, the results of those operations, or the state of affairs of the group, in future financial years.

Indemnification of officers and auditors

Since the end of the previous financial year, the Group has not indemnified or made a relevant agreement for indemnifying against a liability any person who is or has been an officer or auditor of the Group.

Operating results

The operating deficit for the year amounted to \$64,949 (2018: \$870,584).

The total comprehensive deficit for the year amounted to \$64,949 (2018: \$870,584).

The group's operating deficit was primarily due to higher than budget salary costs to provide our residents with the best possible care. Additional consulting services were also incurred to ensure the organisation is adopting best practices and prepared for the new quality standard which will come into effect 1 July 2019.

Auditor's independence declaration

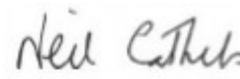
A copy of the auditor's independence declaration as required in terms of Section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 is set out on the following page and forms part of this Board of Directors report.

Signed in accordance with a resolution of the Members of the Board:



Richard Gates
Director

26 September 2019



Neil Cathels
Director

26 September 2019

Auditor's Independence Declaration

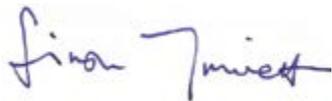
To the Directors of Claremont and South Port Aged Care Ltd

In accordance with the requirements of section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*, as lead auditor for the audit of Claremont and South Port Aged Care Ltd for the year ended 30 June 2019, I declare that, to the best of my knowledge and belief, there have been:

- a no contraventions of the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- b no contraventions of any applicable code of professional conduct in relation to the audit.



Grant Thornton Audit Pty Ltd
Chartered Accountants



S C Trivett
Partner – Audit & Assurance

Melbourne, 26 September 2019

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Consolidated statement of profit or loss and other comprehensive income

For the year ended 30 June 2019

	NOTES	2019 \$	2018 \$
REVENUE	3	18,085,457	15,800,791
EXPENSES			
Employee benefits expense	4	(13,467,121)	(11,752,424)
Depreciation expense	5	(1,307,466)	(1,255,286)
Medical supplies and services		(279,731)	(277,466)
Food and catering expenses		(721,212)	(659,704)
Utilities expense		(553,304)	(538,237)
Cleaning expenses		(83,612)	(172,599)
Repairs and maintenance expenses		(317,827)	(304,278)
Interest expense		(136,344)	(91,988)
Other expenses		(1,283,789)	(1,619,393)
DEFICIT BEFORE INCOME TAX EXPENSE		(64,949)	(870,584)
Income tax expense		-	-
DEFICIT AFTER INCOME TAX EXPENSE FOR THE YEAR ATTRIBUTABLE TO THE MEMBERS OF CLAREMONT AND SOUTH PORT AGED CARE LTD AND CONTROLLED ENTITIES		(64,949)	(870,584)
Other comprehensive income for the year, net of tax		-	-
TOTAL COMPREHENSIVE DEFICIT FOR THE YEAR ATTRIBUTABLE TO THE MEMBERS OF CLAREMONT AND SOUTH PORT AGED CARE LTD AND CONTROLLED ENTITIES		(64,949)	(870,584)

The above consolidated statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes.

Consolidated statement of financial position

As at 30 June 2019

	NOTES	2019 \$	2018 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	14,634,957	13,430,326
Trade and other receivables	7	402,300	132,502
Other current assets	8	11,167	26,749
Total current assets		15,048,424	13,589,577
NON-CURRENT ASSETS			
Property, plant and equipment	9	53,000,909	54,129,524
Total non-current assets		53,000,909	54,129,524
TOTAL ASSETS		68,049,333	67,719,101
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	10	1,073,471	777,107
Provisions	12	1,000,458	880,282
Other current liabilities	11	35,446,859	35,530,670
Total current liabilities		37,520,788	37,188,059
NON-CURRENT LIABILITIES			
Provisions	13	158,406	95,954
Total non-current liabilities		158,406	95,954
TOTAL LIABILITIES		37,679,194	37,284,013
NET ASSETS		30,370,139	30,435,088
EQUITY			
Reserves		17,625,154	17,625,154
Retained surpluses		12,744,985	12,809,934
TOTAL EQUITY		30,370,139	30,435,088

The above consolidated statement of financial position should be read in conjunction with the accompanying notes.

