



Fernlea  
community care  
Annual Report 2023





## Our three year strategy

A strategy to better lives  
2023-2026



Goal 1

Community need:  
to connect with and fulfill the  
needs within our community



Goal 2

Growth and maximising serviceability:  
develop and expand what we offer to  
clients and the community



Goal 3

Visibility:  
improve Fernlea's visibility through  
marketing, promotion and advocacy



Goal 4

Financial viability:  
maintain, grow, and diversify Fernlea's  
income stream

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Thank you



# President's Report



President  
Stuart Smith

2023 has marked the world emerging from COVID, though the hangover for many individuals and businesses has been something to contend with. At this point, I want to recognise the immense efforts of our staff and volunteers, who pushed through at personal sacrifice and investment to provide support and services to our guests, customers, carers and community. Fernlea's ability to continue to operate at exceptional standard and maintain a sustainable financial position is remarkable to the backdrop of so many businesses and organisations that have not.

## **Retirement of Sue Mclvor**

Of particular note, I would like to reflect on Sue Mclvor's stewardship over the last 7 years, including those turbulent days of COVID. Without her strength and expertise, Fernlea would not have emerged as strong as we have and well placed for the new challenges ahead. Sue made the decision to retire in early 2023 and enjoy a well-earned break. Fernlea is beneficiary of Sue's outstanding legacy that's embodied in our everyday values, team culture, and standards of patient care. We wish Sue all the best for the future.

## **Recruitment & Interim CEO**

Such is the importance of Chief Executive Officer, that our recruitment process was diligent and thorough. Alas, seeking a 'unicorn' to fulfill Sue's legacy remained a challenge for the board, but thankfully Roger Lord put his hand-up as Interim CEO. Roger made a seamless transition from Sue, that has ensured all staff and volunteers had leadership available and key decisions maintained Fernlea's forward momentum. I want to thank Roger for all his efforts and sacrifice those 7 months.

The extensive search for our CEO drew considerable efforts by Board members Chloe, Roger, Kellie, and Nicky. Pouring over 100's of applications, phone calls, and interviews throughout most of the year. We were pleased to announce the arrival of Sarah Cole to the role, who started in September. Sarah brings considerable experience leading business growth and strategy delivery, local knowledge of the area and a personal connection with Fernlea.

# President's Report

## **New Strategic Plan 2024–2027**

With such a major upheaval of leadership roles and finding our feet after COVID, we paused renewal of the Strategic Plan. Its renewal has recommenced, and with the AGM in November, we are certain to be in a great position to publish our 2024–2027 Strategic Plan in time for the New Year.

## **Board Updates**

This is a year of change, and we expect 2024 to be no different. With those challenges, the Board decided to pursue growth and diversity of the current Director members. A pleasure to Welcome to the Board, Peter Sprott, Anu Srinivasan and Brittany Pyke. Each brings a diverse background from strategy development, commercial expertise, clinical governance & patient care, and a strong personal alignment with Fernlea's values and purpose.

Unfortunately, we bid farewell and abundant thanks to Roger Lord and Nicky Chung, who step away from the Board this year. They're efforts have steered Fernlea through some its most challenging times, and ensured we are well placed for the future journey.

## **Acknowledgements and Appreciation**

### ***Guests and Customers:***

We are immensely proud that you have chosen Fernlea to provide you services and care. We set ourselves high standards to achieve and hope we have met those in all your time with us.

### **Our Family & Carers:**

The trust you show in entrusting your loved ones with our team and services is not taken lightly. Thank you for your continued support and we look forward to hearing all feedback on how we can continue to grow and improve those services.

## **Volunteers:**

The life-blood of our organisation. Without your dedication and commitment, we would not be able to operate and provide the critical services so essential to so many in our community. Thank you.

## **Staff & Management Team:**

Recognising this has been a turbulent year of prolonged change, coming off the already disruptive COVID years, thank you for your support and patience, while we navigated this period.

## **Thank You & Best Wishes**

Lastly, thank you to the whole board team. When challenges appeared, the whole Board rallied round to collaborate on solutions needed, injected personal time & effort to solve key problems, and led a singular focus on protecting the essence of Fernlea's values, culture, quality services and sustainable performance.

On behalf of the board, I wish you all a wonderful Christmas, New Year and summer period ahead, and a challenging & rewarding 2024.

***Stuart***

# CEO'S REPORT

The past year has been one of change. Many of us entered the new year with a Covid hangover after multiple lockdowns. As we emerged from our homes and somewhat isolated lifestyles, the Fernlea family didn't skip a beat. The end of 2022 saw us well and truly back in the swing of things and the beginning of 2023 saw the much-deserved retirement of our previous CEO, Sue McIvor. I am tremendously grateful to Sue for carrying the torch through the pandemic. Sue left an enduring legacy. Her hard work and vision continue to be felt throughout all levels of Fernlea and she has left some big shoes to fill. I feel extremely privileged to be handed the torch and to lead Fernlea Community Care into the next chapter. My personal connection with Fernlea and the exceptional support offered to my family during difficult times drives me to be the best I can be to support the wonderful work we do.

One of the big outcomes of the pandemic was the Royal Commission into Aged Care. As a result of the commission, aged care reforms were rolled out and continue to be implemented by our staff. This is an enormous undertaking but one that we have taken on with gusto. The team have dedicated a great deal of time to understanding the reforms and implementing those relevant to our day respite program. As the aged care landscape changed, our team showed how versatile and adaptable they are in dealing with change.

