



YOUR AGED CARE AT HOME
ANNUAL REPORT
2018



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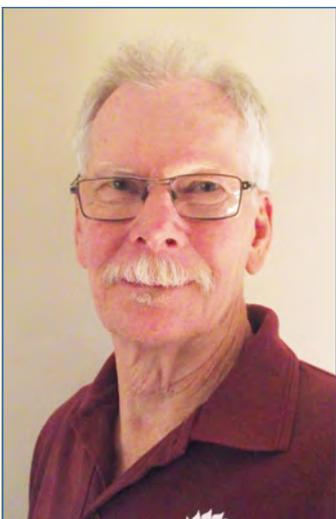




Gundega Zarins



Heather Pooloo



Kristaps Zarins

On behalf of the Board of Directors I am honoured to present the 2017-2018 Annual Report for Your Aged Care at Home Ltd.

The Board and management team held its annual planning day in January 2018 and reviewed the purpose and vision statements of the organisation to reflect the changing needs of the community we serve. We are excited about our future and the opportunities we have to continue to expand our services and charity programs.

OUR MISSION

To enable ongoing independent living and quality of life for our clients through individualised support services and programs

Throughout the last 12 months we have experienced a steady growth in the number of Home Care Packages that we deliver in the Sydney metropolitan region, with a total number of 84 unique clients receiving services. Of these, 65% were receiving Level 1 or 2 packages while 35% were in receipt of Level 3 or 4 packages.

Potential clients and their family have become better informed about the Home Care Packages program, choice of service providers as well as fees and charges, and are seeking extensive information and clarification before committing to a service provider. As a registered charity, we are well positioned in the marketplace to provide highly affordable support services to our clients, especially those who are financially disadvantaged.

Your Aged Care at Home was also successful in becoming a registered provider for the NDIS this year which opens up more growth opportunities and expands our care service provision. Although we are still in our infancy, the following 12 months will see a greater focus on this program as we aim to provide more specialised support services to a greater number of people in need.

Through our growth, there has also been the appointment of new and highly skilled professional staff who bring with them a wealth of expertise and knowledge. Andris Drezins was appointed as our Business Manager in February 2018 and has worked on streamlining our regulatory compliance systems for both the Home Care Packages Program and the NDIS. In addition, two new care coordinators have been appointed as well as 15 new support workers.

The next 12 months will see new investments and further development of our mobile technologies to streamline our information management systems. Consultation and software development with vendors will play an integral role in developing suitable systems and platforms customised to our needs.

I would like to take this opportunity to thank the Board members, management team, care coordinators, staff and volunteers for their professionalism and dedication to Your Aged Care at Home. Additionally, I would like to thank all our clients, carers and family members for their ongoing support and patronage which allows us to continue to work in partnership and deliver a high standard of support services as well as nurture a positive profile for our charity.

Heather Pooloo, J.P
Executive Director



As one of the newest members to the management team, I am grateful and privileged to work with such a vibrant and caring team. I join the team from my previous role in a large multinational, that provides technology solutions and services. When I first joined the team, my knowledge of the Home Care and NIDS environment was quite low, so I have enjoyed a steep learning curve, getting to know the business, our staff, our clients and their families.

As I write this report, I reflect on what I have observed and experienced over the last 6 months. Our business has undergone substantial change and growth. We have seen a significant number of new clients join since the

beginning of the year. Such growth has led to an increase in new office staff and new care workers. The crowded space we all experience at the beginning of the year has led to our office expansion, and we now enjoy a welcoming and more efficient work environment.

Strong growth necessitates significant change. Change has meant improving our systems and processes, digitising our systems, as well as expanding on the roles within our organisation.

Despite the strong growth we have maintained a caring focus to the elderly. Our coordinators and care workers continue to provide a client-centric and focused service delivery. In addition to the home care services we provide, we conduct two social events during the course of the year, giving every client an opportunity to attend, socialise, and be welcomed in our community.

We value the views of our clients, and responding to their needs is central to what we do. I was given the privilege to compile and report on the annual client satisfaction survey, conducted early in the year. The overall results are very pleasing, and shows that we are achieving a high level of client satisfaction, care and understanding of client needs. As with any survey results, there are indications for areas of improvement, resulting in processes to improve our communication with not only our clients, but also within our organisation.

This year, we have been approved as a registered provider for NDIS. Complimentary to aged care, the provision of NDIS supports dovetails nicely into the capabilities of our organisation. However, moving into providing services through NDIS, has provided additional challenges to our organisation. There is significant work, and some complexity to comply with the NDIS Quality and Safeguards framework. This is an ongoing task that will require continual focus throughout the second half of this year.

The Home Care environment is also changing, with new compliance requirements to be integrated within our business. New processes will need to be implemented during the course of this financial year, allowing our systems to be fully compliant with the new requirements by mid next year.

The last 6 months have shown to me, what makes a strong organisation. Excellence in care services can only be achieved when we all work together. It is a collaborative approach and is only possible with the support of our clients, their family, our staff and the broader community. I am grateful for the support and being welcomed to the team.

Denise Yousheyah FIPA

Associate Diploma in Business (Accounting)
Accounts Manager



Appointed to the position in July 2016, Denise brings with her over 30 years' experience working in the NSW Government Corporate sector, including Sydney Living Museums, Multicultural NSW and NSW Lotteries.

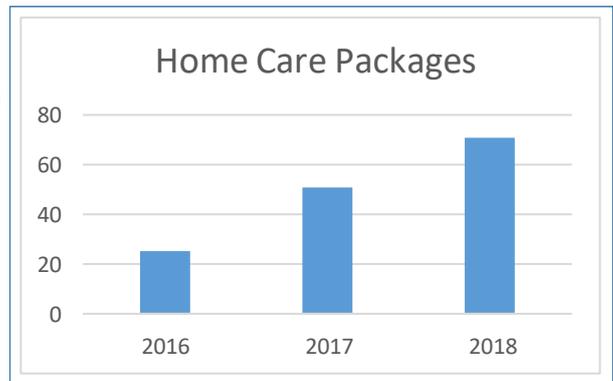
She has held senior positions including Treasury Accounting Executive, Assistant Management Accountant and Fixed Assets Accountant. She brings with her experience in Financial Accounting, Investment Funds Management, Procurement and Fixed Assets Management.

The year marks a great year of accomplishment!

This is the second year the Government reforms of Consumer Direct Care (CDC) have been in place, enabling the consumer to direct their care and funding of their Home Care Package to the provider of their choice.

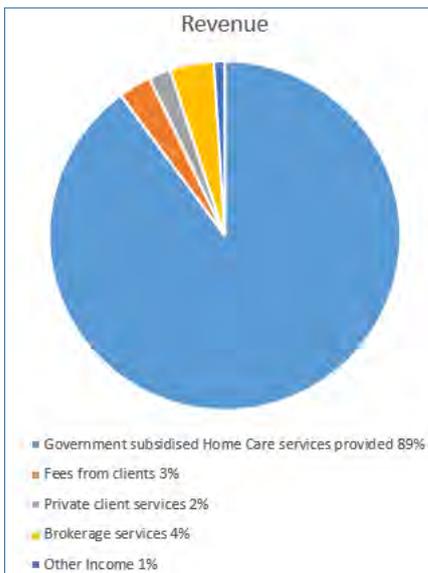
As a not for profit aged care provider, we strive to bring real choice and greater value to our clients, whilst ensuring our financial stability for sustainable growth and continued long-term security for our clients.

The year proves to be another year of continued growth. The total number of clients choosing Your Aged Care at Home has grown to 71 active Home Care Packages as at the financial year end, representing year on year growth of 39%. There was a total of 84 unique Home Care Package clients in the financial year.



Overall, a great result stemming from the hard work of our dedicated team of front line carers, nursing staff, work health and safety officer, care coordinators and back office support personnel. They all work tirelessly to improve the quality of life, health and wellbeing of our clients as well as empowering them to lead and individualise their care services to their needs.

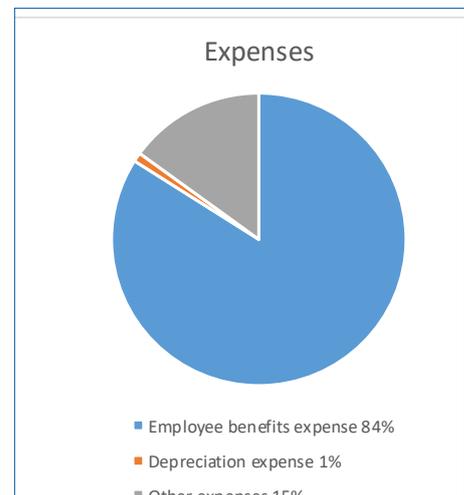
As a result of the increase in Home Care Packages, revenue for the year totalled \$1.387 million, of which \$1.278 million represented services provided to Home Care Package clients. Other revenue included services provided to private clients, brokerage services, as well as NDIS clients.