Consolidated statement of changes in equity

For the year ended 30 June 2019

	RESERVES	RETAINED PROFITS	TOTAL EQUITY
		\$	\$
CONSOLIDATED			
Balance at 1 July 2017	17,625,154	13,680,518	31,305,672
Deficit after income tax expense for the year	-	(870,584)	(870,584)
Other comprehensive income for the year, net of tax	-	-	-
Total comprehensive deficit for the year	-	(870,584)	(870,584)
Balance at 30 June 2018	17,625,154	12,809,934	30,435,088

	RESERVES	RETAINED PROFITS	TOTAL EQUITY
		\$	\$
CONSOLIDATED			
Balance at 1 July 2018	17,625,154	12,809,934	30,435,088
Deficit after income tax expense for the year	-	(64,949)	(64,949)
Other comprehensive income for the year, net of tax	-	-	-
Total comprehensive deficit for the year	-	(64,949)	(64,949)
Balance at 30 June 2019	17,625,154	12,744,985	30,370,139

The above consolidated statement of changes in equity should be read in conjunction with the accompanying notes.

Consolidated statement of cash flows

For the year ended 30 June 2019

	NOTES	2019 \$	2018 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from residents		4,334,334	4,200,695
Payments to suppliers and employees		(16,227,604)	(15,264,160)
Receipts from the Commonwealth Department of Health		12,788,916	11,091,401
		895,646	27,936
Interest received		759,989	373,642
Interest and other finance costs paid		(136,344)	(91,988)
Net cash from operating activities		1,519,291	309,590
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment		(178,849)	(2,783,777)
Net cash used in investing activities		(178,849)	(2,783,777)
CASH FLOWS FROM FINANCING ACTIVITIES			
(Decrease)/increase in resident bonds		(135,811)	3,397,351
Net cash from/(used in) financing activities		(135,811)	3,397,351
Net increase in cash and cash equivalents		1,204,631	923,164
Cash and cash equivalents at the beginning of the financial year		13,430,326	12,507,162
Cash and cash equivalents at the end of the financial year	6	14,634,957	13,430,326

The above consolidated statement of cash flows should be read in conjunction with the accompanying notes.

Notes to the consolidated financial statements

30 June 2019

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

General Information

The financial statements include the consolidated financial statements and notes of the Group, being Claremont and South Port Aged Care Limited and South Port Community Residential Home Inc. ('the Group'). The operations of these entities have been conducted at the locations of Emerald Hill Residence and South Port Community Residential Home. Claremont and South Port Aged Care Limited is a not-for-profit unlisted public company limited by guarantee and South Port Community Residential Home Inc. is an Incorporated Association. The consolidated financial statements are presented in Australian dollars, which is the Group's functional and presentation currency.

The consolidated financial statements for the year ended 30 June 2019 were approved and authorised for issue by the Board of Directors on 26 September 2019.

Significant accounting policies

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in consolidated financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these consolidated financial statements are presented below and have been consistently applied unless otherwise stated.

New, revised or amending Accounting Standards and Interpretations adopted

The Group 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.

The adoption of these Accounting Standards and Interpretations did not have any significant impact on the financial performance or position of the Group.

