



Annual Report 2016 - 2017



The District Nurses

SINCE 1896

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Financial Report for the year ended 30 June 2017



The Board

JOINT PATRONAGE:

Her Excellency Professor the Honourable Kate Warner AM, Governor of Tasmania and Mr Warner

MEETINGS ATTENDED

CHAIR:	Ian Nelson	10/11
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VICE CHAIR:	Lorraine Bailey	July - Oct 2016	2/4
	Gayle Johnston	Nov - June 2017	9/11

MEMBERS OF THE BOARD:	Miriam Coleman	11/11
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Maree Fudge	5/5
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David Nowell	10/11
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Cecily Pollard	July - Oct 2016	4/4
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Jan Snashall	8/11
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Chair Report

I have pleasure in presenting the Hobart District Nursing Service Inc (HDNS) Board Chair's report for the 2016/17 financial year.

HDNS has continued to grow its business during the past year consolidating our commitment to our core business of community nursing and in-home care.

The Board undertook a major Strategic Planning process during the year to identify the key drivers that will shape the organisation for the next 5 years and to establish our future strategic direction.



Ian Nelson

A major focus for the organisation this year and for the next 5 years will be the expansion of our full suite of service products state-wide.

We now have offices in Hobart, Burnie and Launceston with our services badged and marketed under the master brand of "The District Nurses".

We have and will continue to differentiate ourselves within the marketplace while preserving our purpose of "Committed to Care". Our niche services of in-home nursing and support, palliative and end of life care, enablement and well-being programs in a choice of service settings have and will remain our focus.

We have seen significant growth over the past year in the delivery of Home Care Packages. The appointment of Kelly Frerk RN as our first Community Nurse Navigator with responsibility for the management of Home Care Packages has enabled us to provide clients with sound, skilled, quality advice and support in determining their support goals and services.

This year has also seen the organisation implement a number of major physical and IT asset renewal and replacement projects.

In November 2016 the new Procura Client Management system was introduced. Once fully implemented this system will enable integration of information across all parts of the organisation from intake to finance to HR to operations and to external compliance reporting. It will enable us to service a significantly larger number of clients in a more efficient and effective manner. It will assist us to achieve our goal of redesigning our organisation to one which has a mobilized and flexible workforce and will increase our overhead efficiency.

In the second half of the year, the interior of the Moonah premises were repainted and recarpeted after 12 years of occupancy, Solar panels and the largest Tesla storage battery on mainland Tasmania have also been installed on this building resulting not only in a substantial improvement in our environmental sustainability, but also significant reductions in our energy costs.

These projects, which will future proof our organisation; have been funded through our cash reserves.

I am also pleased to report that the 2016/17 financial audit report again returned an unqualified outcome. Congratulations to Chief Financial Officer, Nick Miller, and his team for their continued efforts to implement improved financial systems and processes that assist and benefit the whole organisation.

The achievements outlined above, and many others not mentioned, reflect another busy year for HDNS. I would like to thank all staff for their contribution to the results achieved and overall outcome. As an organisation HDNS is subject to constant change and has responded well to the challenges presented. I am extremely proud of our achievements.

During the past year the Board has seen Maree Fudge appointed as a member. Maree has brought a strong background in not for profit governance to the skill mix of the Board. At this Annual General Meeting we see one long standing Board Member retire from the Board. Jan Snashall has been a member of the Board since 2009. On behalf of the Board I would like to extend a warm 'thank you' to Jan for all her time, effort, care and diligence in performance of her Board duties. Her contribution has been substantial and she will be missed.

I would also like to thank Vice Chair Gayle Johnston and the Audit and Risk Committee Chair, Miriam Coleman for their guidance and assistance to me over the past year. I would also like to thank all other Board members for their contribution during the past year.

Finally, I would like to pay special thanks to our Chief Executive, Kim Macgowan and her leadership team for their contribution to the organisation.

I commend the HDNS Annual Report to you.



