

ANNUAL REPORT



COMMITTEE OF MANAGEMENT

Dame Pattie Menzies Centre Inc. is an incorporated association, governed by a Committee of Management.

President

Peter Elms-Smith

Sub Committees: Finance & Audit; Governance, Strategic

Vice President

Served July 2022 to February 2023
(role vacant February to June 2023)

Margaret Abbey PSM

Sub Committees: Governance; Service Planning, Strategic

Secretary

Maxine Murray

Sub Committees: Governance; Strategic; Community Engagement, Fundraising, Events and Grants

Treasurer

David Beattie

Sub Committees: Finance & Audit; Governance, Strategic

Committee of Management Members

Andrew Langley

Sub Committees: Strategic; Service Planning

Helen Lewis

Sub Committees: Strategic; Community Engagement, Fundraising, Events and Grants

Karen Doherty

Sub Committees: Strategic; Community Engagement, Fundraising, Events and Grants

Dean McLean

Sub Committees: Finance and Audit; Strategic

Sara Murray (leave of absence granted February 2023 to October 2023)

Sub Committees: Strategic; Service Planning

Life Governors

Helen Cunningham

Jan Fry

Tom Pritchett

Margaret Abbey PSM

Dean McLean

Peter Elms-Smith

Mark Lewis.



DAME PATTIE MENZIES CENTRE INC.

Dame Pattie Menzies Centre

2456 Goulburn Valley Highway, Alexandra VIC 3714

Office: 49 Nihil Street, Alexandra VIC 3714

By appointment: Mansfield

Phone (03) 5772 1888

Web: www.menziessupport.org.au



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On the cover:

- *Bookmark by Dazz*
- *Bookmark by Anne-Marie*
- *Butterfly by Anne-Marie*
- *Fish by Wayne*
- *Drawing by Jenna*
- *Pet bowl by Rupert*



ABOUT DPMC

Dame Pattie Menzies Centre Inc (DPMC) is a not for profit organisation providing support services to people living in the Murrindindi and Mansfield regions. Services are provided in peoples' homes, in the community and at our facility in Alexandra.

Dame Pattie Menzies Centre was established as a direct result of an enormous community lobbying and fundraising campaign. Dame Pattie Menzies became the patron of Dame Pattie Menzies Centre in 1978.

Dame Pattie Menzies Centre continues to receive generous support from our local and surrounding communities.

MISSION

To be a sustainable organisation which provides responsive and flexible support.

VISION

People are supported to achieve their goals and aspirations as valued and respected members of the community.

STATEMENT OF PURPOSE

To enhance the lives of people who need support.

VALUES

- **Adaptability:** Evolving with change and taking advantage of new opportunities.
- **Self Determination:** Supporting and enabling people to be strong and confident in decision making, choice to realise their rights and goals.
- **Respect:** Acting with regard towards others and the environment.
- **Integrity:** Being trustworthy, transparent, and accountable.
- **Inclusion:** Being inclusive and embracing of diversity.

PRESIDENT REPORT

Welcome to the 45th Annual General Meeting of the Dame Pattie Menzies Centre.

Dare I say that once again it has been a very busy and interesting year!

Last October we completed the process of purchasing our Nihil Street office, which has given us the ability to keep our administrative staff at one location and programs and support staff at the Mount.

It has been a difficult year in many respects.

In late 2022 we were made aware of our precarious financial position by our Treasurer, Dave Beattie. We then sought the assistance of a business advisor in Tony Pammer. He met with the committee members as a group and individually and came up with a number of actions to try and halt our losses. Most of these actions have been implemented and we have seen an improvement in our financial situation. Those actions not yet implemented will be further discussed and prioritised over the coming months.

We continue to struggle to attract and retain support staff. This has at times affected our ability to meet our operational commitments. I firmly

believe that unless the Government increases the funding for both disability and aged care, the industries will continue to struggle financially, and to recruit and retain quality support workers.

I would like to thank Naomi McNamara for her work as CEO for the first part of the year, and then as a project officer for a few months after.

A big thank you to Sara Murray for stepping up into the role of Acting CEO in January. As we were not in the financial position of being able to advertise for a new CEO, Sara has enabled us to keep the business going, thanks again Sara.

I would also like to thank all the Menzies Support Services staff for their continued commitment and dedication.

