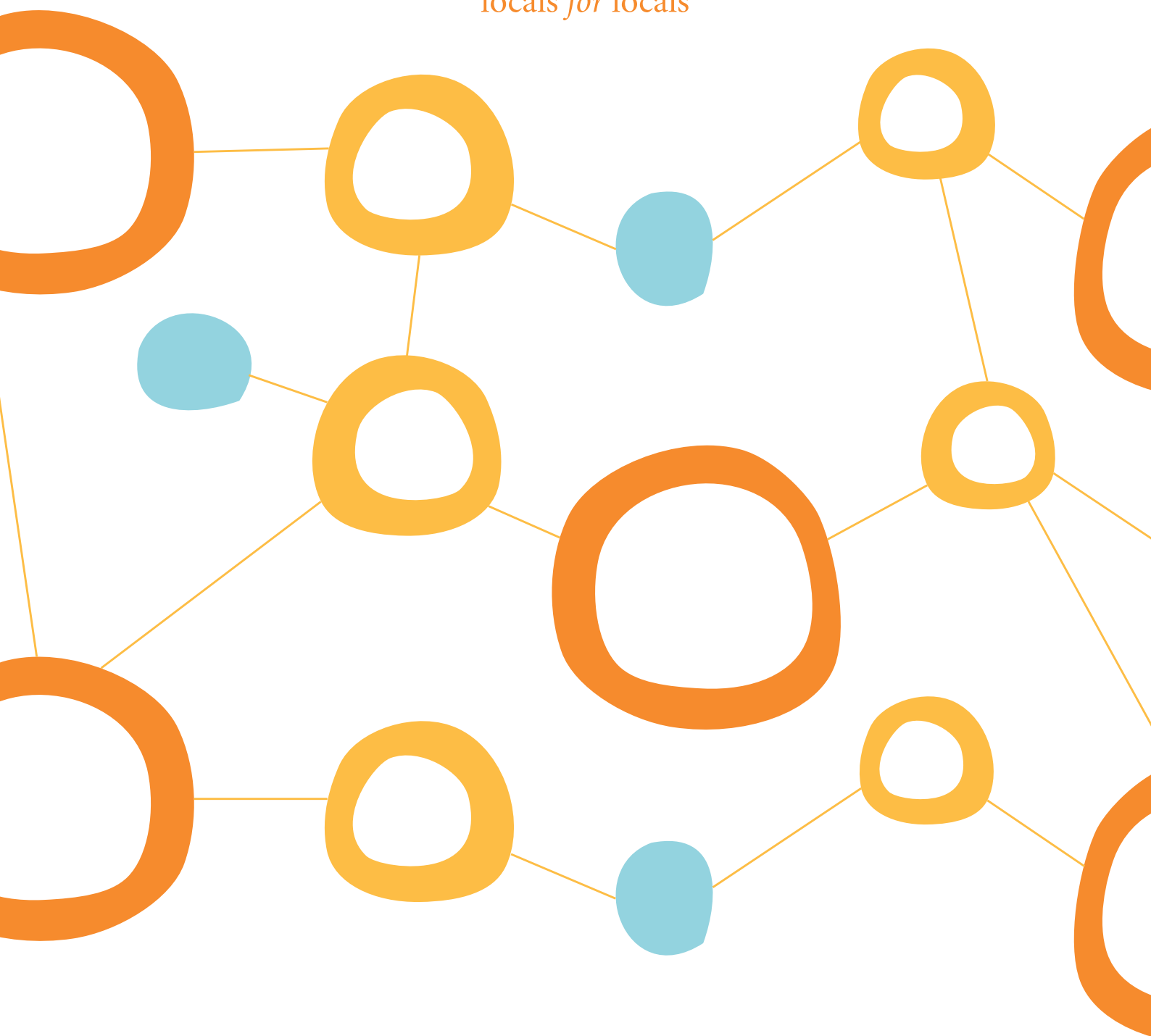




SAMARINDA

locals for locals



*Annual Report
2017/2018*

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Introduction

In this past financial year Samarinda Ashburton Aged Services has looked to consolidate the great work that has occurred over the past few years and will continue to seek ways in which we can better position our organisation moving into the future.

Part of reshaping our organisation has been through a rebranding exercise. This project was part of bringing Samarinda together under the one umbrella after the merger between Ashburton Support Services and Samarinda Aged Services in 2015. We see this as an important component in letting our community know that Samarinda provides much more than just one service to the local community. In fact, Samarinda has four sites that we operate out of in the Ashburton area and multiple services are provided from each.

Our Ashburton sites include:
Samarinda Residential Care, which operates out of our 286 High Street Ashburton Building. This facility provides permanent residential and respite services. We have 90 operational residential aged care beds, 15 of which are for persons living with dementia. Samarinda Community Centre is located at 296 High Street Ashburton and provides Social Support Services, Meals on Wheels, Home Care Packages Program and Transport.

Samarinda Community Centre also has another building at 11 Marquis Street Ashburton. This is where our Elsie Salter House program operates from. This program provides day respite services to persons living with dementia. This is a vital service, not only for clients still living in the community with dementia but, most importantly, also for their carers who receive respite and can recharge their batteries during the day. Our fourth site is 'The Ashy' Op Shop located at 285b High Street, Ashburton. This shop provides Samarinda with another form of income from the sale of pre loved goods. All surplus funds from the Op Shop are used to support the work that Samarinda does for its local community.

We hope you notice, and like, our new branding and tagline of 'Locals for Locals'.



Highlights for 2017/2018

- **311** People directly supported
- **159** employees
- **250** Volunteers
- **10,204** Meals Prepared
- Opening of **28** additional beds including **15** bed memory support unit
- **\$90,693** Donations
- Ashburton Community Bank of Bendigo Bank **\$66,000** sponsorship towards a new bus
- Australian Government Department of Industry, Innovation and Science Stronger Communities Programme Grant of **\$15,000** towards a new vehicle to transport clients
- Samarinda's 'The Ashy' Op shop achieves net income result of **\$185,000**, which has gone towards supporting local clients.
- **154** Members of Samarinda Ashburton Aged Services Inc.
- **\$6,625,000** Annual Turnover
- Establishment of the Home Care Packages Program
- Establishment of the Policy Centre
- Commenced NDIS Disability Services
- Introduce QPS industry Benchmarking

Client locations

97% of Samarinda's clients live within a 5 km radius of our services.



Funded Programs

- Residential Aged Care (Respite, Permanent)
- Home Care Packages Program
- Commonwealth Home Support Program
- Home and Community Care Program for Younger People
- NDIS Disability

Building Community Connections

- Hall Hire
- Op Shop
- Donation
- Grants

Services provided

- Personal care
- Domestic assistance
- Home and garden maintenance
- Spring cleaning
- Assistive technology and equipment
- Wellbeing exercise nutrition program
- Social activity groups
- Community outings
- Carer support and respite
- Meals
- Nursing
- Allied Health
- Residential care (Respite, Permanent)
- Specialised Dementia care (day respite)
- Fee for service arrangements
- Positive Behavior support
- Case Management
- Community engagement
- Advocacy
- Shopping
- Wining and dining
- Navigating the Aged Care System
- Transport



People

To achieve our purpose of supporting local individuals and families and help them remain connected to their community, we must create a culture and environment that encourages our people, staff and volunteers to work collaboratively and innovatively to deliver our services.

During 2017-18, we have recruited, realigned and developed our staff, volunteers and leaders to meet the needs of both our services and our growth plan. As outlined in our three year Strategic Plan we had the objective of ensuring that we had adequate human resources to meet the strategic and operational plans of our organisation by having the right people, with the right values and skills, in place at the right time. The three focus areas of our strategy were:

Staffing, planning and recruitment

We aim to actively attract motivated and empathetic people to deliver quality services to meet the needs of our consumers. Samarinda is focusing efforts on building a strong resource of experienced care staff and volunteers to meet service growth in both residential and home care services.

