

In Community With Community



 familycare Annual Report
2022/23

In October 2022, the Goulburn region was impacted by a significant flood emergency. Both in the immediate response and the recovery that is ongoing, we have been reminded how important community is. That is the inspiration for this year's theme: In Community. With Community.



Front cover: Program participant Celine and Support worker Susan in the Sensory Garden cafe.

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Our Vision and Values

FamilyCare works with individuals, families and communities to increase wellbeing, build strengths and encourage optimism. Our vision is strong families and communities.

RESPECT - for all people and of their right to reach full potential

EMPOWERMENT - of clients and staff to achieve individual and collective goals

INTEGRITY - actions consistent with beliefs

LEADERSHIP - on issues which impact adversely on individuals, family and community

COMMUNICATION - a commitment to open and ongoing dialogue with all stakeholders

PROFESSIONALISM - in all aspects of our work



FamilyCare commenced in Shepparton in 1984. We offer a range of services to families and young people in Shepparton, Seymour, Cobram, Kinglake, Wallan and surrounding districts.

FamilyCare assists families and individuals to enhance their strengths throughout their lives.

Our offices are located on the traditional lands of the Yorta Yorta in the North and the Taungurung and Wurundjeri Woi Wurrung in the south. We pay our respects to the traditional owners, their cultures and to their elders past and present.

Meet our board

Chairperson
Ann Sexton
Commenced 2014



Vice- Chairperson
Wendy Lewis
Commenced 2014



Treasurer
Tim Gubbins
Commenced 2003



Board Member
Albert Kellock O.A.M
Commenced 1984



Secretary
Danny Whyte
Commenced 2019



Board Member
Betty Dale
Commenced 2004



Board Member
Nigel Liggins
Commenced 2021



Board Member
Ian Ritchie
Commenced 2021



Board Member
Marina Klooster
Commenced 1997



Chief Executive Officer

David Tennant

Auditors

Goulburn Murray Audit Services

Life members

1998 Roger Furphy
1998 Albert Kellock
2006 Geoff Adams
2016 Aileen Kemp

Patron

Jeff Tracy



Australian Government
Department of Social Services



Chairperson's report

Ann Sexton



I will begin my report with an event that took place towards the end of the year we are reflecting upon.

Albert Kellock, Board Director, tendered his resignation to me in May. Whilst Board Members come and go over time as they should, it is particularly significant to note and mention Albert's retirement. Albert began his journey as a Board member from FamilyCare's inception almost 40 years ago. In fact, it was Albert, along with several others of the time, who agitated to have FamilyCare established as a stand-alone agency.

Albert's contribution, dedication and dogged commitment to ensuring FamilyCare became a self-sufficient agency and one of standing within our community is considerable and not to be underestimated. His legacy will remain in many ways within our organisation, in his unwavering mantra of always doing what was best and right for families and particularly for children. We thank-you Albert from the bottom of our FamilyCare hearts and souls for your 40 years of volunteer service.

2022-23 has again challenged our community and the demand for FamilyCare services has continued to increase. This was no more evident than during the recent flood crisis and current ongoing recovery phase. FamilyCare has the lead role in the recently established Goulburn Flood Recovery Service (GFRS), however we do this in strong partnership with several other local agencies. The ability of the GFRS to provide professional staff with a commitment to ensuring positive support for families occurs because we continue to advocate for, and work with, our locally based partner organisations.

At FamilyCare we have a strong belief in the overall community benefit of working in partnership with local agencies, to create local initiatives, that support local families and will continue to look for ways to create these opportunities. GFRS and The

Orange Door are two great examples of the power of partnerships.

The increased demand for service, including our role at the GFRS, has meant that FamilyCare, like many others within our areas, has been actively recruiting staff. FamilyCare has been fortunate to attract, and maintain, quality staff. Our staff, including our strong base of volunteers, constantly going above and beyond their day-to-day roles. As a Board we are both conscious of, and grateful for, their commitment and dedication. On behalf of the Board, I thank you all sincerely for your role in ensuring the best for all the families that we support.

This past year has seen the Board focussing strongly on our governance responsibilities, which have included reviewing our Board processes and procedures to ensure we continue to govern in both an optimal and contemporary manner.

With the purchase of additional land at Wallan, we are in a strong position across the breadth of the FamilyCare geographical footprint to consider and plan for future opportunities.

In more recent months, we have turned our attention to the development of our 2024-2026 Strategic Plan. This document has a little way to go before completion, but I am excited to see it shaping into a strong, guiding document that continues to support FamilyCare's growth and Vision.

As you read through the following pages of this Annual Report I hope you will be warmed, a little surprised and perhaps even challenged by the stories, events and data provided. Ultimately I hope it highlights how each day, the FamilyCare family are 'In and With Community' and that it encourages you to do the same.

CEO's report

David Tennant



Widespread flooding experienced across our region in October 2022 had a devastating impact on communities, families and individuals. A range of emergencies unfolded across many parts of the state, over a number of weeks but townships along the Goulburn River and its various tributaries, suffered particularly severe outcomes. Homes were inundated, some damaged beyond hope of repair, while precious possessions and livelihoods were destroyed. It was a heartbreaking time which affected our clients, staff, volunteers, friends, families and neighbours. Coming immediately after the COVID pandemic years, when we were all focussed on reconnecting, the sense of loss and grief was amplified.

There has been a lot written and said in the months since the floods about how the community pulled together, to keep each other safe and to start the slow build to recovery. The first responders were, as they always are, remarkable in their efforts to bring people to safety and deliver precious supplies to those who were isolated. Our council staff stepped up into public facing roles many were unfamiliar with and did a mighty job. Behind the scenes, essential utilities barely missed a beat – disconnections were addressed at a speed which belied the scale of the tragedy and the pace of the clean up in the weeks that followed was on any measure extraordinary.

To everyone who played a role in those activities, our heartfelt thank you. You acted in response to the most basic human needs, providing help and relieving suffering, without any interest in receiving acknowledgement. It is vital however that we do acknowledge your support.

I also want to thank our staff and volunteers who calmly and respectfully bought their skills to bear as immediate response transitioned to recovery. The call-outs to the various relief centres were constant over the first few weeks and you attended after hours and on weekends, as required and without reservation. I was and remain immensely proud of and grateful for those efforts.

Finally, it is important to note the Goulburn Flood Recovery Service (GFRS) partnership. FamilyCare is the lead in a contractual sense for the GFRS but the partnership, involving seven agencies with a strong physical presence in Goulburn, is in my view a best practice model of community members helping their community to rebuild. To my colleague Amy Jones who manages the GFRS and the entire service team from across the partnership, thank you for the vital role you are playing.

The floods are not the sum total of what occurred in 2022/23 and there are many more details about FamilyCare's activities across the year, in the pages that follow. It would be nice to think we will not be tested to the same degree in the year to come. By doing so, we have learned more about our capacity to meet fresh challenges, individually and together.

Service Development report

Ange Armstrong



Our continued focus this year, has been working diligently in the background, on improving service outcomes and support for our families. All of the work that FamilyCare undertakes, is dedicated to improving the lived experiences of our families and carers. Our staff and volunteers have contributed greatly in 2023 and have at times sacrificed their home life for work.

None more so than our response to the October 2022 floods. This event resulted in significant loss across most of our catchment areas, in particular in the towns of Shepparton and Seymour. Our standing up of the Goulburn Flood Recovery Service (GFRS) was an amazing partnership with a number of key local services. This could not have occurred so quickly without an already strong collegial trust amongst our colleagues. Thank you to all partners for your support. I would like to highlight the leadership of the Manager of our GFRS-Amy Jones and thank Amy for her vision, energy and commitment to drive our responses. At this stage, we will provide the collective GFRS until end June 2024.

To the community impacted by the floods, including our own staff, we are here to support your long-term recovery and healing.

It was pleasing to be able to slowly move back into more face to work and nice to be able to catch up with colleagues and further a number of our key local partnerships. Like many other organisations, we have struggled with recruitment at times but overall, we have been very successful this year, in attracting an experienced and diverse new staffing group. Recruitment and retention are an ongoing challenge, and we are committed to ongoing quality improvements and innovation to be the best employer we can.

The Goulburn Child and Family services Alliance, continues to go from strength to strength with new partnerships and training being delivered. The Alliance Executive and Operational committees have worked relentlessly on identifying system barriers to service delivery and also celebrating the amazing outcomes we can achieve, for our families experiencing vulnerability. Thank you all, for your unwavering commitment and support.

Finally, thank you to the Executive, Managers, Team Leaders and all staff who walk the talk, role model our positive and strengths-based culture but mostly make our work place one we look forward to coming to each day.

Goulburn Valley Flood Recovery

Amy Jones



The floods of October 2022 had and continue to have a significant impact on local communities across Goulburn with hundreds of homes inundated or isolated by floods waters leaving many in our community displaced and unable to return home. In the immediate aftermath, FamilyCare supported local communities through a presence at the Relief Centres established in Seymour, Shepparton and Tatura and in November 2022, the Goulburn Flood Recovery Service (GFRS) was formed.

The GFRS is a partnership of seven local community organisations, led by FamilyCare, together with The Bridge Youth Service, Primary Care Connect, Nexus Primary Health, OzChild, Uniting Vic Tas and Connect GV. Each agency either seconded existing staff and/ or employed new Recovery Support Workers (RSW) to join the collective team. In the initial months after establishment, the team grew very quickly to 20FTE. The RSW's work together from shared sites in Shepparton and Seymour.

Our RSWs provide one on one support to individuals, families and households affected by the floods through information and advice, links to available grants, housing, referrals to areas of support such as financial counselling or mental health. Referrals for the program are via the central Statewide 1800 Flood Recovery hotline. At the time of writing this report, our GFRS team have supported 533 households in their flood recovery.

Given the volume of people affected across the Goulburn area, Emergency Recovery Victoria also funded other Recovery Support Providers to support our local community whilst the GFRS was establishing and we've valued the contribution of these agencies to our community during this time.

GFRS have supported local government Municipal Recovery Committees and attended many of the Council initiated Flood Recovery events. These activities have been an opportunity to engage with broader community and ensure pathways and linkages with Recovery Support.

Community spirit can be at its finest following a disaster, and GFRS have gratefully distributed donations including vouchers from service clubs and local organisations to those households, families and individuals affected by the floods. Recovery is often long and difficult and these donations have been well received.

GFRS has been funded for another 12 months – and there is still a lot of work to do. Many of the clients that we are supporting are still in temporary accommodation and looking for long term secure housing. Those who own their properties are receiving structural assessments and recommendations, or receiving insurance offers. Our team will continue to support and advocate for our client in their long term recovery.