Our day respite centres are running at full capacity, which is testament to the level of care our staff provide. We continue to offer personalised service and genuine high-quality care tailored to each individual guest. Our model of care is unique and so too are our guests, each one having their own needs and interests. Accommodating the differing and ever-changing needs of our guests is one of our many strengths. Our guests become a part of our family and we care for them the way we want our family cared for, with compassion, dignity, and respect. As an intimate group, we build close bonds with our guests and their families. We feel the loss of guests as they pass on or move to a different style of care and we welcome new guests as new family members when they join us. My heartfelt condolences go out to the families of those we have lost over the last year and to the staff and volunteers who cared for them. Our carers really are the unsung heroes of the work we do, and I thank them all for the exceptional standard of care they provide.

None of this would be possible without the high degree of care provided by our nursing team. Nurse manager, Patrick Berry, along with Jane Joss, hold our day respite centres together and provide guidance, critical knowledge and invaluable experience when interacting with both staff and guests. They provide comfort to families, direction to carers and are our point of reference for clinical care. They are the glue that provides the cohesiveness in our day respite centres and do a remarkable job.

The model of care we provide at Fernlea requires us to rely on volunteers, donors, community support and external funding. Our volunteers are truly the heart of our organisation, giving so much of their own time and experience. To each of our volunteers, whether you've given one hour or hundreds of hours, we appreciate everything you do. Your efforts directly and indirectly affect the lives of many who might never have the opportunity to thank you. On behalf of those people, I thank you for all you give.

Our Shop of Opportunities relies heavily on volunteers. Although we were unable to open during lockdowns, we are gradually working our way back to where we were pre-Covid. Figures and opening hours are improving under the new management of Sharon Wilcox. The shop and gardens are a hive of activity and Sharon is continually introducing innovative, cost-effective, and productive initiatives. I look forward to seeing this evolve even more over the next year and feel that the shop is in good hands for a promising future.



Fernlea's Themed Lunches

# CEO'S REPORT

One of the many focus points of Fernlea is to provide our guests with exceptional service and we do this in multiple ways. Our cooks, Judy Jones and Colleen Appleby, continue to create nutritious and delicious menus while the cost of produce increases. Our administration staff, Sharon Germaine and Jackie Talbot, provide outstanding and efficient customer service while supporting all other staff in their roles. Our client services manager, Lisa Bloore, is dedicated and extremely knowledgeable in her role, making our clients feel welcome and streamlining the introductory process for new guests. They all do it with the familiar welcoming smile that Fernlea is known for. I couldn't have asked for a better team to work with. It is genuinely my pleasure to work alongside people who embody the philosophy of Fernlea.

I would personally like to thank the board members who put in so much of their free time to oversee the governance of Fernlea. Their ongoing support as I moved into this new role has been unwavering and their continual guidance is appreciated. The board bring an exceptional amount of experience to their role and freely offer direction, wisdom, and practical knowledge. We are very lucky to have a board who live the philosophy of Fernlea and carry the same values through their decision making. In particular, I thank Roger Lord for stepping in and carrying on the role of interim CEO, supporting me to settle in, and offering his wealth of knowledge as board treasurer. Roger's departure from the board will be felt by us all.

I look forward to a long and productive term with Fernlea. The coming years will see more developments in the aged care and disability sectors and I'm sure we will face them head on, as opportunities to implement even more services and provisions for our guests. We are starting the new year strong and committed to preserving our care model, embracing opportunities, and working together as a team.

*Sincerely, Sarah*



Sarah Cole

Chief Executive Officer

# Treasurer's Report

Treasurer's Report for the financial year ending June 2023

## Profit and Loss

We finished the year showing a small loss of \$3,680. Last year it was \$62,172 loss.

This was at the end of a year still partially affected by Covid which continued to have an adverse effect on attendance at the two Centres and prevented any serious fundraising events.

We have seen a big improvement in numbers at both centres with revenue from guest fees increasing from \$44,382 to \$87,110 as well as improvements in In-home care with revenue going from \$131,960 to \$150,861 and the Shop from \$130,255 to \$141,404.

We continued to control our costs and reduce wages in the administration/marketing areas and reduced costs enough to offset the higher wages costs required by the extra guests and in-home clients.

## Funding

We have received an increase in the Federal Government funding from \$583,102 to \$655,090.

## Balance sheet

Two things have affected this.

One is the change of the timing in which our grant money is paid from being paid in advance to being paid in arrears This results in a lower bank figure but a large debtor figure which is mainly next month's contribution.

The second item is a technical change in the way our premises leases are treated. This has produced a large asset (Right of Use Asset) with a correspondingly large liability. The two offset and the effect on the result is minimal.

**Roger Lord**

**Treasurer**



# Ways to support Fernlea

Would you like to support Fernlea Community Care? There are a number of ways you can!

## Become a volunteer

Fernlea House could not exist without our volunteers and there are so many ways you can be involved, including working directly with our guests, as a driver, in the Op Shop and many more roles. We provide training and ongoing development opportunities. You will become part of a supportive community, and you can be sure your contribution is always appreciated.