Highlights:

- Appointed 56 new employees, the equivalent of 23 fulltime staff, to support 30 additional residents and the specialised care needs of our memory support unit.
- 100 new volunteers appointed and inducted to assist in 7 programs
- Developed a pool of Community Support Workers to support the Home Care package provision.
- Developed a partnership with a government funded employment organisation to support people with disabilities to obtain employment

Talent development and capability building

We develop our people to deliver Samarinda's vision, mission and strategy by providing and supporting their participation in development programs and initiatives. We are developing our leaders to deliver transformational change and increase the capability of our talented staff and volunteers.

We have also delivered strong growth in learning and development opportunities, providing 394 development sessions to staff and 93 sessions to volunteers in 2017-18. For our staff these sessions included Manual Handling, Reportable Assaults, Continence Management, Imprest Management, Fairness and

Diversity, Preventing Pressure Areas, Food Safety, Customer Service in Aged Care, Wellbeing, Reablement Care. For volunteers, these included Mental Health Awareness, Cultural Awareness, Dementia and Assisting clients in and out of vehicles.

Highlights:

- 12 staff attended the Alzheimer's Australia 3 day Dementia Essentials course.
- 10 clinical leaders attended a 2 day Leadership and Development session.
- The development of role specific eLearning modules to improve induction of new staff and volunteers.
- The development and implementation of an organisational training calendar and register.
- Two volunteer recognition events were attended by over 100 volunteers each.
- Six volunteers were recipients of the Higgins Community Services Award presented by the Governor of Victoria, and the Federal Minister for Revenue and Financial Services, Member for Higgins, Hon Kelly O'Dwyer.

Organisational development

Our diverse and inclusive teams drive innovation and deliver services for consumers. We empower our people by integrating change management and developing systems, processes and management practices to improve services and respond to consumer choice

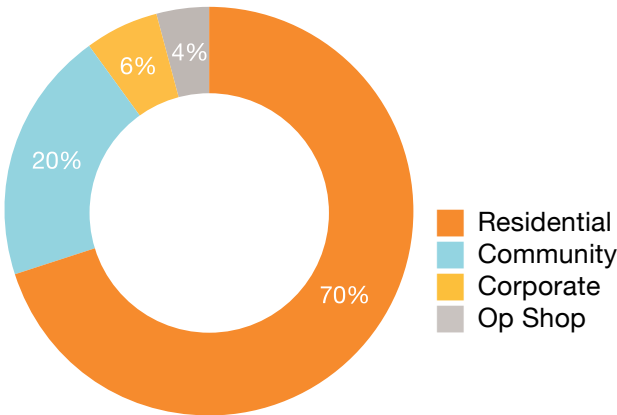
Highlights:

- Introduced three Support Nurse role positions on morning and afternoon shifts across seven days.
- Realignment of the Volunteer Program, Maintenance Services and 'The Ashy' Op Shop to better support the core business of these services/programs.
- Implemented 'Better Impact', a volunteer management software system to better communicate and manage volunteers.

Demographics

Samarinda has a total of 159 staff / 79 FTE (fulltime equivalent). Overall, the number of staff has increased by 35% which equates to 53 in headcount and 21.6 FTE.

Table 1: Breakdown on where staff work



The majority of our staff work in Residential services (70%), followed by 20% in Community. This has decreased from 26% with the realignment of Volunteer, Op Shop and Maintenance to Corporate services.

Table 2: Breakdown of roles as % in Residential Services

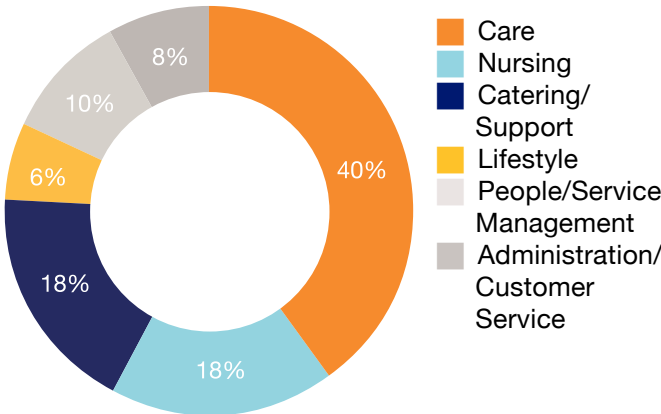
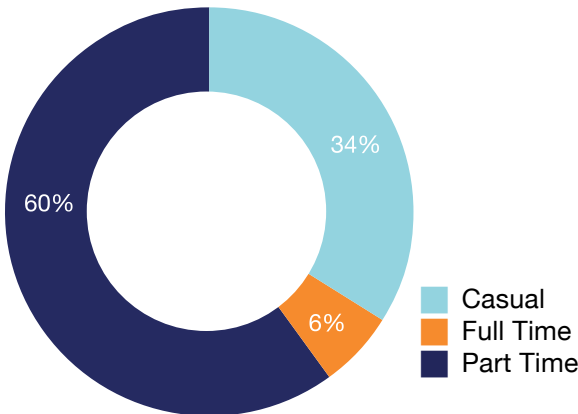
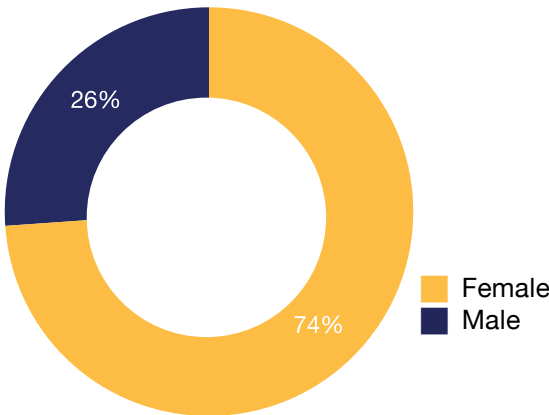


Table 3: Breakdown of staff employment status



Samarinda's staff work mainly part time (60%), followed by casual staff (34%) and a small proportion, mainly management, are fulltime (6%).

Table 4: Breakdown of Gender



We are proud to have maintained our proportional 26% of male staff despite our growth. We consider ourselves fortunate to have such a high proportion of male staff as this is not common in residential and community care settings.

Samarinda's Volunteer numbers continue to remain over 250 in total.

Chair Report



The past year has been a special one in the Samarinda journey. One building project has been completed; another one is planned and funded and our new service for people living at home is expanding and starting to make a real difference. The past 12 months have enabled Samarinda to provide more local services to more community members with the assistance of the many staff and volunteers who live in the local community – very much the embodiment of ‘Locals for Locals’.

In May, Samarinda Residential Services’ building project was finally completed. The final stages provided Samarinda with an additional 28 beds taking our funded beds to 90. A major part of the final stage was the opening of our new state of the art Memory Support Unit. The design of the unit has been influenced by advice provided to Samarinda from various reports on dementia design, as well as incorporating new technologies to assist staff in their day to day work.

The official opening of our new Residential Services in early May was well attended by many members of the local community and was officially opened by the Hon. Kelly O’Dwyer MP. At the start of the official opening, local elder Ian Hunt conducted a traditional smoking ceremony and the Samarinda Songbirds (a choir made up of residents of Samarinda) entertained the guests with many old time songs.

Samarinda’s Community programs continue to flourish. A new community manager commenced during the year and she and her coordinators have made great strides in increasing services to members of our local community. Our new Home Care Packages Program has gone from strength to strength and at the end of the financial year Samarinda provided home care services to over 20 clients, with as many more on the waiting list for when they receive Government funding. There is a clear and growing need for such care within our local community.

Our activity programs and services at Samarinda’s Community Centre on 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. Our numbers continue to increase through referrals received through the My Aged Care portal. Samarinda’s Elsie Salter House also continued to provide a much needed service within our local community. The day respite service at Elsie Salter House in Ashburton for persons living with dementia went through a minor restructure early on in the year and this assisted in Elsie Salter achieving one of its best financial results since Samarinda took over the service, with client numbers also continuing to grow. This service is now a long term partnership with the Ashburton Baptists – a good example of locals working together to help local people in our community.

‘The Ashy’ Op Shop once again had a great sales year achieving its highest gross takings in many years, despite some challenges with competition from eBay and others. As many of you would be aware, the funds generated from this social enterprise go back to Samarinda to allow us to increase our support and services to local community members. I want to take the opportunity to thank Sybella and her team of wonderful staff and volunteers for their amazing efforts throughout the year.

