



# ANNUAL REPORT

2016/17

*Together*



SAMARINDA  
ASHBURTON  
AGED SERVICES INC





# Contents

<b>4</b>	<b>Introduction</b>	<b>22</b>	<b>Treasurers Report</b>
<b>5</b>	<b>Highlights</b>	<b>23</b>	<b>Financial Statements</b>
<b>7</b>	<b>Our People</b>		<i>Committee of Management Report</i>
<b>8</b>	<b>Chair &amp; CEO Report</b>		<i>Statement of Surplus or Deficit and Other Comprehensive Income</i>
<b>10</b>	<b>Committee of Management</b>		<i>Balance Sheet</i>
<b>12</b>	<b>Purpose, Mission and Values</b>		<i>Statement of Changes in Equity</i>
<b>13</b>	<b>Executive Team</b>		<i>Statement of Cash Flows</i>
<b>14</b>	<b>Community Service Programs</b>		<i>Notes to the Financial Statements</i>
	<i>Meals on Wheels</i>		<i>Declaration by the Committee of Management</i>
	<i>Elise Salter House</i>		<i>Independent Auditor's Report</i>
	<i>Social Support Program</i>	<b>46</b>	<b>Getting Involved</b>
	<i>The Ashy Op-Shop</i>	<b>47</b>	<b>Supporting Samarinda</b>
	<i>Volunteer Program</i>		
	<i>Community Service Report</i>		
<b>20</b>	<b>Samarinda Lodge Report</b>		



## » Introduction

This year's theme for our annual report is about 'Togetherness'. A very simple word to say; however, an extremely powerful force when we are all heading in the same direction.

This year has seen the Samarinda Ashburton Aged Services Board and Executive work together to develop our new 3 year strategic plan. This body of work not only revisited our vision and purpose (which you will see in the following pages), but also the direction and tasks we will focus on to strengthen our organisation.

The executive and staff are always striving to look at how we might improve our services, programs and customer service responses to our community through our continuous improvement processes.

Samarinda, as always, continues to cooperate and consult with others in our community to ensure that we deliver better, stronger and newer services to our local community.

We have been working in unity with Boroondara City Council to look at the redevelopment of the 296 High Street community centre so that we may continue to provide services to the local community for the next 30 to 50 years.

Samarinda has also worked in combination with the Port Phillip Housing Association. Together we have developed a memorandum of understanding to ensure that our two organisations can continue to enrich the lives of those that live in their service at Ashwood.

We continue to be closely involved with the Ashburton Baptist Community Services Incorporated who have an active interest in supporting the Elsie Salter House program.

Over the last year we have also worked closely with the Craig Family Centre. Together we are exploring ways in which we can develop stronger working ties to garner mutual benefits for both organisations.

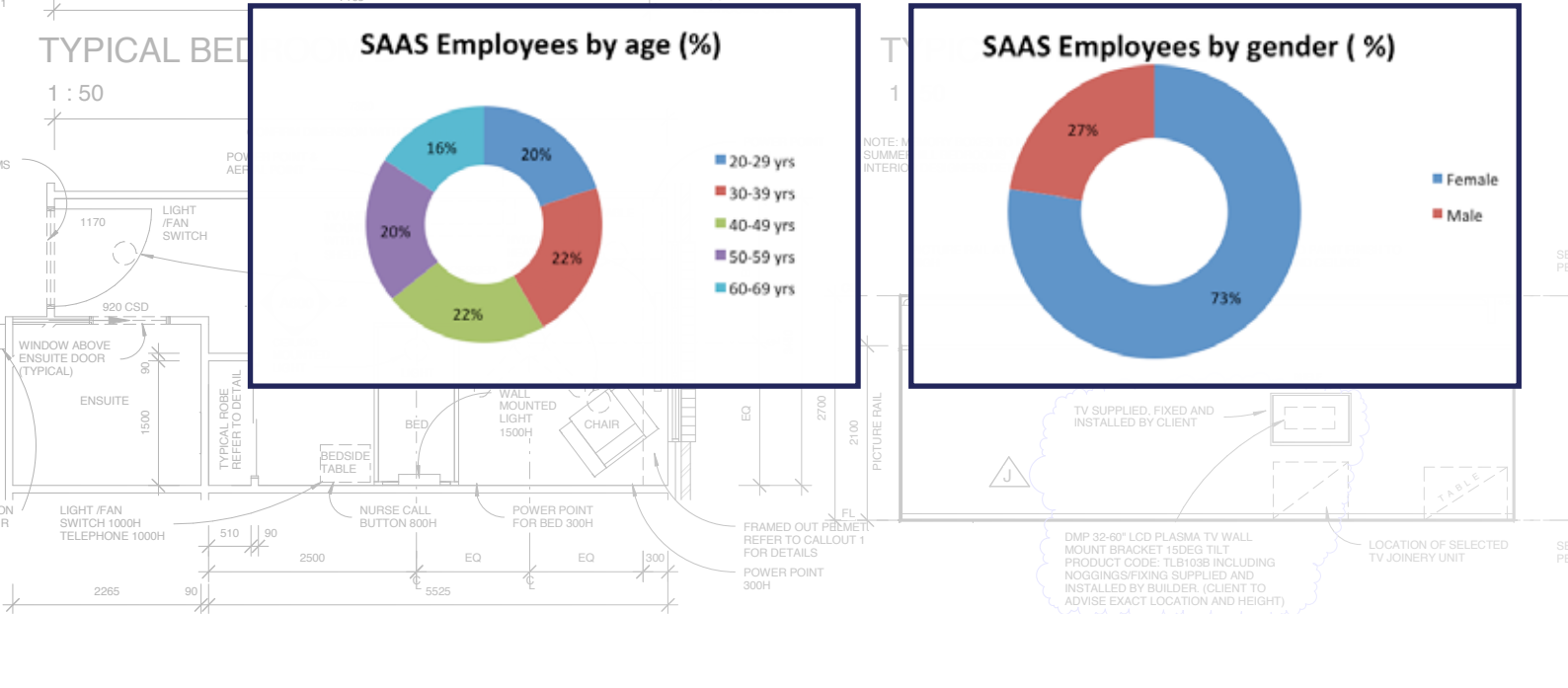
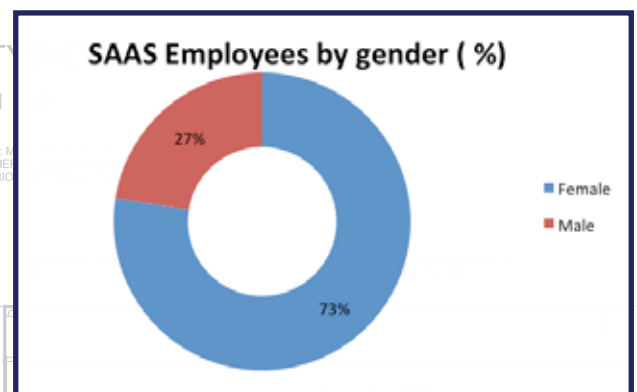
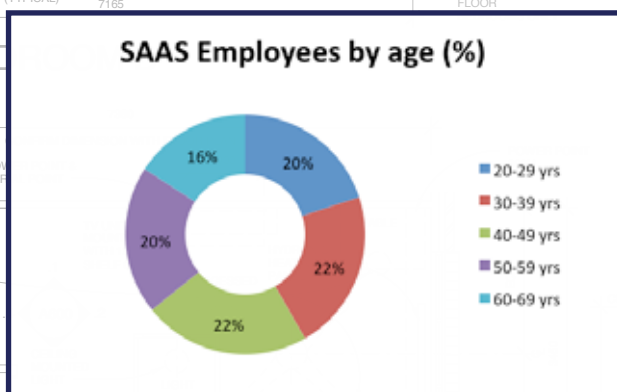
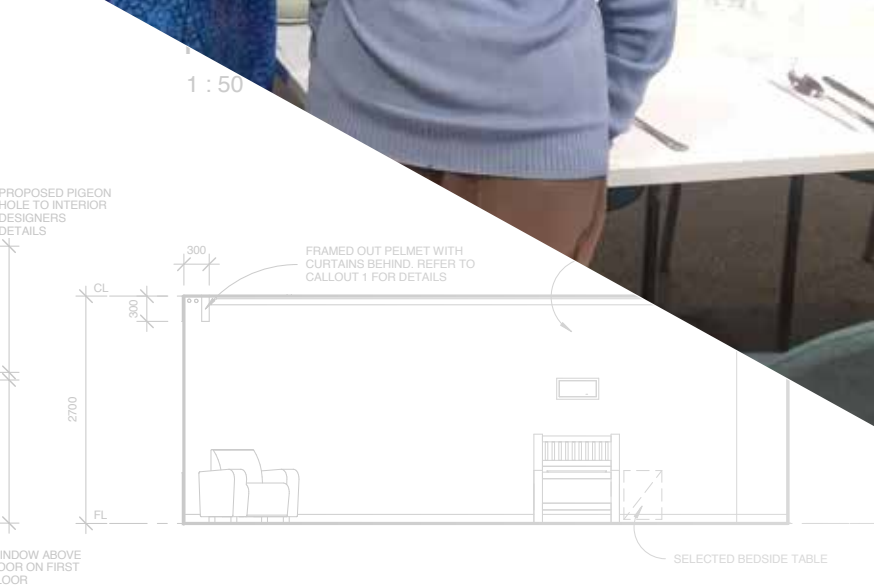
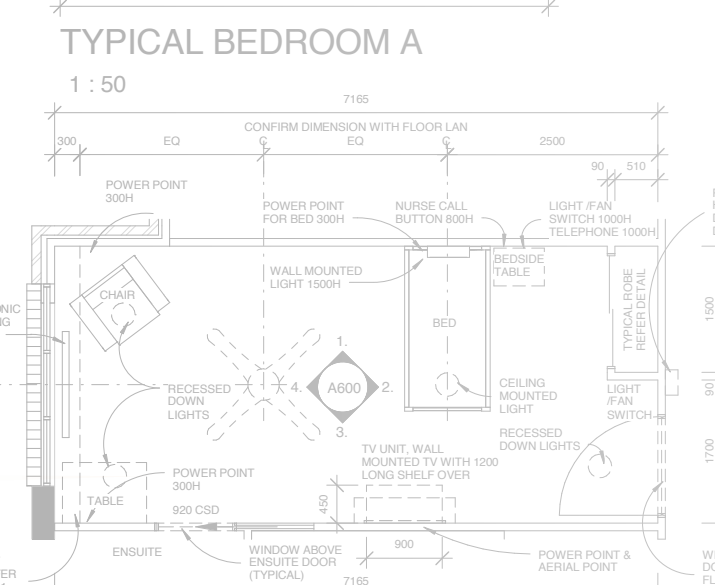
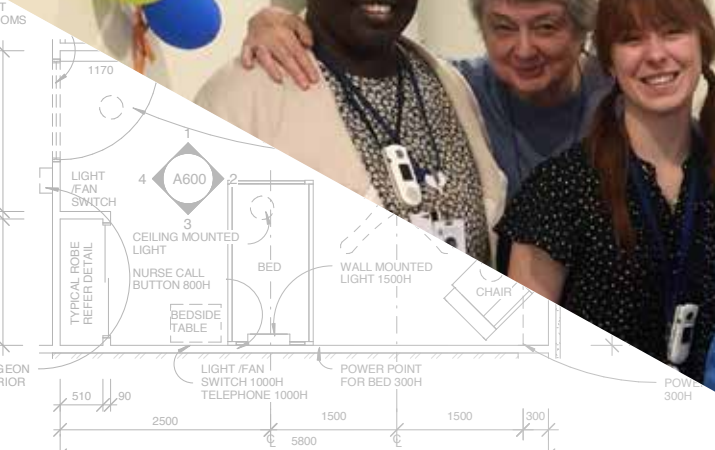
Finally, we continue to value all the feedback from the Samarinda service users and community. This information, whether it be positive or not, allows Samarinda to work closely with those providing the feedback to tailor our services and programs to better meet the changing needs of the community.