## Become a member

Becoming a member and paying an annual membership fee of \$20.00 is another great way of supporting Fernlea's work. As a member, you receive advanced notice of events, are entitled to vote at the AGM and can join the Board.

To become a member today, go to our website [fernlea.com.au/membership](http://fernlea.com.au/membership) and fill in a Membership Nomination Form.

## Become a donor

Our donors are an increasingly important part of our support base, as donations allow us to provide more than just a basic service. To donate go to our website [fernlea.com.au/donate](http://fernlea.com.au/donate). All donations over \$2.00 are tax deductible.



**Fernlea**  
community care

**day  
respite &  
in-home care**  
Servicing Yarra Ranges &  
Cardinia for 20 years  
[www.fernlea.com.au](http://www.fernlea.com.au)  
Call Us Today 03 5968 3895

**In the End**  
A practical guide to dying  
JACKEY COYLE

In the End is not confronting or challenging, the book provides practical information to help you and your family.

**Fernlea**  
Caring Flexible Respite

Join the team at  
**Fernlea**  
Shop of Opportunities



**VOLUNTEER**  
GET INVOLVED  
[fernlea.com.au](http://fernlea.com.au)



## PROGRAMS

FERNLEA COMMUNITY CARE  
PAKENHAM | EMERALD



**Support Group**  
CHSP FUNDED  
Lunch Provided  
10AM-3PM


**Fernlea Friendly Faces**  
A warm, professional program tailored for people with low care needs who require some support and social interaction.  
03 5968 6639

**Weekly Social Program**  
Fernlea Community Care are now offering a 10-week program to help keep you connected, keep your mind active and offer you support so that you can maintain your independence and stay in your home as long as possible. This is a social program offering activities with lunch provided.

149 Monbulk Road, Emerald VIC 3782  
1 Main Street, Pakenham VIC 3786  
[www.fernlea.com.au](http://www.fernlea.com.au)



WWW.FERNLEA.COM.AU | 03 5968 6639



**Support Group**  
CHSP FUNDED  
Lunch Provided  
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**FERNLEA COMMUNITY CARE INC.**  
**ABN : 73 846 428 558**

**AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
30 JUNE 2023**

# FERNLEA COMMUNITY CARE INC

ABN: 73 846 428 558

## Financial Report For The Year Ended 30 June 2023

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**FERNLEA COMMUNITY CARE INC**  
**ABN: 73 846 428 558**  
**COMMITTEE'S REPORT**

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Your committee members submit the financial report of the Fernlea Community Care Inc for the financial year ended 30 June 2023.

**Committee Members**

The names of committee members throughout the year and at the date of this report are:

Paul Woods (resigned 1/11/22)	President
Stuart Smith (Started as president 1/12/22)	President
Roger Lord	Treasurer
Kellie Alford	Committee Member
Rhea Choudhary (resigned 1/06/22)	Committee Member
Stuart Smith (Started 1-10-21, Resigned 1/12/22)	Committee Member
Chloe Trevor (Started 1/10/21)	Committee Member
Nicky Chung (Started 1/10/21)	Committee Member
Daniyela Rob (Started 1/08/22)	Committee Member
Peter Sprott (Started 1/07/23)	Committee Member
Anu Srinivasan (Started 1/08/23)	Committee Member

**Principal Activities**

The principal activities of the association during the financial year were:

To improve the quality of life for people with a life-limiting-illness and their carers and families and the provision of home-like community day care, visiting outreach services and providing psychosocial support.

**Significant Changes**

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

FERNLEA COMMUNITY CARE INC  
ABN: 73 846 428 558  
COMMITTEE'S REPORT

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**Operating Result**

The loss after providing for income tax amounts to \$3,680.

Signed in accordance with a resolution of the Members of the Committee.

**President:**



Stuart Smith

**Treasurer:**



Roger Lord

**Dated this**

7th day of November, 2023

**FERNLEA COMMUNITY CARE INC**  
**ABN: 73 846 428 558**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED**  
**30 JUNE 2023**

	Note	2023 \$	2022 \$
<b>Income</b>			
Revenue	2	1,055,966	1,082,274
Other income	2	(796)	(516)
		<u>1,055,170</u>	<u>1,081,758</u>
<b>Expenditure</b>			
Advertising expenses		(15,213)	(17,141)
Administration expenses		(53,825)	(56,578)
Auditors' remuneration	3	(4,150)	(4,150)
Depreciation and amortisation expenses		(29,097)	(25,085)
AASB 16 Depreciation		(24,932)	-
Employee benefit expense		(821,594)	(900,729)
Guest expenses		(20,152)	(17,832)
Interest Expense AASB 16		(2,648)	-
Motor vehicle and travelling expenses		(8,521)	(8,229)
Occupancy expenses		(51,774)	(57,417)
Op-shop expenses		(21,103)	(36,036)
Volunteer expenses		(5,840)	(2,111)
Other expenses		-	(18,622)
<b>Total expenses</b>	4	<u>(1,058,850)</u>	<u>(1,143,930)</u>
<b>Surplus for the year</b>		(3,680)	(62,172)
Other comprehensive income		-	-
<b>Total comprehensive income for the year</b>		<u>(3,680)</u>	<u>(62,172)</u>

The accompanying notes form part of the financial statements

**FERNLEA COMMUNITY CARE INC**  
**ABN: 73 846 428 558**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT**  
**30 JUNE 2023**