The following Accounting Standards and Interpretations are most relevant to the Group:

AASB 9 Financial Instruments

The Group has adopted AASB 9 from 1 July 2018. The standard introduced new classification and measurement models for financial assets. A financial asset shall be measured at amortised cost if it is held within a business model whose objective is to hold assets in order to collect contractual cash flows which arise on specified dates and that are solely principal and interest. A debt investment shall be measured at fair value through other comprehensive income if it is held within a business model

whose objective is to both hold assets in order to collect contractual cash flows which arise on specified dates that are solely principal and interest as well as selling the asset on the basis of its fair value. All other financial assets are classified and measured at fair value through profit or loss unless the entity makes an irrevocable election on initial recognition to present gains and losses on equity instruments (that are not held-for-trading or contingent consideration recognised in a business combination) in other comprehensive income ('OCI'). Despite these requirements, a financial asset may be irrevocably designated as measured at fair value through profit or loss to reduce the effect of, or eliminate, an accounting mismatch. For financial liabilities designated at fair value through profit or loss, the standard requires the portion of the change in fair value that relates to the entity's own credit risk to be presented in OCI (unless it would create an accounting mismatch). New simpler hedge accounting requirements are intended to more closely align the accounting treatment with the risk management activities of the entity. New impairment requirements use an 'expected credit loss' ('ECL') model to recognise an allowance. Impairment is measured using a 12-month ECL method unless the credit risk on a financial instrument has increased significantly since initial recognition in which case the lifetime ECL method is adopted. For receivables, a simplified approach to measuring expected credit losses using a lifetime expected loss allowance is available.

There were no financial assets or liabilities that the Group had previously designated as fair value through other comprehensive income under AASB 139: Financial Instruments: Recognition and Measurement that were subject to reclassification or elected reclassification upon the application of AASB 9. There were no financial assets or liabilities that the Group has elected to designate as fair value through other comprehensive income at the date of initial application of AASB 9.

Historical bad debt write offs of the group were noted to be insignificant and therefore the new impairment requirements under AASB 9 were considered to be immaterial to the financial report. As such no adjustments were made as part of this transition.

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

The following Accounting Standards have been issued but are not yet effective which may be applicable to the Group in future reporting periods:

- AASB 15 Revenue from Contracts with Customers (applicable 30 June 2020)
- AASB 16 Leases (applicable 30 June 2020)
- AASB 1058 Income of Not-for-Profit Entities (applicable 30 June 2020)

The Board has made an initial assessment of the impacts of these standards upon adoption. The only material impact identified is in relation to the two property leases which will be required to be brought to account as assets (right to use assets). The assets will subsequently be depreciated to profit or loss over the term of the leases. No other material changes are expected upon adoption of these standards.

Basis of preparation

The consolidated financial statements are general purpose financial statements, prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements, the Australian Charities and Not-for-Profits Commission Act 2012 and associated regulations as appropriate for not-for-profit oriented entities.

The consolidated financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Basis of consolidation

The Group financial statements consolidate those of Claremont and South Port Aged Care Limited and South Port Community Residential Home Inc. as at 30 June 2019. All transactions and balances between Group entities are eliminated on consolidation. There are no non-controlling interests in these entities.

Subsidiaries

The consolidated financial statements include the parent company and its controlled entities.

Entities under the control of Claremont and South Port Aged Care Limited are:
South Port Community Residential Home Inc.

Controlled entities are all entities over which the Group has management control. Claremont and South Port Aged Care Limited is governed by a Board of Directors. South Port Community Residential Home Inc. has a Committee of Management. Both the Board of Directors and Committee of Management share common members for continuity. Accordingly, Claremont and South Port Aged Care Limited is able to govern the financial and operating policies by virtue of control. As management deems that Claremont and South Port Aged Care Limited has control of South Port Community Residential Home Inc., this entity has been included in the consolidated financial statements.

Revenue

The Group recognises revenue as follows:

Government subsidies and grant revenue

Government subsidies and grant revenue, is recognised in profit or loss when it is controlled. When there are conditions attached to grant revenue relating to the use

of those grants for specific purposes, it is recognised in the statement of financial position as a liability until such conditions are met or services provided.

Contributions

Claremont and South Port Aged Care Limited may receive non-reciprocal contributions of assets from the government and other parties for zero or a nominal value. These assets would be recognised at fair value on the date of acquisition in the consolidated Statement of Financial Position with a corresponding amount of income recognised in profit or loss.

Donations and bequests

Donations and bequests are recognised as revenue when received.