I would like to express my thanks to my GFRS team (from all seven organisations) – your commitment to your clients, GFRS and your colleagues has been inspiring.

**533
households
supported**

Greater
Shepparton
414

Moira 16

Strathbogie
29

Murrindindi
43

Mitchell
31



Child and Family Services Lower Hume

Naomi Mazzone



'In Community With Community' has been a consistent thread through the work conducted by the Child and Family Services team in Lower Hume over the past 12 months.

Staff have travelled within our beautiful communities, supporting children and families from Beveridge to Kinglake, Eildon to Euroa, all across the Strathbogie, Mitchell and Murrindindi Shires.


Our Integrated Child and Family Services, Parenting Assessment and Skill Development, Family Preservation and Reunification and Intensive Case management programs have supported families in these communities using a range of strategies informed by each family's circumstances. The action plans that are developed in partnership with each family, support strengthening of families, child wellbeing and connection to community.

In supporting a single father and his 10-year-old son, one of a number of approaches used was to work through the 'Circle of Security' program which is based on Attachment Theory. This approach supports parents in providing their children with emotional support to develop a secure attachment, resilience and increased school readiness. The father and the practitioner, worked together to tailor this program to his family's needs. The father reflected on the program saying *"It should be taught everywhere in every social relationship. It allows you to have empathy to understand someone and it is the catalyst for trauma if we don't have empathy for children"*

In addition to individual family support that has been provided, the team has enjoyed delivering a range of place based and group initiatives.

In February we commenced a pilot program 'Baby College' in partnership with Our Place in Seymour, Mitchell Shire Council and Kids FIRST. Baby College is a group-based program for parents in their third trimester of pregnancy or with babies who are up to 6 months old, to support their parenting journey. Sessions are designed around the participant's stage of parenting and include play, bath time routine, baby cues, adjusting to parenthood, early sensory experiences, age and stages and supported by ongoing weekly scrapbooking to capture those family moments. The program is supported through funding from the Coleman Foundation.





Another exciting pilot initiative implemented this year, has been 'The Hub 3756' early help program. With Kids FIRST as the lead, and FamilyCare, Wellways and Mitchell Shire Council as partners. The program is working to support families in the Wallan community with children 0-12 years of age. Again, targeting the Early Years, delivery of the PEEP Learning Together program in partnership with Murrindindi Shire Council in Kinglake and Marysville has continued over the past year.

Another group program the team has been able to offer is DRUMBEAT, as part of our delivery of the Harnessing Hope partnership. This therapeutic response has engaged women and children who have been impacted by family violence. The Men and Family Relationships program has continued to evolve during the year, and along with providing men's counselling, we have trialled the delivery of an evidence-based parenting program 'Bringing Up Great Kids'.

It has been a privilege to work with families and our community partners over the past 12 months. I would like to thank all the staff in my team for their ongoing dedication to their work and the wellbeing of children and families in our community.

Safe and Together

Our Certified Safe and Together facilitators continued to deliver Safe and Together training across the region to a range of professionals from a diverse range of agencies.

Safe and Together is a model to inform practice where there is the presence of family violence. The model focuses on perpetrator patterns of behaviour, survivor strengths and the safety and wellbeing of children and adult victims.

There were six CORE four day Safe and Together trainings facilitated, with 126 professionals trained.

Regional Parenting Program

The Regional Parenting Service has continued to deliver parenting education programs targeting early years to teens.

Tuning into Kids

Tuning into Teens

Dads Tuning into Kids

Emotion Coaching

The Importance of Play

24 Group sessions were delivered to 153 parents.



Family Programs

Jaz Emmett



In the past year there have been many challenges in maintaining client and community connections, in particular as a result of mandatory- stay at home rules which ended on the 13th of October 2022. Since then we have been making concerted efforts to rebuild our connections. In Shepparton we have been facilitating parenting courses in collaboration with headspace, as part of Regional Parenting Services program and that are open to any parent. Staff regularly attend local community events, activities for Aboriginal dates of significance events, fundraising and public health and minority group awareness events.

Our IFS staff based in Cobram faced an additional challenge with their office closing for renovations from August 2021 and reopening December 2022. During this time the staff mostly worked from home, which was an additional isolation factor on top of Covid restrictions. In 2023 there has been a rejuvenation of the team and an increase in staff numbers as they work from a modern and greatly enhanced office. The team have been proactive with attending many community events to ensure we are not only seen but also viewed as playing a role in making improvements for people in the Moira Shire. Events that have been attended include the Yarrawonga Kids Festival, Refugee Week, Women's Health and Wellbeing day as well as regular networking and advisory committees such as Cobram Service Providers' meeting, Yarn Up group, and the Yarrawonga Community Learning Centre.

Refugee Minor Program (RMP)

During the pandemic there was a hold on refugee visas being granted. Our case numbers have therefore halved and whilst visas were issued again from late 2022, those coming into Australia during this time settled in Melbourne. We have recently been notified of an expected increase in local refugee arrivals for both Shepparton and Wodonga in the next six months. The increase will enable us to assist more refugee minors who come to Australia without their parents. FamilyCare staff from this program attend multicultural events and meetings regularly in both Shepparton and Wodonga.



Enhanced Multicultural Support Program (EMSP)

This is a new program which enables us to provide enhanced supports to our multicultural population, in particular those where English is not their first language. We found that the number of clients we were seeing for IFS supports fell far short of the percentage of our local population of multicultural communities, so we created a program to help us explore what the barriers are and work on addressing them. The goal is for this program to become part of our usual IFS services from 2024/25 financial year. DFFH have provided support for the initial two year implementation period.

The program is a collaboration between FamilyCare and Wise Well Women, and their Community Health Educators (CHEs). The CHEs are respected and experienced women who are mentors from their differing cultural communities and have really made a difference by helping both our staff and clients understand the perspectives of each, as well as increasing engagement. The CHEs have been able to provide valuable information about their communities and the barriers they face and have been very proactive in working towards addressing them.

FamilyCare's EMSP practitioner Zoe Ekberg, has also provided consultations to staff regarding multicultural issues, including visas and using interpreters. The program has enabled CHEs and FamilyCare staff to be trained in a parenting program that can be run in the languages of local communities and modified to suit their needs. EMSP is helping build knowledge and trust of FamilyCare amongst the multicultural communities in Shepparton region which is starting to show in increased referrals to our IFS program.

Photo of some of the CHEs; their organisation's leader, Chris Nunn, Zoe Ekberg and Jaz Emmett



Early Years

Noellene Morrow



FamilyCare is a community in itself, working and residing within and for the benefit of the wider community.

The Early years program has a focus on working collaboratively with families and professionals to enhance the opportunities for children within our community to achieve their maximum potential.

Collaborative practice is essential in achieving quality outcomes for children and their families. FamilyCare has a long-standing relationship with Greater Shepparton Council's Best Start Program, Maternal Child Health, Vulnerable Children's Committee, Child Protection and Child and Family Service Alliance. All service providers that sit at the table have a shared common goal to ensure every child within the municipality is provided the optimal opportunity to thrive.

A shared common goal is what drives and motivates professionals and families alike to build respectful relationships which in turn support children with the opportunity to develop a positive sense of self and experience respectful relationships. Children, families and services do not exist in isolation, they are part of the wider community.

FamilyCare's public commitments are clear: "we work with individuals, families and communities to increase wellbeing, build strengths and encourage optimism. Our vision is Strong Families and Community." My team strives towards these values and vision on a day-to-day basis, supporting all our service users to create Strong Families and Community.

The dedication and passion for their work is evident in the outcomes and wins the staff have for the children and families they have the privilege to engage in their daily practice. The work is highly complex and often challenging in so many ways – both professionally and personally. However, we continue to provide quality services contributing to Strong Families and Community for the betterment of the next generation of leaders – irrespective of location.



Some Client Experiences...

Access to Early Learning program

A client who had had experiences with other FamilyCare programs was referred to the Access to Early Learning (AEL) program for 2023. This program is specific to three-year-olds and supporting kindergarten attendance of up to 15 hours a week, as well as providing in home play-based learning opportunities.

The child had never been to any form of childcare and the mum was quite anxious about her child attending kindergarten.

The AEL practitioner supported the mum in her choice of kindergarten by facilitating and attending an informal meet and greet session with the family and kindergarten staff. The child started attending kindergarten for six hours a week but in consultation with staff at Greater Shepparton Council Early Years program this was extended to 12 hours one week and 18 hours the next. The child is now in a four-year-old/mixed kindergarten program and thriving. Mum has developed a fantastic relationship with the kindergarten staff which has greatly reduced her anxiety. Mum has also seen the huge benefit that going to kindergarten has on the development of her child.

Parent Child Program

Mum attended Daystay on two occasions. On the second visit mum was really struggling with her mental health. Mum had never suffered with any mental health issues in the past. Our staff recommended Mum and baby attend her GP as we suspected baby may have colic and reflux. We provided a letter of observation and support. The baby started medication and his health improved but mum advised she felt overwhelmed, emotional and had a strong feeling of not coping and not enjoying her baby.

FamilyCare's Parent Child Program was able to support mum to contact a residential mother baby unit to discuss her current situation with her emotional wellbeing. We kept in constant contact with mum for three weeks until she and baby were admitted. Mum maintained contact and on her return home, visited the center to thank staff for their support and the education provided, which increased her confidence. Mum stated that it scare her to think where she might have been if she had not attended our service which supported and guided her to access the residential unit, increased her confidence and parenting. She now enjoys her baby!!

Family Preservation and Reunification response (FPR)

The aim of FPR is to promote strong families with children who are safe, healthy, resilient and thriving and parents and caregivers who are supported to create a safe and nurturing environment. The family consisted of mother 28 years and two sons aged 4 and 2 years.

Multiple presenting issues:

- a history of family violence,
- developmental issues for the children, children
- no attending regular day care,
- mum with severe anxiety and depression, impacting her ability to engage with community,
- debt and struggling financially.

The Client was supported:

- to access a GP for referral to a psychologist, to
- make an appointment with a pediatrician to improve the health of the children,
- to engage with a financial counsellor,
- to develop simple but effective strategies including problem solving and goal setting.

Outcome for the children and family:

- Child protection closed when the family engaged with FPR,
- The Client addressed her mental health and continues to seek support.
- The client manages to get the children to childcare most days of the week,
- reduction in substance use,
- Client recognises she was a victim of family violence and is ready to connect with support.



Child Wellbeing and Family Violence

Amy Jones



This year we've collaborated, created partnerships and maintained our commitment to the numerous consortia programs that we are proud to be a part of.