	Note	2023 \$	2022 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	5	423,567	517,477
Accounts receivable and other debtors	6	87,069	18,136
Other financial assets	7	26,134	32,511
<b>TOTAL CURRENT ASSETS</b>		<u>536,770</u>	<u>568,124</u>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	8	143,230	135,843
AASB 16 Leases		74,796	-
<b>TOTAL NON-CURRENT ASSETS</b>		<u>218,026</u>	<u>135,843</u>
<b>TOTAL ASSETS</b>		<u>754,796</u>	<u>703,967</u>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable and other payables	9	22,309	8,535
Employee provisions	10	48,938	52,832
Other liabilities	11	61,807	50,086
<b>TOTAL CURRENT LIABILITIES</b>		<u>133,053</u>	<u>111,452</u>
<b>NON-CURRENT LIABILITIES</b>			
Employee provisions	10	15,384	24,433
Other liabilities		41,958	-
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>57,342</u>	<u>24,433</u>
<b>TOTAL LIABILITIES</b>		<u>190,395</u>	<u>135,885</u>
<b>NET ASSETS</b>		<u>564,401</u>	<u>568,081</u>
<b>EQUITY</b>			
Accumulated Surplus	12	564,400	568,081
<b>TOTAL EQUITY</b>		<u>564,400</u>	<u>568,081</u>

The accompanying notes form part of the financial statements

**FERNLEA COMMUNITY CARE INC**  
**ABN: 73 846 428 558**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED**  
**30 JUNE 2023**

	Note	Accumulated Surplus \$	Total \$
<b>Balance at 1 July 2021</b>		630,252	630,252
Profit attributable to members		<u>(62,172)</u>	<u>(62,172)</u>
<b>Balance at 30 June 2022</b>		<u>568,080</u>	<u>568,080</u>
Profit attributable to members		<u>(3,680)</u>	<u>(3,680)</u>
<b>Balance at 30 June 2023</b>	12	<u><u>564,400</u></u>	<u><u>564,400</u></u>

The accompanying notes form part of the financial statements

**FERNLEA COMMUNITY CARE INC**  
**ABN: 73 846 428 558**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED**  
**30 JUNE 2023**

	Note	2023 \$	2022 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from operations		975,457	1,085,363
Payments to suppliers and employees		(1,018,459)	(1,220,029)
Interest Received		10,926	2,797
Net cash provided by/(used in) operating activities	14	<u>(32,076)</u>	<u>(131,869)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of plant and equipment		828	2,307
Payments for property, plant and equipment		(37,312)	(92,485)
Net cash provided by/(used in) investing activities		<u>(36,484)</u>	<u>(90,178)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of lease liabilities		(25,350)	-
Proceeds from borrowings		-	-
Net cash provided by/(used in) financing activities		<u>(25,350)</u>	<u>-</u>
Net increase/(decrease) in cash held		(93,910)	(222,047)
Cash and cash equivalents at beginning of financial year		517,477	739,524
Cash and cash equivalents at end of financial year	6	<u>423,567</u>	<u>517,477</u>

The accompanying notes form part of the financial statements



**FERNLEA COMMUNITY CARE INC**  
**ABN: 73 846 428 558**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**30 JUNE 2023**

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**Note 1 Summary of Significant Accounting Policies**

**Basis of Preparation**

These general purpose financial statements - Simplified Disclosures, have been prepared to meet the reporting requirements of the Associations Incorporation Reform Act 2012 and the Australian Charities and Not-for-profits Commission Act 2012.

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

**Accounting Policies**

**(a) Income Tax**

The association is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

**(b) Cash and Cash Equivalents**

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value. Bank overdrafts also form part of cash equivalents for the purpose of the statement of cash flows and are presented within current liabilities on the statement of financial position.

**(c) Accounts Receivable and Other Receivables**

Accounts receivable are recognised initially at the transaction price (i.e. cost) and are subsequently measured at cost less provision for impairment. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

At the end of each reporting period, the carrying amount of accounts receivable and other receivables are reviewed to determine whether there is any objective evidence that the amounts are not recoverable. If so, an impairment loss is recognised immediately in statement of comprehensive income.

**FERNLEA COMMUNITY CARE INC**  
**ABN: 73 846 428 558**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**30 JUNE 2023**

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**(d) Property, Plant and Equipment**

Plant and equipment is carried at cost less, where applicable, any accumulated depreciation.

**Depreciation**

The depreciable amount of all plant and equipment is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

**(e) Financial Instruments**

Financial instruments are recognised initially using trade date accounting, i.e. on the date that association becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs.

**Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise principally through the provision of goods and services to customers but also incorporate other types of contractual monetary assets.

After initial recognition these are measured at amortised cost using the effective interest method, less provision for impairment. Any change in their value is recognised in profit or loss.

The association's trade and most other receivables fall into this category of financial instruments.

Significant receivables are considered for impairment on an individual asset basis when they are past due at the reporting date or when objective evidence is received that a specific counterparty will default.

The amount of the impairment is the difference between the net carrying amount and the present value of the future expected cash flows associated with the impaired receivable.

In some circumstances, the association renegotiates repayment terms with customers which may lead to changes in the timing of the payments, the association does not necessarily consider the balance to be impaired, however assessment is made on a case-by-case basis.