Expenses totalled \$1.373 million, which is representative of the increase in service delivery, and also includes investment in continued professional development of employees who support the professional care for our clients, as well investment in the state of the art computer network which advances mobile communication, information management and regulatory compliance.

Overall, the financial year recorded a surplus of \$14,167.

At the end of the year, the Statement of Financial Position remains strong. Cash and cash equivalent assets were \$672K, increasing by \$237K during the year. Working capital decreased by



\$9k over the course of the period and stood at \$228k as at the end of the year.

Your Aged Care at Home is committed to providing quality and individualised care for older Australians in their own home. The future business activities and financial performance continues to be optimistic as we continue to establish a presence of outstanding service in the marketplace.

It is my pleasure to present our Annual Report 2018. When I started at Your Aged Care at Home, one of the biggest challenges presented to me was to transform the organisation from a paper-based environment to a full paperless mobile work environment, also known as the *Mobile Workforce Project*.

After spending several weeks' trialling different platforms and consulting with developers, we decided that the only way to move forward was to develop our own cloud-based system from which to operate; then, began the very tedious task of migrating paper-based documents and local computer files to the cloud to enable online access.

Consequently, existing paper-based documents became obsolete; workers were issued with iPad's for live data entry and documentation, including their respective scheduling information, timesheets, worker forms, alerts, maps and client documentation.

Moreover, our organisation provided training to our care workers in the use of the related applications, thus, allowing a smooth transition from a paper-based to a paper-less work environment.

Not surprisingly, the completion of the *Mobile Workforce Project* opened new opportunities for the expansion of our operation and office space; so, the demand for more administration and coordination support required us to provide new infrastructure to manage our new platform more efficiently.

Subsequently, request for the fast tracking of NBN to our site was made promptly. Hence, began the expansion of our office space, during which we have increased the number of our offices from two to five, and the number of workstations from three to 10, including a few offsite office locations.

It is worth noting that during the expansion, communication and telephony were upgraded to Cloud PBX, allowing all administration staff to receive and to make phone calls; in addition, our fax was converted to a Virtual Fax system, allowing us to send and to receive fax via e-mail.

To increase network reliability and security, we have installed and configured network switches and security router/firewall on our site servers; a new wireless AC1200 network was established on site, allowing all users on our premises to access to high-speed wireless internet.

Another issue that needed to be addressed was in relation to the *Notifiable Data Breaches* (NDB) scheme in Australia that is applicable to all agencies and organisations with existing personal information security obligations under the *Australian Privacy Act 1988* (Privacy Act) as of 22 February 2018.

Under the NDB scheme, agencies and organisations have an obligation to notify individuals whose personal information is involved in a data breach that, potentially, can cause serious harm. Such a notification must include recommendations about the necessary steps for individuals to take in response to the breach; in addition, the *Australian Information Commissioner* must be notified of eligible data breaches.

Although there had been no data breach at our organisation, a series of security and protection measures relating to clients' data, with particular focus on privacy and confidentiality, has been put into place.

Accordingly, by limiting client-related data to the cloud, the risk of losing information physically is eliminated effectively; by leveraging some of Microsoft's security and compliance tools, policies have been implemented to notify administrators automatically whether or not data have been breached internally or externally.

Moreover, we have ensured that our workers have access to client data only related to what is relevant to their role as care workers, thus, preventing confidential information from unnecessary viewing.

Furthermore, administration accounts are protected by a two-factor authentication process, which prevents anyone from illegally accessing these accounts. Worker iPad's are restricted and monitored via iCloud to ensure that, in cases of missing or stolen iPads, they can be disabled remotely and retrieved by our organisation.

Your Aged Care at Home is determined to ensure a threat-free and protected environment. Therefore, additional work regarding how data is stored and accessed is currently underway.

Finally, yet importantly, our organisation will be working on a few innovative projects in the upcoming year, including the redesigning of the organisation's website and the development of a consolidated cloud platform.



Izmir Pooloo

Your Aged Care at Home is subsidised by the Department of Health’s Home Care Packages Program to provide Home Care Packages to eligible care recipients residing primarily in the Sydney Metropolitan area.

In the past 12 months we have delivered services in the following regions in NSW:

- ✿ **Western Sydney region**
- ✿ **South West Sydney region**
- ✿ **Inner West region**
- ✿ **Northern Sydney region**
- ✿ **South East Sydney region**
- ✿ **Nepean region**

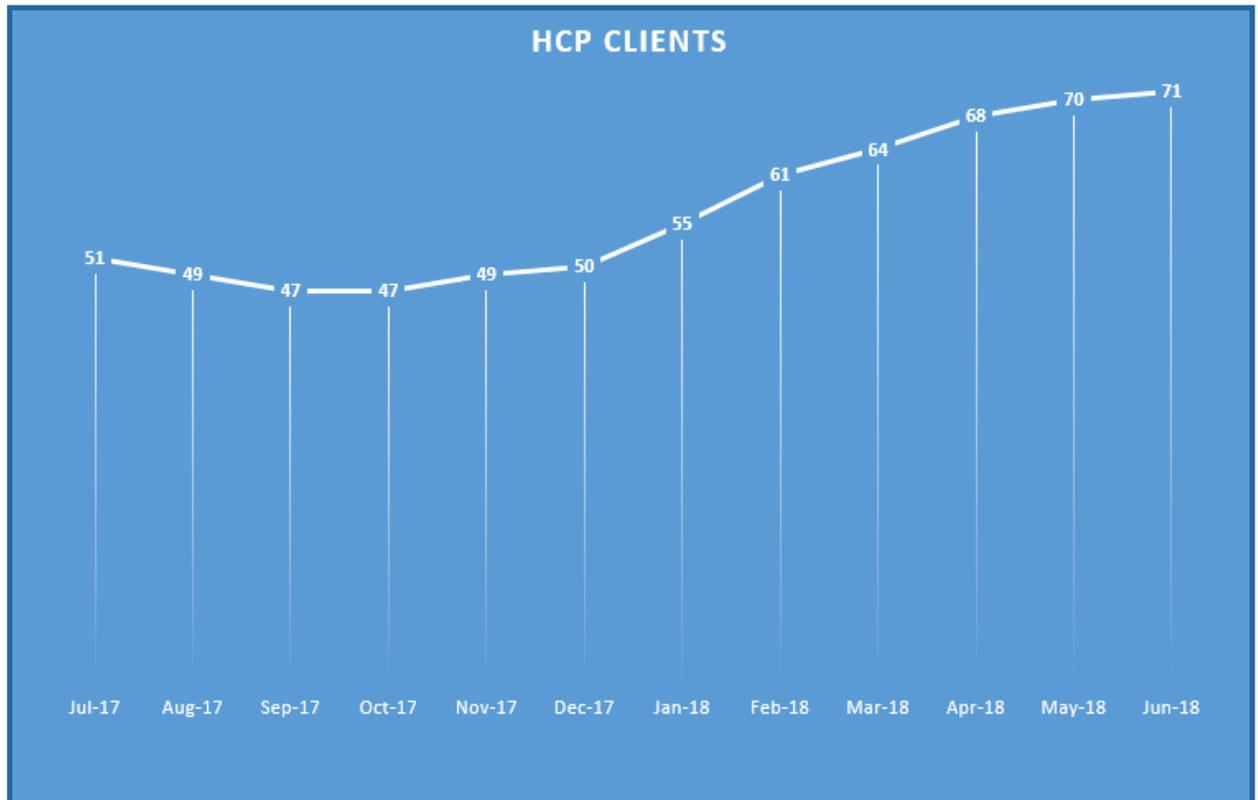
Your Aged Care at Home serves a diverse range of clients from various backgrounds with a focus on financially disadvantaged people and people from culturally and linguistically diverse backgrounds. Statistical analysis has been taken from 1 July 2017 to 30 June 2018 to provide a snapshot of our care recipients.