As part of the Harnessing Hope partnership with Nexus, Primary Care Connect and The Bridge, we continue to deliver Connections and Drumbeat groupwork programs each school term to women and/or children who have experienced family violence. This year we partnered with Gowrie Street Primary School for a Drumbeat program for children. We found this collaborative partnership was a great way to identify and engage children in the program. We look forward to expanding our collaboration and partnerships with schools over the coming year.

We are mid-way through the two-year pilot of the Putting Families First (PFF) program. This pilot is led by Rumbalara, with other partners The Bridge Youth Service and Oz Child. The program engages with people who have come into contact with the justice system, to make sustained change. This year has seen the introduction of the Interdisciplinary Team offering additional support with mental health, family violence, alcohol and other drugs, health, housing and financial issues. We are looking forward to the second year of this pilot and capturing some of the outcomes achieved.

There has continued to be significant demand for our Person using Family Violence program which offers one on one support to those who use violence, to understand the impact of violence and accept accountability for their behaviours and actions.

Our Integrated Family Service practitioners have continued to support children and families with a focus on safety and wellbeing. There has been a particular focus on engaging with fathers, we have delivered a Dads specific 'Bringing up Great Kids' parenting program and many of our team have also been trained in the Safe and Together model which supports practitioners to partner effectively in their work with adult survivors and their children, and to intervene more effectively with perpetrators. We look forward to consolidating the model in our day to day practice in the year ahead.

I would like to thank my team for their ongoing passion, dedication and commitment to the children, young people and families that they work with.



The Orange Door

Heather Woodrow



The Orange Door continues to grow and develop into an integrated service for families experiencing violence and families who require support for children. After a difficult start a couple of years ago, due to the COVID-19 pandemic and trouble with staffing, there has been a considerable effort to get our partnership group functioning smoothly to deliver the level of service expected within our community for children's wellbeing and support for families experiencing family violence. That being said, increased staffing, and improved understanding of roles and responsibilities within the Matrix management model are seeing our FamilyCare team at The Orange Door improve on their service output.

Our focus has been on developing leadership to ensure that risk, and especially risk related to child safety and wellbeing, are the drivers of good practice for the FamilyCare team at The Orange Door.

Significant work is also being done in the leadership space to create a framework for shared decision-making with the Home Agency Managers (NEXUS, Primary Care Connect, Rumbalara) and the Hub Manager. This is crucial to the good governance of The Orange Door over time.

I am incredibly grateful to the amazing FamilyCare team at The Orange Door. Through some trying times, they have provided service to the children and families in communities across the Goulburn Region. At the same time, they are monitoring and reviewing the work they do and continually pursue new opportunities to improve what we offer to children and families.



Carer Support Services

Katie Millen



I think this year's annual report theme beautifully sums up the efforts of the Carer Support and NDIS Support Coordination teams over the last year.

The number of carers that we support is continuing to increase. Unfortunately, as a result of this, at the end of 2022 a considerable waitlist had developed, which meant that outside of emergency supports, there was a period of up to eight weeks, before we were unable to allocate a practitioner to support carers in a more intensive manner.

To tackle this problem, we undertook a systems review to identify where we could make changes to improve our response times. We adapted a number of internal processes and implemented a dedicated intake team. This team is responsible for initial contact with carers, determining level of need and priority, booking in all Carer assessments and arranging urgent supports. Within three months of these changes, we saw a dramatic improvement in wait times to a maximum of two weeks from time of referral.

Another key focus for the carer support team over the last year has been growing our group programs for carers. This has included the development and enhancement of In Person Peer Support groups, social engagement and wellbeing activities and group information session for Carers. We are now running seven ongoing Peer Support Groups across the region.

We made a commitment at the beginning of the year to increase the number of groups being delivered in the communities in which our carers live – making use of community spaces such as neighbourhood houses, libraries and schools etc. Throughout the year, programs have been delivered across the catchment in larger locations as well as in our smaller communities such as Violet Town, Jamieson, Nathalia, Murchison and Marysville.

In Celebration of Carers week in October, we partnered with Rosehaven Hospice in Mansfield to hold a Carers Afternoon tea. Carers were able to spend some special time with the person they care for enjoying music, afternoon tea and some pampering in Rosehaven's spectacular gardens.

Our NDIS Support Coordination Program continues to build from strength to strength, now providing support to over 200 participants. Over the last year, the program has focused on improving our processes and systems to ensure that we are delivering an effective and high-quality service to our participants. We have also developed new, and strengthened existing, relationships with providers throughout the sector, assisting us to link our participants to tailored supports that meet their unique needs.

I would like to thank both the Carer Support and NDIS support coordination teams for their continued commitment to supporting our community.



A key element of our service is to support participants to connect, engage and participate more fully in their local community. Below is one example of this work:

Luci, a bubbly, social and hardworking girl, was diagnosed with a rare connective tissue disorder in her final year of high school. This resulted in Luci having to leave school, give up her part-time work, stop driving and endure frequent and lengthy hospital stays. In the years that followed, Luci experienced a rapid decline. Her muscles weakened, no longer able to support her small frame. Her hip and shoulder regularly pop out, requiring medical attention and she is dependent on her wheelchair and support workers.

Luci's focus for the last six years has been on regular physio and OT to gain some strength and learn how to adapt to her new life. Despite being such a positive individual, she had lost motivation to pursue other goals. However, recently, Luci informed her FamilyCare NDIS Support Coordinator that she is now ready to focus on making her community a better place.

Luci's Support Coordinator connected her with her local council, where she is now contributing to the design of an ecofriendly, all abilities community garden. In addition, Luci participates in Council's Youth Advocacy Committee. Luci has also decided to enrol in the Certificate IV in Community Services at her local TAFE.

Luci now has something to look forward to. She is excited to study, work and improve her community. Luci has so much to contribute and it's a pleasure to be a part of her journey.

Carers Recognition Act Compliance Statement

Carers Recognition Act

The *Carers Recognition Act 2012* promotes and values the role of people in care relationships and formally recognises the contribution that carers and people in care relationships make to the social and economic fabric of the Victorian community. FamilyCare takes all practicable measures to comply with its obligations under the Act.

FamilyCare has promoted the principles of the Act to people in care relationships who receive our services and to the wider community by:

- distributing relevant information at community events or service points
- providing links to resource materials on our website
- providing relevant information to our partner organisations.

FamilyCare has taken all practicable measures to ensure our staff have an awareness and understanding of the care relationship principles set out in the Act by:

- maintaining a staff awareness strategy
- providing regular and clear statements about the vital importance of carers
- including discussion of the principles in the Act during induction and training.

FamilyCare has taken all practicable measures to consider the carer relationship principles set out in the Act when setting policies and providing services by:

- maintaining appropriate employment policies such as flexible working arrangements and leave provisions
- developing a satisfaction survey for distribution at assessment and review meetings between workers, carers and those receiving care
- incorporating the principles of the Act into FamilyCare's materials and publications.

On behalf of FamilyCare, I certify the actions described above have been taken and that we will continue to support and promote the important role that Carers play.



David Tennant CEO

20 October 2023

Date

Disability Support Services IntoRec

Sue Cains



Connecting with our community is one of the key principles of the IntoRec program. Taking our participants into the community, letting them get to know people, places and their town, is paramount to building the independence, support and connections that the participants need to feel like they belong.

One of our participants who works in the IntoRec Café recently talked about how she feels like she is getting to know all the staff, and feels like she is doing great things, because everyone praises her coffee and the cakes she makes. A staff member let me know recently that the participant had noticed her on a weekend out in the community and had come up to say hello, and how nice that was. Staff in the IntoRec program reflected that this participant was very shy and would not have done this previously and it was a testament to how confident the participant was becoming after having been part of the Café staff. Another example of the benefit of accessing the community for our participants is an increase in their activity levels. One of our younger

participants didn't really get involved in sports or feel like he was able to do anything to a level that he would be proud of. After coming along to our Afternoon Recreation Programs and doing Taekwondo and Koryo Taekwondo Centre and attending Nemesis Gym, this young man is starting to become one of the more fit and active members of the group. He has built his confidence to the point that he loves to come along and show us how it's done. When asked his mother stated ***"his level of independence, and confidence has grown quite a lot over the last few months, and it has been quite noticeable"***.

As an agency and as a program we like to foster and build a sense of belonging for our participants and their families. That sense of belonging in a community is invaluable in building a sense of safety, and an understanding of how people can be the same. This is important to those with a disability as it is all too common for them to see the differences between themselves and others, as opposed to the similarities.



Christmas

Katie Huddleston



FamilyCare fosters a strong sense of community through active local engagement. That commitment is never more apparent than at Christmas time.

This year 263 families were identified to receive support – a 15 per cent increase from 2021. The number of families needing support continues to rise in Lower Hume and is now 20 per cent of the total. We also assisted 20 families who were identified by the Goulburn Flood Recovery Services team.

Donors from previous years were contacted to see if they would be interested in hosting a gift tree for us and we had a fantastic response. What we thought was only going to be a few trees in Shepparton, turned into a forest scattered all over Goulburn as we were contacted by new organisations wanting to donate.

The October floods caused so much loss, and at the same time the opportunity for those who were able, to share their good will and compassion. This was evident in the generosity of the donations we received this year.

The FamilyCare staff and volunteers were a huge help with Christmas planning this year from putting up Christmas trees, to collecting, packing and unpacking gifts helping choose gifts for families and then delivering them. They have not only enriched Christmas for those less fortunate but also underscored the true spirit of compassion and camaraderie that defines our community!



Volunteer program

Andrea Tuohey



This year has seen many new volunteer roles created at FamilyCare, with a noticeable increase in the number of our volunteers. The increases have been a combination of recruitment, our volunteers sharing their positive experiences and new enquiries from the community.

FamilyCare have been able to partner with Berry Street and their L2P Program to benefit young carers in their quest to gain a Drivers Licence. Some of our young carers, for many different reasons, may find it difficult to accumulate the 120 hours of driving experience required. Once the young carer has attended driving lessons from a professional instructor, our Volunteers step in as their driving mentors, meeting regularly to practise and develop their driving skills. Gaining their Drivers Licence ensures opportunities for our young carers are not delayed, such as employment, higher education, independence and being able to get to where they need to in the community.

Our Disability Support Program, Volunteers and Bunnings were able to partner to build two much needed plant stands in our Sensory Garden. Adrian, from our Disability Support Program, worked closely with Volunteer Kevin, to establish exactly what was required for the plants and we think it looks great! We have two Volunteers, Shane and Kylie, who now attend twice a week to maintain and develop this beautiful space. Bunnings were also generous in contributing some of the materials required for the work, in what was a successful collaborative project between FamilyCare, Volunteers and an important local business.