Thank you to the Committee of Management for their dedication, enthusiasm and support. I have been very fortunate to have such fantastic people to work with. Since the last AGM two committee members have retired. Margaret Abbey and Dean McLean were both friends and stalwarts and have been sorely missed. Thank you, Marg and Dean, for all your efforts during your



Peter Elms-Smith, President

time on the Committee of Management. Recently we welcomed three new members to the committee in Bryan Quinn, Mick Adaway and Karyn Mackew. Thank you for volunteering to join us. It is with regret that we say goodbye to Helen Lewis who is retiring tonight. She has also been a great contributor and will be missed.

It has always been an honour to be the President of such a great organisation as the Dame Pattie Menzies Centre. But after nine consecutive years and seventeen of the last twenty years as President, I feel it is time to step down and let someone else have the privilege. I hope to continue to be a member of the Committee of Management and if so, will give my full support to the incoming President.

CEO REPORT

The accomplishments of this year could not have been possible without the steady leadership of Naomi McNamara as our CEO, who oversaw the organisational service review and the strategic planning process. We now have a deep understanding of the services we provide and a strategic plan for the next 5 years. Naomi was integral in the success of these projects, ensuring we continue to be guided by our mission 'To be a sustainable organisation that provides responsive and flexible support'. We express our deep gratitude for Naomi's commitment to Menzies throughout a challenging period.

A highlight this year has clearly been the outstanding and collective effort to manage yet another year of change, alongside multiple reviews into the NDIS and Aged Care systems. The past 12 months has also seen further challenges, as we learnt to live with Covid and sector wide staffing shortages.

Our staff have continued with infection control training, and have followed all guidelines in reducing transmission. Their extraordinary efforts are

recognised through low transmission rates within our community with each wave of the Covid virus. Attracting and retaining staff remains the top challenge in the disability and aged care support sector.

We have been actively recruiting all year and welcoming new support staff to the team. We are able to offer a variety of training opportunities and employee benefits, as well as traineeships to encourage a broad range of people to join the sector.

I have continued our connection with other local and state CEO's to drive the sector wide changes that are required. We have actively participated in a series of reviews and submissions to both state and federal government, that highlight the challenges our staff face in the sector, including the changes to the industrial award.

I want to acknowledge the commitment and resilience of our support workers and administration staff, and how as a team we have supported one another throughout this journey. Of course, we cannot do this alone and we have been bolstered with a shared



Sara Murray, Acting CEO

understanding from our clients and participants, as we strive to provide consistent levels of service to our community.

It is essential to acknowledge the support and guidance of our committee of management for the work they continue to do on setting the strategic direction of our organisation. The passionate commitment and energy they bring to this space is very much appreciated by the staff, clients and families we support.

I finish this report by acknowledging the deep commitment Peter Elms-Smith our outgoing President has shown our organisation. His dedication to delivering quality services to our community shines through in his many years of service.



OUR SUPPORT SERVICES



Menzies Support Services provides a range of services under the following funding areas:

- NDIS individual support (in home and in the community)
- NDIS group Programs of Support
- NDIS Support Coordination
- NDIS Plan Management
- Community aged care and social support
- Private Brokerage services including Home Care Packages
- Veterans Affairs services
- Post acute care
- Transport Accident Commission (TAC) attendant care
- Workcover services

NDIS Individual Support

We support people with activities of daily living and accessing the community. This is our core NDIS business unit and provides clients with support to build on skills and independence.

Supports provided include assistance with daily household tasks, meal preparation and mealtime support, accompanying clients to appointments, shopping assistance, support to self-administer medication and manage health conditions, assistance to set up calendars and reminders, personal care, accessing activities in the community, literacy, numeracy and life skills, specific skill development, mentoring and life planning, and assistance with employment and volunteering activities.

NDIS Group Programs

Following a review of group and centre based program structure, we transitioned to the new NDIS model for these activities, referred to as Programs of Support. Our property The Mount provides a location to offer a range of activities. Facilities are available for cooking, woodwork, welding, art, gardening and general group programs.

We offer the opportunity to engage via Zoom, to reach out to those who are unable to attend The Mount.

The NDIS price guide offers an opportunity to create Programs of Support that are targeted to participants goals, interests and support needs. Programs of Support are scheduled in blocks of up to six months.

We develop a regular schedule of programs with intended group outcomes, and participants are invited to enrol in programs and activities of their choice.