CLIENT MOVEMENT

2017-2018 saw a 39% increase in the number of Home Care Packages that are managed by Your Aged Care at Home. As of the 30 June 2018, 84 packages were delivered at the following levels:

- Level 1—5
- Level 2—50
- Level 3—9
- Level 4—20

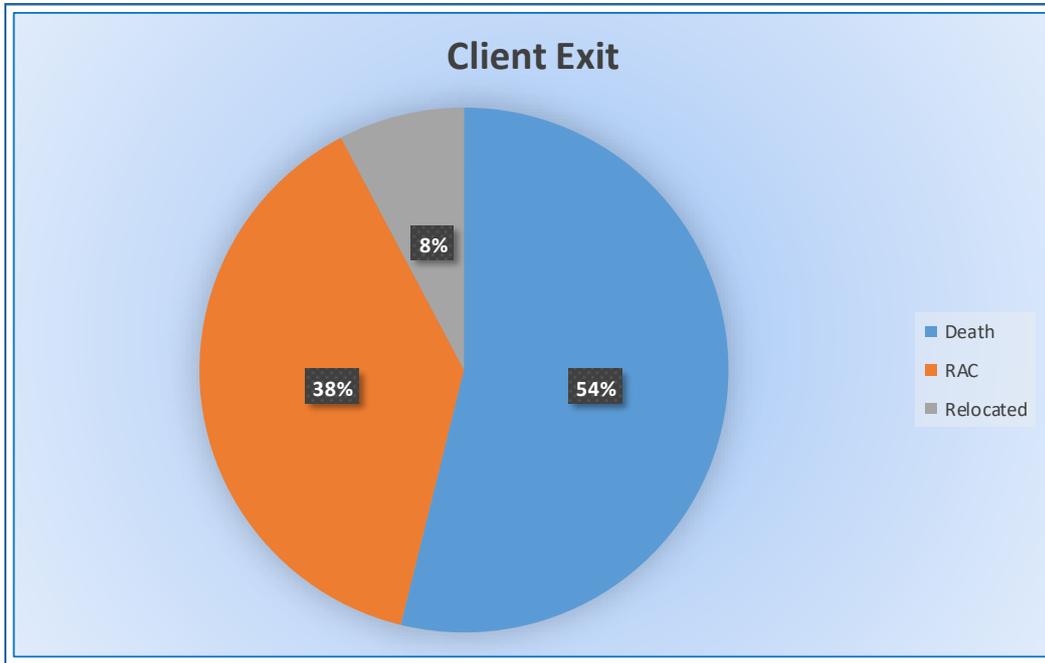
July and August 2017 saw a reduction in 5 clients due to 4 deaths and 1 client exiting to permanent residential aged care. January, February and April 2018 saw the greatest number of new entries with a total of 15 new clients entering our service.



CLIENT EXIT

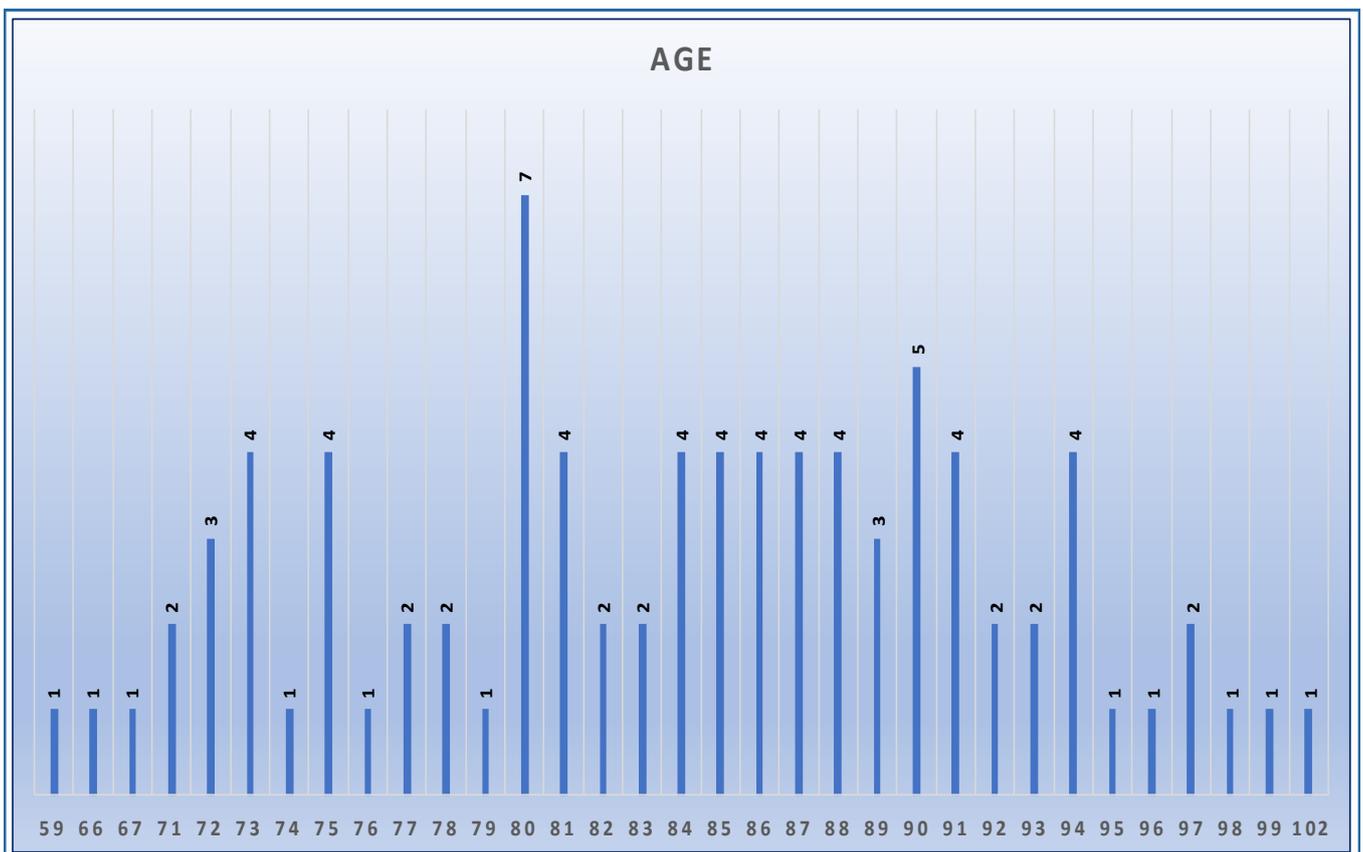
In total, 13 HCP clients exited our services throughout the 2017-2018 period. This represents 15.5% of the total number of clients for the year.

Of these, 54% died either at home or in hospital; 38% entered Residential Aged Care and 1 transferred to another service provider due to relocation.



AGE

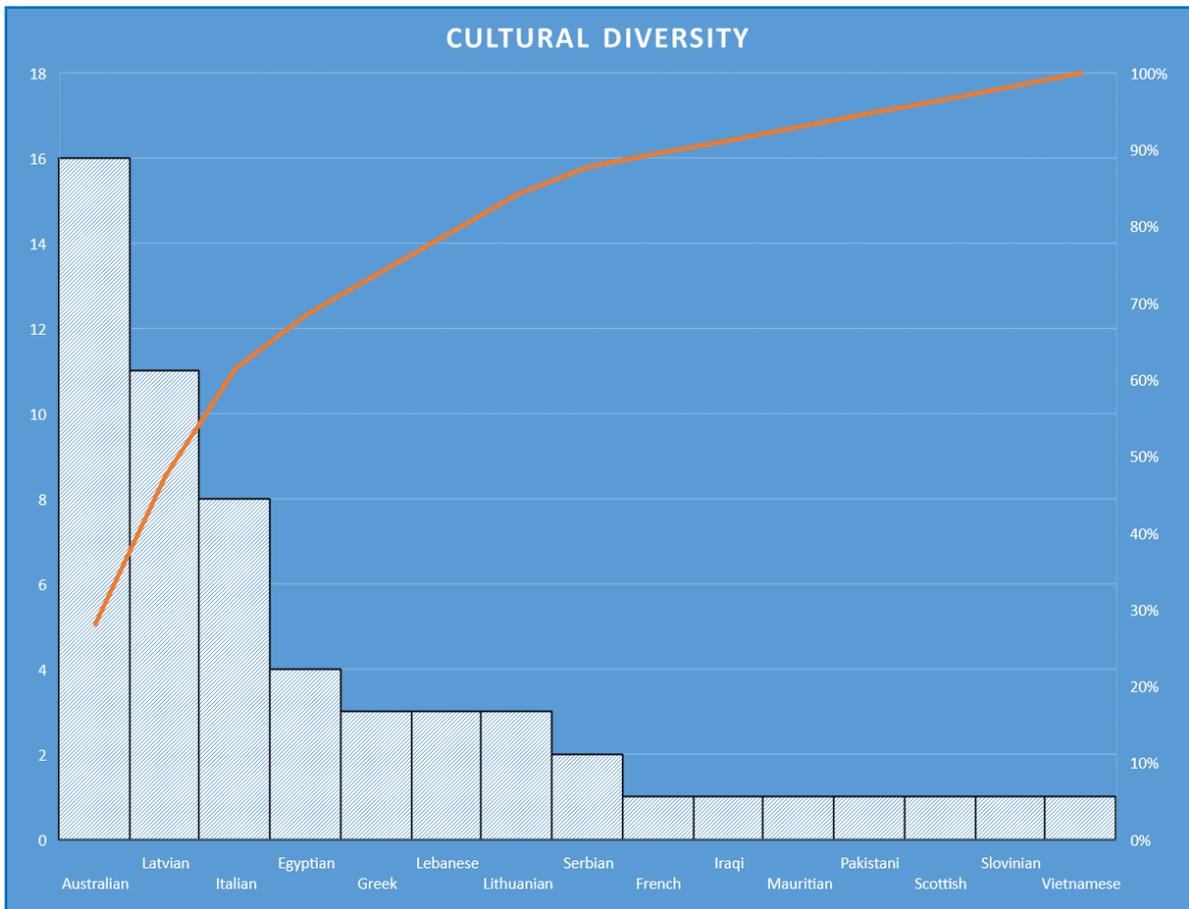
The age range of subsidised HCP clients was from 59 years to 102 years with the mean age being 84 years. Our eldest client, who is 102 years old, has been with our service since October 2005 and we hope to celebrate her 103 birthday in 2019.