**FERNLEA COMMUNITY CARE INC**  
**ABN: 73 846 428 558**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**30 JUNE 2023**

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**Financial liabilities**

Financial liabilities are classified as either financial liabilities 'at fair value through profit or loss' or other financial liabilities depending on the purpose for which the liability was acquired.

The association's financial liabilities include borrowings, trade and other payables (including finance lease liabilities), which are measured at amortised cost using the effective interest rate method.

Subsequent recoveries of amounts previously written off are credited against other expenses in profit or loss.

**(f) Impairment of Non-Financial Assets**

At the end of each reporting period the association determines whether there is an evidence of an impairment indicator for non-financial assets.

Where this indicator exists and regardless for goodwill, indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the asset is estimated.

Where assets do not operate independently of other assets, the recoverable amount of the relevant cash-generating unit (CGU) is estimated.

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cash-generating unit.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss , except for goodwill.

**(g) Accounts Payable and Other Payables**

Accounts payable and other payables represent the liabilities at the end of the reporting period for goods and services received by the association that remain unpaid.

Accounts payable are recognised at their transaction price. Accounts payable are obligations on the basis of normal credit terms.

**FERNLEA COMMUNITY CARE INC**  
**ABN: 73 846 428 558**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**30 JUNE 2023**

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**(h) Employee Provisions**

Provision is made for the association's liability for employee benefits arising from services rendered by employees at the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Those cashflows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cashflows.

**(i) Provisions**

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

Provisions are measured at the present value of management's best estimate of the outflow required to settle the obligation at the end of the reporting year. The discount rate used is a pre tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the unwinding of the discount is taken to finance costs in the statement of other comprehensive income.

**(j) Goods and Services Tax (GST)**

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST.

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

**(k) Revenue and Other Income**

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the association and specific criteria relating to the type of revenue as noted below, has been satisfied.

**FERNLEA COMMUNITY CARE INC**  
**ABN: 73 846 428 558**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

**Interest revenue**

Interest revenue is recognised using the effective interest rate method.

**Rendering of services**

Revenue in relation to rendering of services is recognised depending on whether the outcome of the services can be estimated reliably. If the outcome can be estimated reliably then the stage of completion of the services is used to determine the appropriate level of revenue to be recognised in the period. If the outcome cannot be reliably estimated then revenue is recognised to the extent of expenses recognised that are recoverable.

**Subscriptions**

Revenue from the provision of membership subscriptions is recognised on a straight line basis over the financial year.

**Grant Revenue**

Non-reciprocal grant revenue is recognised in profit or loss when the entity obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

When grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

**Other income**

Other income is recognised on an accruals basis when the association is entitled to it.

**FERNLEA COMMUNITY CARE INC**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
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**Note 2 Revenue and Other Income**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Revenue</b>		
<b>Sales revenue:</b>		
— Rendering of services	389,412	312,908
<b>Other revenue:</b>		
— Interest received	10,926	2,797
— Government Subsidies	655,091	740,132
— Other Revenue	538	26,437
	<u>666,554</u>	<u>769,366</u>
<b>Total revenue</b>	<u>1,055,966</u>	<u>1,082,274</u>
<b>Other income</b>		
— Loss on Sale of Non-current Assets	(796)	(516)
<b>Total other income</b>	<u>(796)</u>	<u>(516)</u>

**Note 3 Auditor's Remuneration**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Audit of Accounts	4,150	4,150

**Note 4 Profit for the Year**

The result for the year was derived after charging / (crediting) the following items:

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Profit before income tax from continuing operations includes the following specific expenses:		
<b>Expenses</b>		
Depreciation of property, plant and equipment	29,097	25,085
Bad Debts Written Off	-	-
<b>Total bad and doubtful debts</b>	<u>-</u>	<u>-</u>
Long Service Leave Provision	(9,049)	6,525
Annual Leave Provision	(3,894)	19,383
	<u>(12,943)</u>	<u>25,908</u>
<b>Revenue and Other Income</b>		
Loss on Sale of Non-current Assets	(796)	(515)

**FERNLEA COMMUNITY CARE INC**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
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**Note 5 Cash and Cash Equivalents**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Op Shop Cash Register	150	300
Petty Cash	2	13
Business Saver Account	42,472	21,594
Sandhurst Trustees	380,943	495,570
	<u>423,567</u>	<u>517,477</u>

**Reconciliation of cash**

Cash and Cash equivalents reported in the statement of cash

Cash on hand	152	313
Cash at bank	423,415	517,164
	<u>423,567</u>	<u>517,477</u>

**Note 6 Trade and Other Receivables**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Current</b>		
Trade Debtors	87,069	18,136
	<u>87,069</u>	<u>18,136</u>

The carrying value of trade receivables is considered a

**Note 7 Other Non-Financial Assets**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Current</b>		
Bond - Commercial Rentals	11,619	10,968
Breeze Toll Account	8	8
Debit and Gift Card	1,403	1,379
Prepaid Expenses	10,303	10,332
Prepaid Rent	-	6,004
Stock on Hand	2,597	3,415
Square Balance	205	405
	<u>26,134</u>	<u>32,511</u>

**FERNLEA COMMUNITY CARE INC**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
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**Note 8 Property, Plant and Equipment**