Support Coordination

The support coordinator's role is to facilitate the NDIS participant's connection to services, the community and broader systems of support.

The support coordinator will understand the participant's confidence and skills, assists the participant to understand the funding in their plan and it's purpose, and help identify what they want from their services.

NDIS Plan Management

The plan manager pays invoices on the participant's behalf, and manages the participant's funding budget. The participant retains choice and control as all invoices must be authorized by the person receiving services.

Using a plan manager gives the participant more options as they can purchase services from a wider variety of providers, including NDIS registered providers, or providers who are not registered.

OUR SUPPORT SERVICES

Community Aged Care

The Commonwealth Home Support Program (CHSP) provides entry-level support to assist older people aged 65 years and over (50 years and over for Aboriginal and Torres Strait Islander people) to remain living in their home and access their community.

The CHSP funds domestic assistance, transport, meals, personal care, home maintenance, social support, nursing, and allied health.

The CHSP also supports care relationships through planned respite services for older people. These respite services allow carers to take a break from their usual caring responsibilities.

CHSP services may be short-term, intermittent or ongoing. The program places a strong focus on activities that support independence and social connectedness, and take into account each person's individual goals and choices.

Menzies Support Services are contracted to deliver:

- Personal Care
- Domestic Assistance
- Respite
- Social Support

CHSP social support

The Social Support Program delivers a range of group outings and activities, including fortnightly community meals in Alexandra and Eildon.

These services are delivered to clients living across Murrindindi Shire.



Post-Acute Care

Post-acute care provides services to people returning home from hospital following illness or injury. We deliver this service throughout the eastern part of the shire.

TAC and Workcover

MSS assists TAC and Workcover clients with the provision of attendant care, including personal care, and physical assistance with daily living tasks as directed by the recommending occupational therapist or other allied health professional.

IN THE NEWS 2022/23



2022

July: The photography group had an outing to Marysville, and brought some snow back to The Mount.

August: DPMC Committee of Management invited the community to participate in a strategic planning event at the Alexandra town hall.

September: The Ability Me Program commenced, presented by The Centre for Continuing Education.

October: A Social Support group travelled to the Healesville RSL for a John Denver themed Morning Melodies and lunch.

November: Clients participated in the Alexandra Spring Show, entering vegies and flowers from The Mount.

December: Staff and clients celebrated Christmas with a fun afternoon at Alexandra RSL hall.

2023

January: The photography group's display of work was a welcoming sign at the office.

February: Programs of Support participants had a day out at the Alexandra Bowling Club.

March: NDIS special events encouraged clients to hit the waves on a surfing trip to Inverloch.

April: Swanpool Cinema movie outings continued to be a popular Social Support activity.

May: Creativity Club imagined a starry night above The Mount and drew their version of Vincent van Gogh's painting, while listening to the Don Maclean song.

June: Programs of Support participants attended Australia's Biggest Morning Tea at Alexandra Community Hub.

Dame Pattie Menzies Centre Inc.

ABN 51 724 115 911

Special Purpose Financial Statements

For the year ended 30 June 2023

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Dame Pattie Menzies Centre Inc.

Statement of profit or loss and other comprehensive income

For the year ended 30 June 2023

	Notes	2023 \$	2022 \$
Revenue	2	2,678,451	3,629,477
Employee benefits expense		2,460,314	2,934,624
Administration and other expenses		324,440	303,893
Depreciation expense	6	35,713	32,617
Rent, rates and utilities		18,624	44,972
Program and client expenses		16,607	342,801
Motor vehicle expense		15,554	20,135
Repairs and maintenance		9,435	12,707
		<u>2,880,687</u>	<u>3,691,749</u>
Surplus/(deficit) before income tax expense		(202,236)	(62,272)
Income tax expense	1(c)	-	-
Net surplus/(deficit)		<u>(202,236)</u>	<u>(62,272)</u>
Other comprehensive income			
<i>Items that will not be reclassified to surplus in future periods:</i>			
- Revaluation of land and buildings		1,118,391	-
Total comprehensive result for the year		<u>916,155</u>	<u>(62,272)</u>

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

Dame Pattie Menzies Centre Inc.