CULTURAL DIVERSITY

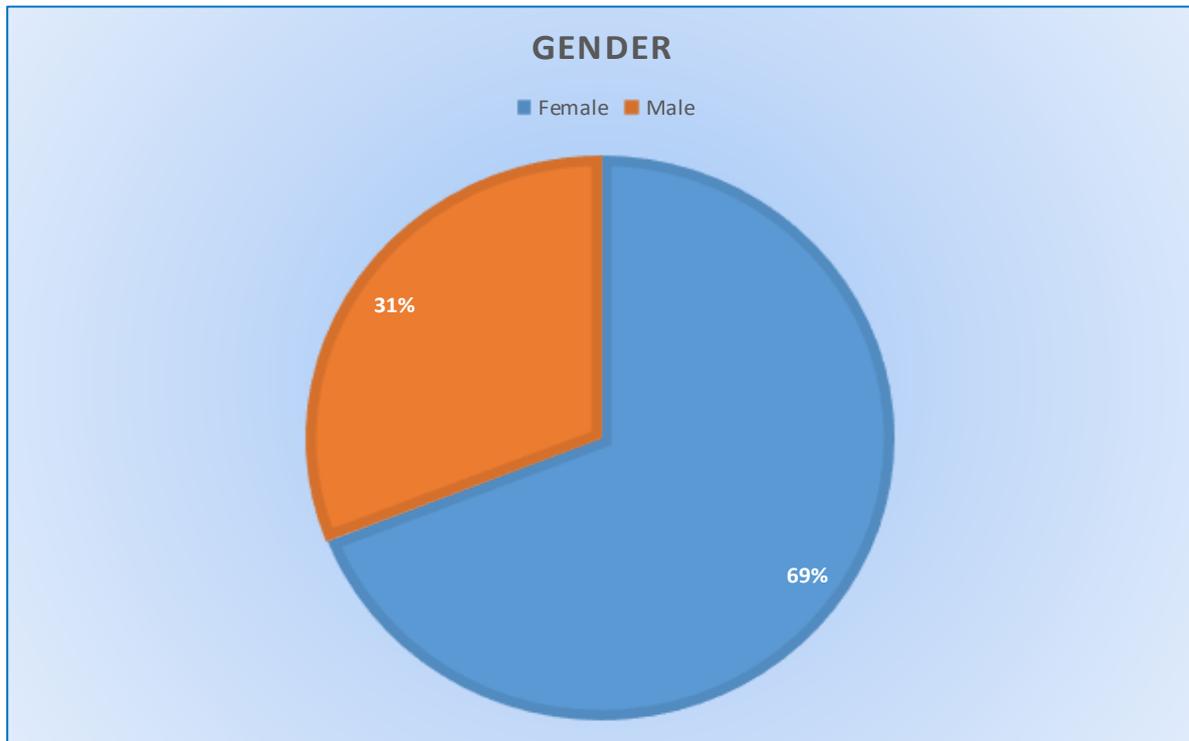
The background of our clients has diversified significantly over the past 12 months with the following cultural breakdowns:

Nationality	Number	Percentage
Australian	25	30%
British	1	1.2%
Egyptian	6	7.1%
English	5	5.9%
French	1	1.2%
Greek	2	2.4%
Iraqi	1	1.2%
Italian	9	10.6%
Latvian	11	12.9%
Lebanese	3	3.5%
Lithuanian	2	2.4%
Maltese	3	3.5%
Mauritian	1	1.2%
Pakistani	1	1.2%
Polish	1	1.2%
Russian	2	2.4%
Samoan	2	2.4%
Scottish	1	1.2%
Serbian	1	1.2%
Slovinian	1	1.2%
Samoan	1	1.2%
Ukrainian	1	1.2%
Vietnamese	3	3.5%



GENDER

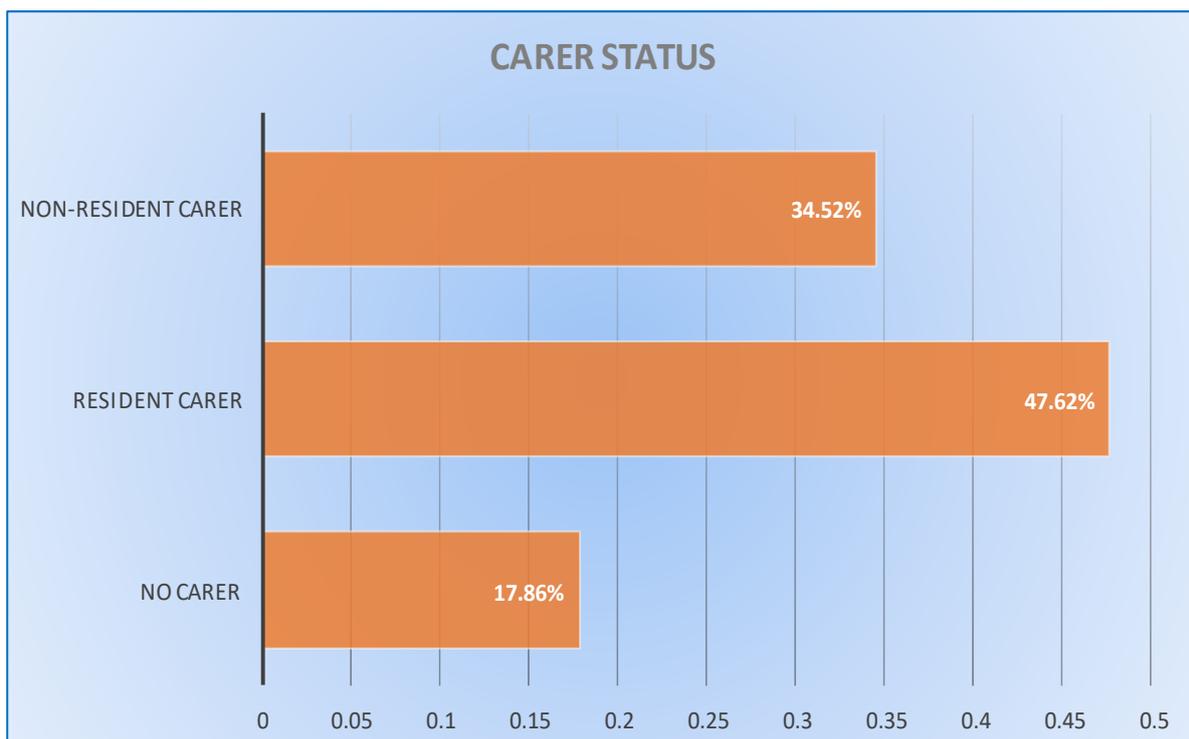
Of the 84 total subsidised HCP clients serviced during the 2017-2018 financial year, 69% identified themselves as female; 31% identified as male whilst 0% identifying as other.



CARER STATUS

Carers play an essential role in supporting our clients to remain living at home for as long as possible. We saw a significant increase in resident carers this year with a total of 47.6% of clients having a resident carer to support them in their activities of daily living. This role is usually undertaken by a family member such as a spouse or child.

A further 34.5% of client had a non-resident carer, while 17.8% had no carer.



COMPANION PET PROGRAM

For the past 3 years, Your Aged Care at Home has been providing free companion pet services to both our clients at home and to numerous residential aged care facilities in the area.