	2023	2022
	\$	\$
<b>Land and Buildings</b>		
Leasehold Improvements at Cost	229,167	202,662
Less: Accumulated Depreciation	(175,200)	(172,248)
	<u>53,967</u>	<u>30,414</u>
<b>Total Land and Buildings</b>	<u>53,967</u>	<u>30,414</u>
Plant & Equipment at Cost	27,217	25,409
Less: Accumulated Depreciation	(18,931)	(18,017)
	<u>8,286</u>	<u>7,392</u>
Motor Vehicles at Cost	107,613	107,613
Less: Accumulated Depreciation	(42,272)	(23,319)
	<u>65,341</u>	<u>84,294</u>
Furniture & Fixtures at Cost	38,128	38,128
Less : Accumulated Depreciation	(34,227)	(33,559)
	<u>3,901</u>	<u>4,569</u>
Office Equipment at Cost	34,825	36,868
Less: Accumulated Depreciation	(23,090)	(27,694)
	<u>11,735</u>	<u>9,174</u>
<b>Total Plant and Equipment</b>	<u>89,263</u>	<u>105,429</u>
<b>Total Plant, Property and Equipment</b>	<u>143,230</u>	<u>135,843</u>

**Movements in Carrying Amounts of Property, Plant and Equipment**

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

	Leasehold Improve- ments \$	Office Equipment \$	Plant and Equipment \$	Motor Vehicles \$	Total \$
Balance at 1 July 2021	28,506	14,181	6,577	21,487	70,751
Additions	4,844	4,250	2,615	80,775	92,484
Disposals	(176)	(228)	(111)	(1,791)	(2,306)
Depreciation expense	(2,760)	(4,461)	(1,688)	(16,177)	(25,086)
Carrying amount at 30 June 2022	<u>30,414</u>	<u>13,742</u>	<u>7,393</u>	<u>84,294</u>	<u>135,843</u>
Additions	27,000	7,186	3,126	-	37,312
Disposals	-	(789)	(39)	-	(828)
Depreciation expense	(3,447)	(4,503)	(2,194)	(18,953)	(29,097)
Carrying amount at 30 June 2023	<u>53,967</u>	<u>15,636</u>	<u>8,286</u>	<u>65,341</u>	<u>143,230</u>



**FERNLEA COMMUNITY CARE INC**  
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**Note 9 Right-Of-Use Asset**

	2023	2022
	\$	\$
Right-Of-Use Asset	99,728	-
Less : Accumulated Depreciation	(24,932)	-
	74,796	-

**Note 10 Accounts Payable and other Payables**

	2023	2022
	\$	\$
<b>Current</b>		
Accounts payable	3,217	6,869
Superannuation Payable	-	-
GST Payable	-	(5,736)
ATO Integrated Client Account	19,092	-
PAYG Withholding	-	7,402
	22,309	8,535

**Note 11 Employee Provisions**

	2023	2021
	\$	\$
Provision for Holiday Pay	48,938	52,832
Provision for Long Service Leave	15,384	24,433
Total provisions	64,322	77,265

**Analysis of employee provisions**

Current	48,938	52,832
Non-Current	15,384	24,433
	64,322	77,265

**Employee Provisions**

The current portion for this provision includes the total amount accrued for annual leave entitlements and the amounts accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, association does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However these amounts must be classified as current liabilities since association does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

**FERNLEA COMMUNITY CARE INC**  
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**Note 11 Other Liabilities**

	2023	2022
	\$	\$
<b>Current</b>		
Accrued Charges	19,239	50,086
Income in Advance	7,500	-
Lease Liability - AASB 16	35,068	-
	61,807	50,086
<b>Non-Current</b>		
Lease Liability - AASB 16	41,958	-

**Note 12 Retained Earnings**

	2023	2022
	\$	\$
Retained earnings at the beginning of the financial	568,081	630,253
Net profit attributable to the association	(3,680)	(62,172)
Retained earnings at the end of the financial year	564,401	568,081

**Note 13 Capital and Leasing Commitments**

	2023	2022
	\$	\$
<b>Operating Lease Commitments</b>		
Non-cancellable operating leases contracted for but not capitalised in the financial statements:		
Payable - minimum lease payments		
Not later than 12 months	12,065	39,585
Between 12 months and five years	3,108	10,667
	15,173	50,251

**FERNLEA COMMUNITY CARE INC**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**30 JUNE 2023**

**Note 14 Cash Flow Information**

**Reconciliation of cash flows from operating activities with net current year surplus**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Profit after income tax	(3,680)	(62,172)
Cash flows excluded from profit attributable to operating activities		
<b>Non-cash flows in profit</b>		
Loss on sale of non-current assets	796	516
Depreciation expense	29,097	25,085
AASB 16 effect	(8,284)	-
<b>Changes in assets and liabilities</b>		
(Increase)/decrease in trade and other receivables	(68,934)	2,891
(Increase)/decrease in prepayments & other assets	6,377	2,714
Increase/(decrease) in trade and other payables	13,774	(19,684)
Increase/(decrease) in provisions	(12,943)	25,908
Increase/(decrease) in income in advance & other liabilities	11,721	(107,127)
	<u>(32,076)</u>	<u>(131,869)</u>