We continue to work closely with Boroondara Council and its officers on the replacement of the 296 High Street Community Centre. We were very excited that Council agreed in its 2018 budget to fully fund the replacement of the Samarinda Community Centre. Architects have been appointed and a Project Control Group has been formed by Council, which includes Samarinda. Consultation on the new building design has been ongoing, with local community members being able to submit their thoughts and questions about the draft building design. It is anticipated the building will commence in the first half of 2019.

Samarinda was also thankful for receiving several grants which has allowed our organisation to replace some of its old vehicle stock. We would like to thank The Federal Government and the Hon. Kelly O’Dwyer MP for the generous grant we received of \$15,000 towards the replacement of one of our old vehicles at the community centre. In addition we would also like to thank the Ashburton Community Bank® of Bendigo Bank for their generous sponsorship of \$66,000 towards a new bus to serve both our community and residential services. We are also grateful for donations that we have received from families and companies during the year. Every little bit helps us to provide better care for people.

On behalf of the Board I would like to thank all the Samarinda staff and volunteers for their hard work and dedication to the many in our community that we serve. The year has posed many challenges and their work and dedication to our community has enabled us to maintain high quality services to all. I would also like to thank all the members of the Board who dedicate their time to making Samarinda 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 tradition of locals looking after locals.

Bob Stensholt

Bob Stensholt



CEO Report



What an enormous year 2017-18 has been for Samarinda Ashburton Aged Services. The past year has seen:

- Significant effort put into establishing and growing Samarinda's new Home Care Packages Program;
- Increased activity growth in our Commonwealth Home Support Programs;
- Restructure of the Elsie Salter House service which has resulted in its best financial performance since taking the service over;
- 'The Ashy' Opportunity Shop having a very successful sales year;
- New Community Manager appointed for the running of Samarinda's Community Programs;
- Completing the final stage of building of Samarinda's Residential Care with the opening of a further 28 beds, 15 of these being available for our state of the art memory support unit;
- The appointment of our new Residential Services Manager;
- The recruitment of an additional 56 employees;
- The appointment and induction of 100 new volunteers;
- Development and launch of Samarinda's new brand, and
- Development and launch of Samarinda's new website.

All of these activities have ensured that Samarinda continues to provide more services and supports to our Local Community from a Local provider.

Samarinda has also been fortunate to attract funds which have contributed towards capital purchases.

The first was received from the Department of Industry, Innovation and Science through the Stronger Communities Programme where Samarinda received \$15,000 toward a new vehicle to transport community members to and from activities.

The second was a \$66,000 Sponsorship from the Ashburton Community Bank of Bendigo Bank for the

purchase of a new Bus to transport residents and community members on excursions.

In addition to these two larger grants, Samarinda also received financial donations from residents, their families and supporters of our organisation. These contributions have all gone towards the building of the residential care building and towards improvements in the garden area.

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

Mark Zentgraf



What our people say about Samarinda

"Community Programs staff work as a team and display a high level of support for both clients and colleagues. Executive and management are fun to work with, open to new ideas, realistic in their expectations and appreciative of their people"

- Community Services employee

"Staff at Samarinda provides care to all resident to the highest standard possible at all times and I would be proud to recommend this organisation to family and friends"

- Residential Services employee.

"Even though we are going through some big changes with new employees and residents, most staff members are professional, respectful, supportive and take pride in their work. Management is approachable and responsive"

- Residential Services employee

"I find my work fulfilling and I enjoy meeting new people. I know that not only am I making a difference, but that Samarinda values my contribution"

- Volunteer



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.



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, General Practitioner Panel and Medication Advisory Committee.



Russel Chesler

Ba Bldg 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

Chief Executive Officer



Mark Zentgraf

BN, Cert ICU, Grad.Dip. Mgmt, MBA

Appointed in 2015.

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

Finance Manager



Jeffrey Armstrong

Bachelor of Business (Accounting) and is an associate member of Chartered Accountants Australia and New Zealand.

Appointed in 2017

Jeff's experience has seen him work in Australia and the United Kingdom for various not-for-profit organisations over the last 16 years including for Sport England and Blind Veterans UK as well as a recent role as Corporate Services Manager for Fairview Homes for the Aged in Warragul.

Residential Services Manager



Diana Fitzgerald

RN (Div 1), B. Arts, Grad Dip. Vocational Education & Training.

Appointed in 2018

Diana is well qualified for this role. Diana has worked in various roles over the past 20 years ranging from Operations Manager Education Services with Alzheimer's Australia Vic, National Manager, Training Strategy and Development with Leading Age Services Victoria (LASA) and most recently as Care (Residence) Manager at Mayflower Brighton.

Quality, Risk, Strategy Manager and Director of Community Services



Dustin Pham

B. Applied Science and Certificate in ISO 9001 External Auditing

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 Service Report

The last 12 months have been all about change, transition and ultimately survival.

In a period of unprecedented change, our Community Services team have proven themselves to be flexible, adaptive and resilient. Although I have only been with them for 7 months, I am constantly impressed by their ability to understand the change drivers and rise to the challenges they present. I am also impressed with the collegiality demonstrated both within our Community Programs and extending to those who support our work through Governance, Quality, Finance, Information Technology, Maintenance and Human Resources.

Now that we have survived the years of change, we are planning for growth in Community Services. Unbound by land footprint or building, our growth will be delivered through exceptional customer service, a wellbeing approach and accountability to our clients and community.

We know who our local community is and who we need to partner with to do better. We will continue to offer every individual who contacts us the very best support to access the services most appropriate for them, regardless of who the provider might be or where the funding might come from.

I am delighted to have found a values-match at Samarinda and am proud to work with the exceptional Community Services people – our valued clients, our generous army of volunteers, and the skilled, dedicated Program Coordinators and staff.

Sandra Bygrave
Community Services Manager

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



Social Support Program

For Social Support at our Community Centre the focus has been all about active ageing and partnerships!

On any given day you can visit the Samarinda Community Centre and witness large and small groups of local people actively involved in exercise programs, line dancing, Zumba Gold, Qi Gong, table tennis, carpet bowls or heading out for a group walk. You will also see groups who come together over a shared interest such as art, sewing, knitting, Solo or Scrabble. And others who just gather to have a shared lunch, enjoy some entertainment, or learn something new from a guest speaker.

Through our partnerships with the Vietnamese Seniors Cultural Association and the Ashburton Chinese Seniors Friendship Group, the Community Centre also provides a gathering place for people who share language and culture.

And of course, there have been those who gather to celebrate. This year's special events have included a celebration of our 'over 90s', Australia's Biggest Morning Tea which raised over \$290, Christmas in July and all the usual annual events.

Some of our quiet achievements this year are worth highlighting . . . such as our Golden Friendship Group clients who considered supporting a charity but didn't want to put financial pressure on any one to participate, so they decided to collect old reading glasses for the Boroondara-Gardiners Creek Lions Club. Recycled glasses are distributed to people in need in low income communities.

Another success story involved partnership with Department of Housing Box Hill, Uniting Harrison, Samarinda Social Support and Samarinda Home Care working together to support one of our clients into secure housing, gain priority for a Home Care Package and access to a Short Term Restorative Care Package. I'd like to take this opportunity to publicly acknowledge and say 'thank you' to those who make what we do and how we do it, and make a real difference to our community.

These include:

- Our Social Support volunteers who drive our clients near and far, keeping them connected and active, provide social support to clients who see them as trusted friends, provide customer service to clients visiting the centre or phoning with an enquiry and sit at computers researching outing venues or updating records.
- Our guest speakers from: MePACS Personal

Alarms; Burke & Associates Lawyers; Metropolitan Fire Brigade; Monash Skin Cancer Centre; Australian Hearing Ashburton; National Broadband Network; and Samarinda Home Care Program.

- Our contributors including: Boroondara City Council, Victorian Department of Health and Human Services, Commonwealth Department of Health, National Disability Insurance Scheme and Bendigo Bank who have all provided grants that fund our work.