Statement of financial position

As at 30 June 2023

	Notes	2023 \$	2022 \$
ASSETS			
Current assets			
Cash and cash equivalents	3	377,933	1,093,167
Trade & other receivables	4	159,430	261,245
Other assets	5	60,791	12,577
Total current assets		598,154	1,366,989
Non-current assets			
Property, plant and equipment	6	3,543,977	2,019,715
Total non-current assets		3,543,977	2,019,715
Total assets		4,142,131	3,386,704
LIABILITIES			
Current liabilities			
Trade and other payables	7	168,699	162,469
Other Liabilities	8	-	169,878
Employee entitlement provisions	9	155,460	164,014
Total current liabilities		324,159	496,361
Non-Current liabilities			
Employee entitlement provisions	10	59,649	48,175
Total non-current liabilities		59,649	48,175
Total liabilities		383,808	544,536
Net assets		3,758,323	2,842,168
EQUITY			
Accumulated surpluses		840,763	1,042,999
Reserves		2,917,560	1,799,169
Total Equity		3,758,323	2,842,168

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

Dame Pattie Menzies Centre Inc.

Statement of changes in equity

For the year ended 30 June 2023

	Notes	Accumulated Funds \$	Asset Revaluation Reserve \$	Total \$
Balance at 30 June 2021		1,105,271	1,799,169	2,904,440
Net Surplus/(deficit)		(62,272)	-	(62,272)
Other comprehensive income		-	-	-
Balance at 30 June 2022		1,042,999	1,799,169	2,842,168
Net Surplus/(deficit)		(202,236)	-	(202,236)
Other comprehensive income		-	1,118,391	1,118,391
Balance 30 June 2023		840,763	2,917,560	3,758,323

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

Dame Pattie Menzies Centre Inc.

Statement of cash flows

For the year ended 30 June 2023

	Notes	2023 \$	2022 \$
Cash flows from operating activities			
Receipts from customers and government funding		2,614,236	3,648,728
Payments to suppliers and employees		(2,889,038)	(3,632,072)
Interest received		1,152	2,077
Net cash inflow (outflow) from operating activities	11	<u>(273,650)</u>	<u>18,733</u>
Cash flows from investing activities			
Payments for property, plant and equipment		(441,584)	(3,646)
Proceeds from / (Purchase of) Investments		-	421,936
Net cash outflow from investing activities		<u>(441,584)</u>	<u>418,290</u>
Net increase (decrease) in cash and cash equivalents held		(715,234)	437,023
Cash at the beginning of the financial year		1,093,167	656,144
Cash at the end of the financial year	3	<u>377,933</u>	<u>1,093,167</u>

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

Dame Pattie Menzies Centre Inc.

Notes to and forming part of the financial statements

For the year ended 30 June 2023

Note 1. Summary of significant accounting policies

(a) Basis of accounting

In the Committee of Management's opinion, Dame Pattie Menzies Centre Inc. (the 'Association') is not a reporting entity because there are no users dependent on general purpose financial statements.

These special purpose financial statements that have been prepared for the sole purpose of complying with the requirements of the *Australian Charities and Not for Profits Commission Act 2012* to prepare and distribute financial statements to the members and must not be used for any other purpose. The Committee of Management has determined that the accounting policies adopted are appropriate to meet the needs of the members.

Under AIFRS, there are requirements that apply specifically to not-for-profit entities that are not consistent with International Reporting Standards (IFRS) requirements. The entity has analysed its purpose, objectives and operating philosophy and determined that it does not have profit generation as a prime objective. Consequently, where appropriate the Association has elected to apply options and exemptions within the AIFRS which are applicable to not-for-profit entities.

The following is a summary of material accounting policies adopted by the entity in preparation of the financial statements. The financial statements have been prepared in accordance with applicable Australian Accounting Standards, Australian Accounting Interpretations and other authoritative pronouncements with the exception of the following:

- AASB 7 - Financial Instruments: Disclosures
- AASB 9 - Financial Instruments
- AASB 13 - Fair Value Measurement
- AASB 15 - Revenue from Contracts with Customers
- AASB 16 - Leases
- AASB 124 - Related Party Disclosures
- AASB 132 - Financial Instruments: Presentation
- AASB 1058 - Income of Not-for-Profit Entities

The financial statements, except for the cash flow information, are prepared in accordance with the historical cost convention. Unless otherwise stated, the accounting policies adopted are consistent with those of the previous year. Comparative information has been reclassified where appropriate to enhance comparability.

