




anam
cara

COLAC

a
place
like
home

ANNUAL REPORT

2023-2024



*Anam Cara Colac acknowledges
Aboriginal and Torres Strait Islander
Peoples, past, present and future, as
the First Australians and especially the
Gulidjan (also known as the Kolakngat)
people who occupied the Lake Colac
region of Victoria.*

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OUR MISSION

"To provide the South West community with excellence in respite and end-of-life care within a home-like environment; embracing respect and compassion for all people."





What is Anam Cara

Anam Cara Colac is a community founded health service established in 2011 to serve the regional community of South West Victoria. Anam Cara Colac underpins home care by providing excellence in respite and end-of-life care for people with a long term or life-limiting illness.

Anam Cara Colac is a community founded hospice, established to support home care and as such, our point of difference is the provision of personalised care in a “home like” environment within peaceful and rural surrounds.

Anam Cara Colac is a fully accredited health provider under the Quality Improvement Council (QIC), and provides care under the National Palliative Care Standards. It is also a member of Palliative Care Victoria (PCV) and the International Association for Hospice & Palliative Care (IAHPC). Well governed with a skilled and stable community-based Committee of Management, Anam Cara Colac is an incorporated, not-for-profit, charitable organisation. The Hospice is staffed by a team of dedicated Registered Nurses, Personal Care Assistants and trained Volunteers who are all committed to providing person-centred care for both our guests and families.

The unique care provided by Anam Cara Colac is available to all the community, without financial bias, and is tailored to meet the individual needs of each guest (patient) and their family. Our purpose is to support those in the community at a time when they need it the most. Anam Cara Colac also supports a significant number of isolated and vulnerable people, including many on low incomes or living in isolated or difficult circumstances.

The importance of family care is also recognised and accommodation and care support including follow-up bereavement care, is offered to guests’ families. In addition Anam Cara Colac has on-call capacity to support carers 24 hours a day and can provide rapid access to care on-site at Anam Cara Colac, or in-home, with no ACAS assessment required.



PRESIDENT'S REPORT

Maryjane Crabtree

Another challenging, fulfilling and heartwarming year has unfolded at Anam Cara Colac

It has been quite the year of changes in our team, with a new Hospice Manager and a new Business Manager, and some movement on our Committee of Management. I think we have embraced these changes, and while it seemed daunting to lose treasured people, change is always an opportunity for a different perspective and focus.

Our wonderful Hospice Manager of many years, Karen Eccles, retired from that role. Fortunately for us, Karen agreed to return to take up clinical shifts after taking some very well-earned long service leave. For some time, Karen had been grooming Naomi Lettieri to be capable of backing her up, and when the position was advertised, it was very clear that Naomi was by far the outstanding candidate, and the Committee of Management was very confident that Naomi would lead us brilliantly. I am delighted to say that Naomi has settled into the role with calm confidence and is building her team around her with great effect. Karen has been available to mentor her, particularly as we underwent our Accreditation.

Change seems to be contagious and our much-loved Business Manager, Jodie Lemke, also decided it was time to focus more on family and life beyond the Anam Cara driveway. I am delighted to say that Melissa Humphries has stepped into that role seamlessly. She had the benefit of a great handover working alongside Jodie, and they were quickly finishing each other's sentences, they were so aligned!

Happily for us, Brianna Baillie joined us as our Community Liaison Nurse, and Sally Forrester as our Funding and Grants Co-ordinator, to fill the gaps left by Naomi moving in to her new role. They have settled in well and we are also benefiting greatly from having a dedicated Volunteer Co-ordinator, Alison Woolley.

The Committee of Management is extremely proud of our whole team, and of our volunteers. Together they make our guests, their carers and families so welcome and well cared for.

On the Committee of Management, we were joined from our last AGM by Gavin Spokes. Gavin grew up and was educated in Colac and has returned to live in Freshwater Creek. Gavin runs Subterranean Solutions, a successful and expanding business in underground construction. He brings his astute commercial perspective to our Committee, as well as a strong connection to community.

At our 2024 AGM, we will sadly lose our Vice President, Marion Nott, whose busy life takes her from us, but not before she has left her stamp on us in many excellent ways, including leading the development of our current Strategic Plan. I am delighted that Lyn Harris will take over as Vice President – surely that will be an easy task for a former President of the Country Women's Association! We are looking for one, possibly two new members of our Committee.

When Naomi took over as Hospice Manager, she was very aware of 2024 being an Accreditation year. Naomi launched herself into the enormous preparation required for Accreditation with great diligence. The Accreditation team completed their assessment in early September, and their feedback was extremely positive. They recognised the competence and dedication of our team, and gave great feedback about them. They were particularly pleased to note the beneficial impact of having a Volunteer Co-ordinator, recognising the importance of our volunteers.

In the meeting the Assessors had with members of the Committee of Management, they closed the meeting with two questions. One was "What would you do if you had a magic wand?" – we all said, in unison, "Secure a recurrent stream of funding to help us do what we do without the constant concern of running out of money!" The second question really made me think. "What do you value most about Anam Cara? Even though I had not prepared an answer, I instinctively said; "That Anam Cara is a true Community Hospice. We make a wonderful impact on our guests and their friends, families and carers during a very difficult time, but the benefit goes way beyond them. Our impact is on our whole community, including ourselves. Every single staff member, volunteer, donor and supporter seems to get so many positives from their association with our Hospice – professional satisfaction and development, friendship, purpose, love, and the joy of helping each other and our lovely guests. That makes us a hospice for our whole community, not just our guests."

This year we turned again to our community for support in our Annual Giving Appeal and were thrilled to receive \$110,270. While a few of our guests each year might have some funding from the NDIS, the majority of our guests do not. We do not charge a fee for the service we provide. We apply for and receive grants, some large, some small, from a range of public and private institutions, but we have no consistent, steady stream of funding

This means we absolutely depend on the generosity of our community to keep our doors open. Some of our donors give generously every year, and their support is our bedrock. This year it was great to see a number of new donors as well. I know that our donors feel connected to us, and I hope that they feel truly appreciated, and get some of that warm glow that comes from doing something generous, which really makes a difference to others.

Thank you all so much!