Ian Nelson

CHAIR



Chief Executive Report

It is once again a great privilege to be presenting the Hobart District Nursing Service Inc. (HDNS) Annual Report. This, the 121st report on the operations of the organisation chronicles the events of the 2016-17 Financial Year and notably the 120th Birthday of HDNS.

The events held throughout the year were certainly capped off with the Gala Dinner held on 16th

December. I know the Board and our staff were

very proud to see so many of our colleagues from other service providers and stakeholders at the event. This was a heart-warming demonstration of the esteem in which HDNS is held.

This year has seen us again recognised for excellence and success in a number of fields.

2016 Winner of the Australian Computer Society Gold Disruptor Award

Tasmanian Aged Care Awards, Highly Commended Aged Care Organisation

Employer of Choice-Inducted to the Employer of Choice Honour Roll

The Australian Computer Society award was received at an amazing National event in Sydney. The award recognises the innovation of our client communication strategy in the hospice@Home project. Whilst I am always pleased to accept awards, this one was particularly joyous as we were recognised by experts outside our own field.

The Employer of Choice award has been as a result of many years of hard work. It was only this year that I agreed on the nomination for this award as I truly felt we had reached a standard of employment practices that we could all be proud of. Our Manager of Human Resources, Emily Balmer deserves the full credit for this award. She has guided us and reformed us. She has set a standard on which we do not compromise in order that our people have the best conditions we can provide.

The Aged Care reforms continue to inform the direction in which we progress.

The changes we are undertaking are to position ourselves to respond as a service to the needs of our clients. That response will be expected to be consistently applied and replicable across the entire state. The key word here is service and whilst we may resist the terminology it is customer service that we will need to improve to remain viable and relevant to the new market.

Consumer choice, as a market force, is the driver for improved customer service. Our challenge is to develop marketing and business plans that combine the very best of our philanthropic vision with our for purpose mission.



Leanna Woods, The District Nurses Elite Research Scholarship recipient & Kim Macgowan

I have written often of our long-held ability to *adapt and overcome* in order to expand and diversify. This year has seen us again willing to make hard decisions to achieve the best outcome for HDNS. The divesting of the Tasman Health and Community Service met the strategic direction and business model the Board had set in 2015-16. Whilst pleased to have contributed to the health and wellbeing of the Tasman community for over 5 years, we chose not to accept a further offer of funding from the Tasmanian Government.

hospice@Home has certainly been our flagship program since 2013. The future funding of h@H is unknown and all our efforts are being invested in lobbying Governments, both State and Federal, to commit to what the evidence supports as the most successful end-of-life model of care in Australia.

It was a great personal highlight of this year to be invited to present at the International Palliative Care Congress in Montreal Canada. Fiona Onslow (Director State-wide Operations) and I were overwhelmed with the interest in hospice@HOME from providers and palliative professionals from across the globe.

The true measure of success of hospice@HOME has been the number of Tasmanians who have fulfilled their wish to die at home or in the place of their choosing. At the commencement of the program we were saddened that of the 78% of Tasmanians who indicated their wish to die at home, only 14% achieved this goal with the majority dying in hospitals. At the time this report goes to print we will be publishing that 62% of patients achieved this wish.

It has been another successful year for HDNS and our staff. We continue to expand our services to the North, West and North West of the state. We are now truly a state-wide provider of health and well-being services.

I would like to thank the Board and Chair Ian Nelson for their ongoing commitment to the future of HDNS.

To the Executive group and the Chief of Staff I extend my gratitude for the professional and passionate way in which you care for our people and our business.

I look forward to the coming year. To be in a position to provide more care to more Tasmanians in more locations is a powerful motivator.



Kim Macgowan

CHIEF EXECUTIVE



Glenorchy Auxiliary Report

The Auxiliary has had another year of raising funds for the benefit of the service. We have all enjoyed attending the monthly meetings and sharing some social activities.