Kylie Radcliffe
Social Support Program Coordinator



Delivered Meals Program

We are so much more than a meals service . . . 2017-18 has been a year of learning and extending ourselves!

Confidently navigating our way through the My Aged Care portal, assessment and referral processes, we have provided positive and effective support for new and existing clients as their needs change and they require higher levels of care to live independently at home.

This year we have diversified our funding to support clients as they transition from Home and Community Care services to the National Disability Insurance Scheme. This involved becoming a registered NDIS Provider, navigating another funding portal and developing new working relationships with NDIS Plan Managers. All our younger Meals clients who have transitioned to NDIS chose to keep their services with us and are waiting patiently for us to achieve State registration to provide them with other NDIS funded services. It was a steep learning curve but the experience and understanding we gained has made us better equipped for the future.

With the introduction of Home Care Packages, we have seen an increase in clients receiving multiple service types from Samarinda. This has resulted in shared client protocols and collaboration with all Community Program areas to achieve the best outcomes for those clients who may need more than any one of us could do alone.

The extension of our Meals service to Home Care clients means our clients are living longer at home and we have seen an increase in the number of clients who need a little more assistance from us. Our volunteers are performing those additional services of re-heating, plating and even serving the meals for clients who might otherwise find it all too difficult to bother eating at all. Monitoring the welfare of our clients is an integral component of the Meals on Wheels service. Our exceptional and caring volunteers might be the only person some of our clients see that day.

The exceptional Meal services we provide is only possible with the generous and reliable volunteers who deliver our meals every day – rain, hail or shine; providing warm hospitality at our Community Centre making barista coffees, baking cakes, and serving meals; working tirelessly in the kitchen heating food and cleaning up. Congratulations to one of our volunteers who has just completed his Commercial Cookery course and is now providing 5-star catering to our “Man Friday” lunch group. We serve excellent

meals and great company too!

Thank you to each and every one of the exceptional people who make what we do . . . so much more than a meal.

Lourdes Catalla

Delivered Meals Program Coordinator



Day Respite Program at Elsie Salter House

The trust, friendship, support and respect that blossoms with each client makes every day at Elsie Salter House a day to be proud of.

Our attractive garden and homelike environment provides our clients with a familiar, uplifting place to spend the day. It also enables us to assure the safety of clients without obvious constraints on their independence.

Our wellness approach encompasses both mind and body and is tailored to the individual needs of each person. This is most evident in the results for our clients; however we know that a day of respite also has a significant impact on the wellbeing of their family carers.

Over this past year, we have noticed an increase in the incidence of early-onset vascular dementia with clients who fall through the gap between disability services and aged care. Our approach involves immediate access to services and support to navigate through the various systems. This includes advocating for the person and working in partnership with GPs, National Disability Insurance Agency and Aged Care Assessment Services. It also includes understanding the needs and goals of both the client and their family carer, to ensure that both achieve the best service outcomes and confidence in facing the future.

The results for both client and carer can be life changing. For the client it can be providing a day of purpose and fun with skilled staff who understand the impacts of memory loss and confusion. For the carer it can be overwhelming relief and a day to recharge.

The team at Elsie Salter House is a mix of skilled, professional staff and dedicated, generous volunteers. Together we have earned the respect of the industry and the trust of our local community.

Kerry Campbell

Day Respite Program Coordinator

“The results for both client and carer can be life changing”



Home Care Program

The last 12 months have been both exciting and challenging as we commenced providing services to clients under the Commonwealth Home Care Packages Program.

The Home Care Program is designed to support older Australians to live well and independently, within the comfort of their own home for as long as possible with flexible services that match each client's personal circumstances.

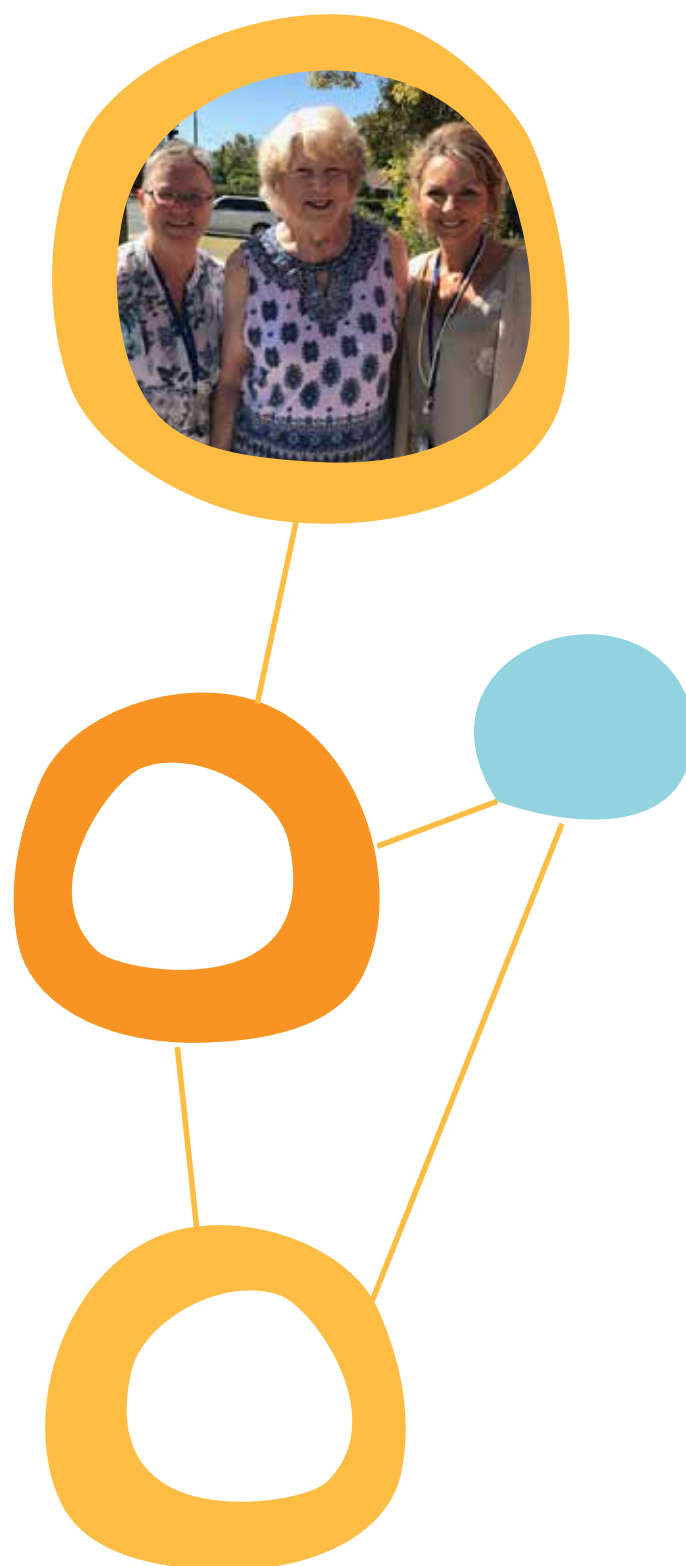
At Samarinda, we respond to each enquiry with an offer to provide assistance with navigating the My Aged Care access and assessment process, which can be daunting and confusing for both clients and families. We also provide welfare checks through regular phone calls during the waiting period between assessment and allocation of a package. Wherever possible we assist these potential clients to access other services, either through Samarinda or other providers, to manage during the interim and avoid premature admission to residential care. When their package is allocated, we make sure they understand their choices and respect their decisions.

The focus of our service is wellbeing and informed choice, for each person. An initial meeting is scheduled to arrange services immediately for urgent needs and then we take time to identify what's important to the client and what services, equipment or strategies can be implemented to achieve their goals. Budget planning and financial reporting provides each client with the confidence and independence to direct their package funds where they believe the best outcomes can be achieved for them.

There have definitely been challenges with setting up a new program with all that entails including staff recruitment, business systems and client processes; however the rewards far outweigh the challenges. To see our Home Care clients experiencing life in their way is very satisfying. Clients who have been previously isolated are now able to socialise. Financially disadvantaged clients are reaping the benefits of additional supports with transport, meals, equipment and domestic assistance. Their eyes light up with hope knowing that someone is listening, someone who is willing and able to assist them.