Maryjane Crabtree
President

***" I wish to sincerely
thank you for the
wonderful care and
attention we received
during our recent stay.
The Staff are amazing
people and so
dedicated with all the
endeavors to assist in
every way."***



PRESIDENT EMERITUS' REPORT

Diane Wright OAM

2024 has proved to be an 'Olympiad Year' for Anam Cara Colac and for me personally with some significant challenges, changes and successful outcomes on both fronts.

Firstly though, as Founder and Past President, I am so proud of the 'Gold Standard' of care that Anam Cara Colac is providing to our local and regional community. I wish to acknowledge our committed and compassionate Committee of Management under the wise leadership of Maryjane Crabtree plus our wonderful Care Team, in our staff and volunteers, under the skilled leadership of Naomi Lettieri. Indeed, I am only too aware of the many challenges facing our governing body and executive with the management of our Hospice, especially as community demand for our care steadily increases.

Some of the key challenges and significant achievements of the past twelve months include:

- A record result with our 2024 June **Annual Community Appeal** raising \$110,270. This support from the local and regional community is testimony to the special place that Anam Cara Colac has carved out in the hearts and minds of those who know of the Hospice and have experienced care at Anam Cara Colac.

- Our Annual Appeal contributes some 10% to our operational budget and is critical to our sustainability.
- Our fourth successful round of **Accreditation**, which included praise and accolades - is a great credit to Anam Cara Colac and to our new Hospice Manager, **Naomi Lettieri**.
- **Committee and Executive Departures and Arrivals:** **Karen Eccles** our second Hospice Manager since commencement, stepped down from that role in February (but fortunately remains with us) ensuring a seamless handover to **Naomi Lettieri**, who brings much experience and many valued skills to the position of Hospice Manager. **Jodie Lemke**, our excellent Business Manager for some seven years, retired from that position in July. Jodie has been a stellar contributor to Anam Cara Colac and in true Jodie fashion, she ensured a smooth handover to **Melissa Humphries** whom we are pleased to welcome as Anam Cara Colac's Business Manager. **Sue Spowart**, who has provided very loyal service to Anam Cara Colac, stepped down from the part-time role of Nurse Manager and we are pleased that **Hayley Newman** took up that position. Our Vice President, **Marion Nott**, also retired this year and I wish to acknowledge Marion's outstanding contribution to Anam Cara Colac. **Mrs Lyn Harris OAM** will ably fill this position as our third Vice President.

- **Gavin Spokes** also joined our Committee and Gavin generously brings capacity and expertise to Anam Cara House.
- Our Patrons, **Mr Neil Stewart OAM, Mr Michael Stewart** and **Mr John Dowling** also continue to work on our behalf, in various and valued ways, and Anam Cara Colac gratefully acknowledges their significant support.
- A robust relationship with our state peak body, **Palliative Care Victoria** is maintained and their CEO Violet Platt was the guest speaker for our Open Day in 2024.
- Valued support from **The Hon Richard Riordan MP**, Member for Polwarth.
- Valued support from our **Colac Otway Shire** who announced that Anam Cara Colac was on their "2025 Priority Projects Wishlist" for \$1 million annual funding.
- Support provided to emerging Hospices in Australia: Mt Gambier & Limestone Coast Hospice in South Australia and Launceston and Northern Hospice in Tasmania.
- The opening of the new **Anam Cara Palliative Care Centre**, Waurin Ponds, Geelong.

To conclude, it brings me enormous personal satisfaction to see Anam Cara Colac increasingly providing a high standard of palliative respite and end-of-life care to our Colac and regional community. What began as a vision and journey of faith some twenty-five years ago, is now a reality that is making a difference in the lives of many people - as a result of the support and contribution of many caring and community-minded people.

Diane Wright OAM
President Emeritus

“ for us to go to Anam Cara was a winner... I held his hand as he breathed his last breath. ” - Family Member



HOSPICE MANAGER'S REPORT

Naomi Lettieri

2024 has been an eventful year, with continued growth of service delivery, growth in our team and the completion of our fourth accreditation cycle. Stepping into the role of Hospice Manager, after serving Anam Cara Colac in the capacity of the Community Liaison Nurse since 2016 was certainly a change of focus and responsibility. I am most grateful to the support of the Committee of Management and the team in helping me adjust to this change and with this patience, develop confidence in managing the needs of the Hospice, supporting our team to deliver excellence in Palliative Care. My years of experience in the role of Community Liaison Nurse and indeed the years prior working in Clinical Service Management in the UK have assisted me. I thank our Community Stakeholders and services for their support of Anam Cara Colac as went through this management transition.

We have recruited a new Community Liaison Nurse, Brianna Baillie and a new Business Manager, Melissa Humphries and said our farewells to our previous Business Manager, Jodie Lemke, a much respected and cared for member of our team. We were so happy for Jodie as she went forth with Peter on a much dreamed about holiday

Fortunately, we did not have to say goodbye to Karen Eccles as she continues to be part of our

Registered Nurse team and is still actively involved with our quality processes. We have also employed a Funding & Grants Co-ordinator, Sally Forrester, to assist with the important and continued work of grant writing to fund our service delivery at Anam Cara, this essential process is still something that I am intricately involved.

With the increased work of the Hospice and quality improvement initiatives such as further development of smooth pre-assessment and communication processes for our new and incoming guests, we have been busy. These new processes have been received positively by Healthcare Professionals that refer patients and clients to our service.

Our guest and carer surveys have been a great reflection and reference for our quality improvement processes and have demonstrated wonderful feedback and given insight into any areas of improvement. 100% of Carers have told us in our last quarter that they were satisfied with provision of the comfort that their loved one received. 100% of Carers reported feeling respected and that they felt they benefited from accessing our care. Guests had similar positive feedback, all guests reported feeling as though they had a thorough assessment where applicable and that they felt consulted in planning for their care needs. Importantly, all guests reported feeling that the right amount of attention was given to their individual needs.