Our staff have embraced the benefits of having Volunteers involved with clients and we have seen another increase in new roles being created. It has been fulfilling to see clients benefit from such things as our Volunteers putting together trampolines and sensory swings, lawns mowed, rubbish removed, TVs installed, gardening and projects in our Sensory Garden, client transport to appointments, shopping and Horses for Hope, a Carer's Book Club established, delivering cars for servicing, administration tasks, car washing and detailing, flat packs put together, Stat Declarations witnessed by our Volunteer Justice of the Peace, social support visits including flood recovery clients and craft activities for our Staff Meetings and National Volunteer Week, just to name a few!!!

Feedback survey results from our Volunteers were positive. It has been wonderful to see the Volunteers are enjoying being involved with FamilyCare as much as us. Our Volunteers and staff are working together and continuing to contribute to increasing wellbeing, building strengths and encouraging optimism in our community.



Volunteer survey results

46% of our Volunteers found out about Volunteering at FamilyCare through family or a friend.

91% of our Volunteers felt their Volunteer work had a positive impact on our community.

100% of our volunteers felt FamilyCare acknowledged, appreciated and looked after their volunteers, with 100% also satisfied with FamilyCare as an organisation to volunteer with and likely to continue.

Volunteers responded multiple times to the statements best describing reasons for volunteering at FamilyCare as follows:

82% Volunteering means I can make a difference, be involved and give back to the community.

55% I like volunteering at FamilyCare because I like the work they do in the community and being part of the team.

50% I enjoy the social aspect of meeting and working with others.

This year our volunteers contributed 2,545 hours of unpaid work!

If you use the Volunteering Victoria calculator for all ages, this converts to an equivalent value of over \$112,000!



Financial Counselling*

Levi Boschetti



The financial counselling service is focused on assisting clients in navigating their financial challenges and improving their overall financial well-being. The service supported clients in numerous communities across the G.V. and Lower Hume regions this year including Shepparton, Mooroopna, Cobram, Numurkah, Yarrawonga, Boosey, Kialla, Katandra, Toolamba, Wallan, Tallarook, Nagambie, Jamieson, Thornton, and others. We actively engage with community members and tailor our services to meet their specific needs.

The big themes this year have been the floods and cost of living/housing challenges. It was common to talk with clients about their rent having increased by \$100 per week, or their mortgage having increased by \$1,000 per month. Additional increases in the cost of power bills and groceries meant our clients often felt very stressed about finances. There was an increase in the number of clients requesting assistance with utility relief grants and budgeting, as well as an increase in the number of employed clients (not reliant on Centrelink payments) accessing the service.

The service also assisted clients to address the financial implications of family violence, with about a quarter of clients reporting current or historic experience of family violence.

Two noteworthy case studies highlight the positive outcomes achieved through our services.

Beth's Journey: Beth is a single mother of three young children, who was struggling to manage working part time on top of caring for her children. Beth desperately wanted to reduce her part time hours to focus more on her caring role, however was unsure whether she could afford to do so. Beth also had multiple Afterpay and personal loans and was feeling overextended. The financial counsellor collaborated with Beth to:

- Accurately estimate the potential Centrelink income and childcare subsidy based on reduced hours of work.
- Plan to pay down the personal loans at a renegotiated repayment rate.

- Create a balanced weekly budget taking into account her goals and preferences and incorporating bills and living expenses as well as savings for special occasions.
- Set up appropriate bank accounts and automatic direct debits for bill payments.

William's Story: William recently gave up full time employment to care full time for his wife, who has a terminal condition and experienced a rapid decline. Up until a few months ago, William and his wife had both brought home a full-time income. Without any job income, William is now struggling to maintain day to day costs of living, utility bills, and repayments of two car loans. William's phone has recently been cut off due to non-payment.

Financial counsellor assisted William to:

- Reconnect his phone service with an inexpensive pre-paid account.
- Apply for carer allowances for his partner and stepdaughter for extra income.
- Negotiate hardship arrangements for the car loans.
- Obtain waiver of approximately \$900 of utility bills.
- Apply for power saving bonus of \$250.
- Obtain early access to superannuation under compassionate medical grounds.
- Apply for exemption for a parking fine obtained while parking at hospital.
- Obtain food relief from Shepparton Family and Financial Services.
- Information provided about power of attorney and wills.
- Liaised with Carer Support to obtain fuel vouchers for William's medical travel.

The assistance provided allowed William and his family to keep their cars, continue paying for food, rent and bills, whilst William focused his energy on providing dedication and quality care for his wife.

**FamilyCare acknowledges its partnership with Bendigo Family and Financial Services to deliver financial counselling.*



Evaluation and Research Report

In a world where we can feel inundated with feedback surveys, FamilyCare thanks everyone who provided feedback, both formally and informally.

Client feedback is FamilyCare's opportunity to view our services from our clients' perspectives. It helps us appreciate what people using our services value about the way we work with them. We particularly appreciate feedback when things do not go according to plan as it helps us to review and improve.

Client feedback reports continue to be published twice a year on FamilyCare's website after being submitted to our Board.

What our clients say:

"FamilyCare has been involved in my life and every time it's been hard but mine and my children's lives have improved. Thank you very much."

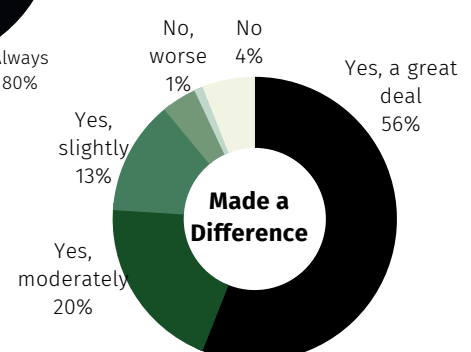
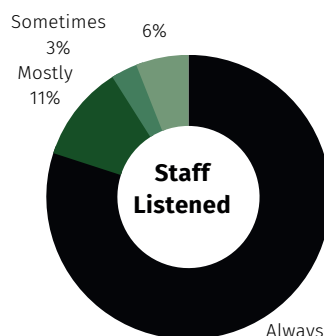
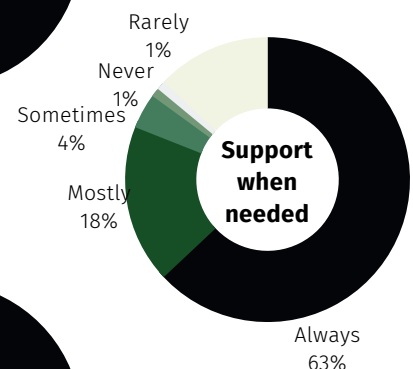
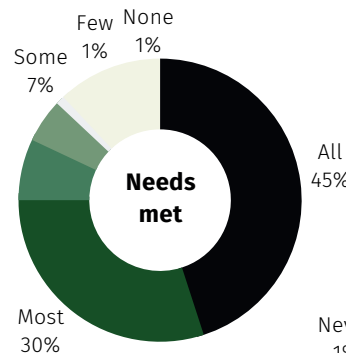
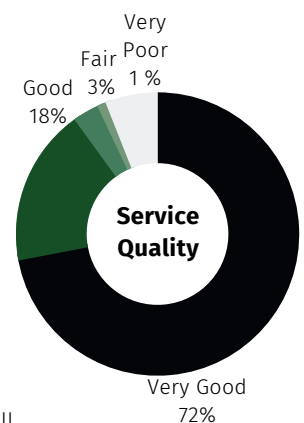
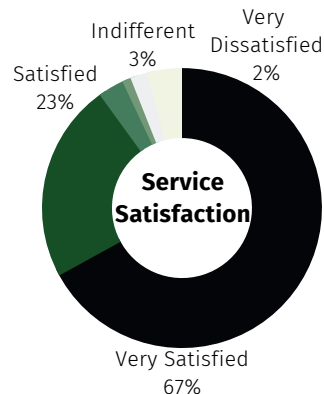
"I very much appreciated the staff's kind, professional and knowledgeable work. The support helped us manage through a difficult season. We are very thankful. :)"

"It would have been good to have one person to contact, talk to and work with - due to a number of people being on leave at once in the service I ended up speaking to multiple people and felt at times my situation was not completely understood as I had to explain it multiple times."

"Continuity of service would have helped... unfortunately our first manager moved on. She left a very big pair of shoes for the next person to fill."

"Thank you for all the help. I am so grateful. With the assistance I've received I have everything I need to keep going. I was assisted with linen, furniture and other services communicated."

"I did need help at the start for cleaning up with tree removal but we had already done it when service was available. Otherwise the flood recovery service helped a lot of people."



FamilyCare Service Statistics

Child and Family Services Clients



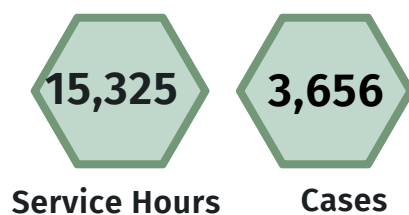
Disability Support Services (NDIS) Hours