This year saw the addition of Teddy to the program. Teddy joins with Coco, Poppy and Lulu in providing lots of love and cuddles to all who have the pleasure of their companionship.

These beautiful dogs are proudly owned by Rai Stubis, a very devoted volunteer for Your Aged Care at Home.

Throughout the year we did numerous fund raising activities to support our Pet Therapy program and were able to raise more than \$500.

We hope that we can continue to provide this wonderful, free service for many years to come.





Coco, Poppy and Lulu along with Rai and Christina

Teddy

Coco and Poppy

Aniello and Lulu



Rai with Coco, Poppy, Lulu and friends

Jāņi is by far the most popular Latvian cultural festivity. It is a day when cities vacate and every civil servant and bank clerk shows their pagan side. It originated as an ancient fertility festival celebrated after sowing the crops and before gathering harvest.

The festival of *Jāņi* originates from an ancient celebration honouring the Latvian pagan deity *Jānis*. It is said that once a year, *Jānis* would come to Latvia, bringing luck and fertility to its people. In modern times, the name *Jānis* is the most common name given to males, and it corresponds to names like John, Joshua, Johan, and Ivan.

Latvians sing, dance, eat and are merry during *Jāņi*. Cheese with caraway seeds, meat patties and beer are a must for every table. People light bonfires, jump over them and celebrate until the sunrise. Romantic couples leave the crowd to look for the “flower of the fern”, which is alleged to bloom only in the night of *Jāņi*.

Sweet beer is a traditional drink during the festival, typically made from barley and rye. These two ingredients are processed following special brewing procedures such as germination, drying, and roasting. The beer is brewed, sweetened, and stored for a length of time before being delivered to all the people who have come to participate in the festival. Few brew it themselves, but it is traditional to make it at the place where a large group of people celebrate the night together, typically with a huge bonfire.

There are various typical foods cooked during the day, later delivered and shared to festivities around the country. Soup, dishes made from potatoes and strawberries, pancakes, and sweet beer are the routine items found every year. Of special note is a special type of cheese infused with caraway seeds, frequently found during the *Jāņi* festivities.

Families get together in their countryside homes. They make bouquets and wreaths out of herbs, flowers and leaves. Women traditionally wear flower wreaths, while men have theirs made of oak leaves or twigs. The livestock and fences are adorned with wreaths. Gates and rooms are decorated with birch, oak, and rowan branches.

The celebration used to take place during the longest day and the shortest night of the year, June 21. The Christianisation of Latvia moved the date forward to the eve of June 24, the St. John Day.

***Jāņi* 2018**

Keeping with the traditions of Latvian Aged Care *Laima*, Your Aged Care at Home celebrated *Jāņi* on Thursday, 21st June 2018, which was attended by more than 50 members of our community including clients, carers, friends, staff and volunteers and their families as well as members of the *Daugavas Vanagi*.

The day was thoroughly enjoyed by all who attended and the celebration of these events is only made possible by the hard work of our volunteers, staff and the generous support of our donors.













One of the most important and well-attended functions of Your Aged Care at Home is our annual Christmas party celebrations that is organised for all our clients, family, carers, friends and members of the Latvian community.

This is a free event and provides a great opportunity for everyone to meet with each other and members of their support team. New friendships are often formed and we always receive positive feedback from all who attend.

We had more than 65 guests at our 2017 Christmas party, who were delighted by the special visit from Santa and his helpers, thanks to the generosity and support of Bunnings Greenacre. Every guest was given a present donated by Bunnings which was warmly received by all.

This annual event is made possible through the fund raising activities that we undertake throughout the year, so we can bring together those whom we support to celebrate this joyous occasion.













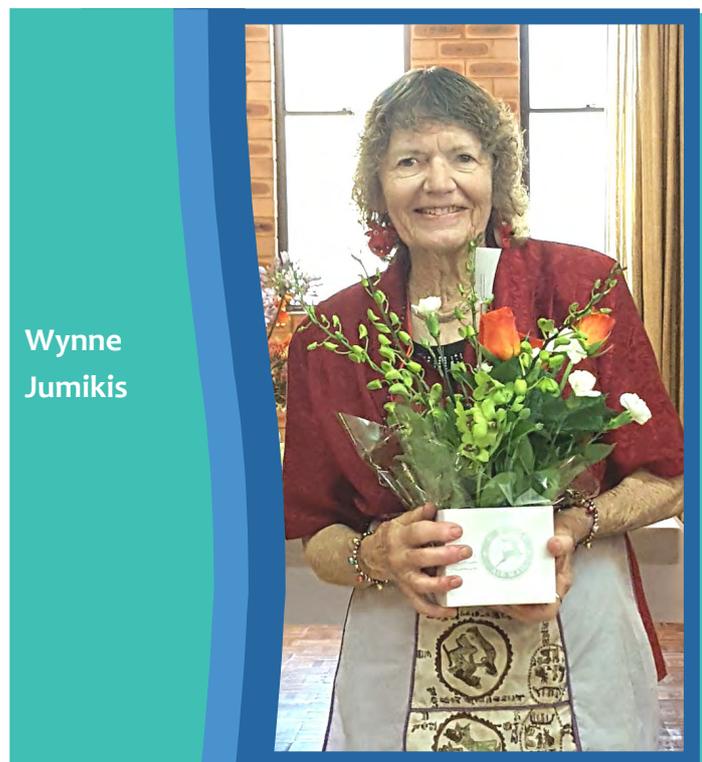
As a registered charity and public benevolent institution as well as a Centrelink registered organisation to host job seekers undertaking voluntary work as an approved activity, Your Aged Care at Home highly values the dedication and tireless work of all our volunteers.

This year, Leigh Gayford has volunteered his time to assist with caretaker and gardening work as well as supporting our Foodbank charity work. His services are highly valued and Foodbank would not be possible without his ongoing commitment.



Leigh Gayford

Wynne Jumikis has been one of our most active volunteers for the past four years and no event would be complete without her incredible hard work and wonderful culinary and decorating skills. Wynne also supports the *Daugavas Vanagi* on a regular basis and her dedication and commitment is greatly valued by all.



Wynne Jumikis



Rai Stubis has been providing companion pet therapy not only to clients who live in their home but also to various Residential Aged Care facilities in the region. This year saw the new addition, Teddy, who along with Poppy, Lulu and Cocoa, bring so much joy and affection to all they visit. Your Aged Care at Home hopes to continue with our Companion Pet Program in the next 12 months through the generous work of Rai and his beautiful dogs.



Rai Stubis

Bringing joy through the love and affection of Coco, Lulu, Poppy and Teddy

**“NO ACT OF KINDNESS,
NO MATTER HOW SMALL,
IS EVER WASTED.”**

-AESOP-

FOODBANK PROGRAM

Your Aged Care at Home is in its second year of providing fresh produce and non-perishable household items to our clients through Foodbank, which is, by far, the largest hunger relief organisation in Australia.

Foodbank is a non-denominational, non-profit organisation which acts as a pantry to the charities and community groups who feed the hungry.

Because of this, we are able to offer Food Parcels to our clients and those members of the public who are financially disadvantaged.

Our clients can benefit from the delivery of a wonderful food parcel of bread, tea, milk, fresh fruit and vegetables, groceries, cleaning and/or personal care items.

Parcels are delivered directly to their door for a small fee of a few dollars to cut down on their grocery bill and ensure they have access to fresh produce and daily staples on a regular basis.

**FOODBANK IS THE
LARGEST
FOOD RELIEF
ORGANISATION IN
AUSTRALIA**





As a registered charity and public benevolent institution, Your Aged Care at Home depends on the generous support of our donors to enable us to provide additional services and support to the elderly living in our community.

This year we have been supported in some of our fund raising activities by:

- ✿ **Bunnings Greenacre** who provided gifts to all our guests at our client Christmas Party as well as donated essential home safety equipment including fire blankets, smoke detectors and night lights
- ✿ **Officeworks Greenacre** who generously donated office supplies
- ✿ **Grill'd Local Matters** who donated \$100 for our Pet Therapy Program
- ✿ **Lions Club** who donated \$450
- ✿ **Chuffed Fundraising** donations of \$250 to support our Pet Therapy Program
- ✿ **Kaye Marshall**—cash donation
- ✿ **Zita Belkus**—cash donation



Greenacre

Lot 1, 51 Roberts Road
Greenacre NSW 2190
Phone: (02) 8732 2300



Greenacre

57 - 67 Roberts Road
Greenacre NSW 2190
Phone: 8755 7600



OUR SUPPORTERS

WORLD OF MAGIC

Your Aged Care At Home

THANK YOU

On behalf of the special needs children in our community,
we thank you so much for your very generous support.