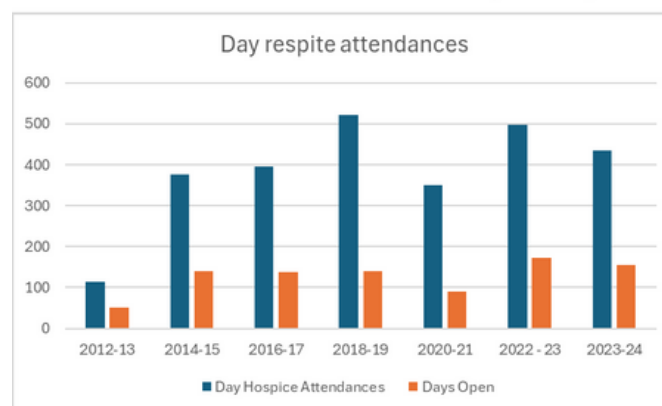
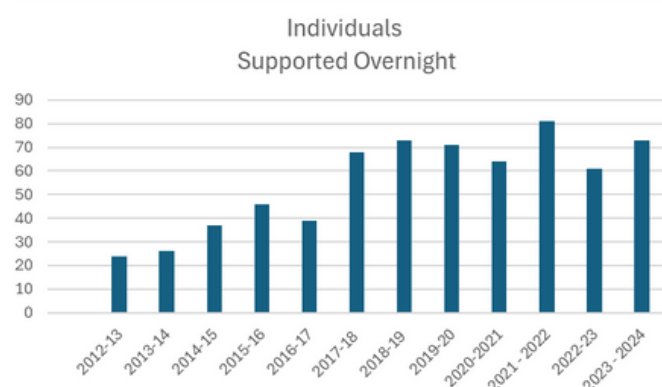
This feedback helps us know that our established model of care is still on the right path and that we are addressing the individual and carers needs appropriately and professionally. One of our guests wrote in their survey comments “Enjoy staying at Anam Cara, love the staff and volunteers. Particularly enjoy interaction and discussions at meal times with staff and other guests. Staff are very caring and supportive” . These types of comments and many others tell us we are what should be, a compassionate community hospice in action.

Events that have taken place in 2023-2024 have been many and varied from hosting Violet Platt, CEO of Palliative Care Victoria for Palliative Care week to Sally Cant author of Conversations about Death for Dying to Know Day 2023. Both these events were wonderful opportunities to open more awareness of Palliative Care and Advance Care Planning.

Guest and Carer Services

Continuing from our growth in 2022-23, in the last year we have demonstrated another year of solid service delivery, still feeling effects from COVID 19, some elements of our service stabilised rather than grew. However, the number of nights we offered overnight care grew again from 315 to 329 and delivered 944 episodes of overnight care. We also supported people to attend our day respite program with 434 attendances to the program over 154 days.

It is a privilege to support people and their caring support network at the end-of-life. Last year we supported 19 people through the last phase of their life at Anam Cara. As written in our mission statement, we have made a commitment to the South West of Victoria to provide excellence in care at the end-of-life. Our beautiful home like environment, is immersed in the magnificent south west Victorian countryside and provides the perfect space in which to support people and their families at the end-of-life. Our commitment to excellence in care, will be a continued focus in the next 12 months as we embark on further training and education with best, evidence based practice and care of people at the end-of-life.



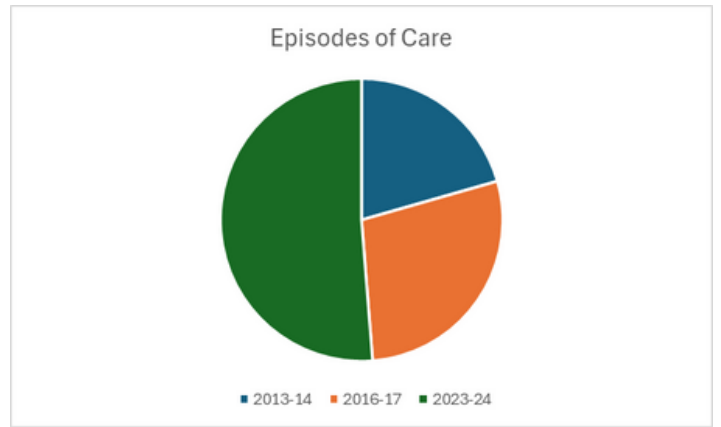
“Thank you very much for everything you did for us. The stay was great, staff were exceptional, and the facilities were excellent.” - Family Member

Since opening, the growth of the provision of care is significant as reflected in the chart above. We have more than doubled the combined care provided in 2013-14 and 2016-17 in total.

In closing, I would like to share my heartfelt thanks to the team and to all those involved in Anam Cara Colac.

Everyday, I see care and compassion, advocacy and support for the guests and carers that use our service. It is an honour and privilege to witness the moments of gold that happen at Anam Cara Colac - a service which truly demonstrates the beauty of a Compassionate Community in action.

Naomi Lettieri
Hospice Manager





COMMUNITY LIAISON NURSE'S REPORT

Brianna Baillie

2024 has been a year of growth. I have stepped into a new role of being the Community Liaison Nurse for Anam Cara Colac. Being a Community Liaison Nurse was new to me as a practicing clinical nurse. It is a position that I have enjoyed growing in and learning about. I have had to adapt to a new perspective of community nursing. As the Community Liaison Nurse for Anam Cara Colac, my role has been to engage within the community, with the community and to build, network and establish new relationships amongst the public and medical professionals.

I have worked at bringing a greater understanding of Anam Cara Colac to the public and to the medical professionals of southwest Victoria, through events, support groups and regular meetings. This was established through listening to the needs of our community and being creative in ways to meet those needs.

Over the year we have had meetings with many people groups within our community such as U3AR, multicultural groups, Colac Otway Shire Home Care Managers, Neighbourhood House, Colac Area Health, local schools, Miller House, Quinn Funerals and General Practitioners, as examples.

We have also held two cake stalls at Bunnings Colac this year to fundraise for Anam Cara Colac and to bring an awareness of our services in a discussion with members of the public.

A community survey was distributed amongst those buying from the cake stall.

This year we have connected with the community and worked together with other medical professionals to change the view of dying. We have held events such as Palliative Care Week and Dying to Know Day (D2KD). Events which all help to take the stigma away from talking about end of life and improve death literacy in the communities we serve. We also acknowledged our Carers in Carers Week and enjoy celebrating the wonderful people they are. We encouraged our service users to participate in Senior's Week and celebrated them in this process. We enjoyed having Victor McConvey from Fight Parkinson's come and be a part of our morning tea for Colac and District Parkinson's Support Group Fundraising Day. We have had great joy in hosting the Meriba Service Club of Colac, the Probus Club Colac and View Club for morning teas.