Carer Support Service Hours



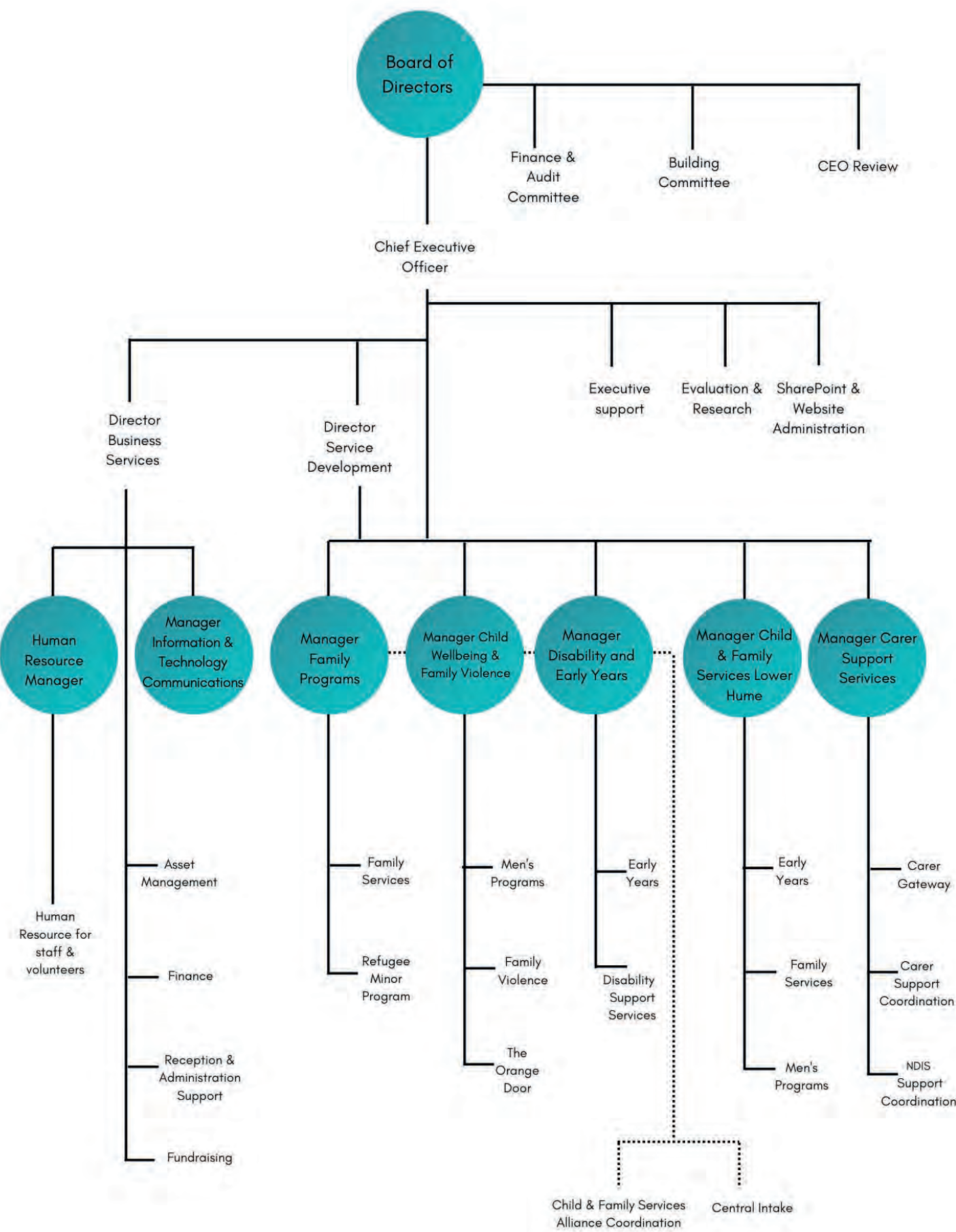
The Orange Door



Volunteer Hours



Organisational Chart





Financial Report

For the year ended 30 June 2023

**Goulburn Valley Family Care Inc
ABN 99 572 820 584**



GOULBURN VALLEY FAMILY CARE INC.
ABN 99 572 820 584

COMMITTEE'S REPORT

Your committee members submit the financial report of Goulburn Valley Family Care Inc. for the financial year ended 30 June 2023.

Committee Members

The names of the committee members in office at anytime during or since the end of the year are:

Betty Dale
Tim Gubbins
Marina Klooster
Wendy Lewis
Ann Sexton
Danny Whyte
Ian Ritchie
Nigel Liggins
Albert Kellock (Resigned 31 May 2023)

Principal Activities

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

- To provide welfare, carer and disability services to families and to young people.

Significant Changes

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

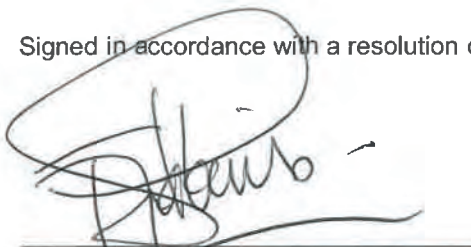
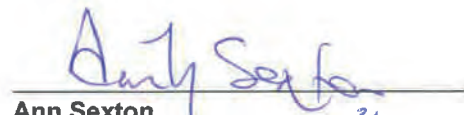
Operating Result

The deficit after providing for income tax amounted to \$245,636 (2022 surplus \$481,571).

Events subsequent to the End of the Reporting Period

There are no matters or circumstances that have arisen since the end of the financial year that have significantly affected or may significantly alter the operations of the association, the results of those operations or the state of affairs of the association, in future years.

Signed in accordance with a resolution of the members of the committee:


Tim Gubbins
Ann Sexton

Dated: 24.10.2023

GOULBURN VALLEY FAMILY CARE INC.
ABN 99 572 820 584

INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
Revenue	2	19,169,067	15,842,696
Other income	2	766,834	357,337
Employee benefits expense	3	(15,131,561)	(11,925,249)
Depreciation and amortisation expenses	22(a)	(701,843)	(593,658)
Finance expense		(5,893)	(861)
Other expenses	3	<u>(4,342,240)</u>	<u>(3,198,694)</u>
Surplus/(Deficit) before income tax expense		(245,636)	481,571
Income tax expense	1(j)	<u>-</u>	<u>-</u>
Surplus/(Deficit) for the year		<u><u>(245,636)</u></u>	<u><u>481,571</u></u>
Surplus/(Deficit) attributable to members of the entity		<u><u>(245,636)</u></u>	<u><u>481,571</u></u>

The accompanying notes form part of these financial statements.

GOULBURN VALLEY FAMILY CARE INC.
ABN 99 572 820 584

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
Surplus/(Deficit) for the year		(245,636)	481,571
Other comprehensive income:		<hr/>	<hr/>
Other comprehensive income for the year, net of tax		<hr/> -	<hr/> -
Total comprehensive income for the year		<hr/> (245,636)	<hr/> 481,571
Total comprehensive income attributable to members of the entity		<hr/> (245,636)	<hr/> 481,571

The accompanying notes form part of these financial statements.

GOULBURN VALLEY FAMILY CARE INC.
ABN 99 572 820 584

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2023

	Note	2023 \$	2022 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	8,170,990	6,552,973
Accounts receivable and other debtors	6	406,133	189,669
Other current assets	7	203,007	145,533
TOTAL CURRENT ASSETS		8,780,130	6,888,175
NON-CURRENT ASSETS			
Property, plant and equipment	8	9,230,451	8,613,932
TOTAL NON-CURRENT ASSETS		9,230,451	8,613,932
TOTAL ASSETS		18,010,581	15,502,107
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable and other payables	9	1,589,322	1,120,019
Borrowings	10	135,472	-
Provisions	11	1,986,529	1,652,397
Other	12	3,734,114	1,878,590
TOTAL CURRENT LIABILITIES		7,445,437	4,651,006
NON-CURRENT LIABILITIES			
Provisions	11	83,758	124,080
TOTAL NON-CURRENT LIABILITIES		83,758	124,080
TOTAL LIABILITIES		7,529,195	4,775,086
NET ASSETS		10,481,386	10,727,021
EQUITY			
Reserves	13	3,014,346	3,014,346
Retained earnings		7,467,040	7,712,676
TOTAL EQUITY		10,481,386	10,727,021

The accompanying notes form part of these financial statements.

GOULBURN VALLEY FAMILY CARE INC.
ABN 99 572 820 584

STATEMENT OF CHANGES IN EQUITY
AS AT 30 JUNE 2023

	Retained Earnings \$	Property revaluation reserve \$	Total \$
Balance at 1 July 2021	7,231,105	3,014,346	10,245,451
Comprehensive income			
Surplus attributable to members	481,571	-	481,571
Total comprehensive income for the year attributable to members of the association	<u>481,571</u>	<u>-</u>	<u>481,571</u>
Balance at 30 June 2022	<u>7,712,676</u>	<u>3,014,346</u>	<u>10,727,021</u>
Balance at 1 July 2022	7,712,676	3,014,346	10,727,021
Comprehensive income			
Surplus attributable to members	(245,636)	-	(245,636)
Total comprehensive income for the year attributable to members of the association	<u>(245,636)</u>	<u>-</u>	<u>(245,636)</u>
Balance at 30 June 2023	<u>7,467,040</u>	<u>3,014,346</u>	<u>10,481,386</u>

The accompanying notes form part of these financial statements.

GOULBURN VALLEY FAMILY CARE INC.
ABN 99 572 820 584

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
Cash flows from operating activities			
Grants and other income		19,493,687	16,130,748
Payments to suppliers and employees		(16,861,057)	(13,709,723)
Interest received		114,257	8,997
Net cash provided by operating activities	21(b)	2,746,887	2,430,022
Cash flows from investing activities			
Proceeds from sale of property, plant and equipment		252,273	237,091
Purchase of property, plant and equipment		(1,516,615)	(958,367)
Net cash provided by (used in) investing activities		(1,264,342)	(721,276)
Cash flows from financing activities			
Principal repayments of lease liabilities		(56,605)	(34,139)
Proceeds from borrowings and lease liabilities		192,078	-
Net cash provided by (used in) financing activities		135,473	(34,139)
Net increase in cash held		1,618,017	1,674,607
Cash and cash equivalents at beginning of financial year		6,552,973	4,878,365
Cash and cash equivalents at end of financial year	21(a)	8,170,990	6,552,973

The accompanying notes form part of these financial statements.

GOULBURN VALLEY FAMILY CARE INC.
ABN 99 572 820 584

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

The financial statements cover Goulburn Valley Family Care Inc. as an individual entity. Goulburn Valley Family Care Inc. is an association incorporated in VIC under the *Associations Incorporation Reform Act 2012*.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards - *Simplified Disclosures of the Australian Accounting Standards Board (AASB)* and the *Australian Charities and Not-for-profits Commission Act 2012*. The association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of the financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

Accounting Policies

a. Revenue and Other Income

Revenue recognition

Contributed Assets

The entity receives assets from the government and other parties for nil or nominal consideration in order to further its objectives. These assets are recognised in accordance with the recognition requirements of the applicable accounting standards (for example AASB 9, AASB 16, AASB 116 and AASB 138).

On initial recognition of an asset, the Entity recognises related amounts being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer.

The Entity recognises income immediately in profit or loss as the difference between initial carrying amount of the asset and the related amounts.

These notes should be read in conjunction with the attached compilation report.

GOULBURN VALLEY FAMILY CARE INC.
ABN 99 572 820 584

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

Operating Grants, Donations and Bequests

When the entity receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance to AASB 15,

When both these conditions are satisfied, the Entity:

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

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

- recognises the asset received in accordance with the recognition requirements of the applicable accounting standards (for example AASB 9, AASB 16, AASB 116 and AASB 138);
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer); and
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

If a contract liability is recognised as a related amount above, the Entity recognises income in profit or loss when or as it satisfies its obligations under the contract.

Service Revenue

Service revenue comprises service fee's earned from the provision of services to customers under a service agreement with the customer. Service revenue is recognised when the entity satisfies the performance obligations (when the service has been provided). The service revenue is recognised at a point in time and is based on the contracted price.