## » Highlights

- **New three year organisational strategic plan developed.**
- **Opening of Stages 3 and 4 of new the new residential services development.**
- **Landscaping of garden at rear of Residential Service.**
- **Memorandum of Understanding between Samarinda Ashburton Aged Services and Port Phillip Housing Association (PPHA) to support the needs of those aged 55 years and over at PPHA properties in Ashwood.**
- **Provided service to our first Home Care Client.**
- **Compliance with WorkSafe Victoria's proactive intervention program under the Occupational Health and Safety Act 2004**







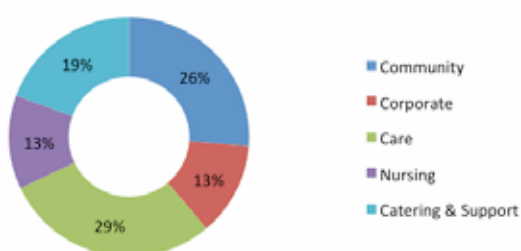
## » Our People

Samarinda employee numbers have increased by 18.3% to 103 employees at the end of the 2016/17 financial year. Our residential nursing and care employees make up the majority of our workforce at 42%, followed by Community Services (26%), catering and support staff (19%), and corporate services (13%). Our workforce gender profile continues to reflect the healthcare industry with females representing 73% of our workforce; however our workforce's age profile is more balanced with between 16 and 23% for each ten year grouping between 20-69 years of age.

In the past year a number of structural changes have been implemented to strengthen the model of care in response to the increased resident and employee numbers. These have included the following:

- The introduction of Endorsed Enrolled Nursing shifts to support the Registered Nurse/Nurse in Charge role.
- A Human Resources Manager (part time) was appointed to provide in-house, employment related advice and support.
- The Quality and Training role was restructured to include the Risk and Strategy portfolios and, as such, was elevated to Executive level.
- A part time Information Technology Assistant was appointed to team up with the IT Manager to support the increased organisational technology demands.

**SAAS Employees by area (%)**



## » Chair Report

The last 12 months have been very busy at Samarinda Ashburton Aged Services. The year has provided new challenges and new opportunities, while at all times we have kept our focus on our community in terms of “locals serving locals”.

Looking to the future for the organisation, the Board and the Executive have worked together on the organisation's new strategic plan. The result has provided Samarinda with a clear way forward over the next 3 years, and also allowed us the opportunity to refine our Vision and Purpose.

Our Residential Building project which has been underway for three years is now entering into its final stage. On the 30th of March we were pleased to have the Solway Ward Councillor, Mr Garry Thompson, officiate at the opening of Stages 3 and 4. Stage 3 provides space for our Executive and administration staff, training room and staff room, and includes a new café and beauty salon. Stage 4 is a new wing which has increased our bed capacity from our original 40 beds now up to 62 beds. This has been a terrific achievement, with many open spaces for residents and families as well as new areas for activities. Thanks to all staff, our builders and our committed Board members.

Samarinda's Community program continues to go from strength to strength. The team have been working hard at developing Samarinda's new Home Care Program. Samarinda became an approved Home Care Package provider in February and we are looking forward to providing supports to our first Home Care Packaged clients in the first half of the new financial year. Our next challenge will be registering for the NDIS so we can do more to assist adults with disabilities.

The 'Ashy' Op Shop has once again had another great sales year. I want to take the opportunity to thank Sybella and her team of wonderful staff and volunteers for the funds they have generated from this social enterprise. These funds go back into Samarinda to allow us to increase our support to the local community.

Our community programs and services at 296 High Street continue to thrive with many lunches, activities, programs for our Vietnamese and Chinese members, meals on wheels, gardening, concerts, coffee, and excursions being provided.



We have continued to work closely with Boroondara Council officers on the replacement of the 296 High Street complex. In this year's budget Boroondara Council allocated a substantial increase in funding so that an entire new building can be built on the current site. Our thanks to the Council for their vote of confidence in our community. SAAS has confirmed that it will make a sizeable contribution toward the new building. The design and planning process should be completed in the next financial year, with the building commencing in the 2018-19 financial year.

Samarinda continues to look at ways of strengthening its relationship with other local 'not for profit' providers, and has recently been working closely with the Craig Family Centre to explore ways in which both organisations might be able to combine their respective areas of expertise.

On behalf of the Board I would like to thank all staff and volunteers for their hard work and dedication to the many in our community that we serve. I would also like to thank all the members of the Board who dedicate their time to making SAAS a strong and well respected provider of services to the aged in our community. They are a terrific group to work with, and together make a strong team.

Finally I would like to thank all those who we look after, and their families. They are the ones who inspire us every day to provide the very best service and support. We owe you a vote of thanks for choosing us to be part of your life and to continue the Samarinda community.

Bob Stensholt



## » CEO Report



The 2016-17 financial year has once again been an exciting and enormously busy one, with some of the biggest structural and policy changes seen in the past few decades across the Aged and Community Care sector being implemented. At the end of February 2017, we saw the home care package program change in such a way that packages are now attached to the consumer who is requiring services, whereas before it was the service provider who held the packages. This change empowers the consumer to choose who they want to provide their services and is intended to shift the power dynamic between service providers and consumers, back to consumers. A very worthy policy and one which requires organisations to change the way they think and how they deliver services

Our Community Service based at 296 High Street, has been embracing this recent policy change. Our team there have been working diligently to prepare Samarinda Ashburton Aged Services to commence the provision of Home Care Packaged Services to our local aged community early in the 2017-18 financial year. An enormous amount of work has been done in preparing appropriate policies and procedures, contracts, structures, training of staff and developing appropriate financial reporting templates to enable suitable service provision. I have no doubt this preparatory work will lead to the success of this new program.

Our other community services such as Elsie Salter House (Dementia Day Respite), Social Support Program, Meals on Wheels and Garden Support Programs continue to provide outstanding services and meet expected performance targets.

'The Ashy' Op Shop continues to provide Samarinda Ashburton Aged Services with another form of revenue which is not Government dependent. This year we have seen 'The Ashy' make another substantial net contribution towards Samarinda. The additional funds that 'The Ashy' generates are ploughed back in to providing additional services and supports to our local community. We thank our local community for their support of 'The Ashy' and look forward to their ongoing support and contribution of goods for sale.

In March 2017 we saw the opening of stages 3 and 4 of the new residential building at 286 High Street. Samarinda was fortunate to have our local Solway Councillor, Mr Garry Thompson, officiate the opening and cut the ribbon with our Board Chair Mr Bob Stensholt. Stages 3 and 4 have lifted the Samarinda bed stock numbers from 45 to 62 (all rooms are single rooms with ensuites). The opening of these two stages also included the rebuilding of the administration area, new lifestyle room, training room, resident café and beauty salon. This now means that we have entered the final stage of residential development and we look forward to the overall completion in the first quarter of 2018.

This past year has also seen Samarinda continuing to work closely with Boroondara City Council on the plans to rebuild 296 High Street. This building is now 50 years old and needs to be rebuilt to meet the needs of the local community for the next 30 to 50 years. It is anticipated that by the end of the 2017-18 financial year, plans for the new building will be close to being finalised, and that the new building might commence early in the 2018-19 financial year.

Finally, I want to thank all those who work tirelessly to support our organisation and our participants. The Board of Samarinda Ashburton Aged Services, who donate their time and expertise to ensuring that our organisation continues to flourish, our many volunteers who donate their time to help support and assist participants in numerous programs within the community and residential setting, my fellow Executives who are all dedicated to the organisation and have provided strong leadership and guidance in their roles and, last but not least, our exceptional staff who work in a sector which often does not get the recognition it deserves.

Mark Zentgraf

## » Committee of Management



**Bob Stensholt**  
BA, B Div (Hons), M  
IntLaw, Dip Phil, Chair,  
Appointed 2003.

A Victorian MP for over 10 years holding diverse roles, including Parliamentary Secretary for Treasury and Finance, as well as senior management roles in Federal Government both in Australia and abroad. Currently Bob is Chief of Staff for the Hon Wade Noonan MP, Minister for Employment, Industry & Resources. As the State MP for Burwood, Bob served as Parliamentary Secretary for Treasury and Finance and also Chair of Public Accounts & Estimates Committee. Bob has extensive experience in international diplomacy, health and education, project evaluation, international water law, environment policy and international development. He is a member of the Governance sub-Committee.



**Elizabeth Lanyon**  
LBA (Hon), LL.M  
PhD, Vice-Chair,  
Appointed 2008.

Dr. Lanyon is a lawyer with over 35 years' experience in Victoria. Currently, she holds a senior public servant position in the Department of Justice and Regulations. Former Board roles include Preston TAFE, Korowa Anglican Girls School and Financial Ombudsman Service. Dr. Lanyon is Chair of the Governance sub-Committee and a member of the Finance & Risk Committee.



**George Andreola**  
BBus (Acc), DCompSc,  
Treasurer,  
Appointed 2007.

George is a Fellow of the Institute of Chartered Accountants. He is an independent financial services professional with over thirty years experience in accounting and financial management. George is also the Chair of Finance & Risk Committee.



**Phil Henty**  
A Acc, Dip SIA, F Fin  
Secretary,  
Appointed 2007.

Phil is an investment professional with over thirty years experience in the Australian securities, equities, derivatives and fixed interest markets. He is also a member of the Finance & Risk Committee.



**Michael Briggs**  
BBus (Mkg) Member,  
Appointed 2012.

Michael has extensive experience in marketing, sales and strategy roles in service organisations in both Australia and internationally, including Telstra in Australia and National Savings and Investments in the UK. Currently, Michael is Head of Consumer Sales and Loyalty with AGL. Michael is a member of the Finance & Risk Committee.



**Neelesh Mehta**  
FAICD, FCPA, FCA  
Member, Appointed 2015.

Neelesh is an internationally experienced business executive with expertise across a range of industries. Neelesh has experience in Governance on boards of companies that provide a range of community services to the elderly and unwell. He is also a member of the Governance Sub-Committee and the Finance & Risk Committee.



**Brian Bergin**  
Member,  
Appointed April 2015.

Previously President of Ashburton Support Services from July 2012, Brian was also a Hawthorn City Councillor and Mayor. He has over thirty five years of senior general management work experience and has held directorships both in Australian and overseas companies. Brian has been a Rotarian for over twenty five years with involvement in numerous community organisations. He is Chair of the Community Services Committee.