We have also recently had a meeting/morning tea with Quinn Funerals. It has been a pleasure to build relationships with these wonderful people who have such a unique, important and special job within the community. I look forward to where our networking and building will lead in the future and to connecting and collaborating together to help our community to access care and support when they need it and live well to a healthy end-of-life.

Parkinson's Support Group

This group meets every fortnight and is a source of support for people with the diagnosis of Parkinson's and their carers. In this group we offer a space to connect with others that are going through the similar journey. We offer speakers and presenters to this group for education and resources of information to help them on their journey. This has included dietitians and physiotherapists from the hospital, a specialised Parkinson specialist from Melbourne, who can offer very specialised education on the importance of medication management, neurological specialists all things Parkinson related. This group has continued to grow with 5 more attendees recently.

Carers Support Group.

This group was launched this year as we saw a growing need amongst those that had put a loved one into permanent care and the effects that it was having on those individuals. This was initially going to be a peer supported group however, after the first meeting, the group of people that were present asked me to continue to facilitate the group. I have seen personally the importance and the need for this group, even though each person is on a different timeline, they have openly shared their struggles and joys in the process, and it has helped them all in special ways and given them a support in each other and in me.

There is ongoing participation in regular meetings with Colac Otway Shire home packaging and acute care service providers. We are working together to provide the best care for individuals within the community.

Brianna Baillie
Community Liaison Nurse



*"Anam Cara has a lovely
"warm feel and is perfect for
providing guests with just the
best environment for their
end-of-life care and respite."
- Family Member*



VOLUNTEER CO-ORDINATOR'S REPORT

Alison Woolley

The volunteer program at Anam Cara Colac has made remarkable strides this year, with several key initiatives enhancing the experience for both volunteers and the community we serve. The program has expanded significantly in both scope and impact.

We have launched our new "Stories for Life" Biography Project: Thanks to a prestigious scholarship awarded by Eastern Palliative Care, I received advanced training in biography writing. This enabled me to establish the program, where volunteers assist palliative care guests in documenting their life stories. This therapeutic process helps guests leave a lasting legacy for their families. The first biography is set to be presented to the family in November and will also feature in the Palliative Care Victoria newsletter.

The implementation of the "Better Impact" volunteer management software has significantly improved recruitment, data collection, and record-keeping. Since its introduction, we have welcomed many new volunteers, bringing our total to 37 active volunteers, compared to just 22 this time last year. These volunteers come from diverse backgrounds, of experience and skills proudly reflecting the community we serve.

Volunteer Week Event – Pinot and Picasso: To celebrate and recognize our volunteers, a special event was organized featuring an evening of art and socializing. Supported by local businesses and media coverage, this event not only appreciated our volunteers but also led to an influx of new recruits, including a GP, a publisher, biography writers, transport drivers, and a Chef, to further strengthen our volunteer base.

Community Engagement and Partnerships: efforts have led to stronger community ties, including participation in a local network of volunteer leaders. Together, the network secured a grant to host a Volunteer Expo in December, showcasing volunteer opportunities across Colac. Additionally, we partnered with South West LLEN, offering students with learning challenges a placement opportunity to gain valuable skills while volunteering alongside our team.

Recognition and Accreditation: Anam Cara Colac's volunteer program was recognized by Volunteering Victoria, with one of our long-term volunteers shortlisted for an award in February 2025. Furthermore, our recent QIP accreditation highlighted our outstanding volunteer support, training, and engagement, which was a key part in earning us a commendation—an accolade rarely given.

Economic Value of Volunteers: This last financial year our volunteers contributed over 2,000 hours, equating to a wage value of \$92,500. With the introduction of "Better Impact," we have already documented 1,927 hours in the current financial year, indicating further growth in volunteer participation.

Anam Cara Colac's volunteer program continues to play a vital role in the success of our hospice services, delivering not only emotional and practical support but also lasting legacies for our guests and their families. Through strategic leadership, strong community ties, and continuous volunteer engagement, we are proud of the tremendous impact our volunteers have made this year.



TREASURER'S REPORT

Wayne O'Brien

For Year Ended 30 June 2024

Anam Cara Colac has recorded a net loss of \$102,556 for the year ended 30 June 2024. This compares to a net profit of \$2,360,046 after the property revaluation in 2023.

Last year we revalued the Forans Road property which resulted in a significant uplift in the reported profit. This year we have adopted the Depreciation Accounting Standard to reflect the useful life of assets purchased and this has resulted in booking a depreciation expense in the Income Statement of \$107,120. Therefore the overall cash result would be slightly positive with the add back of depreciation.

The Balance Sheet of Anam Cara Colac at 30 June 2024 includes assets represented by property, cash and investments totalling \$6,987,636 and liabilities are predominantly employee benefits and total \$190,703. Net assets or member funds stand at \$6,796,933 at the end of the financial year.

Operating costs continue to rise with increased occupancy and inflationary pressure but prudent financial governance is keeping costs within expectations. Government grants and funded guest income has not been as high this year but it is pleasing to see a significant increase in both guest families and community donations, together with a strong investment return from our investment manager. These diverse income streams have allowed Anam Cara Colac to maintain a breakeven cash position for 2024.

The strong financial support and volunteering from the community highlights the awareness of our organisation and this continues to grow every year.

Recognition is beyond South West Victoria where our model of care continues to receive accolades nationally and this is evidenced by our recent accreditation closing report.

There has been changes in the executive management team during the year with planned retirements but a testament to the strong governance of the organisation has been the seamless transition to newly appointed Hospice and Business Manager roles during the year. The executive team has a well respected relationship with the Committee of Management and the support of the nursing team and volunteers sees Anam Cara Colac thrive on person-centred quality care.

Financial sustainability remains a high priority in our Strategic Plan as we strive to secure more recurrent funding from various income streams. There are many initiatives and opportunities being explored and will continue to be a focus to firm up the longevity of an organisation that the community is very proud to be involved with.

The history of Anam Cara Colac is amazing when you realise it was first discussed in 2004, first guest in 2011 and in 2024 the facility was open with guests for more than 90% of the year.