Going Concern

The financial statements have been prepared on the basis that the Association will be able to continue as a going concern. The Association has reported a deficit for the year of \$202,236 (2022: \$62,272 deficit). Whilst there is a positive working capital balance of \$273,995 as at 30 June 2023, the Association is budgeting further a further deficit for the 2023/24 financial year. Accordingly working capital reserves may not be sufficient to sustain ongoing deficits, with the Association's future financial viability dependent on its ability to generate an improved financial result going forward. This financial position gives rise to a material uncertainty in respect to the Association's ability to pay its debts as and when they become due and payable, and accordingly its ability to continue as a going concern.

If the Association is unable to continue as a going concern, it may be required to realise its assets and extinguish its liabilities other than in the normal course of business and at amounts different from those stated in the financial statements. The financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts or to the amounts and classification of liabilities that might be necessary should the Association not continue as a going concern.

Dame Pattie Menzies Centre Inc.

Notes to and forming part of the financial statements

For the year ended 30 June 2023

Note 1. Summary of significant accounting policies (continued)

(b) Income

(i) Grants

Grants are generally recognised as income when the Association obtains control over the granted asset. Control over granted assets normally occurs at the time they are received. However, where any amounts of grants received remain unexpended at balance date and may have to be refunded, these amounts are not brought to account as income and are disclosed as a liability called unexpended funds or grants received in advance (refer note 7).

(ii) Client fees and brokerage

Client fees and brokerage income are recognised as revenues following the provision of services to the client.

(iii) Donations, fundraising income & other contributions

Donations, fundraising income and other contributions are recognised as income upon receipt of the related funds.

(iv) Interest

Interest income is recognised on an accrual basis taking into account the interest rates applicable to the financial assets.

(c) Income tax

Income tax is not provided for in the financial statements as the Association is recognised as tax exempt under the Income Tax Assessment Act and therefore not subject to tax.

(d) Cash and cash equivalents

For the purposes of the statement of cash flows, cash includes deposits at call, which are readily convertible to cash on hand and are subject to an insignificant risk of change in value, net of any outstanding bank overdrafts.

(e) Trade and other receivables

Debtors are brought to account at their nominal amounts. A provision for doubtful debts is raised when some doubt as to collection exists.

(f) Trade and other payables

These amounts represent liabilities for goods and services provided to the Association prior to the end of the financial year and which are unpaid. These amounts are unsecured and are usually paid within normal trading terms.

(g) Goods and services tax (GST)

Income, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

Dame Pattie Menzies Centre Inc.

Notes to and forming part of the financial statements

For the year ended 30 June 2023

Note 1. Summary of significant accounting policies (continued)

(h) Property, plant and equipment

Each class of property, plant & equipment is carried at cost or fair value as indicated, less where applicable, any accumulated depreciation. Assets acquired at nominal or no costs are brought to account at their fair value.

Land & buildings have been brought to account at fair value, based on valuations undertaken, less accumulated depreciation for buildings. Land and buildings are subject to a revaluation on a regular basis.

Increases in the carrying amount on the revaluation of land and buildings are credited to a revaluation reserve in equity. Decreases that offset previous increases of the same asset are charged against the revaluation reserve, with other decreases charged to the statement of profit or loss and other comprehensive income.

Plant & equipment, office equipment & furniture, motor vehicles and leasehold improvements are stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Land and capital works in progress are not depreciated. Depreciation on other assets has been calculated on either the diminishing value or prime costs basis in order to write off the cost of assets over their expected useful lives. Estimates of remaining useful lives are made on a regular basis for all assets (excluding land), with annual reassessments for major items. The expected useful lives are as follows:

Buildings	40 years
Plant & Equipment	4 to 7 years
Office Equipment & Furniture	2 to 10 years
Motor Vehicles	4 to 7 years
Leasehold improvements	10 years

An asset's carrying amount is written down immediately to its recoverable amount if the assets carrying amount exceeds its estimated recoverable amount. Gains and losses on disposal of assets are determined by comparing proceeds with the carrying amount of the assets disposed. The gains/losses are included in the statement of comprehensive income.

(i) Impairment of assets

Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of the asset's fair value less costs to sell and value in use. As the Association is a not-for-profit entity for AIFRS purposes, the value in use is the depreciated replacement cost of the asset.

(j) Maintenance and repairs

Maintenance and repairs are charged as expenses as incurred, except where they relate to the replacement of a component of an asset, in which case are capitalised and depreciated in accordance with note 1(h).