**Yen Bui**  
BEd. BAppSc Member,  
Appointed 2012.

Previously a Mathematics Teacher in Vietnam, a Senior Laboratory Manager, founder and group leader of LACVIET Choir, and president of VSCA (Vietnamese Senior Cultural Association). Yen has extensive involvement in the Vietnamese Community in Melbourne, is a Board member and Treasurer of the Australian Vietnamese Women Association, and a member of the Eye & Ear Hospital Community Diversity Advisory Board.



**Dr Elizabeth McNaughton**  
MBBS, FRACGP Member,  
Appointed 2001.

Dr. McNaughton is a registered Medical Practitioner at the Glen Iris Medical Centre. She is also a member of the Governance sub-Committee, GP Panel and Medication Advisory Committee.



**Russel Chesler**  
Ba Blding Member,  
Appointed 2012.

Over 10 years experience in retirement living, residential aged care development and strategic planning. Russell is currently a Director of Business and Services Development at St Vincent's Care Services.



**Leong Lee**  
BEng Mech Member,  
Appointed 2012.

Leong holds directorships with ASX listed companies and is a business owner and an active member of community organisations. Leong is a member of the Finance & Risk Committee.



## » Purpose. Vision. Values.



### **Our Purpose is:**

To support local people and families to remain connected to their community.

### **Our Vision is:**

Every local individual and family deserves to remain connected, engaged and valued in the community they know and love.

### **Our Values are:**

**Family** - A universal enduring value that is held dear to all stakeholders encouraging inclusiveness respecting, welcoming and celebrating differences.

**Giving** - Making the world a better place, by sharing what we have with others, not just financial in nature but also time, skills, experience and unique qualities. The reward is in the giving.

**Partnership** - Fostering and developing our association in a spirit of co-operation with our colleagues, associates and service providers, in the industry.

**Innovation** - We are continually striving to gain and apply knowledge to achieve additional value to our organisation and create a better and more effective environment for our stakeholders.



## » Executive Team



### **Mark Zentgraf**

**BN, Cert ICU, Grad.Dip. Mgmt, MBA**  
**CEO - Samarinda Ashburton Aged Services.**  
**Appointed in 2015.**

Over 20 years of senior management experience in the Acute Health, Subacute, Aged Care, Community and Commercial sectors.



### **Sophie Brown**

**Facility Services Manager - Samarinda Ashburton Aged Services. Appointed in 2010.**

Sophie is experienced in hospital, aged care and paediatric nursing. As Facility Service Manager she has managed the last two accreditation visits; she has also been instrumental in the implementation of the residential clinical documentation software.



### **Luisa Banks**

**Corporate Services Manager - Samarinda Ashburton Aged Services. Appointed in 2015.**

Member of the FCPA since 1996 and has over 20 years' experience in financial management and Company Secretarial roles. Director and Treasurer of 3MBS Fine Music, financial controller for electrical retail franchise groups, Company Secretary at Retravision (Vic /Tas ) Limited, and senior financial contract roles in not-for-profit, service and real estate organisations.



### **Lesa Koffyberg**

**B. Applied Science Advanced Nursing / Education, Grad. Cert. Consumer Engagement, Dip.Bus.**  
**Community Services Manager – Samarinda Ashburton Aged Services. Appointed in 2016.**

Lesa has had over 35 years experience working in the Health, Education and Community sectors. Recent roles prior to coming to Samarinda included the set up and running of Royal District Nursing Services (RDNS) Rally Health Care, a fee for service Division for RDNS.



### **Dustin Pham**

**B. Applied Science and Certificate in ISO 9001 External Auditing**  
**Quality, Risk and Strategy Manager – Samarinda Ashburton Aged Services. Appointed in 2017.**

Dustin has worked in various quality roles in both commercial and not-for-profit organisations over the past 15 years with the most recent being Quality Manager for the Emerging Business Unit as well as National Manager Aged Care for Life Without Barriers.

## » Community Services Programs

### MEALS ON WHEELS

It has been another busy year for Meals on Wheels. What an exciting year it has been. This year saw the introduction of the My Aged Care gateway which is the national access point for the full range of aged services. This service innovation for the whole community aged care sector has been designed to provide easier access to services. We have continued to familiarise ourselves with the My Aged Care portal, assessment and referral processes supporting effective initial engagement with our new clients.

This year we have provided over 11,500 meals with our primary focus being to provide meals of the highest quality and catering to our clients' different needs and preferences. The Meals on Wheels service is a good example of a holistic approach to our clients. Initially, clients may be referred to us for the Meals on Wheels service but, once this is established, we support our clients to see if they have other needs that can be addressed through our other programs such as the Social Support or Home Care Package program. This is what is so exciting; the services we can provide are not limited to just Meals on Wheels!

One of our innovations during this past year has incorporated all volunteers who were providing support across the Meals on Wheels, Coffee Club and Baking under the banner of 'Hospitality Services'. This has better enabled us to be unified in our goals, direction and quality of service.

In all areas of volunteering 'quality' has been a constant. We have hosted many special events, such as Christmas in July, with such gusto that the clients cannot thank us enough for the enjoyment they had, and for some this included joining in on the dance floor! The close collaboration between staff and volunteers enables us to achieve these very positive outcomes.

To all of our Hospitality volunteers we say a huge 'Thank You' for your generosity of time, flexibility of service, especially at the challenging weather and traffic times, and for accommodating the service innovation changes.

To all of our Meals on Wheels driver volunteers we say a huge 'Thank You' for being such wonderful frontline representatives of Samarinda. Your genuine concern for all of our clients is inspirational and provides a true point of connectedness for many.

To all the Kitchen support volunteers who take on the sometimes thankless tasks of cleaning the eskies and food containers, we 'Thank You' for your hard work which underpins the whole service.

No team works in isolation; it is only together that we can achieve the best support for our clients.

**Lourdes Catalla**

*Meals on Wheels Coordinator*





## » Community Services Programs

### ELSIE SALTER HOUSE

Caring for a person with memory loss and dementia can be stressful and emotionally and physically exhausting, yet in equal measure it is immensely rewarding. The partnerships that are built between staff, carers, family, friends and volunteers at Elsie Salter House enable our carers to take a break, and at the same time provide an opportunity for the person living with memory loss to socialise and participate in recreational and community activities.

Together with the support of the Ashburton Baptist Church we are able to create a safe, secure and home-like environment which allows us the opportunity to implement our specialist dementia program. We currently provide services to over 20 local residents inclusive of a pickup/drop off service for those living within a 6 km radius of the centre.

The focus of our service is to provide a goal directed, person centered approach which provides a level of care that meets the needs of each individual. Our program activities are designed to enhance self-esteem, promote independence and increase overall wellbeing through varied, in-house activities such as craft, quizzes, gardening, board games etc. Additionally we facilitate access to the broader community through excursions to destinations such as Moorabbin Airport, Yarra Ranges, the Melbourne CBD, Port Melbourne and many more destinations that are suggested by the clients. Supporting this are our local neighborhood walks.

We are grateful for the funding that we receive from the State and Commonwealth governments that enable the provision of this specialised boutique service.

It is a pleasure to work alongside such a dedicated staff team, along with our loyal and committed volunteers, to provide this quality service that is held in high regard within the community.

**Kerry Campbell**  
*ESH Program Coordinator*



# » Community Services Programs

## SOCIAL SUPPORT PROGRAM

What a vibrant year it has been for participants of the Social Support program and the Social Support team! The essence of the word 'social' conjures up images of people engaging together, over shared activities, for enjoyment and stimulation which accurately describes so many of our days at the @296 Community Centre. Over 250 individuals have attended the community centre this past year, participating in over 20 different activities on offer on a weekly basis. Whilst statistics provide one dimension to measure our activities and outcomes, it is the personal stories and reflections that capture and reflect the real significance of what is experienced by those who attend.

Our Man Friday and Steady on Your Feet exercise groups continue to be some of the most popular weekly activities, whilst several of our bus excursions have been so popular that we have had to run them multiple times!

Our diverse program offerings are complemented by the keen involvement of the Chinese and Vietnamese seniors groups. This year significant celebrations were held for the Lạc Việt dancing group, who celebrated their 10 Year Anniversary, and the Chinese Dragon Boat and Moon Cake festivals. All of our multicultural events were keenly attended.

Some of the special events held this year included:

- Christmas in July
- AFL Grand Final celebration
- Victorian Seniors Festival week
- Melbourne Cup Day celebration
- Chinese New Year celebrations
- Australia Day Celebrations
- St. Patricks' Day
- Harmony Day – cultural diversity celebration
- International Women's Day
- ANZAC Afternoon Tea
- Australia's Biggest Morning Tea which raised over \$450 for charity

These events are made possible by the fantastic support from the Transport program volunteers who have continued to provide the service come

rain, hail or shine, and which is pivotal to social and community access for many of our clients.

In order to achieve the outcomes of the Social Support program, an extraordinarily committed team of colleagues has worked tirelessly to create and coordinate the program of activities. It has been a true privilege to work alongside such a hardworking, talented and humble team of colleagues. They are the ones who truly deserve recognition as the quiet achievers behind the outcomes that were evident from the program this year.

We are grateful for the collective support from the many organisations that together enable our programs. In particular I would like to thank:

- The dedicated volunteers, for their ongoing support to partner with us to deliver the program
- Presidents of the VSCA and ACSFG
- Support from all community services staff as we brainstormed and problem-solved together
- Boroondara City Council for their ongoing support through the Seniors grant funds, the provision of centre facilities where many of our programs are conducted from, as well as the facilitation and fostering of collaborations across a range of groups within the City of Boroondara
- Victorian Department of Health and Human services and Commonwealth Department of Health for grant funding and support for eligible clients who attend our programs
- The broader Samarinda corporate services team for their work to provide and develop the infrastructure that is crucial to enabling us to efficiently achieve quality outcomes.

**Kylie Radcliffe**

*Social Support Program Coordinator*



## » Community Services Programs

### THE ASHY OP-SHOP

It has been a somewhat challenging year for the Ashy Op-shop with sales not as strong as last year however, despite this, it has been another exceedingly rewarding year. As a team the staff, volunteers and locals have contributed to making a healthy profit which has been invested into providing services to our local community!

The Op Shop continues to assist a large number of regular customers who visit us at the shop, some daily, and many weekly, who we now know by sight or name and who have become a valued part of our community. The volunteers and staff have developed wonderful relationships and provided cheerful conversation and customer service that really makes a difference to all concerned. We consistently receive many compliments, particularly in relation to 'the extras' that the volunteers do to help customers look for that special item or re-use an old one.

We continue to be supported by a dedicated group of regular donors which is essential to replenishing our stock and we are very grateful. However, there are a number of factors that impact on the quality and volume of donated goods that we have received this year such as the use of social and digital media marketing platforms for people to sell quality items that would otherwise have been donated. This has impacted our sales results (especially in ladies Fashion area and children's items). However, with every challenge there is also an opportunity! We are working on a plan to also have an on-line presence and to digitally and electronically market ourselves as well!

This year we recognised 17 years of service by staff member Christine who has significantly contributed with building the store to what it is today. We have also been fortunate to have three new staff commence this year including Ed, who has transitioned across from working for over 5 years as a volunteer.