**Note 15 Committee Meetings and Attendance**

	<b>Committee Meetings</b>	
	<b>Number</b>	<b>Number</b>
Paul Woods	4	3
Roger Lord	9	9
Kellie Alford	9	7
Rhea Choudhary	1	1
Stuart Smith	9	9
Chloe Trevor	9	8
Nicky Chung	9	8
Daniyela Rob	9	9
Peter Sprott	1	1
Tom McLaughlin (Guest)	1	1
Georgia Zammit (Guest)	1	1

**Note 16 Association Details**

**The registered office of the association is:**  
1 Main Street,  
**Pakenham VIC 3810**

FERNLEA COMMUNITY CARE INC.  
ABN : 73 846 428 558

STATEMENT BY MEMBERS OF THE COMMITTEE

The committee has determined that the association is a reporting entity and that this general purpose financial statement should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the committee the financial statements as set out on pages 1 to 17:

1. Present fairly the financial position of Fernlea Community Care Inc as at 30 June 2023 and its performance for the year ended on that date in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) of the Australian Accounting Standards Board.
2. At the date of this statement, there are reasonable grounds to believe that Fernlea Community Care Inc will be able to pay its debts as and when they fall due.
3. The financial statements and notes satisfy the requirements of the Australian Charities and Not-for-profits Commission Act 2012.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:

President:



Stuart Smith

Treasurer:



Roger Lord

Dated this

7th day of November 2023

**FERNLEA COMMUNITY CARE INC**  
**ABN: 73 846 428 558**  
**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF**  
**FERNLEA COMMUNITY CARE INC**

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**Report on the Audit of the Financial Report**

**Opinion**

We have audited the financial report of Fernlea Community Care Inc (the association), which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss, statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements including a summary of significant accounting policies and other explanatory information, and the statement by members of the Committee.

In our opinion, the accompanying financial report of the association for the year ended 30 June 2023 is prepared, in all material respects, in accordance with the Associations Incorporation Reform Act 2012 and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

**Basis for Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants (including Independence Standards)* (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.

**Responsibilities of the Committee**

The committee is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Associations Incorporation Reform Act 2012 (Vic) and for such internal control as the committee determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the committee is 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 committee either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

**FERNLEA COMMUNITY CARE INC**  
**ABN: 73 846 428 558**  
**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF**  
**FERNLEA COMMUNITY CARE INC**

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

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

As part of an audit in accordance with the 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 committee.
- Conclude on the appropriateness of the committee'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.

**FERNLEA COMMUNITY CARE INC**  
**ABN: 73 846 428 558**  
**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF**  
**FERNLEA COMMUNITY CARE INC**

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We communicate with the committee 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.

**Name of firm:** CHARTERHOUSE & CO AUDITORS PTY LTD

**Name of  
Director:**

  
\_\_\_\_\_  
Kerpal S Harnam - Director

**Address:** 480 Collins Street, Melbourne VIC 3000

**Dated this** 8th **day of** November 2023

**FERNLEA COMMUNITY CARE INC**  
**ABN: 73 846 428 558**  
**INCOME AND EXPENDITURE STATEMENT**  
**FOR THE YEAR ENDED**  
**30 JUNE 2023**

	2023	2022
	\$	\$
Trading Income		
Cancellation Fee	2,613.50	30.00
CHSP Grants	655,090.50	583,101.84
Donations	2,019.60	1,628.07
Guest - Over 65 - Concession	510.00	510.00
Guest - Over 65 - Package	65,040.01	29,818.23
Guest - Over 65 - Self Funded	14,040.00	9,020.00
Guest - Under 65 - Full	7,520.00	5,034.20
In Home Care Fees AGED CARE	150,861.00	131,960.00
Interest Income	10,926.24	2,796.56
Membership Fees	272.70	309.06
Mileage Reimbursement	2,171.08	2,921.60
Op Shop - Sales, no GST	141,404.12	130,255.66
Product Sales	2,959.95	1,389.38
<b>Total Trading Income</b>	<b><u>1,055,428.70</u></b>	<b><u>898,774.60</u></b>
Cost of Sales		
Closing Stock	(35,495.85)	(3,415.15)
Opening Stock	36,314.15	0.00
Total Cost of Sales	<u>818.30</u>	<u>(3,415.15)</u>
<b>Gross Profit</b>	<b><u>1,054,610.40</u></b>	<b><u>902,189.75</u></b>
Other Income		
Fundraisers	537.00	2,954.20
Gain on disposal of Fixed Assets	0.00	9,608.80
Grants - Other	0.00	85,775.43
Palliative Care Grant	0.00	71,254.86
PPL/JobKeeper Received	0.00	13,905.90
Total Other Income	<u>537.00</u>	<u>183,499.19</u>
Operating Expenses		
Admin - Bank Charges	129.33	387.05
Audits and Financial Governance	4,150.00	4,150.00
Board Expenses	5,831.96	1,091.44
Cleaning	2,344.04	4,992.74
Depreciation	29,097.03	25,085.49
Depreciation Expense AASB16	24,932.00	0.00
Dues, Subscriptions & Registrations	7,059.14	5,885.90
Equipment Purchase	1,268.28	6,889.15
Fire Prevention Maintenance	387.16	289.00
Fundraising Events	0.00	13.64
Fundraising Raffles	0.77	0.00
Garden Maintenance	3,048.58	1,968.48
Guest Activities	1,696.34	1,383.67