Lions Club of Bondi Inc

Because we care

Dear Action and Members of the Bondi Lions Club,

We would like to thank you very much for being a part of the funding for Cooper's hart walker. He is making some great advances in it.

Yours sincerely,
Steve, Trish and Cooper

2018
Circus Quirkus

THANK YOU SO MUCH

The special needs children in our community really appreciate your kind and generous support

YOUR AGED CARE AT HOME LIMITED

49-51 Stanley St, Bankstown NSW 2200

ABN: 39 169 059 992

**FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2018**



YOUR AGED CARE AT HOME LIMITED

30 JUNE 2018

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YOUR AGED CARE AT HOME LIMITED

Directors' Report

FOR THE YEAR ENDED 30 JUNE 2018

The Directors of Your Aged Care at Home Ltd present their report together with the financial statements of Your Aged Care at Home Ltd for the year ended 30 June 2018 and the Independent Auditor's Report thereon.

Board of Directors

The following persons were Directors of Your Aged Care at Home Limited during and since the end of the financial year:

Heather Pooloo, J.P - Chairperson

Executive Director

Director since 2014

Our Executive Director, Heather, has extensive management and project development experience in the domains of community aged care, education and CALD community development. Heather was appointed by the Board of the Sydney Latvian Society in April 2014 to undertake the transfer of Latvian Aged Care *Laima* to Your Aged Care at Home Ltd. This was completed in January 2015 with the successful approval of 25 Home Care Packages being transferred to Your Aged Care at Home.

Gundega Zarins – Company Secretary

Director since 2014

Gundega has worked in aged care for more than ten years and is a highly respected and active member of the Sydney Latvian community and is the Secretary of *Dangavas Vanagi*. As a licensed club, Gundega is responsible to the Office of Liquor, Gaming and Racing (OLGR) including financial reporting, the Responsible Service of Alcohol (RSA), the Responsible Conduct of Gambling (RCG) and other legislative requirements relevant to registered clubs. She is also the Treasurer of the Ladies Auxiliary attached to the *Dangavas Vanagi* in addition to being Deaconess to the Evangelical Lutheran Unity Congregation in Strathfield.

Kristaps Zarins - Director

Director since 2015

Kris has extensive management and project development experience. As senior manager with CSIRO (1980-1982), Kris was responsible for developing and implementing effective financial and personnel systems. As Executive Officer of the UNSW Institute of Administration he developed and implemented marketing programs and presented a paper at the International Conference (Clear Visions of the Future - The Key to Success). He was also National Administration Manager for the Australian Bicentennial Authority, where he developed and implemented management systems for procurement, travel, stores management and organisation wind-down. As HR Manager for House with No Steps, Kris introduced client evaluation and support systems and Quality Assurance. Kris also held the position of GM of Employment and Lifestyle Programs, where he developed and introduced DSS and established Industry Quality Assurance Network.

YOUR AGED CARE AT HOME LIMITED

Directors' Report

FOR THE YEAR ENDED 30 JUNE 2018

Principle activities and objectives

During the year, the principle activities of Your Aged Care at Home Ltd were to provide Home Care Packages Program services to the elderly across the Sydney Metropolitan area.

Care and support services provided include:

- Personal services – including personal assistance with, bathing and showering, grooming, dressing, toileting, mobility and transfers
- Nutrition, hydration, meal preparation and diet
- Management of skin integrity
- Continence management
- Mobility and dexterity – including provision of walking aids, mechanical devices for lifting and assistance with using aids
- Support services – including cleaning, laundry, gardening, medications management, transport, respite care, home maintenance, home modifications and social activities
- Leisure, interests and activities
- Clinical services – including nursing, occupational therapy and physiotherapy services as well as referral to health practitioners and other service providers
- Companion Pet Therapy
- Foodbank

Your Aged Care at Home was approved as a registered provider with the National Disability Insurance Agency on 30 April 2018 to deliver a range of services under the National Disability Insurance Scheme.

Support services include:

- Support Coordination
- High Intensity Daily Personal Activities
- Household Tasks
- Assistive Products for Household Tasks
- Innovative Community Participation
- Assistance with Travel/Transport Arrangements
- Participation in Community, Social and Civic Activities
- Community Nursing Care for High Needs
- Therapeutic Supports
- Daily Personal Activities

There has not been any significant change in the state of affairs of Your Aged Care at Home Ltd during the financial period.

Short-term objectives

The Company's short-term objectives are to:

- Provide care for aged, sick and infirm persons based on the broad principles of the Aged Care Act 1997 (Cth) as amended or its equivalent if subsequently replaced;
- Promote a high quality of care for the recipients of aged care services that meet the needs of individuals;
- Protect the health and well-being of the recipients of aged care services;

YOUR AGED CARE AT HOME LIMITED

Directors' Report

FOR THE YEAR ENDED 30 JUNE 2018

- Ensure that aged care services are targeted towards the people with the greatest needs for those services;
- Facilitate access to aged care services by those who need them, regardless of race, religion, culture, language, gender, economic circumstance or geographic location;
- Provide respite for families, and others who care for older people;
- Encourage diverse, flexible, and responsive aged care services that are appropriate to meet the needs of the recipients of those services and their carers;
- Facilitate the independence of, and choice available to, those recipients and carers; and
- Support people with disabilities, their families and carers under the National Disabilities Insurance Scheme by:
 - a. Providing and/or supporting an integrated range of innovative and responsive services that promote, develop and sustain the independence and community inclusion of those who have, or may acquire, disability;
 - b. Providing and/or supporting services for people with disabilities, their families and carers which promote independence and choice;
 - c. Providing and/or supporting services which develop rights and dignity of people living with, or affected by, disability;
 - d. Educating the community about people with disabilities, the causes of those disabilities, and the rights and potential of those people;
 - e. Advancing the interests of people in our society living with, or affected by, disability;
 - f. Providing and/or supporting services to assist other organisations to achieve all or any of these aims.

Long-term objectives

The Company's long-term objectives are to:

- Be sustainable and strive for continuous improvement so as to offer the best possible outcomes for the elderly and disabled and their carers requiring our assistance; and
- To help plan effectively for the delivery of aged care services and disability support services that:
 - a. Promote the targeting of services to areas of greatest need;
 - b. Promote aging in place through the linking of care and support services to the places where older people prefer to live; and
- Support people with disabilities, their families and carers and advance the interests of people in our society living with, or affected by, disability.

Strategy for achieving short and long-term objectives

To achieve these objectives, the Company has adopted the following strategies:

- The Company strives to attract and retain quality staff and volunteers who are committed to working in aged care and disability support services, and this is evidenced by low staff turnover. Your Aged Care at Home believes that attracting and retaining quality staff and volunteers will assist with the success of the company in both the short and long term;
- Staff and volunteers are committed to creating new and maintaining existing programs in support of aged care and disability care recipients. Committed staff and volunteers allow the Company the ability to engage in continuous improvement;
- Staff and volunteers strive to meet consistent standards of best practice and provide clear expectations of professional accountabilities and responsibilities to all stakeholders. This is

YOUR AGED CARE AT HOME LIMITED

Directors' Report

FOR THE YEAR ENDED 30 JUNE 2018

- evidenced by the performance of staff and volunteers, being assessed based on these accountabilities, and ensures staff are operating in the best interests of the care recipients, their carers and the Company;
- The Company ensures compliance with all related legislative requirements under the Aged Care Act 1997 (Cth) and the National Disability Insurance Scheme Act 2013.

Directors' meetings

The number of meetings of Directors' held during the year and the number of meetings attended by each Director, are as follows:

Director	Number of Meetings	Number Attended
Heather Pooloo	10	10
Gundega Zarins	10	6
Kristaps Zarins	10	9

Contribution in winding up

The Company is incorporated under the Corporations Act 2001 and is a Company limited by guarantee. If the Company is wound up, the constitution states that each member is required to contribute a maximum of \$50 each towards meeting any outstanding obligations of the entity. At 30 June 2018, the total amount that members of the Company are liable to contribute if the Company is wound up is \$150.00.

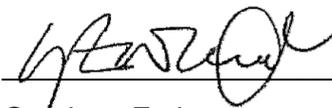
Auditor's Independence Declaration

A copy of the Auditor's Independence Declaration as required under subsections 60-40 of the Australian Charities and Not for Profits Commission Act 2012 is included in page 6 of this financial report and forms part of the Board of Directors Report.

Signed in accordance with a resolution of the Board of Directors.