Dame Pattie Menzies Centre Inc.

Notes to and forming part of the financial statements

For the year ended 30 June 2023

Note 1. Summary of significant accounting policies (continued)

(k) Employee Entitlements

(i) Employee benefits

A provision is made for the Association's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits expected to be settled within 12 months have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs. Employee benefits expected to be payable later than 12 months have been measured at the present value of the estimated future cash outflows to be made for these benefits. An employee benefit liability is classified as a current liability if the Association does not have an unconditional right to defer settlement of the liability for at least 12 months. This includes all annual leave and unconditional long service leave, irrespective of when the liability is expected to be settled.

(ii) Superannuation

The Association contributes in accordance with the Government Superannuation Levy as a minimum, together with an additional contribution for some employees in line with contractual arrangements. Contributions are recognised as an expense as they become payable.

(l) Portable Long Service leave asset

The portable long service leave asset represents future employee long service leave payments expected to be recovered via the Victorian portable long service leave benefits scheme from the Portable Long Service Authority

(m) Leases

Operating lease payments are charged to the statement of comprehensive income in the periods in which they are incurred, as this represents the pattern of benefits derived from the leased asset.

Dame Pattie Menzies Centre Inc.

Notes to and forming part of the financial statements

For the year ended 30 June 2023

Note 2. Revenue

	2023	2022
	\$	\$
Revenue from operating activities		
Government revenue		
<u>Commonwealth:</u>		
NDIS service funding	1,547,572	2,115,236
<u>State:</u>		
Transport Accident Commission – Fee for service	124,649	105,694
Department of Education and Training – Workforce Training Innovation Fund	6,851	415,682
Other operating revenue		
Other grant income	658,874	503,398
Client services, brokerage & program income	292,951	407,202
	<u>2,630,897</u>	<u>3,547,212</u>
Revenue from outside of operating activities		
Other income	27,441	57,060
Donations and fundraising	18,961	24,176
Interest income	1,152	1,029
	<u>47,554</u>	<u>82,265</u>
	<u>2,678,451</u>	<u>3,629,477</u>

Note 3. Current assets - Cash and cash equivalents

Cash at bank	377,780	1,092,992
Cash on hand	153	175
	<u>377,933</u>	<u>1,093,167</u>

Note 4. Current assets – Trade and other receivables

Trade debtors	171,353	211,220
Provision for expected credit losses	(15,000)	(20,000)
Accrued income	3,077	70,025
	<u>159,430</u>	<u>261,245</u>

Note 5. Current assets – Other assets

Prepayments	20,788	12,577
Portable long service leave asset	40,003	-
	<u>60,791</u>	<u>12,577</u>

Dame Pattie Menzies Centre Inc.

Notes to and forming part of the financial statements

For the year ended 30 June 2023

Note 6. Non-current assets - Property, plant and equipment

	2023 \$	2022 \$
Land at valuation	2,470,000	1,380,000
Land at cost	85,000	-
	<u>2,555,000</u>	<u>1,380,000</u>
Buildings at valuation	530,000	540,000
Buildings at cost	337,120	540,000
Less: Accumulated depreciation	(15,022)	(24,892)
	<u>852,098</u>	<u>515,108</u>
Leasehold Improvements at cost	-	29,672
Less: Accumulated depreciation	-	(7,895)
	<u>-</u>	<u>21,777</u>
Plant & Equipment at cost	47,231	45,049
Less: Accumulated depreciation	(31,569)	(29,735)
	<u>15,662</u>	<u>15,314</u>
Office Equipment & Furniture at cost	164,414	151,810
Less: Accumulated depreciation	(113,404)	(105,555)
	<u>51,010</u>	<u>46,255</u>
Motor Vehicles at cost	144,122	144,122
Less: Accumulated depreciation	(109,420)	(102,861)
	<u>34,702</u>	<u>41,261</u>
Capital works in progress	35,505	-
Total Property, plant and equipment	<u>3,543,977</u>	<u>2,019,715</u>

Reconciliations

Reconciliations of the carrying amounts of each class of property, plant and equipment at the beginning and end of the current financial year are set out below:

	Carrying amount 1 July 2022	Additions	Disposals	Depreciation	Transfers	Revaluation	Carrying amount 30 June 2023
	\$	\$	\$	\$	\$	\$	\$
Land	1,380,000	85,000	-	-	-	1,090,000	2,555,000
Buildings	515,108	307,449	-	(18,449)	19,599	28,391	852,098
Leasehold Improvements	21,777	-	-	(2,178)	(19,599)	-	-
Plant & Equipment	15,314	2,182	-	(1,834)	-	-	15,662
Office Equipment & Furniture	46,255	11,448	-	(6,693)	-	-	51,010
Motor Vehicles	41,261	-	-	(6,559)	-	-	34,702
Capital works in progress	-	35,505	-	-	-	-	35,505
	<u>2,019,715</u>	<u>441,584</u>	<u>-</u>	<u>(35,713)</u>	<u>-</u>	<u>1,118,391</u>	<u>3,543,977</u>

Dame Pattie Menzies Centre Inc.

Notes to and forming part of the financial statements

For the year ended 30 June 2023

Note 6. Non-current assets - Property, plant and equipment (continued)

Land and buildings carried at valuation

Land and buildings were revalued by a certified independent valuer, LG Valuation Services Pty Ltd, as at 20 June 2023. This valuation was based on market rates determined from analysis of comparable sales evidence. A 15% discount was applied to land values to take into account unsubdivided land.

Note 7. Current liabilities – Trade and other payables	2023	2022
	\$	\$
Trade creditors	50,733	32,687
Accrued expenses	51,431	45,132
ATO liability	44,561	59,320
Super payable	21,974	25,330
	<u>168,699</u>	<u>162,469</u>

Note 8. Current liabilities – Other Liabilities

Grants received in advance	-	169,878
	<u>-</u>	<u>169,878</u>

Note 9. Current liabilities – Employee provisions

Parental Leave	-	13,993
Annual leave	144,076	135,459
Long service leave	11,384	14,562
	<u>155,460</u>	<u>164,014</u>

Note 10. Non-current liabilities – Employee provisions

Long service leave	<u>59,649</u>	<u>48,175</u>
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Note 11. Reconciliation of profit to net cash inflow from operating activities

Surplus/(deficit) after income tax	(202,236)	(62,272)
Depreciation	35,713	32,617
Changes in assets and liabilities:		
(Increase)/Decrease in trade and other receivables	101,815	315,005
(Increase)/Decrease in other assets	(48,214)	(9,442)
Increase/(Decrease) in trade and other payables	6,230	22,515
Increase/(Decrease) in other liabilities	(169,878)	(293,678)
Increase/(Decrease) in provisions for employee entitlements	2,920	13,988
Net cash inflow from operating activities	<u>(273,650)</u>	<u>18,733</u>

Dame Pattie Menzies Centre Inc.

Notes to and forming part of the financial statements

For the year ended 30 June 2023

Note 12. Contingent Liabilities and Contingent Assets

The Committee of Management is not aware of any other contingent liabilities or contingent assets that may exist as at 30 June 2023.

Note 13. Commitments for expenditure

Operating Leases

Commitments for minimum lease payments in relation to non-cancellable operating leases are payable as follows:

	2024 \$	2022 \$
Within one year	863	19,820
Later than one year but not later than 5 years	-	863
	<u>863</u>	<u>20,683</u>

Note 14. Key Management Personnel Remuneration

Key Management Personnel (KMP) are defined as people with authority and responsibility for planning, directing and controlling the activities of the entity. The Committee has identified KMP as the members of the Committee of Management and the CEO.

As the Committee are appointed on a voluntary basis there is only one KMP who receives remuneration for their services. As there is only one KMP who is remunerated the Association has applied the exemption provided by the ACNC not to disclose this KMP's remuneration. This determination has been applied on a position basis as opposed to an individual staff member basis as more than one staff member filled the position of CEO during the financial year.

Note 15. Related Party Transactions

The entities related parties consist of key management personnel, close family members of key management personnel and entities that are controlled or jointly controlled by those key management personnel, individually or collectively with their close family members.

During the year ended 30 June 2023 employee benefit payments of \$213,216 were paid to employees who are close family members of committee members. Client fees were also charged to a total value of \$103,840 in respect to clients who are close family members of committee members.

No other related party transactions were identified for the year ended 30 June 2023.

Note 16. Economic Dependency

Dame Pattie Menzies Centre Inc. is dependent on the ongoing receipt of government NDIS program revenue to fund the provision of its core services. At the time of signing of these financial statements the Committee of Management had no reason to believe that this government NDIS program funding will not be ongoing.