The success of the Op Shop would not be possible without the committed service from our terrific team of volunteers, who do so much towards producing the results we achieve, and the staff who support them in their work. It is inspiring to lead such a dedicated team; Thank you to everyone for your time and support to the shop. I would like to make particular mention of the Volunteer Program Coordinator Lee Barker who has

worked with me on 'The Ashy looks to the future' evening which was a great planning event for the shop, and which resulted in improvements for all areas of the business.

We extend our thanks to the City of Boroondara for maintaining our great environment and say a special thank you to Nick Coker and his team at The Ashburton Traders Association who have facilitated collaborative events, and shared marketing, aimed at retaining customers in Ashburton! The Ashburton Festival was a great opportunity for us to highlight The Ashy shop through the 'pop-up' plant and book stalls and also host the Samarinda Devonshire Tea café out the front of the shop.

Thank you to everyone who has contributed to making The Ashy Op shop a valued part of the local community and enabling our fundraising effort to collectively support the Samarinda programs and participants.

**Sybella Sullivan**  
*Manger, The Ashy Op Shop*





## » Community Services Programs

### VOLUNTEER PROGRAM

Volunteering at SAAS is a wonderfully varied and engaging experience. There are approximately 300 active volunteers across our network making a fantastic impact in the quality of services provided by the Samarinda program staff. In any given month there are in excess of 2,500 hours of volunteer service being gifted by these incredible volunteers.

This year has been a year of celebrations within the volunteer network. We gathered volunteers from across every program to enjoy a wonderful afternoon tea during National Volunteer Week and were privileged to have 6 of our volunteers receive Higgins Community Service Awards. These were presented by the Governor of Victoria, the Hon Linda Dessau AC, at a wonderful event held at the Malvern Town Hall. Also during this week, over 25 of our Meals on Wheels volunteers gathered at Leonda for the Annual Meals on Wheels luncheon with some being honoured with special awards. Notable was that of Hal Hobs who is retiring from his long association with many volunteer roles at Samarinda. The annual Christmas celebration marked the end of a terrific year in 2016! Regular coffee catch ups are scheduled to facilitate opportunities for informal socialisation and feedback with the Volunteer Coordinator.

We are pleased to continue our great working relationships with local organisations, despite funding changes and sharing volunteer resources across organisations according to areas of program interest. As our programs continue to grow and develop, sourcing volunteers is a constant focus of the volunteer program team.

Our strong focus on volunteer training and support has this year seen teams of volunteers meeting together to reacquaint with the values of Samarinda and to contribute to the shaping of the future volunteering program. Two notable highlights were the Mental Health First Aid course and brainstorming 'All Things Business' with the Ashy Op Shop volunteer team.

This has been a year of transition for the volunteers of SAAS and, although challenging at times, it is encouraging to see volunteers at work and making a huge difference each day to the experience of clients, residents and customers.

In the words of one volunteer "I love volunteering for SAAS; I have never before experienced such respect for volunteers as I do here. You do so much for us, are always available for a chat and organise wonderful gatherings. I look forward to volunteering for many years to come."

We value and recognise our volunteers and are grateful that they have chosen SAAS as their volunteer home.

**Lee Barker**  
*Volunteer Program Coordinator*



## » Community Service Report

As I reflect on the theme of this year's annual report of 'together' I am humbly reminded that nothing that we have achieved this past year has not been done other than 'together'. The Community Centre is a vibrant hub where program participants, volunteers and staff seamlessly weave their individual contributions to achieve shared collective outcomes of togetherness, connectedness and meaning. It has been another busy year with many special highlights which will become evident in the individual program reports that follow, and one of a strengthened sense of community and relationship with Samarinda's residential services.

The community services division has sought to consolidate and strengthen our service offerings, partially as a result of changes to program funding opportunities across the community services sector, and partially as a result of success with grant funding applications from Boroondara Council and the Victorian Multi Cultural Commission. In February of this year we were delighted to have the opportunity to commence participation as a provider of Home Care Packages, with the team earnestly focussing efforts to plan and integrate the infrastructure that underpins this new service. It was a privilege to end the 2016/17 financial year knowing that together we had achieved the needed infrastructure ready to welcome new clients to this program. We also assisted with the transition of current Samarinda clients who were eligible to access the benefits of this program which is designed to support people to remain independent at home, for as long as possible.

Underpinning the success of the Community Services programs has been the strengthening of the infrastructure that has continued to be consolidated

over the year through strategic, operational and business support from The Board of Management, and in particular the Community Board sub-committee, the Corporate services team, and talented and enthusiastic community program, and administration staff. We are grateful for the continued support of Boroondara City Council Aged Services and Facilities Maintenance teams and appreciate the shared, collaborative commitment with our local partner organisations towards enriching the lives of those in our local community.

It is with a sense of privilege that I encourage you now to read the individual program reports and be inspired by the talented team of staff, supported by an extraordinary team of volunteers, who enrich people's lives, through support to live independently and meaningfully.

**Lesa Koffyberg**  
*Community Services Manager*



“It has been another busy year with many special highlights...”

## » Samarinda Lodge Report

It has been an exciting and challenging 12 months for our Residential Services area. In March 2017 we saw the opening of stages 3 and 4 of our building project. These two stages have increased our beds from 45 to 62. This was a busy time with the relocation of residents from our old 'C' wing into the new 'B' and 'D' wings, and also filling the extra 17 beds with new residents.

There were many challenges faced, such as extensive work by our intake Manager Carmen Trimboli who was tasked with the job of marketing our new beds to the local community. Thanks to Carmen we were able to fill our new beds in just over 2 months. Another challenge with the opening of the new beds has been recruitment of suitable and experienced staff. This task has been the more difficult to achieve because many organisations have staffing vacancies with demand outstripping supply.

Some other spaces that have become available with the opening of stages 3 and 4 are a new landscaped outdoor area, new nurses station on the first floor level, and a new staff room and training room. On the ground floor the new lifestyle room has opened, as well as the new resident Café, and Salon.

This year has seen an expansion of our lifestyle program, with the addition of another part time staff member as well as a range of new activities. Arm chair Zumba and relaxation therapy programs seem to be well attended and received, and the music therapy program continues to attract a lot of participants. Hortense and her staff have achieved much and have been proactive in looking at how the lifestyle program can be better tailored to the needs and wants of our residents.

Our catering area has also faced many changes and challenges. We have a new Catering Manager, Eric Roulsten, who has taken over from Emer Hughes who was at Samarinda for over 15 years. This was going to be a big challenge given that the Samarinda residents have always enjoyed the food that Emer prepared. However, Eric has risen to the challenge. He took up the role just after stages 3 and 4 opened and has had to look at not only recruiting additional staff, but also changing the catering service with the closure of the main dining area at

the commencement of stage 5 of the new build. This has meant that the meal service is now being served in the two lifestyle rooms until the completion of the final stage of building. Congratulations need to go out to Eric and the catering team who have had to be flexible and responsive to the changing needs of the organisation.

The laundry staff have also faced their challenges with the increase in bed numbers. Fortunately, the new state of the art laundry that was built in stage 2 of the redevelopment is more than able to cater for the new beds and the staff have been amazing in reviewing their tasks and processes to cater for the larger work load.

This year we have continued to look at how we can improve our internal IT systems. We have worked closely with LeeCare in further developing our resident management system. We are also working with Oscar Hospitality to commence implementation of a new catering management system, and with Workplace and Learning (WNL) to implement an online training system. Changes and implementation of these systems will continue to improve the services we can provide to our residents and staff.

I would like to thank all of the residential staff (RN's, EEN's, PCA's, Lifestyle Staff, ACFI Coordinator, Catering Staff, Laundry staff, Cleaning Staff and Maintenance staff) for their amazing work over the past 12 months and for their flexibility. It has been a challenging time and their dedication to their work has ensured that we have been able to provide quality service throughout 2016-17.

Finally, I want to thank those who we are here for; the residents and their families. Not only has it been challenging for the staff over the past 12 months but it has also been immensely challenging for the residents. I want to thank them for their patience and understanding and also for their resilience.

**Sophie Brown**  
*Residential Service Manager*





## » Treasurer Report



During the 2017 financial year Samarinda Ashburton Aged Services (Samarinda) reported a comprehensive deficit of \$1.155 million (2016: deficit of \$1.574 Million) after taking into consideration the writing off of buildings and depreciation of \$0.632 million (2016: \$2.215 million), offset by a full year of opportunity shop trading which provided \$0.440 million of additional revenue. The 2017 result also included an unrealised profit of \$0.022 million in relation to favourable market movements in the value of our investment portfolio (2016: \$0.287 million unrealised loss).

Overall, whilst our resident fees and government subsidies disclosed increases of \$0.693 million, our personnel costs (which constitute approximately 87% [2016: 82%] of Samarinda's revenue base) have increased by approximately \$1 million (2016: increased by \$0.387 million) which is reflective of the increment in staff numbers consistent with the increased level of occupancy during the year. In terms of other material expenses, these remained ostensibly within budget expectations.



As highlighted above, Samarinda faces various predicaments dealing with occupancy, workforce complications and government funding. Our current difficulties are not unique to Samarinda, but are a problem for the industry at large.

Our results for the 2017 year have been affected by reduced occupancy levels whilst construction activities have been undertaken and reduced government funding. This situation should be seen as a timing problem typically associated with the rotation of beds (especially if you have a small waiting list and small catchment area, and to some extent the Government's Living Longer Living Better program has had some effect in delaying entry into aged care). Also, the incoming residents profile is not weighted towards high care but to a lower level of care, and therefore lower government subsidies. Workforce shortfalls is a difficult situation which needs active monitoring and management in terms of achieving an optimal

balance between utilising our own staff to the fullest extent possible, and use of agency staff to cover staff shortfalls. This is a long term dilemma, and I suspect that no one will ever conquer this problem as staff absences are a non-controlling event.

The cash flow for the period disclosed an outflow from operations of \$24,000 (2016: inflow of \$405,000). The outflow from investing activities of \$5.54 million (2016: \$1.9 million) mainly relates to the funding of building costs, offset by the small inflow from the realisation of our investment portfolio. The inflow from financing activities of \$4.3 million (2016: inflow of \$2.2 million) results from the net inflow of new bonds during the year. Overall, net cash decreased by (\$1.33 million [2016: \$0.115] million) during the year.

The write off of buildings is in accordance with the demolition of our old buildings which are undergoing a complete re-development. As a result of the redevelopment of our facility, Samarinda has expended \$5.785 million (2016: \$3.668 million) towards the construction of the new buildings during the year. This has been funded mainly from internal financial resources by way of a reduction in our cash holdings, reduction in our investment portfolio and net new bonds on rooms that have become available for occupancy during the year, including a small loan from our financiers of \$374,000.

Notwithstanding the negative operating loss during the year, our balance sheet remains extremely strong with a net positive asset position of \$4.9 million (2016: \$6 million) represented by cash and investments of \$3.9 million (2016: \$5.4 million), property, plant & equipment of \$18 million (2016: \$13.3 million) and offset by total liabilities of \$18.8 million (2016: \$14.55 million), mainly comprising bond liabilities of \$17 million (2016: \$13.385 million).