We have a team of dedicated staff who provide exceptional service. Less than 12 months ago, we began with providing services to just one client and today we have 25 clients with an additional 50 people who are being supported to access a Home Care Package.

Leanne Arnott
Home Care Program Coordinator



“We have a team of dedicated staff who provide exceptional service”

Residential Care

The 2017-2018 year has brought another exciting phase to Samarinda Residential Care with the opening of Stage 5, our final stage of the redevelopment, in May 2018. This stage included the addition of another 28 beds, 15 of which are for our Memory Support Unit which provides specialized care to people with dementia. The official opening by the Hon. Kelly O'Dwyer was well attended by many local dignitaries, residents, families and staff. Prior to the official opening there was a blessing of the building by a local aboriginal elder who conducted a smoking ceremony. Samarinda conducted an Open Day in May this year which brought over 100 people to our doors. Subsequently new residents joined the Samarinda family at a rate far exceeding our expectations.

Our new Memory Support Unit was built around an evidence based design to create a homelike environment. There are many features incorporated into the unit that assist people with dementia to maintain their independence and their autonomy for as long as possible, and to engage in various social programs across the day consistent with their preferences. These design features include a full kitchen and European style laundry where residents can continue to engage in familiar homelike pursuits such as cooking, washing and doing the dishes. In addition to this we have brought the outside into the unit by building around an internal courtyard. During the day, this provides a shaft of light and allows the residents to enjoy the natural light and sky. This courtyard also incorporates a variety of plants such as herbs, to provide a sensory experience.

The overall design of our Residential Care Building is in keeping with the Samarinda focus on community, connection and people. Our new wings take full advantage of natural light creating a multitude of cosy nooks and inviting spaces for people to come together for a cuppa and a chat with friends, family and other residents. All windows in the new areas have enticing outlooks onto the same streets that many residents have been connected with all of their lives. On any day of the week in these spaces you may find members of the resident's book club sharing their opinions, pupils from St Kevin's College playing Scrabble with some of our residents, or groups chatting and someone playing the piano.

As with any expansion, this brings its own set of challenges, and all of the team have worked hard to maintain a high level of service to our residents and families, despite working in sometimes difficult circumstances. To assist us to further improve our services to residents and clients into next year in a

more person centered, evidence based way we have been developing frameworks, systems and structures that will shape the way our services will be delivered in the future.

We are at the beginning of this journey but already much has been achieved.

This includes:

- Re-organizing how we engage with our residents and families in order to obtain consistent feedback about things that are important to them, and to keep them informed by regularly reporting back to them on our progress.
- Involving our residents in key decisions that affect them such as the selection of key team members. This year for example, 15 residents were involved in the selection of our new Chef. Most recently they have been involved in the selection of new outdoor furniture. It has been heartening to note that as a measure of our success in this area, attendance at resident and family meetings has increased consistently over the course of this year.
- Redesigning our clinical and leadership team to strengthen our clinical governance structure.
- Developing a succession plan and career pathway model to grow and develop our junior Samarinda staff into leaders of the future.
- Employing additional lifestyle staff, extending programs for people living with dementia to 8pm each night, and introducing social programs on weekends.
- Extending our social programs to include stimulating and culturally appropriate activities such as a recent visit to the National Gallery.

Finally, we would be unable to continue to offer a high quality service without the enormous dedication of our staff, and I would sincerely like to thank our Carers, Nurses, Lifestyle, Catering, Laundry, Maintenance and Information Technology staff and the support of our Executive Team and the Committee of Management who are all aligned with the vision and mission of providing community, family and person centered care and support to the residents and families of Samarinda.

Diana FitzGerald
Residential Services Manager

'The Ashy' Op Shop

"The Ashy" Op Shop is so much more than a shop. We provide a place where pre-loved items get the opportunity to become a new treasure for someone else. We also provide a place for locals to come and chat with our exceptional customer service staff, browse for a bargain and contribute to environmental recycling. Most importantly we are a successful social enterprise contributing to the financial resources that fund services for the older members of our local community.

"The Ashy" has also become a place where locals can spend some time without the pressure to buy, a place where the friendly staff greet regular customers by name and ask them how they're doing. We also provide an alternative place for locals to volunteer their time and experience in retail and customer service. On any typical day, we have over 10 people sorting through donations, stock rotation, working in the shop, assisting in the outdoor area and sharing the fun and friendship "The Ashy" embodies.

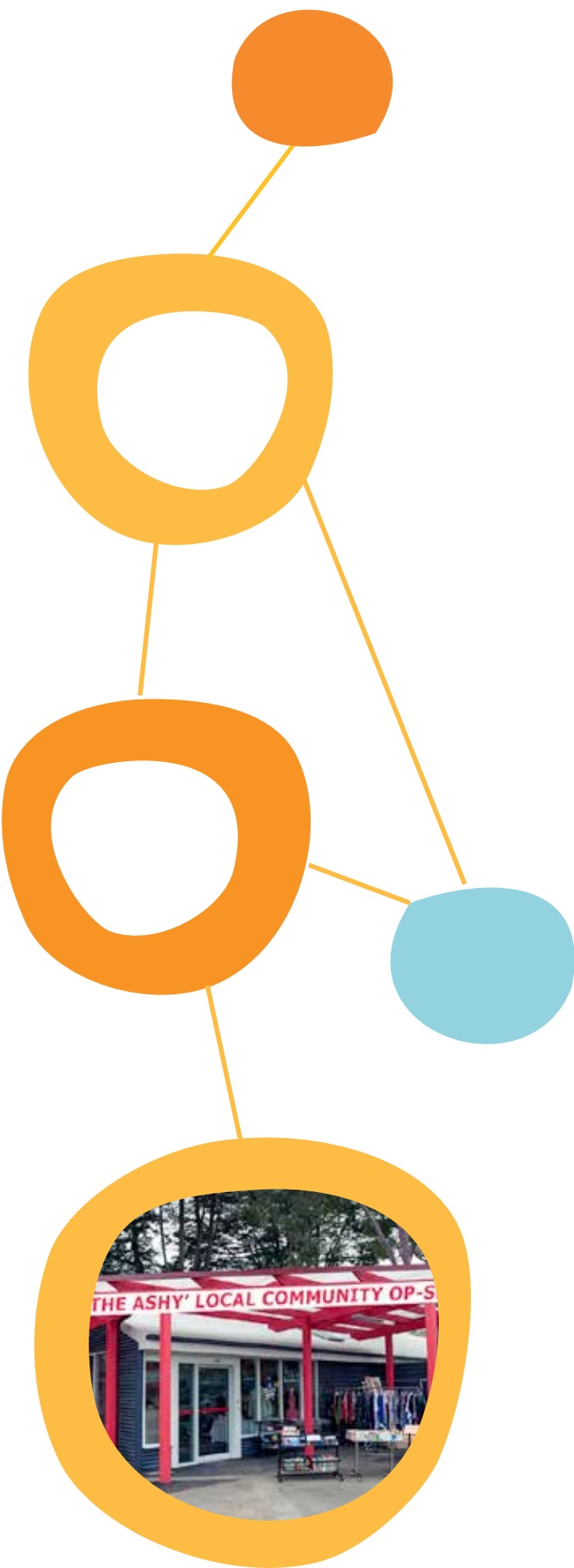
Thanks to our regular donors and a growing number of new contributors, we have maintained a healthy array of clothing, bric-a-brac, books, toys, furniture, gardening equipment and plants that makes "The Ashy" a great place to browse for people with a diverse range of interests and needs. With three new donation bins we have doubled the amount of goods received for processing.

Despite a general downturn in retail outlet sales, "The Ashy" has delivered a surplus of over \$185,000 in the 2017-18 year, a financial contribution we can all be proud of.