Resident fees

Residents may be liable to pay basic daily fees, means tested care fees and accommodation payments under the relevant act. These fees are recognised as revenue when services are provided.

Retention fees

Monthly retention fees are deducted from accounts according to statutory requirements and recognised as revenue.

Interest

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

All revenue is stated net of the amount of goods and services tax.

Income tax

As the group is a tax exempt institution in terms of subsection 50-10 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 consolidated Statement of Financial Position based on current and non-current classification.

An asset is classified as current when: it is either 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 12 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 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no

unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the consolidated Statement of Financial Position.

Recognition, initial measurement and derecognition of financial assets and financial liabilities

Financial assets and financial liabilities are recognised on the Group's statement of financial position when the Group becomes a party to the contractual provisions of the instrument, and are measured initially at fair value adjusted by transactions costs, except for those carried at fair value through profit or loss, which are measured initially at fair value. Subsequent measurement of financial assets and financial liabilities are described below. Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

Classification and subsequent measurement of financial assets

Except for those trade receivables that do not contain a significant financing component and are measured at the transaction price, all financial assets are initially measured at fair value adjusted for transaction costs (where applicable).

For the purpose of subsequent measurement, financial assets other than those designated and effective as hedging instruments are classified into the following categories upon initial recognition:

- amortised cost
- fair value through profit or loss (FVPL)
- equity instruments at fair value through other comprehensive income (FVOCI)

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade receivables which is presented within other expenses.

Financial assets at amortised cost

Financial assets with contractual cash flows representing solely payments of principal and interest and held within a business model of 'hold to collect' contractual cash flows are accounted for at amortised cost using the effective interest method. The Group's trade and most other receivables fall into this category of financial instruments that were previously classified as loans and receivables under AASB 139.

The Group does not have any financial instrument in the categories of FVPL or FVOCI.

Impairment of financial assets

Impairment of financial assets AASB 9's new forward-looking impairment model applies to the Group's trade receivables. The application of the new impairment model depends on whether there has been a significant increase in credit risk.

Trade and other receivables and contract assets

The Group uses a simplified approach in accounting for trade and other receivables and records the loss allowance at the amount equal to the expected lifetime credit losses. In using this practical expedient, the Group uses its historical experience, external indicators and forward-looking information to calculate the expected credit losses using a provision matrix.

For financial assets measured at fair value through other comprehensive income, the loss allowance is recognised within other comprehensive income. In all other cases, the loss allowance is recognised in profit or loss.

Property, plant and equipment

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

Property

Land and buildings are shown at their fair value based on valuations by external independent valuers periodically and Director Valuations in intervening periods.

Increases in the carrying amount not arising on revaluation of land and buildings are in periods when the freehold land and buildings have not been subject to an independent valuation. The directors review the carrying value to ensure the carrying amount for the land and buildings is not materially different to the fair value.

Revaluation increases are recognised in other comprehensive income and accumulated in the revaluation reserve in equity. Revaluation decreases that offset previous increases of the same class of assets shall be recognised in other comprehensive income under the heading of revaluation reserve. All other decreases are recognised in profit or loss.

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

Freehold land and buildings that have been contributed at no cost, or for nominal cost, are initially recognised and measured at the fair value of the asset at the date it is acquired.

Capital Work in Progress/Project Developments

Project developments are shown at cost and are not depreciated until such time as work is completed and the Project development is fit for use. When capital work is complete the asset is transferred to Property, Plant and Equipment.

Leased Property

Property subject to lease arrangements is not considered to be Property, Plant and Equipment and is not capitalised. Leasehold improvements are capitalised and depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

Plant and equipment

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount and impairment losses are recognized either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present.

Plant and equipment that have been contributed at no cost, or for nominal cost, are valued and recognized at the fair value of the asset at the date it is acquired.

Depreciation

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

Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

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

Buildings	2% - 2.5%
Furniture and fittings	10%
Plant and equipment	10% - 20%
Computer equipment	10% - 33%
Motor vehicles	8.33%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognized in profit or loss in the period in which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

Leases

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are recognized as expenses on a straight-line basis over the lease term.