To our fellow Finance Committee members, thank you for your significant contribution in the financial management and good governance of Samarinda. The Finance Committee would also like to note and thank JB Were for their continued support and investment advice. Furthermore, we wish to thank all staff, volunteers and the Committee of Management for their continued dedication and support.

George Andreola  
Treasurer

SAMARINDA ASHBURTON  
AGED SERVICES INC

FINANCIAL STATEMENTS  
2016/17

A large, stylized sunburst graphic in shades of blue and purple, positioned in the lower half of the page. It features a central circular core with concentric rings, surrounded by numerous triangular rays of varying lengths and widths, creating a dynamic, sun-like effect.



# » Samarinda Ashburton Aged Services Inc

## COMMITTEE OF MANAGEMENT REPORT 2016/2017

The Committee of Management of Samarinda Ashburton Aged Services Inc (Samarinda) submits herewith its annual financial report for the financial year ended 30 June 2017.

### COMMITTEE MEMBERS

The names and details of the Committee members in office during the financial year and up to the date of this report are as follows. Members were in office for this entire period unless otherwise stated.

Bob Stensholt (Chair)  
Elizabeth Lanyon (Deputy Chair)  
Phil Henty (Secretary)  
George Andreola (Treasurer)  
Brian Bergin  
Michael Briggs  
Yen Bui  
Russel Chesler  
Leong Lee  
Liz McNaughton  
Neelesh Mehta

### PRINCIPAL ACTIVITIES

The principal activity of Samarinda during the year ended 30 June 2017 continued to be the management of a facility providing residential care for aged persons and operating a day respite service offering specialised programs for the frail and those living with dementia and their carers and continues to provide community support services and programs previously provided by Ashburton Support Services.

### REVIEW OF OPERATIONS

The total Comprehensive Surplus/Deficit operating deficit for the year was \$1,155,218 (2016 deficit \$1,573,791). The result for both 2016 and 2017 has been materially affected as a consequence of the partial write-off of Samarinda's existing property, plant and equipment \$313,190 in 2017 (2016: \$1,944,132) consistent with the current demolition of its current facility and the progressive redevelopment thereof as previously advised in its financial report for the year ended 30 June 2015.

Samarinda has operated in pursuing its objectives throughout the year and is in a sound financial position to support its future activities and building project.

### CHANGES IN STATE OF AFFAIRS

Other than the continuation of the re-development of Samarinda's aged care facility as previously advised, during the financial year there were no other significant changes in the state of affairs of.

### ENVIRONMENTAL REGULATION

Samarinda's operations are not subject to any significant environmental regulations under either Commonwealth or State legislation.

### FUTURE DEVELOPMENTS

Samarinda will continue with the redevelopment of its aged care facility, which at present is estimated to be completed early 2018. Samarinda will during and post completion of its redevelopment, progressively undertake the partial occupancy of its additional residential places (30 beds).

Samarinda and City of Boroondara are in discussions on the redevelopment of the Community Centre at 296 High Street Ashburton. This redevelopment is not expected to commence within the next 12 months and our total contribution towards the Centre is yet to be determined.

### CORPORATE STRUCTURE

Samarinda is an Incorporated Association. The address of the registered office and principal place of business is 286 High Street, Ashburton.

### INDEMNIFICATION AND INSURANCE OF DIRECTORS AND OFFICERS

Samarinda has obtained insurance in respect of all directors and officers against all liabilities to other persons that may arise from their positions as directors and officers, except where the liability arises out of conduct involving a lack of good faith.

As part of the funding agreement with the Department of Health and Human Services, the premium of this insurance was paid for by the aforementioned for Samarinda for the period from 1 July 2016 to 30 June 2017.

### COMMITTEE OF MANAGEMENT MEETINGS

The following table sets out the number of Committee of Management meetings held during the financial year and the number of meetings attended by each member. During the financial year, 10 ordinary Committee of Management meetings and 10 Finance Committee meetings were held.

	COMMITTEE OF MANAGEMENT		FINANCE COMMITTEE		GOVERNANCE COMMITTEE	
	Held	Attended	Held	Attended	Held	Attended
Bob Stensholt	10	9	-	-	3	2
Elizabeth Lanyon	10	7	10	9	3	3
Phil Henty	10	9	10	9	3	3
George Andreola	10	2	10	6	-	-
Russel Chesler	10	4	-	-	-	-
Leong Lee	10	8	10	8	-	-
Liz McNaughton	10	7	-	-	3	1
Brian Bergin	10	9	-	-	-	-
Michael Briggs	10	Extended Leave	10	Extended Leave	-	-
Yen Bui	10	6	-	-	-	-
Neelesh Mehta	10	7	10	5	3	3

Signed in accordance with a resolution of the Committee  
Dated this 1 November 2017



BOB STENSCHOLT  
(Chair)



ELIZABETH LANYON  
(Deputy Chair)

# STATEMENT OF SURPLUS OR DEFICIT AND OTHER OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2017

	NOTES	2017 \$	2016 \$
Revenues from ordinary activities	2	5,219,297	4,323,194
Employee benefits expense		4,552,800	3,533,249
Client expense		490,796	358,539
Property and equipment maintenance		197,195	180,689
Depreciation and decommissioning write-downs	3	631,550	2,214,666
Administrative expense		523,713	344,646
Total expenses		6,396,054	6,631,789
Surplus/ (Deficit) before gain on ASS merger		(1,176,757)	(2,308,595)
Gain on Ashburton Support Services merger	3	-	1,021,541
Surplus/ (Deficit) from ordinary activities		(1,176,757)	(1,287,054)
<b>Other comprehensive income for the year</b>			
Items that may be classified subsequently to surplus or deficit:			
Available for Sale Investments -Increments (Decrements)		21,539	(286,737)
<b>Total Comprehensive Surplus (Deficit) for the year</b>		<b>(1,155,218)</b>	<b>(1,573,791)</b>

## BALANCE SHEET AS AT 30 JUNE 2017

	NOTES	2017 \$	2016 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash assets	5	2,432,418	3,760,425
Receivables	6	120,132	120,613
Other	7	117,584	65,455
<b>Total Current Assets</b>		<b>2,670,134</b>	<b>3,946,493</b>
<b>NON CURRENT ASSETS</b>			
Property, plant and equipment	8	17,979,706	13,375,788
Investments	9	1,459,136	1,665,648
Intangible assets	10	1,600,000	1,600,000
<b>Total Non Current Assets</b>		<b>21,038,842</b>	<b>16,641,436</b>
<b>TOTAL ASSETS</b>		<b>23,708,976</b>	<b>20,587,929</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Payables	12	499,036	516,706
Provisions	13	666,792	576,217
Loans		374,484	-
Non interest bearing liabilities	14	17,208,889	13,385,462
<b>Total Current Liabilities</b>		<b>18,749,201</b>	<b>14,478,385</b>
<b>NON CURRENT LIABILITIES</b>			
Provisions	13	81,300	75,850
<b>Total Non Current Liabilities</b>		<b>81,300</b>	<b>75,850</b>
<b>TOTAL LIABILITIES</b>		<b>18,830,501</b>	<b>14,554,236</b>
<b>NET ASSETS</b>		<b>4,878,475</b>	<b>6,033,694</b>
<b>EQUITY</b>			
Reserves	15	5,259,856	5,238,317
Retained surplus (deficit)	15	(381,382)	795,377
<b>TOTAL EQUITY</b>		<b>4,878,475</b>	<b>6,033,694</b>



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

	2017 \$	2016 \$
<b>ASSET REVALUATION RESERVE</b>		
Opening Balance	5,238,317	5,525,054
Available for sale investments Revaluation decrement	21,539	(286,737)
Closing Balance	5,259,856	5,238,317
<b>RETAINED EARNINGS</b>		
Opening Balance	795,377	2,082,431
Surplus / (Deficit) attributable to the entity	(1,176,757)	(1,287,054)
Closing Balance	(381,382)	795,377
<b>TOTAL EQUITY</b>	<b>4,878,474</b>	<b>6,033,694</b>

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

	NOTES	2017 \$	2016 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from operating activities		4,986,665	4,099,155
Interest and dividends received		137,232	291,470
Payments to suppliers and employees		(5,147,513)	(4,795,956)
Net Cash Flows Provided by Operating Activities	20	(23,616)	(405,331)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of investments		241,881	1,330,452
Cash transferred on merger with ASS		-	836,521
Payments for property, plant and equipment		(5,785,229)	(3,655,364)
Payments for investments		-	(412,915)
Net Cash Flows Provided by / (Used in) Investing Activities		(5,543,348)	(1,901,306)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Proceeds from accommodation bonds		6,983,000	3,041,000
Repayment of accommodation bonds		(3,118,528)	(849,669)
Loan funds received		374,484	-
Net Cash Flows Provided by / (Used in) Financing Activities		4,238,956	2,191,331
Net Increase / (Decrease) in Cash Held		(1,328,007)	(115,306)
Cash at beginning of financial year		3,760,425	3,875,731
Cash at the end of the Financial Year	20	2,432,418	3,760,425

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards – Reduced Reporting Requirements, and the Australian Charities and Not-for-profits Commission Act 2012. All amounts are presented in Australian Dollars.

The financial report covers Samarinda as an individual entity. Samarinda is an incorporated association domiciled in Australia under the Associations Incorporation Reform Act 2012.

The financial statements of Samarinda for the year ended 30 June 2017 are authorised for issue by a resolution of the Committee of Management on 31 October 2017.

The following is a summary of the significant accounting policies adopted by Samarinda in the preparation of its financial report. The accounting policies have been consistently applied, unless otherwise stated.

### BASIS OF PREPARATION

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

#### (a) INCOME TAX

No provision for income tax has been raised as Samarinda is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

#### (b) REVENUE RECOGNITION

Revenue is recognised to the extent that it is probable that the economic benefits will flow to Samarinda and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognised:

##### *Rendering of Services*

Where contracts can be reliably measured, control of a right to be compensated for services has been attained.

##### *Interest and Income from Investments*

Revenue is recognised when the right to receive the income is obtained.

##### *Sale of Non-Current Assets*

The net gain or loss of non-current asset sales are included as revenue at the date control passes to the buyer, usually when an unconditional contract of sale is signed.

The gain or loss on disposal is calculated as the difference between the carrying amount of the asset at the time of disposal and the net proceeds on disposal.

##### *Grants*

Government grants are recognised at their fair value where there is reasonable assurance that the grant will be received and all attaching conditions will be complied with.

##### *Donations*

Revenue is recognised when the monies are received by Samarinda. In kind donations or donations of assets are recorded at fair value.

### (c) FINANCIAL INSTRUMENTS

#### *Recognition*

Financial instruments are initially measured at cost on trade date, which includes transaction costs, when the related contractual rights or obligations exist. Subsequent to initial recognition these instruments are measured as set out below.

### *Financial Assets*

Interests in listed investments are classified as being available-for-sale and are stated at fair value less impairment. Fair value is determined with reference to quoted market prices. Transaction costs are included in the determination of net fair value. Gains and losses arising from changes in fair value are recognised directly in the revaluation reserve, until the investment is disposed of or is determined to be impaired, at which time the cumulative gain or loss previously recognised in the revaluation reserve is included in profit or loss for the period.