- This year has been a wonderful example of collective effort:
- City of Boroondara for maintaining our great retail environment,
 - The Ashburton Traders Association for facilitating collaborative events and a shared marketing platform aimed at retaining customers in Ashburton,
 - The Ashburton Festival for the opportunity to highlight "The Ashy" and Samarinda services with our 'pop-up' plant, white china and book stalls and the Samarinda Devonshire Tea café at the front of the shop,
 - Generous private and commercial donors for keeping us well stocked, and
 - A team of fabulous volunteers and wonderful staff for their dedication and commitment

Thank you to everyone who has contributed to making "The Ashy" such a valued part of our local community.

Sybella Sullivan
Manager, "The Ashy" Op Shop



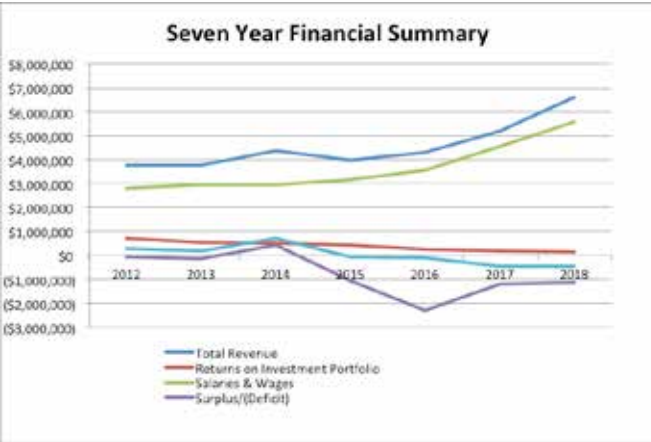
Treasurer Report



During the 2018 financial year, Samarinda Ashburton Aged Services (Samarinda) reported an overall comprehensive surplus of \$2.13 million (2017: deficit of \$1.155 million), after taking into consideration the revaluation of our land (\$3.35 million) offset by an unrealised loss of \$0.116 million in relation to unfavourable market movements in the value of our investment portfolio.

Samarinda's results from our ordinary trading activities disclosed a deficit of \$1.1 million (2017: deficit of \$1.17 million). Notwithstanding this negative outcome, this is a pleasing result noting that Samarinda completed its building activities during the period, and therefore, Samarinda was not operating at full bed occupancy at this time.

Overall, whilst our resident fees and government subsidies disclosed increases of \$1.345 million (2017: \$0.693 million), our personnel costs (which constitute approximately 84% [2017: 87%] of Samarinda's revenue base) have increased by approximately \$1 million (2017: \$1 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 below left, 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.

The cash flow for the period disclosed an outflow from operations of \$234,000 (2017: outflow of \$24,000) and the outflow from investing activities of \$3.83 million (2017: \$5.54 million) mainly relating to the funding of building costs, offset by the small inflow from the realisation of our investment portfolio. The inflow from financing activities of \$5.35 million (2017: \$4.3 million) is as a result of the net inflow from new bonds during the year and loan funding received for the construction of our new buildings. Overall, net cash increased by \$1.34 million (2017: decreased by \$1.33 million) during the year.

As a result of the redevelopment of our facility, Samarinda has expended \$4.4 million (2017: \$5.8 million) towards the construction of our new buildings during the year which 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 loan from our financiers.

During the year, our balance sheet remains extremely strong with a net positive asset position of \$5.4 million (2017: \$3.3 million after a decrease of \$1.6 million following a change in accounting policy for the treatment of our bed licences). Our balance sheet position is represented by cash and investments of \$5 million (2017: \$3.9 million), property, plant & equipment of \$ 25.35 million (2017: \$18 million), off-set by total liabilities of \$25.1 million (2017: \$18.8 million) mainly comprising bond liabilities of \$20 million (2017: \$17 million) and bank loan liabilities of \$3.8 million. Subsequent to 30 June 2018, these bank liabilities were fully repaid in September 2018.

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

2017/2018

SAMARINDA ASHBURTON AGED SERVICES INC

FINANCIAL STATEMENTS

2017/2018

ABN 48 522 054 140
Incorporated Associations Registration No. A00023229

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t 1300 591 464
f 03 9885 9829
admin@saas.org.au

Samarinda Community

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t 1300 591 464
f 03 9885 1239
ashsupport@saas.org.au

Samarinda Day Respite

Elsie Salter House
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Ashburton VIC 3147
t 1300 591 464
f 03 9813 8265
eshadmin@saas.org.au

Samarinda "The Ashy" Op-Shop

285b High Street
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t 1300 591 464
op-shop@saas.org.au

An Independent Not for Profit Organisation

COMMITTEE OF MANAGEMENT REPORT FOR THE YEAR ENDED 30 JUNE 2018

The Committee of Management of Samarinda Ashburton Aged Services Inc. (Samarinda) submits herewith its annual financial report for the financial year ended 30 June 2018.

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
Yen Bui
Russel Chesler
Leong Lee
Liz McNaughton
Neelesh Mehta

PRINCIPAL ACTIVITIES

The principal activity of Samarinda during the year ended 30 June 2018 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, home care package services and the operation of an opportunity shop.

REVIEW OF OPERATIONS

The total Comprehensive operating surplus for the year was \$2,126,512 (2017 deficit \$1,155,218). The result for 2018 was materially affected by the revaluation of Land by \$3,350,000 in accordance with an independent valuation obtained at 30 June 2018. The change in accounting policy to derecognise the bed licences, previously included as intangible assets in the balance sheet, was recorded against opening retained earnings (see note 21).

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

CHANGES IN STATE OF AFFAIRS

Other than the completion of the re-development of Samarinda’s aged care facility during the financial year, there were no significant changes in the state of affairs of Samarinda other than that referred to in the financial statements or notes thereto.

ENVIRONMENTAL REGULATION

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

FUTURE DEVELOPMENTS

Samarinda completed the redevelopment of its aged care facility in May 2018. Post completion Samarinda will progressively undertake the full occupancy of its additional residential places (28 licenced beds).

Samarinda and City of Boroondara are in discussions on the redevelopment of the Community Centre at 296 High Street Ashburton. This redevelopment is expected to commence within the next 12 months.

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 2017 to 30 June 2018.


COMMITTEE OF MANAGEMENT MEETINGS

The following table sets out the number of Committee of Management and sub-committee meetings held during the financial year and the number of meetings attended by each member.

	COMMITTEE OF MANAGEMENT		FINANCE SUB-COMMITTEE		GOVERNANCE SUB-COMMITTEE	
	Held	Attended	Held	Attended	Held	Attended
Bob Stensholt	11	11	-	-	3	3
Elizabeth Lanyon	11	8	11	10	3	3
Phil Henty	11	10	11	10	3	3
George Andreola	11	3	11	6	-	-
Russel Chesler	11	7	-	-	-	-
Leong Lee	11	10	11	6	-	-
Liz McNaughton	11	7	-	-	3	3
Brian Bergin	11	11	-	-	-	-
Yen Bui	11	6	-	-	-	-
Neelesh Mehta	11	6	11	7	3	2

	COMMUNITY SUB-COMMITTEE		CLINICAL GOVERNANCE SUB-COMMITTEE	
	Held	Attended	Held	Attended
Liz McNaughton	11	8	10	8
Brian Bergin	11	10	10	9
Russel Chesler	11	6	-	-
Yen Bui	11	5	-	-

Signed in accordance with a resolution of the Committee
Dated this 31 October 2018


BOB STENSHOLT
(Chair)


ELIZABETH LANYON
(Deputy Chair)

STATEMENT OF SURPLUS OR DEFICIT AND OTHER OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2018

	NOTES	2018 \$	2017 \$
Revenues from ordinary activities	2	6,625,229	5,219,297
Employee benefits expense		5,571,424	4,552,800
Client expense		633,239	490,796
Property and equipment maintenance		268,386	197,195
Depreciation and decommissioning write-downs	3	451,818	631,550
Finance costs		210,927	89,701
Administrative expense		596,888	434,012
Total expenses		7,732,682	6,396,054
Surplus/ (Deficit) from ordinary activities		(1,107,454)	(1,176,757)
Other comprehensive income for the year			
Items that may be classified subsequently to surplus or deficit:			
Land - Revaluation Increment		3,350,000	-
Available for Sale Investments -Increments (Decrements)		(116,034)	21,539
		3,233,966	21,539
Total Comprehensive Surplus (Deficit) for the year		2,126,512	(1,155,218)