**FERNLEA COMMUNITY CARE INC**  
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**INCOME AND EXPENDITURE STATEMENT**  
**FOR THE YEAR ENDED**  
**30 JUNE 2023**

Guest Catering	14,989.68	13,912.73
Guest Consumables/Supplies	3,466.42	2,534.54
Info Tech Software	7,167.02	11,817.68
Insurance - Building and Contents	7,434.09	6,929.76
Insurance - Primary Liability	2,462.76	2,332.24
Insurance - Professional Liability	2,591.34	1,088.85
Interest Expense AASB16	2,648.00	0.00
IT Support	1,956.32	1,636.32
Legal	4,559.55	6,110.77
Loss on Disposal of Fixed Assets	795.92	515.60
Marketing Advertising	10,104.49	16,312.58
Marketing Consulting Fees	4,891.95	0.00
Marketing Subscriptions	0.00	828.00
Office Supplies	2,116.23	1,055.75
Op Shop - Rates/body corp fees	1,819.44	1,285.82
OP Shop - Rent	6,320.38	26,004.00
Op Shop Electricity	2,683.98	1,785.85
Op shop Expenses	2,662.83	1,991.09
Op Shop Fire Prevention Maintenance	176.36	330.00
Op Shop Fit Out	395.00	831.22
OP Shop Gas	0.00	308.83
Op Shop Purchases (Cost of Sales)	1,636.30	1,767.27
Op Shop Repairs & Maintenance	4,126.05	3,580.39
Op Shop Water	464.23	1,567.47
Palliative - Superannuation Expense	0.00	181.80
Palliative - Wages	0.00	8,454.70
Pest Control	1,627.92	1,525.04
Photocopier	4,281.54	4,209.10
Portable Long Service Leave Levies	4,818.83	4,312.25
Postage & Freight	1,129.54	607.34
Project - General Costs	0.00	18,425.99
Provisions - Annual Leave	(3,894.17)	19,382.99
Provisions - Long Service Leave	(9,048.73)	6,524.65
Rates/Body Corp Fees	4,736.98	4,483.88
Rent - Guest area	16,320.08	16,000.08
Rent - office	16,321.96	16,001.96
Repairs & Maintenance - Equipment	663.13	1,017.77
Repairs & Maintenance Building	2,239.48	127.32
Security	1,137.96	1,308.53
Square Fees Account	1,483.06	1,235.26
Staff Expenses	2,563.08	1,476.04
Staff Mileage	884.49	1,549.26
Staff Mileage Chargeable	1,396.72	2,124.80
Staff Police Check	484.09	0.00
Staff Recruitment	5,352.54	4,906.01
Staff Training & Development	1,327.00	1,654.07
Superannuation Expense - Admin	19,619.98	28,712.20

**FERNLEA COMMUNITY CARE INC**  
**ABN: 73 846 428 558**  
**INCOME AND EXPENDITURE STATEMENT**  
**FOR THE YEAR ENDED**  
**30 JUNE 2023**

Superannuation Expense - In Home Care	16,895.29	8,920.30
Superannuation Expense - Op Shop	6,008.09	4,736.32
Superannuation Expense - Palliative Grant	0.00	1,085.47
Superannuation Expense - Respite	30,819.43	27,046.03
Telephone & Internet	7,663.09	5,189.53
Testing and Tagging	438.00	408.00
Uniforms	216.38	0.00
Utilities - Electricity	(3,773.22)	6,013.19
Utilities - Gas	1,683.48	2,357.07
Utilities - Water	1,084.85	704.49
Vehicle - Registraton	909.19	1,646.17
Vehicles - Fuel	1,805.59	1,524.77
Vehicles - Insurance - Non Owned	155.40	155.40
Vehicles - Insurance owned	3,232.96	2,896.48
Vehicles - Service and Repairs	2,418.16	2,007.43
Volunteer - Personal Accident Insurance	182.47	166.50
Volunteer Expenses	3,684.12	1,207.51
Volunteer Mileage Allowance	1,529.38	676.40
Volunteer Police Check	363.64	0.00
Volunteer Training & Develop't	80.00	60.00
Wages: Activities Coordinator	29,640.21	34,869.87
Wages: CEO	101,506.75	109,381.41
Wages: Community Development Worker	0.00	29,821.32
Wages: Financial Admin	35,376.82	60,037.21
Wages: Op Shop	64,310.07	46,906.34
Wages: Admin & Marketing	77,751.35	127,727.35
Wages: Casual Catering	0.00	7,473.87
Wages: Catering staff	43,591.50	29,888.30
Wages: Enrolled Nurse Div 2	37,578.55	93,524.75
Wages: Fundraising Coordinator	0.00	17,170.89
Wages: In Home Care	157,871.96	89,997.09
Wages: PCAs	107,450.71	85,232.27
Wages: Registered Nurse Div 1	77,131.28	28,372.63
Website Development & Maintenance	205.39	331.73
Worksafe Insurance (Inc IHC & OpShop)	12,158.17	19,440.67
<b>Total Operating Expenses</b>	<b>1,058,827.51</b>	<b>1,147,861.12</b>
<b>Net Profit</b>	<b>(3,680.11)</b>	<b>(62,172.18)</b>