Heather Pooloo
Director



Gundega Zarins
Director

Dated this 15th day of September 2018

C M PITT & CO

Chartered Accountants

TELEPHONE: (02) 9715 1555
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CHARLES M PITT B.BUS FCA

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YOUR AGED CARE AT HOME LIMITED AUDITOR'S INDEPENDENCE DECLARATION

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2018 there have been:

- (i) no contraventions of the auditor's independence requirements as set out in section 307c of the *Corporations Act 2001*;
- (ii) no contraventions of the auditor's independence requirements as set out in subsections 60-40 of the *Australian Charities and Not for Profits Commission Act 2012*; and
- (iii) no contraventions of any applicable code of professional conduct in relation to the audit.



Charles M Pitt
C M PITT & CO
Chartered Accountants
2 Philip Street, Strathfield NSW 2135

Date: 1st September 2018



Liability limited by a scheme approved under Professional Standards Legislation
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YOUR AGED CARE AT HOME LIMITED
ABN: 39 169 059 992
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2018

		2018	2017
		\$	\$
	Note		
Revenue	4	1,387,731	833,944
Employee benefits expense	5	(1,159,817)	(707,070)
Depreciation expense	6	(12,073)	(4,389)
Other expenses	7	<u>(201,374)</u>	<u>(92,038)</u>
Surplus before income tax		<u>14,467</u>	<u>30,447</u>
Income tax expense		<u>-</u>	<u>-</u>
Surplus for the year		<u>14,467</u>	<u>30,447</u>
Other comprehensive income, net of income tax		<u>-</u>	<u>-</u>
Total comprehensive income		<u>14,467</u>	<u>30,447</u>

The above Statement is to be read in conjunction with the attached notes.

YOUR AGED CARE AT HOME LIMITED
ABN: 39 169 059 992
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2018

		2018	2017
		\$	\$
	Note		
Current assets			
Cash and cash equivalents	8	672,332	434,913
Trade and other receivables	9	30,655	69,770
Total current assets		<u>702,987</u>	<u>504,683</u>
Non-current assets			
Plant and equipment	10	61,250	29,731
Total non-current assets		<u>61,250</u>	<u>29,731</u>
Total assets		<u>764,237</u>	<u>534,414</u>
Current liabilities			
Trade and other payables	11	394,371	209,213
Provisions	12(i)	80,132	58,170
Total current liabilities		<u>474,503</u>	<u>267,383</u>
Non-current liabilities			
Provisions	12(ii)	46,541	38,305
Total non-current liabilities		<u>46,541</u>	<u>38,305</u>
Total liabilities		<u>521,044</u>	<u>305,688</u>
Net assets		<u>243,193</u>	<u>228,726</u>
Equity			
Business transfer from Latvian Aged Care <i>Laima</i>	13	-	188,132
Retained surplus		243,193	40,594
Total equity		<u>243,193</u>	<u>228,726</u>

The above Statement is to be read in conjunction with the attached notes.

YOUR AGED CARE AT HOME LIMITED
ABN: 39 169 059 992
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2018

	Business transferred from Laima Aged Care	Retained surpluses	Total equity
	\$	\$	\$
Balance at 01 July 2016	188,132	10,147	198,279
Surplus after income tax expense for the year	-	30,447	30,447
Other comprehensive income, net of tax	-	-	-
Total comprehensive income for the year	-	30,447	30,447
Balance at 30 June 2017	188,132	40,594	228,726
Balance at 01 July 2017	188,132	40,594	228,726
Business transferred from Laima Aged Care	13 (188,132)	188,132	-
Surplus after income tax expense for the year	-	14,467	14,467
Other comprehensive income, net of tax	-	-	-
Total comprehensive income for the year	-	243,193	243,193
Balance at 30 June 2018	-	243,193	243,193

The above Statement is to be read in conjunction with the attached notes.

YOUR AGED CARE AT HOME LIMITED
ABN: 39 169 059 992
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2018

	2018	2017
	\$	\$
	Note	
Operating activities		
Receipts from customers (inclusive of GST)	128,227	225,936
Payments to suppliers and employees (inclusive of GST)	(1,301,031)	(748,568)
Home care subsidies received	1,398,049	662,162
Client contributions received	40,637	18,581
Interest received	9,099	7,462
Donations received	5,077	15,011
Other income	1,175	10,040
Net cash provided by operating activities	14 <u>281,233</u>	<u>190,624</u>
Investing activities		
Payments for plant and equipment	<u>(43,814)</u>	<u>(21,781)</u>
Net cash used in investing activities	<u>(43,814)</u>	<u>(21,781)</u>
Financing activities		
Net cash from financing activities	<u>-</u>	<u>-</u>
Net change in cash and cash equivalents	237,419	168,843
Cash and cash equivalents, beginning of year	434,913	266,070
Cash and cash equivalents, end of year	8 <u>672,332</u>	<u>434,913</u>

Note: Comparative information for cash inflows and outflows has been reclassified to achieve consistency in the disclosure with current year amounts. Comparative information for net cash provided by operating activities remains unchanged.

The above Statement is to be read in conjunction with the attached notes.

YOUR AGED CARE AT HOME LIMITED
ABN: 39 169 059 992
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

Note 1. General information and statement of compliance

The financial report includes the financial statements and notes of Your Aged Care at Home Ltd. These financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements and Interpretations issued by the Australian Accounting Standards Board ('AASB'), the Australian Charities and Not-for-profits Commission Act 2012 and the Corporations Act 2001, as appropriate for not-for-profit oriented entities.

The financial statements for the year ended 30 June 2018 were approved and authorised for issue by the Board of Directors on 15 September 2018.

Note 2. Significant accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

New or amended Accounting Standards and Interpretations adopted

The company has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted. The company has yet to assess the impact of these new or amended Accounting Standards and Interpretations.

Historical cost convention

The financial statements have been prepared under the historical cost convention.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in note 3.

Revenue recognition

Revenue is recognised when it is probable that the economic benefit will flow to the company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable.

Government Home care subsidies

Government Home care subsidies received by this entity under the Aged Care Act 1997 are recognised as income when the obligations relating to the receipt have been met.

Client contribution fees

Client contribution fees, charged for care or services provided to clients, are recognised when the service is provided.

YOUR AGED CARE AT HOME LIMITED
ABN: 39 169 059 992
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

Sales revenue

Revenue from the sale of goods is recognised as revenue when this entity transfers the significant risks and rewards of ownership of the assets.

Donations

Donations collected, including cash and goods for resale, are recognised as revenue when the entity gains control, economic benefits are probable and the amount of the donation can be measured reliably.

Interest

Interest revenue is received from cash and short term deposits held with financial institutions and is recognised on the accrual basis.

Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

Income Tax

This entity is a registered public benevolent institution and is exempt from income tax under Subdivision 50-B of the Income Tax Assessment Act 1997. This entity is also endorsed as a deductible gift recipient (DGR) under Subdivision 30-BA of the Income Tax Assessment Act 1997.

Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the company's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

Cash and cash equivalents

Cash and cash equivalents includes cash on hand, cash bank deposits, and short term bank deposits with original maturities of four months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Trade and other receivables

Short-term receivables are measured at the original invoice amount where the effect of discounting is immaterial. The credit risk is the carrying amount (net of any allowance for impairment). No interest is earned on trade debtors. The carrying amount approximates fair value.

Property, plant and equipment

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated on a straight-line basis to write off the net cost of each item of plant and equipment over their expected useful lives as follows:

Motor vehicles	6 years
Office furniture	4-5 years
Computer equipment	4 years
Client equipment	4 years

YOUR AGED CARE AT HOME LIMITED
ABN: 39 169 059 992
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the company. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

Trade and other payables

These amounts represent liabilities for goods and services provided to the company prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at the original invoice amount where the effect of discounting is immaterial. The amounts are unsecured and are usually paid within 30 days of recognition.

Employee benefits

Short-term employee benefits

Liabilities for wages and salaries, 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 annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees with two or more years of service up to the reporting date. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service.

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the Australian Taxation Office. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense,

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the Australian Taxation Office is included in other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the Australian Tax Office, are presented as operating cash flows.

Comparatives

Where necessary comparative information has been reclassified to achieve consistency in disclosure with current year amounts and other disclosures.

YOUR AGED CARE AT HOME LIMITED
ABN: 39 169 059 992
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

Note 3. Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

Estimation of useful lives of assets

The company determines the estimated useful lives and related depreciation charges for its plant and equipment assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold, will be written off or written down.