The accompanying notes form part of these financial statements

BALANCE SHEET AS AT 30 JUNE 2018

	NOTES	2018 \$	2017 \$
ASSETS			
CURRENT ASSETS			
Cash assets	5	3,774,570	2,432,418
Receivables	6	157,719	120,132
Other	7	47,190	117,584
Total Current Assets		3,979,479	2,670,134
NON CURRENT ASSETS			
Property, plant and equipment	8	25,348,149	17,979,706
Investments	9	1,239,291	1,459,136
Intangible assets	10/21	-	-
Total Non Current Assets		26,587,440	19,438,842
TOTAL ASSETS		30,566,919	22,108,976
LIABILITIES			
CURRENT LIABILITIES			
Payables	12	594,426	499,036
Provisions	13	729,867	666,792
Loans	14	3,779,552	374,484
Non interest bearing liabilities	15	20,010,485	17,208,889
Total Current Liabilities		25,114,330	18,749,201
NON CURRENT LIABILITIES			
Provisions	13	47,603	81,300
Total Non Current Liabilities		47,603	81,300
TOTAL LIABILITIES		25,161,933	18,830,501
NET ASSETS		5,404,986	3,278,475
EQUITY			
Reserves	16	8,493,822	5,259,856
Retained surplus (deficit)	16	(3,088,836)	(1,981,382)
TOTAL EQUITY		5,404,986	3,278,475

The accompanying notes form part of these financial statements

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2018

	2018 \$	2017 \$
ASSET REVALUATION RESERVE		
Opening Balance	5,259,856	5,238,317
Available for sale investments revaluation decrement	(116,034)	21,539
Land revaluation increment	3,350,000	-
Closing Balance	8,493,822	5,259,856
RETAINED EARNINGS		
Opening Balance	(1,981,382)	795,377
Change in accounting policy (Notes 1(k), 11, 21)	-	(1,600,000)
Revised Opening Balance	(1,981,382)	(804,623)
Surplus / (Deficit) attributable to the entity	(1,107,454)	(1,176,757)
Closing Balance	(3,088,836)	(1,981,382)
TOTAL EQUITY	5,404,986	3,278,474

The accompanying notes form part of these financial statements

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2018

	NOTES	2018 \$	2017 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operating activities		6,571,287	4,986,665
Interest and dividends received		114,225	137,232
Payments to suppliers and employees		(6,919,315)	(5,147,513)
Net Cash Flows Provided by Operating Activities	22	(233,802)	(23,616)
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of investments		161,280	241,881
Payments for property, plant and equipment		(3,987,588)	(5,785,229)
Payments for investments		-	-
Net Cash Flow Provided by / (Used in) Investing Activities		(3,826,308)	(5,543,348)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from accommodation bonds		9,279,143	6,983,000
Repayment of accommodation bonds		(6,498,610)	(3,118,528)
Loan funds received		2,568,312	374,484
Net Cash Flows Provided by / (Used in) Financing Activities		5,348,845	4,238,956
Net Increase / (Decrease) in Cash Held		1,342,152	(1,328,007)
Cash at beginning of financial year		2,432,418	3,760,425
Cash at the end of the Financial Year	22	3,774,570	2,432,418

The accompanying notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

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 2018 are authorised for issue by a resolution of the Committee of Management on 1 November 2018.

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 2018. 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.

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) CHANGE IN ACCOUNTING POLICY – DECISION TO DERECOGNISE BED LICENCES

The original 40 bed licenses had been included as an intangible asset at a valuation of \$40,000 each. Current Government intention is that residential packages may become deregulated and if this were to occur it is likely that there will be a significant write down in the value of bed licences. In view of this, Samarinda has made the decision to include the bed licences at \$nil value. The change in accounting policy has been adjusted against retained earnings at 1 July 2016, which was reduced by \$1.6 million. (see Note 21)

(l) 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.

(m) 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.

(n) 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.

(o) 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.

(p) 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.

(q) 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.

(r) 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.

(s) LIQUIDITY MEASUREMENT
As at 30 June 2018, Samarinda had current liabilities greater than its current assets. The financial report has been prepared on the going concern basis as the majority of current liabilities relate to Refundable Accommodation Bonds and Refundable Accommodation Deposits from residents. The Board believe that these liabilities are unlikely to be fully repaid within the next 12 months and Samarinda is required to maintain sufficient liquidity under the Prudential Standards to enable the Association to meet its liabilities as and when they become due and payable. The Liquidity Management Strategy is reviewed at least annually and the minimum level of liquidity required based on the projected bond/deposit pool at 30 June 2019 is set at a minimum of \$3.6 million or the value of bonds subject to probate and repayment at any one time, whichever is the greater. Samarinda also has a \$2 million loan facility available on call if required for the repayment of refundable bonds/deposits.

	2018 \$	2017 \$
2. REVENUES FROM ORDINARY ACTIVITIES		
REVENUES FROM OPERATING ACTIVITIES		
Residents and clients fees	1,905,108	1,293,363
Government subsidies	3,910,259	3,176,503
Investment income	156,029	210,133
Gain (loss) on sale of investments (Note 3)	57,470	(11,223)
Donations	90,793	23,303
Sale of goods (op-shop)	438,897	440,708
Accommodation bond retentions	9519	24,496
Sundry	57,154	62,014
Total Revenue from Operating Activities	6,625,229	5,219,297

3. OPERATING RESULT

THE OPERATING RESULT FROM ORDINARY ACTIVITIES INCLUDES

Depreciation of property plant and equipment		
Plant and equipment	141,460	67,443
Motor vehicles	-	-
Leasehold improvements	-	1,543
Buildings	310,358	249,374
Total depreciation	451,818	318,360
Write-down of buildings and plant and equipment on decommissioning	-	313,190
Total Depreciation and decommissioning write-downs	451,818	631,550

Significant Revenue and Expenses

Net gain/ (loss) on disposal of Investments		
Proceeds on disposal	161,280	216,828
- Disposals at carrying value	103,810	228,051
Net (loss) gain on disposals as at 30 June	57,470	(11,223)

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, Yen Bui, Russel Chesler, Leong Lee, Liz McNaughton and Neelesh Mehta and no fees were paid to these Committee Members (2017 \$Nil).

During the year ended 30 June 2018, key management personnel (Chief Executive, Residential Services Manager & Finance Manager) received a total remuneration (including employer superannuation) of \$468,011 (2017 \$402,105).

	2018 \$	2017 \$
5. CASH		
Cash at bank and on hand	176,553	53,506
Deposits at call	3,598,017	2,378,912
	3,774,570	2,432,418

6. RECEIVABLES

Sundry debtors	157,719	120,132
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7. OTHER CURRENT ASSETS

Accrued income	5,653	77,611
Prepayments	41,537	39,973
	47,190	117,584

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

	2018 \$	2017 \$
8. PROPERTY, PLANT & EQUIPMENT		
Land – at independent valuation	8,300,000	4,950,000
Note 8a(i)	8,300,000	4,950,000
Buildings at cost	16,467,648	13,122,616
Less: accumulated depreciation	(592,120)	(321,819)
Note 8a(ii)	15,875,528	12,800,797
Leasehold improvements	11,138	11,138
Less: accumulated depreciation	(11,138)	(11,138)
Note 8a(iii)	-	-
Plant and equipment at cost	2,274,011	1,196,695
Less: accumulated depreciation	(1,101,391)	(967,785)
Note 8a(iv)	1,172,620	228,910
Motor vehicles at cost	166,944	166,944
Less: accumulated depreciation	(166,944)	(166,944)
Note 8a(v)	-	-
Total Plant & Equipment	1,172,620	228,910
Total Property, Plant & Equipment	25,348,149	17,979,706

Consistent with the current progressive decommissioning of Samarinda's aged care facility and the progressive redevelopment thereof, during the year ended 30 June 2018, Samarinda wrote-off building costs with a carrying amount of \$Nil (2017 \$313,190).

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.