Service revenue includes fees charged to NDIS clients.

Capital Grant

When the Entity receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards.

The Entity recognises income in profit or loss when or as the Entity satisfies its obligations under terms of the grant.

These notes should be read in conjunction with the attached compilation report.

GOULBURN VALLEY FAMILY CARE INC.
ABN 99 572 820 584

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

Interest Income

Interest income is recognised using the effective interest method.

Rental income

The recognition of revenue from operating leases is described below under leases.

All revenue is stated net of the amount of goods and services tax.

b. Property, Plant and Equipment

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

Freehold property

Freehold land and buildings are shown at their fair value based on periodic valuations by external independent valuers as determined by committee, less subsequent depreciation for buildings.

In periods when the freehold land and buildings are not subject to an independent valuation, the committee conducts committees' valuations to ensure the carrying amount for the land and buildings is not materially different to the fair value.

Increases in the carrying amount arising on revaluation of land and buildings are recognised in other comprehensive income and accumulated in the revaluation surplus in equity. Revaluation decreases that offset previous increases of the same class of assets shall be recognised in other comprehensive income under the heading of revaluation surplus. All other decreases are recognised in profit or loss.

Any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Freehold land and buildings that have been contributed at no cost, or for nominal cost, are initially recognised and measured at the fair value of the asset at the date it is acquired.

Plant and equipment

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than the estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount and impairment losses are recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1(e) for details of impairment).

These notes should be read in conjunction with the attached compilation report.

GOULBURN VALLEY FAMILY CARE INC.
ABN 99 572 820 584

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

The cost of fixed assets constructed within the association includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the association and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the statement of comprehensive income during the financial period in which they are incurred.

Plant and equipment that have been contributed at no cost, or for nominal cost, are valued and recognised at the fair value of the asset at the date it is acquired.

Depreciation

The depreciable amount of all fixed assets, including buildings and plant and equipment, but excluding freehold land, is depreciated on a straight line basis over the asset's useful life to the entity commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset	Depreciation Rate
Buildings	2.50 -15%
Motor vehicles	15%
Furniture and fittings	15-30%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised in profit or loss in the period in which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

c. Leases

The Entity as lessee

At inception of a contract, the Entity assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the Entity where the Entity is a lessee. However all contracts that are classified as short-term leases (leases with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

These notes should be read in conjunction with the attached compilation report.

GOULBURN VALLEY FAMILY CARE INC.
ABN 99 572 820 584

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Entity uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options if lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest.

Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Entity anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

Concessionary Leases

For leases that have significantly below-market terms and conditions principally to enable the Entity to further its objectives (commonly known as peppercorn/concessionary leases), the Entity has adopted the temporary relief under AASB 2018-823 and measures the right of use assets at cost on initial recognition.

The Entity as lessor

The Entity leases some rooms in their building to external parties

Upon entering into each contract as a lessor, the Entity assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases.

These notes should be read in conjunction with the attached compilation report.

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Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (for example legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

Rental income due under finance leases are recognised as receivables at the amount of the Entity's net investment in the leases.

When a contract is determined to include lease and non-lease components, the Entity uses the relative stand-alone price to allocate the consideration under the contract to the lease and non-lease components.

d. Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is the date that the entity commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain significant financing component or if the practical expedient was applied as specified in AASB 15: Revenue from Contracts with Customers.

Classification and subsequent measurement

Financial liabilities

Financial liabilities are subsequently measured at:

- amortised cost; or
- fair value through profit or loss.

A financial liability is measured at fair value through profit or loss if the financial liability is:

- a contingent consideration of an acquirer in a business combination to which AASB 3: Business Combinations applies;
- held for trading; or
- initially designated as at fair value through profit or loss.

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All other financial liabilities are subsequently measured at amortised cost using the effective interest method.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense over in profit or loss over the relevant period.

The effective interest rate is the internal rate of return of the financial asset or liability. That is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

A financial liability is held for trading if it is:

- incurred for the purpose of repurchasing or repaying in the near term;
- part of a portfolio where there is an actual pattern of short-term profit taking; or
- a derivative financial instrument (except for a derivative that is in a financial guarantee contract or a derivative that is in effective hedging relationships).

Any gains or losses arising on changes in fair value are recognised in profit or loss to the extent that they are not part of a designated hedging relationship.

The change in fair value of the financial liability attributable to changes in the issuer's credit risk is taken to other comprehensive income and is not subsequently reclassified to profit or loss. Instead, it is transferred to retained earnings upon derecognition of the financial liability.

If taking the change in credit risk in other comprehensive income enlarges or creates an accounting mismatch, then these gains or losses should be taken to profit or loss rather than other comprehensive income.

A financial liability cannot be reclassified.

Financial assets

Financial assets are subsequently measured at:

- amortised cost;
- fair value through other comprehensive income; or
- fair value through profit or loss

Measurement is on the basis of two primary criteria:

- the contractual cash flow characteristics of the financial asset; and
- the business model for managing the financial assets.

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A financial asset that meets the following conditions is subsequently measured at amortised cost:

- the financial asset is managed solely to collect contractual cash flows; and
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.

A financial asset that meets the following conditions is subsequently measured at fair value through other comprehensive income:

- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates; and
- the business model for managing the financial asset comprises both contractual cash flows collection and the selling of the financial asset.

By default, all other financial assets that do not meet the measurement conditions of amortised cost and fair value through other comprehensive income are subsequently measured at fair value through profit or loss.

The entity initially designates a financial instrument as measured at fair value through profit or loss if:

- it eliminates or significantly reduces a measurement or recognition inconsistency (often referred to as an “accounting mismatch”) that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases;
- it is in accordance with the documented risk management or investment strategy and information about the groupings is documented appropriately, so the performance of the financial liability that is part of a group of financial liabilities or financial assets can be managed and evaluated consistently on a fair value basis; and
- it is a hybrid contract that contains an embedded derivative that significantly modifies the cash flows otherwise required by the contract.

The initial designation of financial instruments to measure at fair value through profit or loss is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.

Equity instruments

At initial recognition, as long as the equity instrument is not held for trading or not a contingent consideration recognised by an acquirer in a business combination to which AASB 3 applies, the entity made an irrevocable election to measure any subsequent changes in fair value of the equity instruments in other comprehensive income, while the dividend revenue received on underlying equity instruments investment will still be recognised in profit or loss.

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Regular way purchases and sales of financial assets are recognised and derecognised at settlement date in accordance with the entity's accounting policy.

Derecognition

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

Derecognition of financial liabilities

A liability is derecognised when it is extinguished (i.e. when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability, is treated as an extinguishment of the existing liability and recognition of a new financial liability.

The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

Derecognition of financial assets

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

All the following criteria need to be satisfied for the derecognition of a financial asset:

- the right to receive cash flows from the asset has expired or been transferred;
- all risk and rewards of ownership of the asset have been substantially transferred;
- and
- the entity no longer controls the asset (i.e. has no practical ability to make unilateral decision to sell the asset to a third party).

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

On derecognition of a debt instrument classified as fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investment revaluation reserve is reclassified to profit or loss.

On derecognition of an investment in equity which the entity elected to classify under fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investments revaluation reserve is not reclassified to profit or loss, but is transferred to retained earnings.

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Impairment

The entity recognises a loss allowance for expected credit losses on:

- financial assets that are measured at amortised cost or fair value through other comprehensive income;
- lease receivables;
- contract assets (e.g. amount due from customers under construction contracts);
- loan commitments that are not measured at fair value through profit or loss; and
- financial guarantee contracts that are not measured at fair value through profit or loss.

Loss allowance is not recognised for:

- financial assets measured at fair value through profit or loss; or
- equity instruments measured at fair value through other comprehensive income.

Expected credit losses are the probability-weighted estimate of credit losses over the expected life of a financial instrument. A credit loss is the difference between all contractual cash flows that are due and all cash flows expected to be received, all discounted at the original effective interest rate of the financial instrument.

The entity uses the following approaches to impairment, as applicable under AASB 9:

- the general approach;
- the simplified approach;
- the purchased or originated credit-impaired approach; and
- low credit risk operational simplification.

General approach

Under the general approach, at each reporting period, the entity assesses whether the financial instruments are credit-impaired, and:

- if the credit risk of the financial instrument has increased significantly since initial recognition, the entity measures the loss allowance of the financial instruments at an amount equal to the lifetime expected credit losses;
- if there is no significant increase in credit risk since initial recognition, the entity measures the loss allowance for that financial instrument at an amount equal to 12-month expected credit losses.

Simplified approach

The simplified approach does not require tracking of changes in credit risk at every reporting period, but instead requires the recognition of lifetime expected credit loss at all times.

This approach is applicable to:

- trade receivables; and
- lease receivables.

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In measuring the expected credit loss, a provision matrix for trade receivables is used, taking into consideration various data to get to an expected credit loss (i.e. diversity of its customer base, appropriate groupings of its historical loss experience, etc).

Purchased or originated credit-impaired approach

For financial assets that are considered to be credit-impaired (not on acquisition or originations), the entity measures any change in its lifetime expected credit loss as the difference between the asset's gross carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate. Any adjustment is recognised in profit or loss as an impairment gain or loss.

Evidence of credit impairment includes:

- significant financial difficulty of the issuer or borrower;
 - a breach of contract (e.g. default or past due event);
 - a lender has granted to the borrower a concession, due to the borrower's financial difficulty, that the lender would not otherwise consider;
 - the likelihood that the borrower will enter bankruptcy or other financial reorganisation;
- and
- the disappearance of an active market for the financial asset because of financial difficulties.

Low credit risk operational simplification approach

If a financial asset is determined to have low credit risk at the initial reporting date, the entity assumes that the credit risk has not increased significantly since initial recognition and, accordingly, can continue to recognise a loss allowance of 12-month expected credit loss.

In order to make such a determination that the financial asset has low credit risk, the entity applies its internal credit risk ratings or other methodologies using a globally comparable definition of low credit risk.

A financial asset is considered to have low credit risk if:

- there is a low risk of default by the borrower;
- the borrower has a strong capacity to meet its contractual cash flow obligations in the near term; and
- adverse changes in economic and business conditions in the longer term, may, but not necessarily, reduce the ability of the borrower to fulfil its contractual cash flow obligations.

A financial asset is not considered to carry low credit risk merely due to existence of collateral, or because a borrower has a lower risk of default than the risk inherent in the financial assets, or relative to the credit risk of the jurisdiction in which it operates.