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

Trade and other payables

Trade and other payables represent the liabilities for goods and services received by the Group during the reporting period that remain unpaid at the end of the reporting period. The balance is recognized as a current liability with the amounts normally paid within 30 days of recognition of the liability.

Provisions

Provisions are recognised when the Group has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee benefits

Provision is made for the Group's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the net present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may not satisfy vesting requirements. Those cash outflows are discounted using market yields on corporate bonds with terms to maturity that match the expected timing of cash flows.

Contributions are made by the entity to employee superannuation funds and are charged as expenses when incurred. Annual leave that is not expected to be wholly settled within 12 months is discounted allowing for expected salary levels in the future period when the leave is expected to be taken.

Economic dependence

Claremont and South Port Aged Care Limited is dependent on the Department of Health for the majority of its revenue used to operate the business. At the date of this report, the Board of Directors has no reason to believe the Department will not continue to support Claremont and South Port Aged Care Limited and South Port Community Residential Home Inc.

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 interests. 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')

Revenues, expenses and assets are recognized net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

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 ATO is included with other receivables or payables in the consolidated Statement of Financial Position.

Cash flows are presented on a gross basis in the consolidated Statement of Cash Flows. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

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

Working capital deficiency

The consolidated Statement of Financial Position shows a deficit in working capital at 30 June 2019 of \$22,435,374. Current liabilities include resident funded loans in the form of refundable accommodation deposits' (RADs) totaling \$35,346,499, which are repayable at call, subject to applicable conditions.

Historical turnover statistics indicate that only a small percentage of resident funded loans are likely to be required to be repaid within the next twelve months.

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.

Estimate of fair value of property

The entity has completed development of 203 Napier Street, South Melbourne known as the Emerald Hill residence with a building carrying value of approximately \$34.7 million, representing the fair value at the reporting date.

Fair value has been determined by an independent external valuation of the property at 30 June 2016. The value of the property at 30 June 2016 was assessed by taking into account factors and market conditions evident at reporting date. The valuation was performed on the highest and best value basis in accordance with AASB 13 Fair value measurement.

Changes in market conditions in the future may impact the fair value in the future.

At current reporting date, the directors have determined a directors' valuation to assess fair value at 30 June 2019. Utilizing assumptions and information for prior valuations, they do not believe any material changes to have occurred which would materially impact the fair value.

Impairment of non-financial assets other than goodwill and other indefinite life intangible assets
The group assesses impairment of non-financial assets other than goodwill and other indefinite life intangible assets at each reporting date by evaluating conditions specific to the group 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.

	2019	2018
	\$	\$

NOTE 3. REVENUE

Government subsidies from Department of Health	12,788,916	11,145,303
Resident fees	3,969,704	3,824,007
Donations	12,102	3,120
Interest and dividends received	759,991	373,644
Rent	226,778	142,737
Sundry income	327,966	311,980
Revenue	<u>18,085,457</u>	<u>15,800,791</u>

NOTE 4. EMPLOYEE BENEFITS EXPENSE

Wages and salaries and associated expenses	12,353,158	10,791,831
Superannuation	1,113,963	960,593
	<u>13,467,121</u>	<u>11,752,424</u>

NOTE 5. DEPRECIATION EXPENSE

Plant and equipment	101,150	101,410
Buildings	802,104	711,060
Furniture and fittings	178,191	198,652
Motor vehicles	6,428	3,993
Computer equipment	69,593	90,171
Leasehold land	150,000	150,000
	<u>1,307,466</u>	<u>1,255,286</u>

NOTE 6. CURRENT ASSETS - CASH AND CASH EQUIVALENTS

Cash at bank	<u>14,634,957</u>	<u>13,430,326</u>
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NOTE 7. CURRENT ASSETS - TRADE AND OTHER RECEIVABLES