Note 17. Events occurring after the balance date

No matters have arisen in the period between the end of the financial year and the date of these financial statements that would affect significantly the operations of the Association, the results of those operations, or the state of affairs of the Association, in future financial years.

Dame Pattie Menzies Centre Inc.

Committee of Management's declaration

For the year ended 30 June 2023

As stated in Note 1(a) to the financial statements, in the opinion of the Committee of Management, the Association is not a reporting entity because there are no users dependent on general purpose financial statements. These are special purpose financial statements that have been prepared to meet the requirements of the *Australian Charities and Not for Profits Commission Act 2012*.

The financial statements have been prepared in accordance with applicable accounting standards and mandatory professional reporting requirements to the extent described in Note 1(a).

The Committee of Management declares that the financial statements and notes set out on pages 2 to 13:

- a) comply with the Accounting Standards, as detailed above, and the *Australian Charities and Not for Profits Commission Act 2012*; and
- b) give a true and fair view of the Association's financial position as at 30 June 2023, and of its performance, as represented by the results of its operations and its cash flows, for the financial year ended on that date.

In the opinion of the Committee of Management, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.

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

Peter Elms-Smith
President



David Beattie
Treasurer



Alexandra, VIC
16 October 2023

Dame Pattie Menzies Centre Inc.

**Auditor's Independence Declaration under 60-40 of the
Australian Charities and Not-for-profits Commission Act 2012**

For the year ended 30 June 2023

As Auditor for the audit of Dame Pattie Menzies Centre Inc. for the year ended 30 June 2023, I declare that, to the best of my knowledge and belief, there have been:

- (a) No contraventions of the auditor independence requirements as set out in the *Australian Charities and Not for Profits Commission Act 2012* in relation to the audit; and
- (b) No contraventions of any applicable code of professional conduct in relation to the audit.

Johnsons MME
Chartered Accountants



Ryan Schischka
Director

Albury
18 October 2023

Independent auditor's report to the members of Dame Pattie Menzies Centre Inc.

Opinion

We have audited the financial statements, being a special purpose financial statements, of Dame Pattie Menzies Centre Incorporated (the Association), which comprise the statement of financial position at 30 June 2023, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, a summary of accounting policies, other explanatory notes and the Committee of Management's declaration.

In our opinion the financial statements of the Association is in accordance with:

- a) the *Australian Charities and Not for Profits Commission Act 2012*, including:
 - (i) giving a true and fair view of the Association's financial position as at 30 June 2023 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 1; and
 - (ii) complying with Australian Accounting Standards to the extent described in Note 1 and complying with the *Australian Charities and Not-for-profits Commission Regulations 2022*.
- b) there are reasonable grounds to believe the Association will be able to pay its debts as and when they fall due; and
- c) other mandatory professional reporting requirements.

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 Statements* section of our report. We are independent of the Association in accordance with the auditor independence 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 statements 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.

Material Uncertainty Related to Going Concern

Without qualification to the opinion expressed above, attention is drawn to the following matter. As a result of the matters described in Note 1, there is a material uncertainty whether the Association will be able to continue as a going concern and therefore whether it will realise its assets and extinguish its liabilities in the normal course of business and at the amounts stated in the financial statements. The financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts or to the amounts and classification of liabilities that might be necessary should the Association not continue as a going concern.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 of the financial statements which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the directors' financial reporting responsibilities under the *Australian Charities and Not for Profits Commission Act 2012*. As a result the financial statements may not be suitable for another purpose.

Independent auditor's report to the members (continued)

Responsibilities of the Committee of Management for the Financial Statements

The Committee of Management of the Association are responsible for the preparation and fair presentation of the financial statements and have determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial statements which are appropriate to meet the requirements of the *Australian Charities and Not for Profits Commission Act 2012* and are appropriate to meet the needs of the members.

The Committee of management are also responsible for such internal control as the Committee determine necessary to enable the preparation of the financial statements that is free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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 management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

The directors are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 these financial statements.

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

Johnsons MME
Chartered Accountants



Ryan Schischka
Director

Albury
18 October 2023

DONATIONS

Thank you

Thank you to all those who generously gave their time, or donated funds or services to Dame Pattie Menzies Centre. Your contributions enrich the lives of those we support.