At the date of this report no matters or circumstances have arisen which would have a material adverse effect on the financial health of the organisation.

Wayne O'Brien
Treasurer

Committee Of Management



Maryjane Crabtree
President



Diane Wright OAM
President Emeritus



Marion Nott
Vice President



Wayne O'Brien
Treasurer



Helen Gibson
Secretary



Andrea Langdon



Lyn Harris OAM



Gavin Spokes

Patrons



Neil Stewart OAM
Founding Patron



Michael Stewart
Patron



John Dowling
Patron

LIFE MEMBERS

Diane Wright OAM - Founder
George Neil Stewart OAM - Founding Patron
Michael Stewart - Patron
John Dowling - Patron

Lyn Armistead
Judy Davis
Paul Davis
Helen Gibson
Elizabeth Gore
Tim Gore
Cheryl Harlock
Catherine Harris

Lyn Harris OAM
Phillip Harris
Wendy Hay
Andrea Langdon
Anne Mercer
Wayne O'Brien
Fr Michael O'Toole
Deborah Payton

Mark Rosevear
Susan Spowart
Kylie Stewart
Yvonne Stewart
Kerryn Turner
Sandra Turner
Andrew Wright
Karen Eccles

***Our Life Members have made
an extraordinary contribution to Anam
Cara Colac***

OUR MILESTONES

- ∞ **Our "gold standard of care"** that provides care for the "whole person" addressing their physical, spiritual and psycho-social needs. This includes developing trusting relationships and ensuring good communication with guests and families, as well as collaborating with other palliative care providers: doctors, community nurses, social workers, allied health and religious ministers, ensuring guests' optimum quality of life.
- ∞ **Accreditation.** Passing our 4th QiP accreditation cycle with commendations for our Volunteer team and Service Delivery.
- ∞ **Life Stories.** The establishment of our Volunteer Coordinator's life stories program and our first life story being completed.
- ∞ Our **relationships** with Home Care Managers and building new relationships with smaller communities through volunteering in small towns in the region.
- ∞ Review of our **Strategic Plan** to take us through to 2026. The identified strategic priorities are Finance, Community Engagement, People and Team Focus and Service Provision.
- ∞ Our continued valued relationships with our local Community Palliative Care teams and Colac Area Health services across all areas from the acute ward to allied health teams, rehab at home teams and home nurses. We appreciate these relationships.
- ∞ Our much **valued relationships** with our local services clubs and the outstanding support we have received, including the Meriba Service Club of Colac, the Rotary Clubs of Colac and Colac West and the Lions Club of Colac.
- ∞ An established **guest and carer feedback survey** process which gives us the opportunity to understand the needs of our stakeholders and make changes where needed.
- ∞ Anam Cara Colac has provided 944 **episodes of care** (over 8,000 since our commencement in 2004) and has provided 434 attendances to our **day respite program** (4,778 since 2004).
- ∞ Anam Cara Colac has 37 **active volunteers** and **employs 28 local people** in permanent part time or casual capacity. Our model is care focused, without layers of administration and management.
- ∞ In the financial year ended 30 June 2024, Anam Cara Colac has been open with guests for more than 90% of the year.

MAJOR FUNDING CONTRIBUTORS

*a place
like home*

>\$50,000

Neil & Yvonne Stewart
Michael & Kylie Stewart
Department of Health & Human Services
Federal Department of Health & Ageing
Melbourne Gala Event 2014, 2015, 2016 & 2017
H & L Hecht Trust
GWA Griffiths Estate
Anonymous Trust
The Midfield Group - Colin McKenna & Family
Colac Industrial Park - Socrates Papadopoulos & Peter McKay
Barry McVilly
The Hugh D.T. Williamson Foundation
Colac Gala Event 2018
Thyne Reid Foundation
The Ian Potter Foundation
Newman's Own Foundation
Allan Myers AO QC
Chris & Marilyn Meade
The Gualtiero Vaccari Foundation
Foundation for Rural and Regional Renewal (FRRR)-
including The Gardiner Foundation
Give Where You Live
Department of Families, Fairness & Housing
Mortimer Petroleum
The Caponero Grant

>\$25,000

Ian Rollo Currie Estate Foundation
CRF (Colac Otway) Pty Ltd
AMP Foundation
Gall Family Foundation
Collier Charitable Fund
The Anthony Costa Foundation
Dr IJ Bear AM
3CS/MixxFM
AL Lane Foundation
Estate Ruth Roche
Norm Tann
Cressy Satellite Group
Colac CBD Satellite Group
Lochrie Pty Ltd
Ross Higgins
Helen Macpherson Smith Trust
Andrea & Ray Langdon
Jennie Scott

>\$15,000

Charles Stewart & Co Pty Ltd
John T Reid Vic Charitable Trust
AKD Softwoods
PMF Foundation
Geoff Lavender & Margie Drake
Landpower Colac Pty Ltd
Grosvenor Foundation
Crowe Horwath
Jim & Elaine McMaster
BDH Constructions
Bendigo Bank Community Enterprise Foundation
The Jack Brockhoff Foundation
Budget Furnishings - David Harris
Clarke & Barwood Lawyers
Colac Hosts
D & K Richmond Pty Ltd
ET & EW Murnane Pty Ltd
Lynton & Elsie Evans
Merv & Faye Brunt
Michael & Susan Hanley
Ray & Maureen Wheadon
Richardson & Dennis Insurance Agencies
Spence Construction
Barongarook Satellite Group
Graincorp Operations Ltd
Colac Community Enterprise Foundation
Acciona/Mt Gellibrand Wind Farm
"MAE01 Soul Friend" Erskine Family Trust
The Honda Foundation
Noel & Robyn Cuolahan
Meriba Service Club of Colac
Denise Connor
Carer's Victoria
M & L Delahunty