Trade receivables	67,258	51,124
Less: Allowance for expected credit losses	(30,000)	(30,000)
	<u>37,258</u>	<u>21,124</u>
Prepayments	115,938	12,411
Commonwealth funding clearing account	249,104	98,967
	<u>402,300</u>	<u>132,502</u>

NOTE 8. CURRENT ASSETS - OTHER CURRENT ASSETS

GST receivable	<u>11,167</u>	<u>26,749</u>
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	2019	2018
	\$	\$

NOTE 9. NON-CURRENT ASSETS - PROPERTY, PLANT AND EQUIPMENT

Land - at fair value (Albert Road & Clarendon Street)	12,580,000	12,580,000
Buildings at fair value (Napier Street, Albert Road & Clarendon Street)	40,202,282	40,180,978
Less: Accumulated depreciation	(2,425,005)	(1,607,752)
	37,777,277	38,573,226
Leasehold improvements (Richardson Street)	1,575,606	1,566,076
Less: Accumulated depreciation	(473,996)	(348,145)
	1,101,610	1,217,931
Plant and equipment - at cost	883,440	845,638
Less: Accumulated depreciation	(601,821)	(500,672)
	281,619	344,966
Furniture and fittings - at cost	2,101,612	2,052,477
Less: Accumulated depreciation	(954,208)	(767,018)
	1,147,404	1,285,459
Motor vehicles - at cost	95,769	47,933
Less: Accumulated depreciation	(15,560)	(9,133)
	80,209	38,800
Computer equipment - at cost	302,516	289,274
Less: Accumulated depreciation	(269,726)	(200,133)
	32,790	89,141
	53,000,909	54,129,524

Reconciliations

Reconciliations of the written down values at the beginning and end of the current financial year are set out below:

	LAND	BUILDING & LEASEHOLD IMPROVEMENTS	COMPUTER EQUIPMENT	MOTOR VEHICLES	FURNITURE & FITTINGS	PLANT & EQUIPMENT	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2018	12,580,000	39,791,158	89,141	38,801	1,285,459	344,966	54,129,525
Additions	-	30,833	13,242	47,836	49,136	37,803	178,850
Depreciation expense	-	(952,104)	(69,593)	(6,428)	(178,191)	(101,150)	(1,307,466)
Balance at 30 June 2019	12,580,000	38,869,887	32,790	80,209	1,156,404	281,619	53,000,909

	2019	2018
	\$	\$

NOTE 10. CURRENT LIABILITIES - TRADE AND OTHER PAYABLES

Trade payables	261,125	183,249
Accruals	290,805	157,587
Payroll accruals	521,541	436,271
	1,073,471	777,107

	2019	2018
	\$	\$

NOTE 11. CURRENT LIABILITIES - OTHER CURRENT LIABILITIES

Resident bonds and refundable accommodation deposits	35,346,499	35,482,310
Other current liabilities	100,360	48,360
	<u>35,446,859</u>	<u>35,530,670</u>

NOTE 12. CURRENT LIABILITIES - PROVISIONS

Annual leave	883,841	714,109
Long service leave	116,617	166,173
	<u>1,000,458</u>	<u>880,282</u>

NOTE 13. NON-CURRENT LIABILITIES - PROVISIONS

Long service leave	158,406	95,954
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NOTE 14. KEY MANAGEMENT PERSONNEL

Compensation

The aggregate compensation made to board of directors and other members of key management personnel of the group is set out below:

Aggregate compensation	475,215	412,533
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NOTE 15. CASH FLOW INFORMATION

Operating deficit	(64,949)	(870,584)
Depreciation	1,307,466	1,255,286
Trade payables and accruals	296,364	(175,139)
Receivables and prepayments	(269,798)	(75,396)
Other assets	15,580	(5,755)
Provisions	182,628	260,642
Other liabilities	52,000	(79,464)
Net cash from operating activities	<u>1,519,291</u>	<u>309,590</u>

NOTE 16. COMMITMENTS

The Group has an ongoing lease commitment in relation to the property at 18-30 Richardson Street, Albert Park VIC 3206 for \$1 per annum, as well as a 25 year lease with the Department of Health for 203 Napier Street, South Melbourne which commenced on 8 July 2015. Under the terms of the lease agreement, there would be a 3 year rent free period, after which rent payable per annum is 2% of the market value of the land indexed yearly for CPI increases. In FY19, the Department of Health determined this amount to be \$200,000 plus GST, and as such, this has been taken as the yearly amount for the purposes of the lease commitments schedule detailed below.