We acknowledge our much-loved member, Mrs. Dorothy Holmes who has elected to retire due to advancing years and some health issues. We had a very pleasant morning tea to celebrate Dot's contribution at Mrs. Elizabeth Drumm's home.

Elizabeth relinquished her long held position as Treasurer, again due to ongoing health issues. The Auxiliary acknowledge her excellent work in the role. Mrs. Marcia Holbrook has been elected to the position of Treasurer.

Some members attended a Cocktail Party at Government House in celebration of the Double Diamond Jubilee of the service and a High Tea at Claremont House.

Our fundraising activities throughout the year included Soup and Sandwich luncheons and Barbeques which staff and clients of the service enjoyed.

We also made significant funds from the sale of Chocolates on the premises. Our usual Christmas and Easter raffles were again well supported.


The Auxiliary purchased Diagnostic equipment for the Tasmanian Community Clinic and currently have funds available for use by the service as they choose.

The Auxiliary members enjoyed Christmas lunch at the Balmoral Motor Inn and midyear lunch at the Hong Kong restaurant.

We look forward to the coming year with enthusiasm and hopefully some new members.

May I offer my thanks to all our members for their commitment and good work over the year, particularly Mrs. Jenny Milles (Secretary) and Mrs. Marcia Holbrook (Treasurer) also to Mrs. Kim Macgowan CE for her ongoing support of our efforts.

Andrea Self
PRESIDENT



Hobart District Nursing Service Inc

Financial Report

For the Year Ended 30 June 2017

Hobart District Nursing Service Inc

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Hobart District Nursing Service Inc

Operating Report

30 June 2017

The Board submit the financial report of the Association for the financial year ended 30 June 2017.

1. General information

Board members

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

Ian Nelson	Chair
David Nowell	
Gayle Johnston	
Jan Snashall	
Miriam Coleman	
Maree Fudge	Appointed 1/2/2017
Lorraine Bailey	Resigned 2/11/2016
Cecily Pollard	Resigned 2/11/2016

Principal activities

The principal activities of the Association during the financial year were the provision of in-home, residential centre based nursing, allied health, and community support services.

Significant changes

The following significant changes in the nature of the principal activities occurred during the financial year:

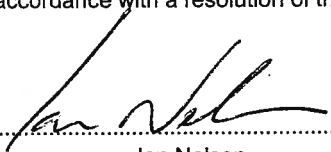
At 30 September 2016, Hobart District Nursing Services transferred the operations of Tasman Health & Community Service (THCS) to Huon Regional Care. This transfer resulted in Hobart District Nursing Service ceasing operations within residential aged care. All assets and liabilities associated with the THCS and the Tasman Medical Practice were transferred as at this date.

2. Operating results and review of operations for the year

Operating result

The net surplus/(deficit) of the Association for the financial year amounted to \$539,435 (2016: \$1,054,437).

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

Chair: 
Ian Nelson

Board Member: 
Miriam Coleman

Dated this 27th day of OCTOBER 2017.

Hobart District Nursing Service Inc

Board Declaration – per section 60.15 of the Australian Charities and Not-for-profits Commission Regulation 2013

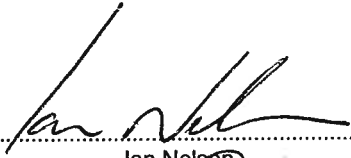
The Board declare that in Boards' opinion:

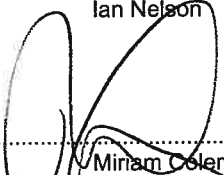
(a) there are reasonable grounds to believe that the Hobart District Nursing Service Inc is able to pay all of its debts, as and when they become due and payable; and

(b) the financial statements and notes satisfy the requirements of the Australian Charities and Not-for-profits Commission Act 2012 (Cth).

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

Signed in accordance with a resolution of the Board:

Chair 
Ian Nelson

Board member 
Miriam Coleman

Dated this 27th day of OCTOBER 2017.