GRANTS & MAJOR DONATIONS

AET Philanthropic Services
AIG Nominees Pty Ltd
John & Patricia Campigli
Valma Carter
Colac Central Bowling Club Inc
Colac Community Enterprises Ltd
Colac P & A Society
Denise Connor
Neville Cook
Dementia Australia Ltd
M A Densley
Dianjie Zhao
Alice Dobinson
Findex Community Fund
Foundation for Rural & Regional Renewal
Angela-Jane Fox
Ann Gallon
Russell Garraway
Gwen & Edna Jones Foundation
Terry & Lyn Harris
Pam Johnson
Paul & Barbara Kennedy
Robert Kerger
Lions Club of Colac
Mary Mackillop Today
Pauline Maunsell
Clifford McAliece
Anne Mercer
Meriba Service Club of Colac
Carl Moloney
Mt Gellibrand Wind Farm Pty Ltd
Louise Naughton
Janet Parlour

Isabel Prince
Robert John Pyke
R & J Uebergang Foundation
Rotary Club of Colac West
Adrian Scarrott
Margaret Southern
Swain & McCabe/Claas Harvest Centre Colac
The A L Lane Foundation
The Jack Brockhoff Foundation
The William Angliss Charitable Fund
Thomas O'Toole Foundation
Jan & Stewart Thwaites
Western Victoria Primary Health Network Ltd
Keren Wigley
William & Lindsay Brodie Foundation

Huge thank you to Roly Skinner for the endless hours spent keeping our grounds well manicured. Thank you Roly!



GRANTS & MAJOR DONATIONS 2023 - 2024

*a place
like home*



The William Angliss Charitable Fund



Collier
Charitable
Fund



H & L Hecht Trust

HOW CAN YOU HELP?

BECOME A MEMBER

Annual Memberships for 2024/2025 are now due. Payments of \$50 may be made directly to the office or via direct deposit to our bank account (BSB: 633 000, Account No: 128 787 173).

VOLUNTEER YOUR TIME

Become a Palliative Care Volunteer (full training provided). Alternatively you may like to volunteer in one of the following areas - Maintenance and Grounds Team, Fundraising or Committee of Management.

MAKE A DONATION

We appreciate any support you can offer. Donations can be made online at www.anamcarahousecolac.org.au, directly to the office or via direct deposit to our bank account (BSB: 633 000, Account No: 128 787 173). Donations over \$2 are tax deductible.

LEAVE A BEQUEST

Including Anam Cara Colac in your Will is a wonderful way to help us continue our work.

FIND US

Visit the Website - to find everything you need to know about Anam Cara House Colac, visit us at www.anamcarahousecolac.org.au

On Facebook - "Like" us on Facebook to keep up with the happenings at the Hospice, www.facebook.com/AnamCaraHouseColac



ANAM CARA HOUSE COLAC INC
REG. NO. A0047930K



anam
cara

COLAC

FINANCIAL REPORT
FOR THE YEAR ENDED
30 JUNE 2024

Anam Cara House Colac Inc.

BOARD REPORT

Your Board members present this report on the incorporated association for the financial year ended 30 June 2024.

Board Members

The name of each person who has been a member of the Board during the year and to date of this report are:

Diane Wright
Wayne O'Brien
Marion Nott
Andrea Langdon
Maryjane Crabtree

Helen Gibson
Lynette Harris
Gavin Spokes - appointed November 2023

Board Members have been in the office since the start of the financial year to the date of this report unless otherwise stated.

Principal Activities

The principal activity of the association during the financial year is to operate a Hospice for Charitable purpose.

Operating Result

The deficit from ordinary activities amounted to \$(102,556) (2023: surplus \$261,323).

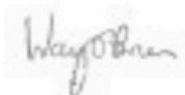
Events Subsequent to the End of the Reporting Period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the association, the results of those operations, or the state of affairs of the association in future financial years.

Environmental Regulation

The incorporated association's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a state or territory.

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



Wayne O'Brien



Maryjane Crabtree

Dated 18th September 2024

Anam Cara House Colac Inc.
COMPREHENSIVE INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2024

	2024	2023
	\$	\$
REVENUE		
Members subscriptions	2,450	1,900
Guest donations	59,836	36,600
Grants income	443,951	642,180
Fundraising, donations and bequest income	332,063	182,763
Funded guests income	57,523	137,163
Investment income	129,409	-
Gain/loss on sale of investments	5,086	-
Interest received	926	1,187
Other Income	13,032	-
TOTAL REVENUE	<u>1,044,276</u>	<u>1,001,793</u>
EXPENSES		
Advertising	5,554	4,096
Administration expenses	20,848	16,855
Audit fees	3,800	-
Utilities	24,620	26,117
Insurance	20,884	6,231
Operating expenses	32,387	22,848
Minor medical and equipment purchases	1,826	1,934
Professional development	6,929	9,423
Repairs and maintenance	10,602	24,667
Investments fees	18,366	-
Superannuation	97,122	73,424
Employee benefits	871,665	750,810
Workcover premiums	38,561	28,031
TOTAL EXPENSES	<u>1,153,164</u>	<u>964,436</u>
Result before capital items	<u>(108,888)</u>	<u>37,357</u>
Unrealise gain/(loss) on managed investments at fair value	103,656	223,966
Unrealise gain/(loss) on silver bars at fair value	9,796	-
Depreciation expense	(107,120)	-
Net result for the year	<u>(102,556)</u>	<u>261,323</u>
Revaluation gain on land and buildings	-	2,098,723
COMPREHENSIVE RESULT FOR THE YEAR	<u><u>(102,556)</u></u>	<u><u>2,360,046</u></u>

The accompanying notes form part of these financial accounts.

Anam Cara House Colac Inc.

BALANCE SHEET

AS AT 30 JUNE 2024

	Notes	2024 \$	2023 \$
ASSETS			
Current Assets			
Cash and Cash Equivalents	2	273,922	231,004
Receivables	3	11,619	24,830
Prepayments		14,752	14,567
Financial assets	4	2,275,973	2,323,701
Total Current Assets		<u>2,576,266</u>	<u>2,579,535</u>
Non Current Assets			
Property Plant & Equipment	5	4,411,370	4,481,938
Total Non Current Assets		<u>4,411,370</u>	<u>4,481,938</u>
TOTAL ASSETS		<u>6,987,636</u>	<u>7,061,473</u>
LIABILITIES			
Current Liabilities			
Payables	6	78,141	39,787
Employee Benefits	7	101,572	105,008
Total Current Liabilities		<u>179,713</u>	<u>144,795</u>
Non Current Liabilities			
Employee Benefits	7	10,990	17,189
Total Non Current Liabilities		<u>10,990</u>	<u>17,189</u>
TOTAL LIABILITIES		<u>190,703</u>	<u>161,984</u>
NET ASSETS		<u>6,796,933</u>	<u>6,899,489</u>
MEMBERS FUNDS			
Asset revaluation reserve		2,838,455	2,838,455
Accumulated Funds		3,958,478	4,061,034
TOTAL MEMBERS' FUNDS		<u>6,796,933</u>	<u>6,899,489</u>

The accompanying notes form part of these financial accounts.