### *Impairment*

At each reporting date, Samarinda assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether impairment has arisen. Impairment losses are recognised in the income statement.

### (d) PROPERTY, PLANT & EQUIPMENT

Land is measured at fair value. Fair value is determined on the basis of an independent valuation undertaken as at 30 June 2015. The fair values are recognised in the financial statements and reviewed at the end of each reporting period to ensure that the carrying value of land and buildings is not materially different from their fair values.

Any revaluation increase arising on the revaluation of land is credited to the asset revaluation reserve, except to the extent that it reverses a revaluation decrease for the same asset previously recognised as an expense, in which case the increase is credited to the Statement of Surplus or Deficit and Other Comprehensive Income to the extent of the decrease previously charged. A decrease in carrying amount arising on the revaluation of land is charged as an expense in profit or loss to the extent that it exceeds the balance, if any, held in the asset revaluation reserve relating to a previous revaluation of that asset. Depreciation on revalued buildings is charged to profit and loss.

Buildings, plant and equipment are stated at cost less accumulated depreciation and impairment. Cost includes expenditure that is directly attributable to the acquisition of the item.

Depreciation is provided on property, plant and equipment, including buildings but excluding land. Depreciation is calculated on a straight line basis to write off the net cost or other revalued amount of each asset over its expected useful life to its estimated residual value. The expected useful lives for each class of depreciable asset are:

Category	Useful Life
Plant and Equipment	3-10 years
Buildings	40 years
Motor Vehicles	4 years
Leasehold Improvements	1 ½ years

The carrying amount of plant and equipment is reviewed annually to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

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

## (e) CASH AND CASH EQUIVALENTS

For the purpose of the Statements of Cash Flows, cash includes cash on hand and in banks and investments in money market instruments readily convertible to cash.

## (f) EMPLOYEE BENEFITS

Provision is made for Samarinda's liability for employee benefits arising from services rendered by employees to balance sheet date.

Employee benefits have been measured at the amounts expected to be paid when the liability is settled plus related on costs. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability.

Contributions are made by Samarinda to employee superannuation funds and are charged as expenses when incurred.

## (g) COMPARATIVE AMOUNTS

Where required by Accounting Standards comparative figures have been adjusted to conform with changes in presentation for the current year.

## (h) GOODS AND SERVICES TAX

Revenues, expenses, assets and liabilities are recognised net of the amount of goods and services tax (GST), except:

(i) where the amount of GST incurred is not recoverable from the Australian Taxation Office, it is recognised as part of the cost of acquisition of an asset or as part of an item of expense; or

(ii) for receivables and payables which are recognised inclusive of GST.

The net amount of GST recoverable from, or payable to, the Australian Taxation Office is included as part of receivables or payables.

Cash flows are included in the cash flow statement on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the Australian Taxation Office is classified as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the Australian Taxation Office.

## (i) IMPAIRMENT OF ASSETS

The carrying value of plant and equipment are reviewed for impairment at each reporting date, with recoverable amount being estimated when events or changes in circumstances indicated that the carrying value may be impaired. The recoverable amount of plant and equipment is the higher of fair value less costs to sell and the depreciated replacement cost.

Impairment exists when the carrying value of an asset exceeds its estimated recoverable amount.

The asset is then written down to its recoverable amount.

For buildings and plant and equipment, impairment losses are recognised in the Statement of Surplus or Deficit and Other Comprehensive Income. However, because land is measured at revalued amounts, impairment losses on land are treated as a revaluation decrement.

## (j) INTANGIBLE ASSETS

Intangible assets are initially measured at fair value. Following initial recognition, intangible assets are carried at deemed fair value less any accumulated impairment losses. Any revaluation increase arising on the revaluation of intangible assets is credited to the asset revaluation reserve, except to the extent that it reverses a revaluation decrease for the same asset previously recognised as an expense, in which case the increase is credited to the Statement of Surplus or Deficit and Other Comprehensive Income to the extent of the decrease previously charged. A decrease in carrying amount arising on the revaluation of intangible assets is charged as an expense to the extent that it exceeds the balance, if any, held in the asset revaluation reserve relating to a previous revaluation of that asset.

The useful lives of intangible assets are assessed to be either finite or indefinite. Intangible assets with finite lives are amortised over the useful life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. Intangible assets with indefinite useful lives are tested for impairment annually. Such intangibles are not amortised. The useful life of an intangible asset with an indefinite life is reviewed each reporting period to determine whether indefinite life assessment continues to be supportable.

The following is a summary of the treatment of Samarinda's intangible assets, its Bed Licenses;

– valuation method	fair value
– useful lives	indefinite
– amortisation method used	no amortisation
– internally generated or acquired	acquired
– impairment testing	annually or when impairment indicator exists.

## (k) ACCOMMODATION BONDS & REFUNDABLE ACCOMMODATION DEPOSIT

Accommodation bonds and Refundable Accommodation Deposit are recorded at an amount equal to the proceeds received and classified as a current liability as they are repayable on demand.

## (l) CONTRIBUTIONS

Samarinda receives non-reciprocal contributions from the government and other parties for no or a nominal value. These contributions are recognised at the fair value on the date of receipt at which time an asset is taken up in the balance sheet and revenue is recognised in the statement of Surplus or Deficit and Other Comprehensive Income.

## (m) PROVISIONS

Provisions are recognised when Samarinda 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.



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

### **(n) ECONOMIC DEPENDENCE**

Samarinda is dependent on the Commonwealth Department of Health and the Victorian Department of Health and Human Services for the majority of its revenue used to operate the business. At the date of this report the Committee of Management has no reason to believe that these revenue sources will not continue to support Samarinda.

### **(o) CRITICAL ACCOUNTING ESTIMATES & JUDGEMENTS**

The Committee of Management evaluates estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within Samarinda.

### **(p) KEY ESTIMATES – IMPAIRMENT**

Samarinda assesses impairment at each reporting date by evaluating conditions specific to Samarinda that may lead to impairment of assets. Where an impairment trigger exists, the recoverable amount of the asset is determined. Fair value less costs to sell or current replacement cost performed in assessing recoverable amounts incorporate a number of key estimates.

### **(q) FAIR VALUE MEASUREMENT**

Samarinda measures financial instruments (investments in listed entities) and non-financial assets (land), at fair value at each reporting date. Fair value is 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, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the entity takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefit by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use. The Committee of Management engages independent experts to consult in respect of fair value judgments.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

2017 \$	2016 \$
------------	------------

### 2. REVENUES FROM ORDINARY ACTIVITIES

#### REVENUES FROM OPERATING ACTIVITIES

Residents and clients fees	1,293,363	1,010,917
Government subsidies	3,176,503	2,765,513
Investment income	210,133	283,517
(Loss) Gain on sale of investments (Note 3)	(11,223)	68,801
Donations	23,303	64,881
Sale of goods (op-shop)	440,708	45,045
Accommodation bond retentions	24,496	47,263
Sundry	62,014	37,257
<b>Total Revenue from Operating Activities</b>	<b>5,219,297</b>	<b>4,323,194</b>

### 3. OPERATING RESULT

#### THE OPERATING RESULT FROM ORDINARY ACTIVITIES INCLUDES

Depreciation of property plant and equipment		
Plant and equipment	61,490	100,542
Motor vehicles	5,953	2,028
Leasehold improvements	1,543	2,909
Buildings	249,374	165,054
<b>Total depreciation</b>	<b>318,360</b>	<b>270,533</b>
Write-down of buildings and plant and equipment on decommissioning	313,190	1,944,133
<b>Total Depreciation and decommissioning write-downs</b>	<b>631,550</b>	<b>2,214,666</b>

#### Significant Revenue and Expenses

Net gain/ (loss) on disposal of Investments		
Proceeds on disposal	216,828	1,330,452
- Disposals at carrying value	228,051	1,261,651
<b>Net (loss) gain on disposals as at 30 June</b>	<b>(11,223)</b>	<b>68,801</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

### 3. OPERATING RESULT (cont.)

#### Gain on Ashburton Support Services merger

With effect from 24 May 2016 the merger of Samarinda Ashburton Aged Services Inc and Ashburton Support Services was finalised. This gave rise to a contribution of assets by Ashburton Support Services, free of any charge to Samarinda Ashburton Aged Services Inc, to enable the merged entity to continue the work of each of the predecessor entities. The resultant gain is represented by the following elements:

	2017 \$	2016 \$
Cash and cash equivalents	-	836,521
Plant and equipment and motor vehicles	-	80,749
Available for sale financial assets	-	63,000
Employee entitlements assumed	-	(92,100)
Net carrying amount	-	888,170
Net impact of operating transactions accruing to the benefit of Samarinda Ashburton Aged Services, prior to the completion of the merger	-	133,371
Gain from the contribution of assets	-	1,021,541

### 4. REMUNERATION OF COMMITTEE OF MANAGEMENT AND KEY MANAGEMENT PERSONNEL

The following Committee Members held office during the year:

Bob Stensholt (Chair), Elizabeth Lanyon (Vice Chair), Phil Henty (Secretary), George Andreola (Treasurer), Brian Bergin, Michael Briggs, Yen Bui, Russel Chesler, Leong Lee, Liz McNaughton and Neelesh Mehtar and no fees were paid to these Committee Members (2016 \$Nil).

During the year ended 30 June 2017, key management personnel (Chief Executive, Residential Services Manager & Chief Financial Officer) received a total remuneration (including employer superannuation) of \$402,105 (2016 \$393,936).

### 5. CASH

Cash at bank and on hand	53,506	61,758
Deposits at call	2,378,912	2,782,852
Term deposits	-	915,815
	2,432,418	3,760,425

### 6. RECEIVABLES

Sundry debtors	120,132	120,613
----------------	---------	---------

### 7. OTHER CURRENT ASSETS

Accrued income	77,611	9,030
Prepayments	39,973	56,425
	117,584	65,455



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

	2017 \$	2016 \$
<b>8. PROPERTY, PLANT &amp; EQUIPMENT</b>		
Land – at revaluation	4,950,000	4,950,000
Buildings at cost	13,122,616	8,476,629
Less: accumulated depreciation	(321,819)	(634,994)
<b>Note 8a(i)</b>	<b>17,750,797</b>	<b>12,791,635</b>
Leasehold improvements	11,138	11,138
Less: accumulated depreciation	(11,138)	(9,595)
<b>Note 8a(ii)</b>	<b>-</b>	<b>1,543</b>
Plant and equipment at cost	1,196,695	1,993,022
Less: accumulated depreciation	(967,785)	(1,436,869)
<b>Note 8a(iii)</b>	<b>228,910</b>	<b>556,153</b>
Motor vehicles at cost	166,944	284,510
Less: accumulated depreciation	(166,944)	(258,053)
<b>Note 8a(iv)</b>	<b>-</b>	<b>26,457</b>
<b>Total Plant &amp; Equipment</b>	<b>228,910</b>	<b>584,153</b>
<b>Total Property, Plant &amp; Equipment</b>	<b>17,979,706</b>	<b>13,375,788</b>

Consistent with the current progressive decommissioning of Samarinda's aged care facility and the progressive redevelopment thereof, during the year ended 30 June 2017, Samarinda wrote-off building costs with a carrying amount of \$313,190 (2016 \$1,944,133).