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Recognition of expected credit losses in financial statements

At each reporting date, the entity recognises the movement in the loss allowance as an impairment gain or loss in the statement of profit or loss and other comprehensive income.

The carrying amount of financial assets measured at amortised cost includes the loss allowance relating to that asset.

Assets measured at fair value through other comprehensive income are recognised at fair value with changes in fair value recognised in other comprehensive income. The amount in relation to change in credit risk is transferred from other comprehensive income to profit or loss at every reporting period.

For financial assets that are unrecognised (e.g. loan commitments yet to be drawn, financial guarantees), a provision for loss allowance is created in the statement of financial position to recognise the loss allowance.

e. Impairment of Assets

At the end of each reporting period, the entity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in profit or loss.

Where the assets are not held primarily for their ability to generate net cash inflows – that is, they are specialised assets held for continuing use of their service capacity – the recoverable amounts are expected to be materially the same as fair value.

Where it is not possible to estimate the recoverable amount of an individual asset, the entity estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Where an impairment loss on a revalued individual asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

f. Employee Benefits

Short-term employee benefits

Provision is made for the entity's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries, annual leave and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

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The entity's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

The entity classifies employees' long service leave and annual leave entitlements as other long-term employee benefits where as they are not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Provision is made for the entity's obligation for other long-term employee benefits, which are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on high quality corporate bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The entity's obligations for long-term employee benefits are presented as non-current liabilities in its statement of financial position, except where the entity does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current liabilities.

Portable long service leave scheme (Victoria)

From 1 July 2019 the entity commenced making contributions for certain eligible employees to Victoria's new portable long service leave scheme, pursuant to the Long Service Benefits Portability Act 2018. A levy of 1.65% of eligible salaries is paid to the Portable Long Service Leave Authority. Any amounts payable to eligible employees in relation to long service leave post entry to the scheme will be funded by the Authority as and when they arise. However, the existence of the scheme does not discharge the entity's obligation to pay long service leave to employees in the event that the Authority cannot meet its obligations. At balance date the entity has no reason to believe that the Authority will not meet its obligations under the agreements with the entity as employer. As information on the long service leave provisions as they pertain to the entity's eligible employees is not readily available, the gross receivable from the Authority and provision for long service leave payable to eligible employees (which are equal and offsetting) have not been recognised in these financial statements.

g. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

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h. Trade and Other Debtors

Trade and other debtors include amounts due from members as well as amounts receivable from customers for goods sold. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment. Refer to Note 1(d) for further discussion on the determination of impairment losses.

i. Goods and Services Tax (GST)

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

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 ATO is included with other receivables or 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 ATO, are presented as operating cash flows included in receipts from customers or payments to suppliers.

j. Income Tax

No provision for income tax has been raised as the entity is exempt from income tax under Div 50 of the *Income Tax Assessment Act 1997*.

k. Provisions

Provisions are recognised when the entity has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

l. Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

These notes should be read in conjunction with the attached compilation report.

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NOTES TO THE FINANCIAL STATEMENTS
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m. Key Estimates and Judgements

The committee evaluates estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the entity.

n. Key estimates

(i) Valuation of freehold land and buildings

The freehold land and buildings were independently valued at 28 April 2021 by Kevin Hicks Real Estate. The valuation was based on the fair value. The critical assumptions adopted in determining the valuation included the location of the land and buildings, the highest and best use of the property and recent sales data for similar properties. The valuation resulted in a revaluation increment of \$476,533 being recognised for the year ended 30 June 2021.

(ii) Useful lives of property, plant and equipment

As described in Note 1(b), the Entity reviews the estimated useful lives of property, plant and equipment at the end of each annual reporting period.

(iii) Employee benefits

For the purpose of measurement, AASB 119: Employee Benefits requires measurement of long-term employee benefits using a number of estimated inputs. These include probable length of service by employees, rates of wage inflation and future interest rates used for discounting the liability to present value. The inputs used represent the best estimate of the probable liability.

(iv) Receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectable. The impairment provision is based on the best information at the reporting date.

Key judgements

(i) Performance obligations under AASB 15

To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently specific by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature/ type, cost/ value, quantity and the period of transfer related to the goods or services promised.

These notes should be read in conjunction with the attached compilation report.

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(ii) Lease term and Option to Extend under AASB 16

The lease term is defined as the non-cancellable period of a lease together with both periods covered by an option to extend the lease if the lessee is reasonably certain to exercise that option; and also periods covered by an option to terminate the lease if the lessee is reasonably certain not to exercise that option. The options that are reasonably going to be exercised is a key management judgement that the entity will make. The entity determines the likelihood to exercise the options on a lease-by-lease basis looking at various factors such as which assets are strategic and which are key to future strategy of the entity.

o. Fair Value of Assets and Liabilities

The entity measures some of its assets and liabilities at fair value on either a recurring or non-recurring basis, depending on the requirements of the applicable Accounting Standard.

“Fair value” is the price the entity would receive to sell an asset or would have to pay to transfer a liability in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability). In the absence of such a market, market information is extracted from the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset or minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

The fair value of liabilities and the entity's own equity instruments (if any) may be valued, where there is no observable market price in relation to the transfer of such financial instruments, by reference to observable market information where such instruments are held as assets. Where this information is not available, other valuation techniques are adopted and, where significant, are detailed in the respective note to the financial statements.

These notes should be read in conjunction with the attached compilation report.

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p. Borrowing Costs

Borrowing costs directly attributable to the acquisition, construction or production of assets that necessarily take a substantial period of time to prepare for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. All other borrowing costs are recognised in income in the period in which they are incurred.

q. Going concern

This financial report has been prepared on a going concern basis which contemplates continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business. The ability of the association to continue to operate as a going concern is dependent upon the ability of the association to generate sufficient cashflows from operations to meet its liabilities. The Members of the Committee of the association believe that the going concern assumption is appropriate.

These notes should be read in conjunction with the attached compilation report.

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NOTES TO THE FINANCIAL STATEMENTS
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	Note	2023 \$	2022 \$
2. REVENUE AND OTHER INCOME			
Revenue:			
Grants - State		15,815,429	12,533,118
Grants - Commonwealth		1,776,267	1,880,665
Grants - Local government		28,521	-
Sub-Contract income		220,739	315,876
Fee for service		1,328,111	1,113,037
		<u>19,169,067</u>	<u>15,842,696</u>
Other Income:			
Rental income		27,243	25,400
Client contribution		4,510	5,934
Fundraising income		27,757	30,600
Interest income		114,257	8,997
Trust income		25,000	25,000
Other income		514,047	251,023
Gain/(loss) on disposal of fixed assets		54,021	10,383
		<u>766,834</u>	<u>357,337</u>
3. EXPENSES			
Employee benefits expense:			
Salaries		13,242,758	10,492,282
Superannuation contributions		1,278,761	1,036,735
Employees entitlements		468,837	199,506
Workcover insurance premium		141,205	196,725
		<u>15,131,561</u>	<u>11,925,249</u>
Other expenses:			
Client and program costs		1,951,693	1,469,505
Motor vehicles - operating costs		218,194	147,765
Office expenditure		376,233	338,957
Repairs and maintenance		319,030	181,595
Training and development		301,466	283,863
Other expenses		1,175,623	777,010
		<u>4,342,240</u>	<u>3,198,694</u>
4. AUDITOR'S REMUNERATION			
Auditing or reviewing the financial report		9,950	9,850
Fees to a related practice of the auditor for financial reporting assistance		2,700	2,700
		<u>12,650</u>	<u>12,550</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
5. CASH AND CASH EQUIVALENTS			
Cash on hand		6,004	789
Cash at bank		4,059,553	2,456,113
Short term investment		4,105,433	4,096,071
		<u>8,170,990</u>	<u>6,552,973</u>
6. ACCOUNTS RECEIVABLE AND OTHER DEBTORS			
Sundry debtors		137,275	48,796
Trade debtors		268,858	140,873
		<u>406,133</u>	<u>189,669</u>
7. OTHER ASSETS			
Prepayments		198,841	145,533
Lease - Bond		4,166	-
		<u>203,007</u>	<u>145,533</u>
8. PROPERTY, PLANT AND EQUIPMENT			
Land and buildings - at valuation		6,369,000	6,369,000
Land and buildings - at cost		1,672,191	1,254,571
Less accumulated depreciation		(408,358)	(198,180)
		<u>1,263,833</u>	<u>1,056,391</u>
Total land and buildings		<u>7,632,833</u>	<u>7,425,391</u>
Right-of-Use asset		192,078	-
Less accumulated amortisation		(60,408)	-
		<u>131,669</u>	<u>-</u>
Motor vehicles - at cost		1,630,540	1,316,248
Less accumulated depreciation		(516,866)	(462,021)
		<u>1,113,674</u>	<u>854,227</u>
Furniture and fittings - at cost		1,208,128	1,507,360
Less accumulated depreciation		(855,854)	(1,173,046)
		<u>352,274</u>	<u>334,314</u>
Total plant and equipment		<u>1,597,617</u>	<u>1,188,541</u>
Total property, plant and equipment		<u>9,230,451</u>	<u>8,613,932</u>

(a) Movement in carrying amounts

For disclosure on movement in carrying amounts please refer to note 22(a) in the end of this financial report.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
9. ACCOUNTS PAYABLE AND OTHER PAYABLES			
Other creditors		554,947	333,823
Trade creditors		1,034,375	786,196
		<u>1,589,322</u>	<u>1,120,019</u>
10. BORROWINGS			
CURRENT			
Lease liability		<u>135,472</u>	<u>-</u>
11. PROVISIONS			
Provision for annual leave		1,321,551	984,400
Provision for long service leave		748,736	792,077
		<u>2,070,287</u>	<u>1,776,477</u>
Analysis of Total Provisions			
Current		1,986,529	1,652,397
Non-current		83,758	124,080
		<u>2,070,287</u>	<u>1,776,477</u>
12. OTHER LIABILITIES			
Contract liability		<u>3,734,114</u>	<u>1,878,590</u>
13. RESERVES			
Property Revaluation Reserve			
The asset revaluation reserve records revaluations of non-current assets.			
14. CAPITAL COMMITMENTS			
There are no known capital commitments.			
15. CONTINGENT ASSETS AND LIABILITIES			
At the end of the reporting period, the general committee is not aware of any contingent liabilities or assets not recorded or disclosed in the accounts.			