Hobart District Nursing Service Inc

Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2017

		2017	2016
	Note	\$	\$
Fees		1,978,528	2,788,451
Grants		13,645,442	15,800,058
Interest		255,762	332,743
Other income		125,654	194,831
Employee benefits expense		(9,819,541)	(11,717,391)
Depreciation and amortisation expense	2	(508,715)	(520,675)
Communication and information technology		(350,829)	(268,779)
Medical services supplies and equipment		(263,250)	(743,960)
Travel and motor vehicle fleet		(337,484)	(369,539)
Other expenses	2	(4,181,448)	(4,433,702)
Finance costs	2	(4,684)	(7,600)
Net surplus/(deficit) from continuing operations		539,435	1,054,437
Other comprehensive income		-	-
Total comprehensive income for the year		539,435	1,054,437

The accompanying notes form part of these financial statements.

Hobart District Nursing Service Inc

Statement of Financial Position

As At 30 June 2017

	Note	2017 \$	2016 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	3	11,964,076	21,134,216
Trade receivables	4	144,283	114,404
Other assets	7	457,737	230,387
TOTAL CURRENT ASSETS		<u>12,566,096</u>	<u>21,479,007</u>
NON-CURRENT ASSETS			
Property, plant and equipment	5	2,016,546	2,286,483
Intangible assets	6	244,089	188,688
TOTAL NON-CURRENT ASSETS		<u>2,260,635</u>	<u>2,475,171</u>
TOTAL ASSETS		<u>14,826,731</u>	<u>23,954,178</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	8	339,633	1,018,243
Borrowings	9	39,033	43,073
Employee benefits	10	921,827	1,296,436
Unexpended grant funds		7,469,414	15,983,975
TOTAL CURRENT LIABILITIES		<u>8,769,907</u>	<u>18,341,727</u>
NON-CURRENT LIABILITIES			
Borrowings	9	4,049	41,079
Employee benefits	10	148,011	206,043
TOTAL NON-CURRENT LIABILITIES		<u>152,060</u>	<u>247,122</u>
TOTAL LIABILITIES		<u>8,921,967</u>	<u>18,588,849</u>
NET ASSETS		<u>5,904,764</u>	<u>5,365,329</u>
EQUITY			
Reserves		32,631	32,631
Accumulated surpluses		5,872,133	5,332,698
TOTAL EQUITY		<u>5,904,764</u>	<u>5,365,329</u>

The accompanying notes form part of these financial statements.

Hobart District Nursing Service Inc

Statement of Changes in Equity

For the Year Ended 30 June 2017

2017

	Accumulated surpluses	Reserves	Total
	\$	\$	\$
Balance at 1 July 2016	5,332,698	32,631	5,365,329
Net surplus/(deficit) for the year	539,435	-	539,435
Balance at 30 June 2017	5,872,133	32,631	5,904,764

2016

	Accumulated surpluses	Reserves	Total
	\$	\$	\$
Balance at 1 July 2015	4,278,261	32,631	4,310,892
Net surplus/(deficit) for the year	1,054,437	-	1,054,437
Balance at 30 June 2016	5,332,698	32,631	5,365,329

The accompanying notes form part of these financial statements.

Hobart District Nursing Service Inc

Statement of Cash Flows

For the Year Ended 30 June 2017

	Note	2017 \$	2016 \$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers and funding providers		7,796,814	21,054,570
Payments to suppliers and employees		(16,753,079)	(15,183,983)
Interest received		255,762	332,743
Interest paid		(4,683)	(7,600)
Net cash provided by (used in) operating activities	12	<u>(8,705,186)</u>	<u>6,195,730</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Proceeds from sale of plant and equipment		75,021	11,341
Purchase of property, plant and equipment		(376,735)	(374,931)
Payment for intangible asset		(122,169)	(146,712)
Proceeds from financial assets maturity		-	112,152
Net cash used by investing activities		<u>(423,883)</u>	<u>(398,150)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:			
Repayment of finance arrangements		<u>(41,071)</u>	<u>(40,062)</u>
Net cash used by financing activities		<u>(41,071)</u>	<u>(40,062)</u>
Net increase (decrease) in cash and cash equivalents held		(9,170,140)	5,757,518
Cash and cash equivalents at beginning of year		<u>21,134,216</u>	<u>15,376,698</u>
Cash and cash equivalents at end of financial year	3	<u><u>11,964,076</u></u>	<u><u>21,134,216</u></u>

The accompanying notes form part of these financial statements.