Anam Cara House Colac Inc.

STATEMENT OF CHANGES IN MEMBERS' FUNDS

FOR THE YEAR ENDED 30 JUNE 2024

	Notes	Asset revaluation reserve \$	Accumulated Funds \$	Total Members Funds \$
Balance 1 July 2022			4,565,789	4,565,789
Net result for the year		-	261,323	261,323
Other comprehensive income		2,098,723	-	2,098,723
Transfer to/(from) reserves		739,732	(739,732)	-
		-		-
Balance 30 June 2023		2,838,455	4,087,380	6,925,835
Change in Accounting policy	1(h)	-	(26,346)	(26,346)
Restated Balance 1 July 2023		2,838,455	4,061,034	6,899,489
Net result for the year		-	(102,556)	(102,556)
Other comprehensive income		-	-	-
		-		
Balance 30 June 2024		2,838,455	3,958,478	6,796,933

The accompanying notes form part of these financial accounts.

Anam Cara House Colac Inc.

CASH FLOW STATEMENT

FOR THE YEAR ENDED 30 JUNE 2024

	Notes	2024 \$	2023 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Grants received		443,951	642,180
Receipts from donations & fundraising activities		442,098	356,526
Other revenue received		21,450	7,588
Interest received		926	1,187
Payments to employees & suppliers		(1,124,631)	(929,920)
NET CASH PROVIDED/(USED) IN OPERATING ACTIVITIES	7	<u>(216,206)</u>	<u>77,561</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of financial assets		295,675	(2,000)
Payments for plant and equipment		(36,551)	(8,284)
NET CASH PROVIDED/(USED) IN INVESTING ACTIVITIES		<u>259,124</u>	<u>(10,284)</u>
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS HELD		42,918	67,277
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR		<u>231,004</u>	<u>163,727</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	2	<u><u>273,922</u></u>	<u><u>231,004</u></u>

The accompanying notes form part of these financial accounts.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

Note 1: Statement Of Accounting Policies

Basis of preparation

The board of management have prepared the financial statements on the basis that the association is a non-reporting association because there are no users dependent on general purpose financial statements. These financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Australian Charities and Not-for-profits Commission Act 2012. The association is a not-for-profit association for financial reporting purposes under the Australian Accounting Standards.

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the Australian Charities and Not-for-profits Commission Act 2012 and the material accounting policies disclosed below, which the board of management have determined are appropriate to meet the needs of the members. Such accounting policies are consistent with those of previous periods unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs unless otherwise stated in the notes. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise. The amounts presented in the financial statements have been rounded to the nearest dollar.

Accounting Policies

Key Judgements

Employee Benefits

For the purposes of measurement, AASB 119: Employee Benefits defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service. As the association expects that all of its employees would use all of their annual leave entitlements earned during a reporting period before 12 months after the end of the reporting period, the association believes that obligations for annual leave entitlements satisfy the definition of short-term employee benefits and, therefore, can be measured at the (undiscounted) amounts expected to be paid to employees when the obligations are settled.

Employee benefit liabilities are classified as a non-current liability if the association has a conditional right to defer payment beyond 12 months. Long service leave entitlements (for staff who have not yet exceeded the minimum vesting period) fall into this category. The association applies significant judgment when measuring its employee benefit liabilities and to determine when it expects its employee entitlements to be paid. With reference to historical data, if the association does not expect entitlements to be paid within 12 months, the entitlement is measured at its present value, being the expected future payments to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields on government bonds at the end of the reporting period. All other entitlements are measured at their nominal value.

(a) Income Tax

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

(b) Plant and Equipment

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

In the event the carrying amount of the plant and equipment is greater than the estimated recoverable amount the carrying amount is written down to the estimated recoverable amount and impairment losses are recognised in the profit and loss statement.

Depreciation

The depreciable amounts of all fixed assets are depreciated on a straight line basis over their useful lives commencing from the time the asset is held ready for use.

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at each balance date.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the income statement. When revalued assets are sold, amounts included in the revaluation relating to that asset are transferred to retained earnings.

(c) Employee Benefits

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

Other long-term employee benefits The liability for long service leave not expected to be settled within 12 months of the reporting date are measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date. Consideration is given to expected future wage and salary levels, experience of employee departures and year's of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

Anam Cara House Colac Inc.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

Note 1: Statement Of Accounting Policies (cont.)

(d) Revenue recognition

Operating Grants, Donations and Bequests

When the association receives grants and other revenue, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

When both these conditions are satisfied, the association:

- identifies each performance obligation relating to the grant
- recognises a contract liability for its obligations under the agreement
- recognises revenue as it satisfies its performance obligations.

Where the contract is not enforceable or does not have sufficiently specific performance obligations:

-recognises the asset received in accordance with the recognition requirements of other applicable accounting standards;

- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from contract with customer)
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

Interest Income

Interest income is recognised using the effective interest method.

(e) Financial Assets

Investments are recognised and derecognised on trade date where purchase or sale of an investment is under a contract whose terms require delivery of the investment within the timeframe established by the market concerned, and are initially measured at fair value, net of transaction costs.

Australian Listed Equity Securities are subsequently measured at fair value based on current share price. Management regards the current share price to be a reliable and relevant basis to determine fair value.

The association classifies its other financial assets between current and non-current assets based on the purpose for which the assets were acquired. Management determines the classification of its other financial assets at initial recognition.

The association assesses at each balance sheet date whether a financial asset or group of financial assets is impaired.

(f) Financial Assets (cont.)

All financial assets, except those measured at fair value through profit or loss are subject to annual review for impairment.