(i) LAND AND BUILDINGS

Carrying amount at beginning	17,750,797	12,791,635
Revaluation (land component)	3,350,000	-
Additions	3,385,089	5,521,726
Disposals	-	(313,190)
Depreciation expense	(310,358)	(249,374)
	24,175,528	17,750,797

(ii) LEASEHOLD IMPROVEMENTS

Carrying amount at beginning	-	1,543
Depreciation expense	-	(1,543)
	-	-

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

	2018 \$	2017 \$
(iii) PLANT AND EQUIPMENT		
Carrying amount at beginning	228,910	556,153
Additions	1,085,170	-
Disposals	-	(265,753)
Depreciation expense	(141,460)	(61,490)
	1,172,620	228,910

(iv) MOTOR VEHICLE

Carrying amount at beginning	-	26,457
Depreciation expense & write down	-	(26,457)
	-	-

9. INVESTMENTS

Available for sale financial assets Investments in listed entities - at fair value	1,239,291	1,459,136
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10. INTANGIBLE ASSETS

Bed licences - at fair value	-	-
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The original 40 bed licenses were included at a fair valuation of \$40,000 each. Current Government intention is that residential packages may become deregulated, and if this were to occur it is likely that there will be a significant write down in the value of bed licences. Samarinda has therefore changed its accounting policy to not report a value for the bed licences held.

Fair value at the beginning of the financial year	-	1,600,000
Change in accounting policy – Derecognition (Note 1(k), 21)	-	(1,600,000)
Fair value at the end of the financial year	-	-

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

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 2018.

As explained in Note 1(k) above, Samarinda has changed its accounting policy on the recognition of bed licence values. This change in accounting policy has been made to the comparative period which has been restated in the financial statements (Note 21).

	LEVEL 1 \$'000	LEVEL 2 \$'000	LEVEL 3 \$'000	TOTAL \$'000
As at 30 June 2018				
Financial assets				
Available for sale financial assets				
- Investments	1,239,292	-	-	1,239,292
Non-financial assets				
Land	-	-	8,300,000	8,300,000
Total	1,239,292	-	8,300,000	9,539,292
As at 30 June 2017				
Financial assets				
Available for sale financial assets				
- Investments	1,459,136	-	-	1,459,136
Non-financial assets				
Land	-	-	4,950,000	4,950,000
Total	1,459,136	-	4,950,000	6,409,136

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 2018. The asset is accordingly disclosed as a Level 3 asset in the hierarchy.

12. PAYABLES

Trade creditors and accruals	594,426	499,036
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

13. PROVISIONS

	2018 \$	2017 \$
Current		
Employee entitlements	729,867	666,792
Non Current		
Employee entitlements	47,603	81,300
Aggregated employee benefits and related on-costs liabilities	777,470	748,092

14. Loan Facility

Building Loan	3,779,552	374,484
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A loan facility was taken out to facilitate construction of the final stages of the residential building redevelopment. The loan is scheduled to be repaid during the early stage of the 2018/2019 financial year and was repaid in September 2018.

15. NON INTEREST BEARING LIABILITIES

Accommodation bond / refundable deposits	20,010,485	17,208,889
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16. RESERVES & RETAINED SURPLUS

Asset Revaluation Reserve		
Investments	193,886	309,920
Land	8,299,936	4,949,936
Total Asset Revaluation Reserve	8,493,822	5,259,856

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	(1,981,382)	795,376
Change in accounting policy (Note 21)	-	(1,600,000)
Net surplus / (deficit)	(1,107,454)	(1,176,758)
Retained profits at the end of the financial year	(3,088,836)	(1,981,382)

17. EQUITY

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

18. 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.

19. REMUNERATION OF AUDITORS

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

Annual Audit or audit review of the entity	15,000	15,000
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

20. 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	
	2018	2017	2018	2017	2018	2017
	\$	\$	\$	\$	\$	\$
Revenues from ordinary activities	5,328,555	4,012,963	1,296,674	1,206,334	6,625,229	5,219,297
Employee benefits expense	4,739,804	3,817,229	831,620	735,571	5,571,424	4,552,800
Client expense	484,085	326,350	149,154	164,446	633,239	490,796
Property & equipment maintenance	245,055	176,744	23,331	20,451	268,386	197,195
Depreciation & decommissioning	432,232	609,341	19,586	22,209	451,818	631,550
Write-downs						
Finance costs	210,927	89,701	-	-	210,927	89,701
Administrative expense	487,191	315,376	109,697	118,636	596,888	434,012
Segment Result	(1,270,739)	(1,321,778)	163,286	145,021	(1,107,453)	(1,176,757)
Segment Assets	30,456,109	23,613,638	110,811	95,338	30,566,920	23,708,976
Segment Liabilities	24,995,753	18,661,194	166,180	169,307	25,161,933	18,830,501

Depreciation and decommissioning write-downs include a write off of property, plant and equipment of \$Nil (2017: \$313,190) consistent with the de-commissioning of its current facility and progressive redevelopment.

21. CHANGE IN ACCOUNTING POLICY

As explained in Note 1(k) above, Samarinda has changed its accounting policy on the recognition of bed licence values. This change in accounting policy has been made to the comparative period which has been restated in the financial statements.

The aggregate effect of the change in accounting policy and adjustment in relation to the bed licence value on the financial statements for the year ended 30 June 2018 is as follows:

BALANCE SHEET 30 JUNE 2017			
	PREVIOUSLY STATED	ADJUSTMENTS	RESTATED
- Bed Licences	1,600,000	(1,600,000)	-
- Total Assets	23,708,976	(1,600,000)	22,108,976
- Retained Earnings	(381,382)	(1,600,000)	(1,981,382)
STATEMENT OF CHANGES IN EQUITY 30 JUNE 2017			
- Retained Earnings	(381,382)	(1,600,000)	(1,981,382)
- Total Equity	4,878,475	(1,600,000)	3,278,475

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

22. 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:

	2018 \$	2017 \$
Petty cash	2,325	2,925
Cash at bank	174,228	50,581
Deposit at call	3,598,017	2,378,912
	3,774,570	2,432,418

Reconciliation of Operating Result to Net Cash Flows from Operating Activities

Net surplus / (deficit)	(1,107,454)	(1,176,757)
Non-cash flows in net result:		
Depreciation	451,818	318,360
Entry contributions retained	(9,519)	(24,496)
Asset write-downs	-	313,190
(Gain) / Loss on sale of investments	(57,470)	11,223
Change in assets and liabilities:		
Receivables and other current assets (increase) - decrease	32,807	(51,648)
Payables increase – (decrease)	426,636	356,814
Provisions increase – (decrease)	29,380	96,025
Cash flows from operating activities	(233,802)	(23,616)

23. COMMITMENTS

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

No later than 1 year	901,427	4,853,232
Between 1 and 2 years	-	901,427
	901,427	5,754,659

24. STATUTORY INFORMATION

The registered office and principal place of business is: 286 High Street Ashburton, Victoria, 3147.

DECLARATION BY THE COMMITTEE OF MANAGEMENT ON THE 2017/2018 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 2018 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 31 October 2018



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 2018

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2018, 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.



Seward Dawson



Peter Shields

Partner

Blackburn VIC

Dated: 31 October 2018

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

Opinion

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 2018, 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:

- Giving a true and fair view of the registered entity's financial position as at 30 June 2018 and of its financial performance and cash flows for the year ended on that date; and
- 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.

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.

Getting Involved



SAMARINDA locals *for* locals

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.

Seward Dawson

Saward Dawson

Peter Miller

Peter Shields

Partner

Blackburn VIC

Dated 31 October 2018

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Joshua Morse CA Jeff Tulk CA
Matthew Stokes CA

Directors: Marie Ickeringill SSA Cathy Braun CA
Murray Nicholls CA Vicki Adams CA CPA CFP®

Liability limited by a scheme approved under Professional Liability Rules



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: 1300 591 464**, or **email: 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 assist Samarinda with their work I would like to donate:

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

CARD NUMBER				EXPIRY DATE		<input type="checkbox"/> MASTER CARD
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> VISA
CARD HOLDER NAME						
CARD HOLDER SIGNATURE						
DONOR ADDRESS						
EMAIL					PHONE	

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SAMARINDA *locals for locals*

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