Hobart District Nursing Service Inc

Notes to the Financial Statements

For the Year Ended 30 June 2017

The financial report covers Hobart District Nursing Service Inc as an individual entity. Hobart District Nursing Service Inc is a not-for-profit Association, incorporated and domiciled in Australia.

The functional and presentation currency of Hobart District Nursing Service Inc is Australian dollars.

1 Summary of Significant Accounting Policies

Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Reduced Disclosure Requirements and interpretations issued by the Australian Accounting Standards Board (AASB). The Association is a not for profit entity for financial reporting purposes under Australian Accounting Standards. The significant accounting policies used in the preparation and presentation of these financial statements are provided below and are consistent with prior reporting periods unless otherwise stated.

The financial statements, except for the 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 fixed assets, financial assets and financial liabilities. The amounts presented within the financial statements have been rounded to the nearest dollar.

(a) Comparative Amounts

Comparatives are consistent with prior years, unless otherwise stated.

(b) Income Tax

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

(c) Goods and Services Tax (GST)

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

Receivables and payable are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the Statement of Financial Position.

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

(d) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

Bank overdrafts also form part of cash equivalents for the purpose of the Statement of Cash Flows and are presented within current liabilities on the Statement of Financial Position.

Hobart District Nursing Service Inc

Notes to the Financial Statements

For the Year Ended 30 June 2017

1 Summary of Significant Accounting Policies

(e) Property, Plant and Equipment

Classes of property, plant and equipment are measured using the cost or revaluation model as specified below.

Where the cost model is used, the asset is carried at its cost less any accumulated depreciation and any impairment losses. Costs include purchase price, other directly attributable costs and the initial estimate of the costs of dismantling and restoring the asset, where applicable.

Assets measured using the revaluation model is carried at fair value at the revaluation date less any subsequent accumulated depreciation and impairment losses. Revaluations are performed whenever there is a material movement in the value of an asset under the revaluation model.

Land and buildings

Land and buildings are measured using the cost model.

Plant and equipment

Plant and equipment are measured using the cost model.

Depreciation

The depreciable amount of all fixed assets including buildings and capitalised leased assets, is depreciated on a diminishing value basis over the asset's useful life 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 asset are shown below:

Fixed asset class	Depreciation rate
Improvements	10%
Buildings	10%
Plant and equipment	25%
Furniture, fixtures and fittings	15%
Motor vehicles	12.5%
Computer equipment	25%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

(f) Intangible Assets

Patents and trademarks

Nursing Service Rights are recorded at cost. The Nursing Service Rights have a finite life and are carried at cost less any accumulated amortisation and impairment losses. The rights are amortised over their useful life of 10 years.

Hobart District Nursing Service Inc

Notes to the Financial Statements

For the Year Ended 30 June 2017

1 Summary of Significant Accounting Policies

(f) Intangible Assets

Software

Software is recorded at cost. Software has a finite life and is carried at cost less any accumulated amortisation and impairment losses. It has an estimated useful life of between one and three years.

Amortisation

Amortisation is based on the cost of an asset less its residual value.

Amortisation is recognised in surplus or deficit on a straight-line basis over the estimated useful lives of intangible assets, other than goodwill, from the date that they are available for use.

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

(g) Impairment of non-financial assets

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

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

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

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

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

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

Hobart District Nursing Service Inc

Notes to the Financial Statements

For the Year Ended 30 June 2017

1 Summary of Significant Accounting Policies

(h) Financial instruments

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

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial Assets

Financial assets are divided into the following categories which are described in detail below:

- loans and receivables;
- financial assets at fair value through profit or loss;
- available-for-sale financial assets; and
- held-to-maturity investments.