Employee benefits provision

As discussed in note 2, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

YOUR AGED CARE AT HOME LIMITED
ABN: 39 169 059 992
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

Note	2018 \$	2017 \$
4 Revenue		
Home care subsidies	1,237,654	564,978
Client contribution fees	40,637	18,581
Private client services	32,159	10,860
Brokerage services	59,762	213,657
NDIS services	1,726	-
Donations and fund raising	5,077	15,011
Interest	9,541	5,017
Other revenue	1,175	866
Centrelink – Workskil	-	1,636
WorkCover	-	3,338
Total revenue	<u>1,387,731</u>	<u>833,944</u>
5 Employee benefits expense		
Salaries and wages	984,377	598,030
Superannuation contributions	92,268	56,600
Provision for employee benefits		
- Annual leave	17,463	24,144
- Personal leave	4,385	5,532
- Long service leave	8,350	4,810
Workers compensation insurance	34,855	11,877
Staff training and seminars	15,010	3,526
Protective clothing	2,346	2,129
Police checks	763	422
Total employee benefits expense	<u>1,159,817</u>	<u>707,070</u>
6 Depreciation expense		
Depreciation	12,073	4,389
Total depreciation	<u>12,073</u>	<u>4,389</u>

YOUR AGED CARE AT HOME LIMITED
ABN: 39 169 059 992
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

	2018	2017
	\$	\$
Note		
7 Other expenses		
Auditors' remuneration	5,204	6,800
Client expenses	127,875	39,795
Consulting	-	1,005
Portable and attractive items	2,373	917
Fund raising expenses	1,143	5,531
Charitable donations and services	3,178	1,760
Insurance	6,098	6,261
Legal expenses	882	700
Motor vehicle expenses	3,328	3,124
Postage, printing and stationery	6,562	3,383
IT maintenance and subscriptions	6,326	2,141
Telecommunications	6,936	2,679
Rent	15,600	9,273
General expenses	15,869	8,669
Total other expenses	<u>201,374</u>	<u>92,038</u>
8 Cash and cash equivalents		
Cash at bank	145,824	226,460
Term deposits	525,332	207,392
PayPal account	1,026	821
Cash on hand	150	240
Total cash and cash equivalents	<u>672,332</u>	<u>434,913</u>
9 Trade and other receivables		
Service income	20,664	31,969
Subsidy receivable	3,473	34,240
Other receivables	44	233
Interest income	1,335	893
Prepayments	5,139	2,435
Total trade and other receivables	<u>30,655</u>	<u>69,770</u>
10 Plant and equipment		
Motor vehicle - at cost	6,500	6,500
Less: Accumulated depreciation	(3,758)	(2,674)
	<u>2,742</u>	<u>3,826</u>
Plant and equipment - at cost	75,640	32,447
Less: Accumulated depreciation	(17,132)	(6,542)
	<u>58,508</u>	<u>25,905</u>
Total plant & equipment	<u>61,250</u>	<u>29,731</u>

YOUR AGED CARE AT HOME LIMITED
ABN: 39 169 059 992
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

Note

10 Non-current assets - plant and equipment (continued)

Reconciliations

Reconciliation of the written down values at the beginning and end of the current financial year are set out below:

	Plant and Equipment	Motor Vehicle	Total
	\$	\$	\$
Balance at 1 July 2017	25,905	3,826	29,731
Additions	43,814	-	43,814
Disposals	(222)	-	(222)
Depreciation expense	(10,989)	(1,084)	(12,073)
Balance at 30 June 2018	<u>58,508</u>	<u>2,742</u>	<u>61,250</u>

2018	2017
\$	\$

11 Trade and other payables

Accrued salaries, wages and oncosts	71,091	37,848
Trade creditors and other accruals	38,131	15,844
Liability for future service delivery	285,149	155,521
Total trade and other payables	<u>394,371</u>	<u>209,213</u>

12 Provisions

Employee benefits

(i) Current liabilities

Annual leave and personal leave	80,132	58,170
Total provisions - current	<u>80,132</u>	<u>58,170</u>

(ii) Non-current liabilities

Long service leave	46,541	38,305
Total provisions - non-current	<u>46,541</u>	<u>38,305</u>

13 Business transfer from Latvian Aged Care Laima to Your Aged Care at Home Ltd

The business was transferred from Latvian Aged Care Laima to YACAH on 31 January 2015 in accordance with the Deed of Transfer of Business.

Balance at the beginning of the year	188,132	188,132
Transferred to Retained Surplus	(188,132)	-
Balance at the end of year	<u>-</u>	<u>188,132</u>

YOUR AGED CARE AT HOME LIMITED
ABN: 39 169 059 992
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

Note	2018 \$	2017 \$
14 Note to statement of cash flow		
Reconciliation of net cash provided by Operating activities to operating surplus		
Operating surplus	14,467	30,447
Non-cash flows in profit from ordinary activities		
Depreciation	12,073	4,389
Loss on disposal of plant and equipment	222	-
Employee entitlements	63,441	34,487
Changes in assets and liabilities		
Decrease/(increase) in receivables	39,115	(38,003)
Increase/(decrease) in accounts payable	151,915	159,304
Cash flows from operations	<u>281,233</u>	<u>190,624</u>
15 RENUMERATION OF KEY MANAGEMENT PERSONNEL		
Total key management personnel remuneration	<u>116,537</u>	<u>115,593</u>
16 AUDITORS REMUNERATION		
Auditing of the accounts	5,000	4,800
Underprovision/(overprovision) of Audit fees	204	2,000
Total Auditors Remuneration	<u>5,204</u>	<u>6,800</u>

YOUR AGED CARE AT HOME LIMITED
ABN: 39 169 059 992
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

Note 17. Commitments

The company had no commitments for expenditure as at 30 June 2018 and 30 June 2017

Note 18. Related party transactions

Key management personnel

Disclosures relating to key management personnel are set out in note 15.

Note 19. Events after the reporting period

No matter or circumstance has arisen since 30 June 2018 that has significantly affected, or may significantly affect the company's operations, the results of those operations, or the company's state of affairs in future financial years.

YOUR AGED CARE AT HOME LIMITED
ABN: 39 169 059 992
DIRECTORS' DECLARATION
FOR THE YEAR ENDED 30 JUNE 2018

In the opinion of the Directors' of Your Aged Care At Home Limited:

- a) The financial statements and notes of Your Aged Care At Home Limited are in accordance with the Australian Charities and Not-for-profits Commission Act 2012, including:
 - I. Giving a true and fair view of its financial position as at 30 June 2018 and of its performance for the financial year ended on that date; and
 - II. Complying with Australian Accounting Standards - Reduced Disclosure Requirements (including the Australian Accounting Interpretations) and the Australian Charities and Not-for-profits Commission Regulation 2013; and
- b) There are reasonable grounds to believe that Your Aged Care At Home Limited will be able to pay its debts as and when they become due and payable.



Heather Pooloo
Director



Gundega Zarins
Director

Dated this 15th day of September 2018

C M PITT & CO

Chartered Accountants

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INDEPENDENT AUDIT REPORT TO THE MEMBERS OF YOUR AGED CARE AT HOME LTD AND THE COMMONWEALTH DEPARTMENT OF HEALTH

Report on the Audit of the Financial Report

We have audited the financial report of Your Aged Care at Home Limited (YACAH), which comprises the statement of financial position as at 30 June 2018, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the responsible entities' declaration.

In our opinion, the financial report of YACAH, has been prepared in accordance with Division 60 of the Australian Charities and Not-for-Profits Commission Act 2012, including:

- a) giving a true and fair view of the registered entity's financial position as at 30 June 2018 and of its financial performance for the year ended; and
- b) complying with Australian Accounting Standards to the extent described in Note 1, and division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013. basis for opinion.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the registered entity in accordance with the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Committee's Responsibility for the Financial Report

The committee of the YACAH, are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the



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financial report is appropriate to meet the requirements of the Australian Charities & Not for Profits Commission Act 2012. The committee's responsibility also includes such internal control as to determine the committee necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the committee is responsible for assessing the YACAH, ability to continue as a going concern, disclosing, as applicable, matters relating to Going concern and using the going concern basis of accounting unless the responsible entities either intend to liquidate the registered entity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibility for the Audit of the Financial Report

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

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

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

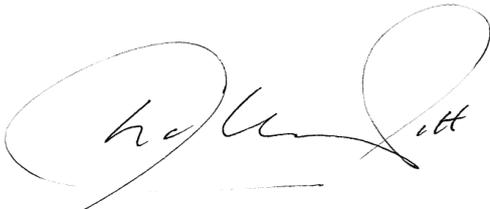


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If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the registered entity 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.



Charles M Pitt
C M PITT & CO
CHARTERED ACCOUNTANTS

ICAA Membership No. 20180
Registered Company Auditor No. 2944
Unit 6 & 7, 2 Philip Street Strathfield

Dated: 15 September 2018



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Your smile is your Logo
Your personality is your Business Card
How you leave others feeling
After having an experience with you
Becomes your Trademark
Your Aged Care at Home