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FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
16. EVENTS AFTER THE REPORTING PERIOD			
The committee members are not aware of any significant events since the end of the reporting period.			
17. FINANCIAL RISK MANAGEMENT			
The association's financial instruments consist mainly of deposits with banks, short-term investments, accounts receivable and payable and bills and leases.			
The totals for each category of financial instruments, measured in accordance with AASB 9: Financial Instruments as detailed in the accounting policies to these financial statements, are as follows:			
Financial Assets			
Cash and cash equivalents - amortised cost	5	8,170,990	6,552,973
Trade and other receivables - amortised cost	6	406,133	189,669
Total Financial Assets		<u>8,577,123</u>	<u>6,742,642</u>
Financial Liabilities			
Trade and other payables - amortised cost	9	1,589,322	1,120,019
Total Financial Liabilities		<u>1,589,322</u>	<u>1,120,019</u>
18. KEY MANAGEMENT PERSONNEL COMPENSATION			
Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity, is considered key management personnel (KMP).			
Total key management personnel remuneration		<u>508,365</u>	<u>491,077</u>
19. RELATED PARTY TRANSACTIONS			
Related Parties			
Other related parties include 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.			
Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.			
For the year ended 30 June 2023 there were no transactions with related parties.			

GOULBURN VALLEY FAMILY CARE INC.
ABN 99 572 820 584

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
20. ASSOCIATION DETAILS			
The registered office and principal place of business of the association is:			
Goulburn Valley Family Care Inc.			
19 Welsford Street			
Shepparton, VIC, 3630			
21. CASH FLOW INFORMATION			
(a) Reconciliation of Cash			
Cash at the end of financial year as shown in the Statement of Cash Flows is reconciled to the related items in the statement of financial position as follows:			
Cash		6,004	789
Cash at Bank		9,164,986	6,552,183
		9,170,990	6,552,973
(b) Reconciliation of cash flow from operations with profit			
Current year surplus (deficit) after income tax		(245,636)	481,571
Non-cash flows in profit:			
Depreciation expense		701,843	593,658
Net (gain)/loss on disposal of property, plant and equipment		(54,021)	(10,383)
Changes in Assets & Liabilities:			
(Increase)/decrease in accounts receivable and other debtors		(216,463)	53,465
(Increase)/decrease in prepayments		(57,474)	(103,371)
Increase/(decrease) in accounts payable and other payables		2,324,827	1,362,164
Increase/(decrease) in employee provisions		293,810	52,918
Net cash provided by operating activities		2,746,887	2,430,022

GOULBURN VALLEY FAMILY CARE INC.

ABN 99 572 820 584

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE, 2023**

22. (a) MOVEMENT IN CARRYING AMOUNTS

Movements in carrying amounts for each class of property, plant and equipment.

	Land and Buildings - at valutaion \$	Land and Buildings - at cost \$	Right-of-Use asset \$	Motor vehicles - at cost \$	Furniture and fittings - at cost \$	Total \$
Balance at 1 July 2021	6,369,000	862,976	33,040	900,082	310,833	8,475,931
Additions	-	391,595	-	355,306	211,466	958,367
Disposals	-	-	-	(226,708)	-	(226,708)
Depreciation	-	(198,180)	(33,040)	(174,453)	(187,985)	(593,658)
Carrying amount at 30 June 2022	6,369,000	1,056,391	-	854,227	334,314	8,613,932
Balance at 1 July 2022	6,369,000	1,056,391	-	854,227	334,314	8,613,932
Additions	-	417,621	192,078	669,645	237,271	1,516,615
Disposals	-	-	-	(196,714)	(1,538)	(198,252)
Depreciation	-	(210,178)	(60,408)	(213,485)	(217,772)	(701,843)
Carrying amount at 30 June 2023	6,369,000	1,263,833	131,669	1,113,674	352,274	9,230,451

GOULBURN VALLEY FAMILY CARE INC.
ABN 99 572 820 584

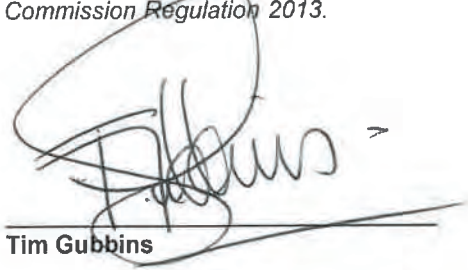
RESPONSIBLE PERSONS' DECLARATION

Per section 60.15 of the Australian Charities and Not-for-profits Commission Regulation 2013

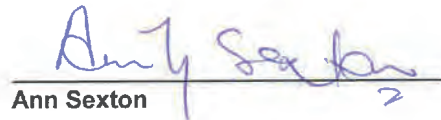
The responsible persons declare that in the responsible persons' opinion:

- (a) there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- (b) the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2013*.



Tim Gubbins



Ann Sexton

Dated: 24 10.2023



INDEPENDENT AUDITOR'S REPORT

To the Members of Goulburn Valley Family Care Inc

Report on the Audit of the Financial Report

Opinion

I have audited the financial report of Goulburn Valley Family Care Inc, which comprises the statement of financial position as at 30 June 2023, the income statement, statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the responsible entities' declaration.

In my opinion the financial report of Goulburn Valley Family Care Inc 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 2023 and of its financial performance for the year then ended; and

(b) complying with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the registered entity in accordance with 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 my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Information Other than the Financial Report and Auditor's Report Thereon

The responsible entities are responsible for the other information. The other information comprises the information included in the registered entity's annual report for the year ended 30 June 2023, but does not include the financial report and my auditor's report thereon.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

Shepparton
Finley
Deniliquin

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ABN 87 650 289 286



If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of Responsible Entities for the Financial Report

The responsible entities of the registered entity are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the ACNC Act, and for such internal control as the responsible entities determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, responsible entities are responsible for assessing the registered entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the responsible entities either intends to liquidate the registered entity or to cease operations or has no realistic alternative but to do so.

The responsible entities are responsible for overseeing the registered entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

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

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 my 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 the 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. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My 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.

I communicate with the responsible entities regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Michael Milne CA

Date: 25th October 2023

160 Welsford Street Shepparton, VIC 3630

Acknowledgements

We would like to acknowledge everyone who has played a role in shaping FamilyCare over the past year including our dedicated Board, Fundraising Committee, staff and volunteers. We would also like to acknowledge major government funding bodies, other funding partners, donors and service partners.

Thank you also to the many other business and individuals who have contributed in many different ways to FamilyCare's work and our community's wellbeing.

Funding Partners

- CatholicCare Sandhurst (and Communities for Children)
- Department of Health (Cwth)
- Department of Families, Fairness and Housing (Vic)
- Family Safety Victoria – The Orange Door
- Department of Justice and Regulation (Vic)
- Department of Premier and Cabinet (Vic)
- Department of Social Services (Cwth)
- Department of Education and Training (Vic)
- Emergency Recovery Victoria

Trusts and Foundations

- Pethard Tarax Charitable Trust
- The Flora and Frank Leith Charitable Trust

Partnerships

- Australian National University
- La Trobe University
- Australian Breastfeeding Association
- Bendigo Family and Financial Services
- Best Start
- Berry Street – L2P Program
- Centre for Culture, Ethnicity and Health
- Centre for Excellence in Child and Family Welfare
- Communities for Children
- ConnectGV (Shepparton Community Share and Goulburn Flood Recovery Service)
- Department of Education and Training (Vic)
- Gateway Health
- Goulburn Child and Family Services Alliance
- Goulburn Family Violence Executive Committee
- Goulburn Valley Health
- Goulburn Valley Health headspace Shepparton
- Greater Beveridge Community Centre
- Greater Shepparton Foundation
- Iawa Collaboration – Communities for Children
- Kids Under Cover
- Kids First (Early Help – Hub 3756 and Baby College)
- Kilmore & District Hospital
- Lower Hume Aboriginal Health & Wellbeing Project
- Merri Health
- Nexus Primary Health (The Orange Door, Goulburn Flood Recovery Service and Harnessing Hope)
- Oz Child (Alliance member and Goulburn Flood Recovery Service)
- Primary Care Connect (Shepparton Community Share, The Orange Door and Goulburn Flood Recovery Service)
- Rumbalara Aboriginal Cooperative (Alliance member, The Orange Door and Putting Families First)
- Supported Playgroups Victoria
- The Butterfly Foundation
- The Bridge Youth Service (Shepparton Community Share, Alliance member and Goulburn Flood Recovery Service)
- Uniting Vic Tas (Goulburn Flood Recovery Service)
- Victoria Police
- Wellways (Early Help – Hub 3756)
- Wise Well Women

FamilyCare Fundraising Committee

Anthony Keating, Dean Gladigau, Gary Chapman, Jeff Tracy, Julie Thompson, Kerri Bradshaw, Neil Smith, Shane O'Sullivan, Karen Tidd, Claire Baumber

Councils

- Greater Shepparton City Council
- Mansfield Shire Council
- Mitchell Shire Council
- Moira Shire Council
- Murrindindi Shire Council
- Strathbogie Shire Council

Businesses, Individuals and Others:

- Anne Doller
- ANZ Bank
- Brlcibo & Co
- Bunnings Shepparton
- Cobram Foodshare
- Commonwealth Bank of Australia
- Commonwealth Staff Social and Charity Club (Vic) Inc
- Community Transport
- Euroa St Johns Primary School
- Fairleys Supa IGA
- Fernwood Shepparton
- Goulburn Valley Grammar School
- Goulburn Valley Health
- Goulburn Valley Water
- Goulburn Valley Wood Tuners
- Gowrie Street Primary School
- Grahamvale Primary School
- Harvest Home
- Intersport Shepparton
- Kilmore Primary School
- Kilmore Village
- Koryo Martial Arts Centre
- Lions Club Shepparton
- Lions Club Seymour Goulburn
- Lisa Collins
- Ludeman Ag
- Middle Kinglake Primary School
- Monichino Wines
- National Australia Bank
- Next Office Tech
- Nic Everist Art
- Notre Dame College
- Oddfellows Café Kilmore
- Rotary Country Women's Association Tatura
- Rotary Shepparton
- Rotary Club of Mooroopna
- Rotary Club of Shepparton South
- Share the Dignity
- Shepparton Dookie Men's Shed
- Shepparton East Men's Shed
- Shepparton Foodshare
- Shepparton Marketplace
- Shepparton Mazda
- Shepparton Men's Shed
- Shepparton News
- Shepparton Toyota
- Shepparton United and Tatura Football and Netball Clubs
- Stellar Coffee
- St George's Road Primary School
- Sue Bell
- Tallygaroopna Primary School
- The Brewer's Table Seymour
- The Milkbar Shepparton
- Toy world Seymour
- Wallan Primary School
- Welsford Street Cafe
- WillPrint
- Wilmot Road Primary School
- Yea Primary School



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Wallan

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Cobram

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