### 8(a). PROPERTY, PLANT AND EQUIPMENT - RECONCILIATION

Reconciliation of the carrying amount of each class of the property, plant and equipment are set out below.

<b>(i) LAND AND BUILDINGS</b>		
Carrying amount at beginning	12,791,635	11,665,935
Revaluation (land component)		-
Additions	5,521,726	3,282,428
Re- allocation	-	(47,541)
Disposals	(313,190)	(1,944,133)
Depreciation expense	(249,374)	(165,054)
	<b>17,750,797</b>	<b>12,791,635</b>
<b>(ii) LEASEHOLD IMPROVEMENTS</b>		
Carrying amount at beginning	1,543	4,452
Additions	-	-
Depreciation expense	(1,543)	(2,909)
	<b>-</b>	<b>1,543</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

	2017 \$	2016 \$
<b>(iii) PLANT AND EQUIPMENT</b>		
Carrying amount at beginning	556,153	183,953
Additions	-	372,937
Transfer from ASS	-	52,264
Re- allocation	-	47,541
Disposals	(265,753)	-
Depreciation expense	(61,490)	(100,542)
	<b>228,910</b>	<b>556,153</b>
<b>(iv) MOTOR VEHICLE</b>		
Carrying amount at beginning	26,457	-
Transfer from ASS	-	28,485
Depreciation expense & write down	(26,457)	(2,028)
	<b>-</b>	<b>26,457</b>

### 9. INVESTMENTS

Available for sale financial assets Investments in listed entities - at fair value	<b>1,459,136</b>	<b>1,665,648</b>
--	------------------	------------------

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

2017	2016
\$	\$

### 10. INTANGIBLE ASSETS

Bed licences - at fair value	1,600,000	1,600,000
------------------------------	-----------	-----------

### 11. FAIR VALUE

Fair value measurement requires that financial and non-financial assets and liabilities measured at fair value be disclosed according to their position in the fair value hierarchy. This hierarchy has three levels. Level 1 is based on quoted prices in active markets for identical assets; Level 2 is based on quoted prices or other observable market data not included in level 1; while Level 3 valuations are based on inputs other than observable market data. The following table presents Samarinda's assets measured and recognised at fair value and their classification within the fair value hierarchy at 30 June 2017.

	LEVEL 1 \$'000	LEVEL 2 \$'000	LEVEL 3 \$'000	TOTAL \$'000
<b>As at 30 June 2017</b>				
Financial assets				
Available for sale financial assets				
- Investments	1,459,136	-	-	1,459,136
- Bed Licences	-	1,600,000	-	1,600,000
Non-financial assets				
Land	-	-	4,950,000	4,950,000
<b>Total</b>	1,459,136	1,600,000	4,950,000	8,009,136
<b>As at 30 June 2016</b>				
Financial assets				
Available for sale financial assets				
- Investments	1,665,648	-	-	1,665,648
- Bed Licences	-	1,600,000	-	1,600,000
Non-financial assets				
Land	-	-	4,950,000	4,950,000
<b>Total</b>	1,665,648	1,600,000	4,950,000	8,215,648

The Committee of Management has assessed that the fair value of land remains consistent with that determined by the independent valuation undertaken as at 30 June 2015. The asset is accordingly disclosed as a Level 3 asset in the hierarchy.

### 12. PAYABLES

Trade creditors and accruals	499,036	516,707
------------------------------	---------	---------

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

	2017 \$	2016 \$
<b>13. PROVISIONS</b>		
Current		
Employee entitlements	666,792	576,217
Non Current		
Employee entitlements	81,300	75,850
Aggregated employee benefits and related on-costs liabilities	<b>748,092</b>	<b>652,067</b>

### 14. NON INTEREST BEARING LIABILITIES

Accommodation bond liability	<b>17,208,889</b>	<b>13,385,462</b>
------------------------------	-------------------	-------------------

### 15. RESERVES & RETAINED SURPLUS

Asset Revaluation Reserve		
Investments	309,920	288,381
Land	4,949,936	4,949,936
<b>Total Asset Revaluation Reserve</b>	<b>5,259,856</b>	<b>5,238,317</b>

The asset revaluation reserve is used to record increments and decrements in the value of non current assets.

Retained Surplus		
Retained profits at the beginning of the financial year	795,376	2,082,431
Net surplus / (deficit)	(1,176,758)	(1,287,055)
Retained profits at the end of the financial year	<b>(381,382)</b>	<b>795,376</b>

### 16. EQUITY

Samarinda does not have equity as it is an Incorporated Association.

### 17. SUBSEQUENT EVENTS

There has been no subsequent event occurring after the balance date which may affect the entity's operations or results of that operation or the entity's state of affairs.

### 18. REMUNERATION OF AUDITORS

Amounts received, or due and receivable, by the auditors for:

Annual Audit or audit review of the entity	15,000	18,000
--	--------	--------



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

### 19. SEGMENT INFORMATION

Samarinda is a not-for-profit organisation focusing on the provision of aged care and community activities (including day respite).

The organisation operates within Australia.

	RESIDENTIAL AGED CARE		COMMUNITY		CONSOLIDATED	
	2017	2016	2017	2016	2017	2016
	\$	\$	\$	\$	\$	\$
Revenues from ordinary activities	4,012,963	3,955,077	1,206,334	368,117	5,219,297	4,323,194
Employee benefits expense	3,817,229	3,229,270	735,571	303,979	4,552,800	3,533,249
Client expense	326,350	315,941	164,446	42,598	490,796	358,539
Property & equipment maintenance	176,744	177,761	20,451	2,928	197,195	180,689
Depreciation & decommissioning Write-downs	609,341	2,204,948	22,209	9,718	631,550	2,214,666
Administrative expense	405,077	303,831	118,636	40,815	523,713	344,646
Segment Result	(1,321,778)	(2,276,674)	145,021	(31,921)	(1,176,757)	(2,308,595)
Segment Assets	23,613,638	20,484,086	95,338	103,843	23,708,976	20,587,929
Segment Liabilities	18,661,194	14,375,875	169,307	178,361	18,830,501	14,554,236

Depreciation and decommissioning write-downs include a write off of property, plant and equipment of \$313,190 (2016: \$1,944,133) consistent with the de-commissioning of its current facility and progressive redevelopment.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

2017	2016
\$	\$

### 20. NOTES TO THE STATEMENT OF CASH FLOWS

#### Reconciliation of Cash

Cash at the end of the financial year as shown in the statements of cash flows is reconciled to the related items in the balance sheet as follows:

Petty cash	2,925	2,926
Cash at bank	50,581	58,832
Deposit at call	2,378,912	2,782,852
Term Deposits	-	915,815
	<b>2,432,418</b>	<b>3,760,425</b>

#### Reconciliation of Operating Result to Net Cash Flows from Operating Activities

Net surplus / (deficit)	(1,176,757)	(1,287,054)
Non-cash flows in net result:		
Depreciation	318,360	270,533
Entry contributions retained	(24,496)	(47,263)
Asset write-downs	313,190	1,944,132
Carrying amount of assets transferred on the date of the ASS merger	-	(888,170)
(Gain) / Loss on sale of investments	11,223	(68,801)
Change in assets and liabilities:		
Receivables and other current assets (increase) - decrease	(51,648)	11,868
Payables increase – (decrease)	356,814	(385,165)
Provisions increase – (decrease)	96,025	44,589
Cash flows from operating activities	<b>(23,616)</b>	<b>(405,331)</b>

### 21. COMMITMENTS

Non-cancellable construction contract commitments in relation to the building project, due:

No later than 1 year	5,754,659	5,658,600
Between 1 and 2 years	-	2,453,145
	<b>5,754,659</b>	<b>8,111,745</b>

Samarinda plans to internally fund the above-referred expenditure with the support of the entity's banker, with whom agreement has been reached to provide a \$6.75 million loan facility and a \$2 million standby facility relating to the required but unpredicted settlement of accommodation bonds and deposits.

## DECLARATION BY THE COMMITTEE OF MANAGEMENT ON THE 2016/2017 FINANCIAL STATEMENTS

The Committee of Management declares that:

1. The financial statements and notes, as set out on pages 2 to 16, are in accordance with Australian Charities and Not-for-profits Commission Act 2012 and:
  - a. comply with Accounting Standards Reduced Disclosure Requirement and the Australian Charities and Not-for-profits Commission Regulations 2013; and
  - b. give a true and fair view of the financial position as at 30 June 2017 and of the performance for the year ended on that date of the Association.
2. In the Committee of Management's opinion, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Committee of Management.

Dated this 1 November 2017



BOB STENSHOLT  
(Chair)



ELIZABETH LANYON  
(Deputy Chair)

## Samarinda Ashburton Aged Services Inc

---

ABN 48 522 054 140

### Auditor's Independence Declaration

For the Year Ended 30 June 2017

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2017, there have been:

- (i) no contraventions of the auditor independence requirements as set out in Section 60.40 of the Australian Charities and Not-for-profits Commission Act 2012 in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

*Saward Dawson*

Saward Dawson

*Peter Shields*

Peter Shields

Partner

Blackburn VIC

Dated: 1 November 2017

20 Albert Street / PO Box 256  
Blackburn Victoria 3130  
T: +61 3 9894 2500  
F: +61 3 9894 1622  
contact@sawarddawson.com.au  
www.sawarddawson.com.au

**PRINCIPALS:** Bruce Saward FCA Peter Shields FCA  
Joshua Morse CA Jeff Tulk CA  
**Directors:** Cathy Braun CA Jeff Davey FCA  
Marie Ickeringill SSA Matthew Stokes CA  
Murray Nicholls CA Vicki Adams CA CPA CFP®

Liability limited by a scheme approved under Professional Standards Legislation





## Samarinda Ashburton Aged Services Inc

ABN 48 522 054 140

### Independent Audit Report to the members of Samarinda Ashburton Aged Services Inc

#### Report on the Audit of the Financial Report

We have audited the accompanying financial report of Samarinda Ashburton Aged Services Inc (the Association) which comprises the statement of financial position as at 30 June 2017, the statement of income and expenditure and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the declaration by the committee of management.

In our opinion, the financial report of Samarinda Ashburton Aged Services Inc has been prepared in accordance with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 and the Associations Incorporation Reform Act 2012 (VIC), including:

- a. Giving a true and fair view of the registered entity's financial position as at 30 June 2017 and of its financial performance and cash flows for the year ended on that date; and
- b. Complying with Australian Accounting Standards - Reduced Disclosure Requirements, Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013 and the Associations Incorporation Reform Act 2012 (VIC).

#### 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 auditor independence requirements of Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 and 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.