Lease commitments - operating

Committed at the reporting date but not recognised as liabilities, payable:

Within one year	200,000	-
One to five years	1,000,000	-
More than five years	3,000,000	-
	<u>4,200,000</u>	<u>-</u>

NOTE 17. RELATED PARTY TRANSACTIONS

Key management personnel

Disclosures relating to key management personnel are set out in note 14.

Transactions with related parties

There were no transactions with related parties during the current and previous financial year.

Receivable from and payable to related parties

There were no trade receivables from or trade payables to related parties at the current and previous reporting date.

Loans to/from related parties

There were no loans to or from related parties at the current and previous reporting date.

NOTE 18. EVENTS AFTER THE REPORTING PERIOD

No matter or circumstance has arisen since 30 June 2019 that has significantly affected, or may significantly affect the Group's operations, the results of those operations, or the Group's state of affairs in future financial years.

NOTE 19. GROUP DETAILS

The registered office of the Group and principal place of business is:

Emerald Hill Residence
203 Napier Street
South Melbourne VIC 3205

South Port Community Residential Home
18-30 Richardson Street
Albert Park VIC 3206

Board of directors' declaration

30 June 2019

In the opinion of the Directors of Claremont and South Port Aged Care Limited:

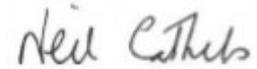
- the attached financial statements and notes comply with the Australian Accounting Standards - Reduced Disclosure Requirements, the Australian Charities and Not-for-profits Commission Act 2012 and other mandatory professional reporting requirements;
- the attached financial statements and notes give a true and fair view of the group's financial position as at 30 June 2019 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the Directors:



Richard Gates
Director

26 September 2019



Neil Cathels
Director

26 September 2019

Independent Auditor's Report

To the Members of Claremont and South Port Aged Care Ltd

Report on the audit of the financial report

Opinion

We have audited the financial report of Claremont and South Port Aged Care Ltd (the Company) and its subsidiaries (the Group), which comprises the consolidated statement of financial position as at 30 June 2019, the consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the Directors' declaration.

In our opinion, the accompanying financial report of Claremont and South Port Aged Care Ltd has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- a giving a true and fair view of the Group's financial position as at 30 June 2019 and of its financial performance for the year the ended; and
- b complying with Australian Accounting Standards – Reduced Disclosure Requirements and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

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 Group 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.

Information other than the financial report and auditor's report thereon

The Directors are responsible for the other information. The other information obtained at the date of this auditor's report comprises the information included in the Group's Directors' report for the year ended 30 June 2019, 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 Directors for the financial report

The Directors are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards – Reduced Disclosure Requirements and the *Australian Charities and Not-for-profits Commissions Act 2012*. This responsibility also includes such internal control as the Directors determine are necessary to enable the preparation of the financial report to be free from material misstatement, whether due to fraud or error.

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

The Directors are responsible for overseeing the Group's financial reporting process.

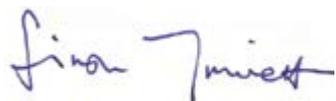
Auditor's responsibilities for the audit of the financial report

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

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



Grant Thornton Audit Pty Ltd
Chartered Accountants



S C Trivett
Partner – Audit & Assurance

Melbourne, 26 September 2019





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03 9633 9301

Email: info@caspacare.org.au
Web: www.caspacare.org.au

South Port Community Residential Home

18/30 Richardson Street
Albert Park, VIC 3206
03 9314 2000
03 9314 2099

Claremont & South Port Aged Care Ltd ABN 53 142 425 527