Derecognition of financial assets

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when:

- the rights to receive cash flows from the asset have expired; or
- The association retains the right to receive cash flows from the asset, but has assumed an obligation to pay them in full without material delay to a third party under a 'pass through' arrangement; or
- The association has transferred its rights to receive cash flows from the asset and either:
 - (a) has transferred substantially all the risks and rewards of the assets; or
 - (b) has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

Impairment of financial assets

At the end of each reporting period, the association assesses whether there is objective evidence that a financial asset or group of financial assets is impaired. All financial instrument assets, except those measured at fair value through profit or loss, are subject to annual review for impairment.

(g) New and revised accounting standards for application in future periods.

As at 30 June 2024, new accounting standards and interpretations have been issued by AASB but are not yet effective. The association has not and does not intend to adopt these standards early and there is no material impact expected.

(h) Change in accounting policy

The financial statements for 30 June 2023 did not recognise the depreciation expense associated with fixed assets . A change in accounting policy was recognised as at 1 July 2023 with fixed assets depreciated on a straight line basis over their useful lives commencing from the time the asset is held ready for use. The impact of this change is the recognition of depreciation expenses at 30 June 2024 of \$5,777 and decrease of the opening retained earnings of \$26,346 to recognise prior period accumulated depreciation. This change in accounting policy has been applied to the opening balances at 1 July 2023.

Reinstatement of property plant and equipment at 30 June 2024

	Per 2023 financial statements	Impact change in accounting policy	Adjusted balance		
	\$	\$	\$		
Property, plant & equipment			4 , 4		
Retained earnings	4,508,28	(26,346	8 1 ,		
	4)	9 3 8		
Note 2 : Cash and cash equivalents	4,087,38	(26,346	4 , 0	2024	2023
	0)	6 1 ,	\$	\$
			0 3 4		
Cash on hand			221	221	264
Operating account			303	303	1,060
Capital and investment accounts			273,398	273,398	229,680
			<u>273,922</u>	<u>273,922</u>	<u>231,004</u>

Anam Cara House Colac Inc.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

	2024 \$	2023 \$
Note 3 : Receivables and other assets		
Trade debtors	11,800	10,000
GST receivable	(181)	263
	<u>11,619</u>	<u>24,830</u>
Note 4 : Financial assets		
JB Were Managed Investments at fair value	2,191,777	2,323,701
Silver bars at fair value	84,196	-
	<u>2,275,973</u>	<u>2,323,701</u>
Note 5: Property, Plant & Equipment		
Land at fair value	395,000	395,000
Land and buildings at fair value	4,053,723	4,053,723
Less Accumulated Depreciation	(101,343)	-
	<u>3,952,380</u>	<u>4,053,723</u>
Plant and equipment	96,112	59,561
Less Accumulated Depreciation	(32,122)	(26,346)
	<u>63,990</u>	<u>33,215</u>
	<u>4,411,370</u>	<u>4,481,938</u>
Land and buildings were independently revalued by Opteon to fair value as at 30 June 2023.		
Note 6 : Payables		
PAYG Payable	11,568	4,752
Credit card payable	(228)	-
Superannuation payable		
Accrued salaries & wages	33,06	17,73
	<u>7</u>	<u>5</u>
	33,73	17,30
	4	0
Note 7: Employee Benefits	78,14	39,78
Current	1	7
Annual Leave	55,706	66,340
Long Service Leave	45,866	38,668
	<u>101,572</u>	<u>105,008</u>
Non Current		
Long Service Leave	<u>10,990</u>	<u>17,189</u>
Note 8: Events after the Reporting Period		
The association is not aware of any significant events since the end of the reporting period		
Note 9: Contingent Liabilities and Contingent Assets		
The association is not aware of any contingent liabilities or assets as at 30 June 2024 (2023: nil).		

Anam Cara House Colac Inc.
STATEMENT BY MEMBERS OF THE BOARD

In the opinion of the Committee the Financial Report comprising the Comprehensive Income Statement, Statement of Financial Position, Statement of Changes in Equity, Statement of Cash Flows and Notes to the Financial Report:

- 1 the Incorporated Association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the Australian Charities and Not-for-Profits Commission Act 2012 and the Associations Incorporation Reform Act 2012 (Vic).
- 2 the attached financial statements and notes thereto comply with Accounting Standards as described in note 1 to the financial statements;
- 3 the attached financial statements and notes give true and fair value of the Incorporated Association's financial position as at 30 June 2024 and its performance for the financial year ended or that date; and
- 4 there are reasonable grounds to believe that the Incorporated Association will be able to pay its debts as and when they become due and payable.

Signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profit Commission Regulations 2022.



Wayne O'Brien



Maryjane Crabtree

Dated 18th September 2024

INDEPENDENT AUDIT REPORT TO THE MEMBERS OF ANAM CARA HOUSE INC.

Opinion

We have audited the financial report, being a special purpose financial report of Anam Cara House Inc., which comprises the balance sheet as at 30 June 2024, and the comprehensive income statement, the cash flow statement, statement of changes in equity for the year then ended, a summary of material accounting policies, other explanatory notes and the statement by members of the board.

In our opinion, the accompanying financial report of Anam Cara House Inc. is in accordance with the Division 60 of the *Australian Charities and Not-for-Profits Commission Act 2012*, and financial reporting requirements of the *Associations Incorporation Reform Act 2012 (VIC)* including:

- (a) giving a true and fair view of Anam Cara House Inc.'s financial position as at 30 June 2024 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards and Division 60 the *Australian Charities and Not-for-profits Commission Regulation 2022*.

Basis of 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 Anam Cara House Inc. 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, and we have fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the boards' financial reporting responsibilities under the *Australian Charities and Not-for-Profits Commission Act 2012*, and the *Associations Incorporation Reform Act 2012 (VIC)*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation of the financial report in accordance with the requirements of the *Australian Charities and Not-for-Profits Commission Act 2012* and *Associations Incorporation Reform Act (Vic) 2012* and for such internal control as management determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Anam Cara House Inc. or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Anam Cara House Inc.'s financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 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 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 Anam Cara House Inc.'s internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management'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 Anam Cara House Inc.'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 Anam Cara House Inc. 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.

Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

McLaren Hunt

MCLAREN HUNT
AUDIT AND ASSURANCE

Narelle McLean

NARELLE MCLEAN
PARTNER

Dated at Warrnambool; 19 September 2024