20 Albert Street / PO Box 256  
Blackburn Victoria 3130  
T: +61 3 9894 2500  
F: +61 3 9894 1622  
contact@sawarddawson.com.au  
www.sawarddawson.com.au

**PRINCIPALS:** Bruce Saward FCA Peter Shields FCA  
Joshua Morse CA Jeff Tulk CA  
**Directors:** Cathy Braun CA Jeff Davey FCA  
Marie Ickeringill SSA Matthew Stokes CA  
Murray Nicholls CA Vicki Adams CA CPA CFP®

Liability limited by a scheme approved under Professional Standards Legislation



## Samarinda Ashburton Aged Services Inc

ABN 48 522 054 140

### Independent Audit Report to the members of Samarinda Ashburton Aged Services Inc

#### Committee's Responsibility for the Financial Report

The Committee 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 in accordance with Australian Accounting Standards - Reduced Disclosure Requirements (including the Australian Accounting Interpretations) is appropriate to meet the requirements of the Associations Incorporation Reform Act 2012 (VIC), the Australian Charities and Not-for-profits Commission Act 2012, the Australian Charities and Not-for-profits Commission Regulations 2013 and is appropriate to meet the needs of members. The Committee's responsibility also includes establishing and monitoring such internal controls as the board members determine necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatements, whether due to fraud or error.

In preparing the financial report, the Committee members are responsible for assessing the Association'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 the board members either intend 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 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 the financial report.

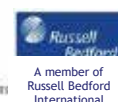
As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Association.

20 Albert Street / PO Box 256  
Blackburn Victoria 3130  
T: +61 3 9894 2500  
F: +61 3 9894 1622  
contact@sawarddawson.com.au  
www.sawarddawson.com.au

**PRINCIPALS:** Bruce Saward FCA Peter Shields FCA  
Joshua Morse CA Jeff Tulk CA  
**Directors:** Cathy Braun CA Jeff Davey FCA  
Marie Ickeringill SSA Matthew Stokes CA  
Murray Nicholls CA Vicki Adams CA CPA CFP®

Liability limited by a scheme approved under Professional Standards Legislation



## Samarinda Ashburton Aged Services Inc

ABN 48 522 054 140

### Independent Audit Report to the members of Samarinda Ashburton Aged Services Inc

- Conclude on the appropriateness of the Association's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*Saward Dawson*

Saward Dawson

*Peter Shields*

Peter Shields

Partner

Blackburn VIC

Dated 1 November 2017

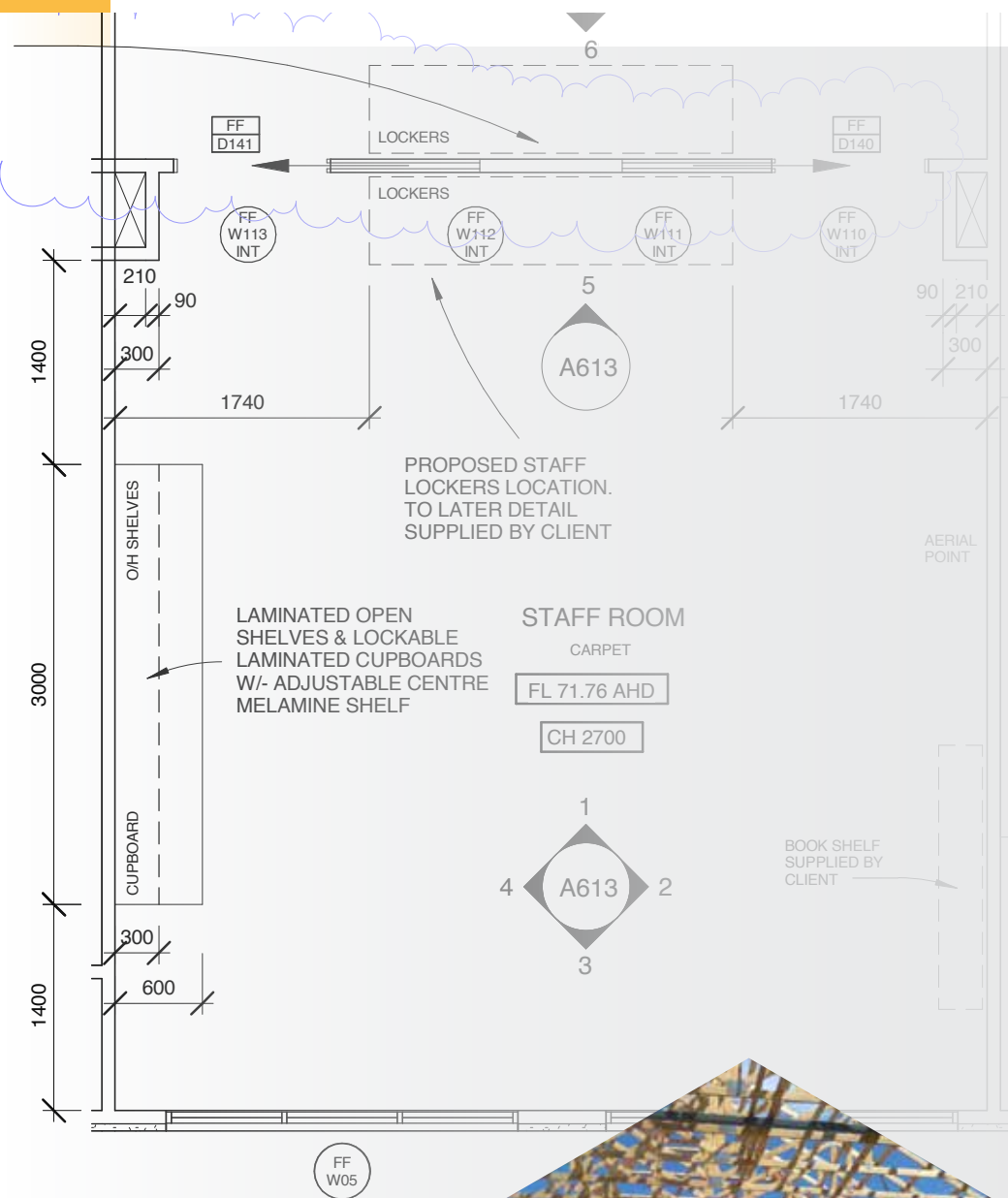
20 Albert Street / PO Box 256  
Blackburn Victoria 3130  
T: +61 3 9894 2500  
F: +61 3 9894 1622  
contact@sawarddawson.com.au  
www.sawarddawson.com.au

**PRINCIPALS:** Bruce Saward FCA Peter Shields FCA  
Joshua Morse CA Jeff Tulk CA  
**Directors:** Cathy Braun CA Jeff Davey FCA  
Marie Ickeringill SSA Matthew Stokes CA  
Murray Nicholls CA Vicki Adams CA CPA CFP®

Liability limited by a scheme approved under Professional Standards Legislation





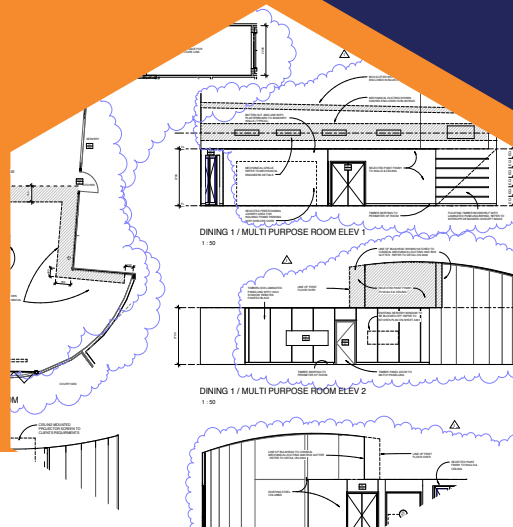


STAFF ROOM  
1 : 50





“I am deeply grateful to SAAS and for the wonderful volunteers (especially the drivers) and kitchen staff”



“Samarinda has wonderful staff and they should be commended for the work they do”

## » Getting Involved

There are many ways in which the community can become involved with Samarinda Ashburton Aged Services.

One of these ways is through becoming a volunteer at any of our programs and services. This includes potential volunteering opportunities at:

- The Ashy Op-Shop
- Elsie Salter House
- The Social Support Program
- The Kitchen
- Meals on Wheels
- The Gardening support Program
- Leisure and Lifestyle activities at Samarinda Lodge

If you are interested in volunteering some of your time please contact the SAAS Volunteer Coordinator on Ph: (03) 9885 3815, or email: [volunteer@saas.org.au](mailto:volunteer@saas.org.au).

Another way to contribute to our organisation is through a donation. All donations assist the organisation to either improve current infrastructure or create new programs so that we can continue to provide the best outcomes to our local community.

To help Samarinda to complete the redevelopment I would like to donate:

☐ \$20   ☐ \$50   ☐ \$100   ☐ \$200   ☐ \$500   ☐ Other \$\_\_\_\_\_

CARD NUMBER

EXPIRY DATE

☐ MASTER CARD  
☐ VISA

CARD HOLDER NAME

CARD HOLDER SIGNATURE

DONOR ADDRESS

EMAIL

PHONE

*Please return completed form  
together with payment to:*

**SAMARINDA ASHBURTON AGED SERVICES**  
286 High Street, Ashburton Vic 3147  
Email: [admin@saas.org.au](mailto:admin@saas.org.au)

# » Supporting Samarinda

## DONORS

Luisa Banks  
Andrew Barton  
Brian Bergin  
Adriana Bof  
Nicole Boschma  
Jenny & Anthony Carlile  
Margaret & David Carter & Fotheringham  
Yongjie Chen  
Helen Church  
Joan Crowe  
Gerald Dalton  
Kieran Doolan  
D & C Driver  
Leslie Garratt  
Sandra Hassell  
Phil Henty  
John Howell  
Noelle Howell  
John Jenner  
Claerwen Jones  
Kathleen Johnston  
Lesa Koffyberg  
Mr & Mrs Lanyon  
Dr Elizabeth Lanyon  
Heather Lockhart  
Graham Nathan  
Anne Palfreyman  
Sandra Plunkett  
Margaret Prowse  
Joan & Sam Saw  
Ann Sylvester  
Dr Richard Thwaites  
Mrs Joy Warfe  
Susan Wharton

## CORPORATE SPONSORS

Ashburton Bowls Club  
Bunzl Australasia  
Chris Barnard Nursing Agency  
Daikin Mayers & Associates  
Flower Drum Restaurant  
JB Were  
Kasasagi Fine Arts  
Keets Creative  
Leecare Solutions Pty Ltd  
Logie-Smith Lanyon Lawyers  
Majestic Aged Care Services  
MDC Interior Concepts  
Menora Foods  
ORVOS Group Unit Trust  
Planned Activity Group Donation  
Project Planning & Management Pty Ltd  
RACV  
RH Design  
SJ Higgins  
Time Target Pty Ltd  
Vocera Communications  
Yea Brand Pty Ltd

## TRUSTS & FOUNDATIONS

The William Angliss (Victoria) Charitable Fund



#### **Main Office / Residential**

286 High St  
Ashburton, VIC, 3147  
t 03 9885 0062  
f 03 9885 9829  
admin@saas.org.au  
www.samarinda.org.au

#### **Community**

296 High St  
Ashburton, VIC, 3147  
t 03 9885 0860  
f 03 9885 1239  
ashsupport@saas.org.au

#### **Day Respite**

Elsie Salter House  
11 Marquis Street  
Ashburton VIC 3147  
t 03 9885 6426  
f 03 9813 8265  
eshadmin@saas.org.au

#### **OP - SHOP**

285b High Street  
Ashburton VIC 3147  
t 03 9885 5923  
op-shop@saas.org.au



**SAMARINDA  
ASHBURTON**  
AGED SERVICES INC