Financial assets are assigned to the different categories on initial recognition, depending on the characteristics of the instrument and its purpose. A financial instrument's category is relevant to the way it is measured and whether any resulting income and expenses are recognised in profit or loss or in other comprehensive income.

All income and expenses relating to financial assets are recognised in the statement of profit or loss and other comprehensive income in the 'finance income' or 'finance costs' line item respectively.

Loans and receivables

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

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

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

Significant receivables are considered for impairment on an individual asset basis when they are past due at the reporting date or when objective evidence is received that a specific counterparty will default. The amount of the impairment is the difference between the net carrying amount and the present value of the future expected cash flows associated with the impaired receivable.

For trade receivables, impairment provisions are recorded in a separate allowance account with the loss being recognised in surplus or deficit. When confirmation has been received that the amount is not collectable, the gross carrying value of the asset is written off against the associated impairment provision.

Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss include financial assets acquired principally for the purpose of selling in the near future, those designated by the entity to be carried at fair value through profit or loss upon initial recognition or those which are derivatives not qualifying for hedge accounting.

Hobart District Nursing Service Inc

Notes to the Financial Statements

For the Year Ended 30 June 2017

1 Summary of Significant Accounting Policies

(h) Financial instruments

Assets included within this category are carried in the statement of financial position at fair value with changes in fair value recognised in finance income or expenses in surplus or deficit.

Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturity. Investments are classified as held-to-maturity if it is the intention of the Association's management to hold them until maturity.

Held-to-maturity investments are subsequently measured at amortised cost using the effective interest method, with revenue recognised on an effective yield basis. In addition, if there is objective evidence that the investment has been impaired, the financial asset is measured at the present value of estimated cash flows. Any changes to the carrying amount of the investment are recognised in profit or loss.

Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that do not qualify for inclusion in any of the other categories of financial assets.

Purchases and sales of available-for-sale investments are recognised on settlement date.

Available-for-sale financial assets are measured at fair value, with subsequent changes in value recognised in other comprehensive income.

Gains and losses arising from financial instruments classified as available-for-sale are only recognised in surplus or deficit when they are sold or when the investment is impaired.

In the case of impairment or sale, any gain or loss previously recognised in equity is transferred to the surplus or deficit.

Losses recognised in prior period income statements resulting from the impairment of debt securities are reversed through the income statement, if the subsequent increase can be objectively related to an event occurring after the impairment loss was recognised in surplus or deficit.

Financial liabilities

Financial liabilities are recognised when the Association becomes a party to the contractual agreements of the instrument. All interest-related charges and, if applicable, changes in an instrument's fair value that are reported in profit or loss are included in the income statement line items "finance costs" or "finance income".

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

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

Impairment of financial assets

At the end of the reporting period the Association assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired.

Hobart District Nursing Service Inc

Notes to the Financial Statements

For the Year Ended 30 June 2017

1 Summary of Significant Accounting Policies

(h) Financial instruments

Financial assets at amortised cost

If there is objective evidence that an impairment loss on financial assets carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the assets carrying amount and the present value of the estimated future cash flows discounted at the financial assets original effective interest rate.

Impairment on loans and receivables is reduced through the use of an allowance accounts, all other impairment losses on financial assets at amortised cost are taken directly to the asset.

Available-for-sale financial assets

A significant or prolonged decline in value of an available-for-sale asset below its cost is objective evidence of impairment; in this case, the cumulative loss that has been recognised in other comprehensive income is reclassified from equity to profit or loss as a reclassification adjustment. Any subsequent increase in the value of the asset is taken directly to other comprehensive income.

(i) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership that are transferred to the Association are classified as finance leases.

Finance leases are capitalised by recording an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for that period.

Lease payments for operating leases, where substantially all of the risks and benefits remain with the lessor, are charged as expenses on a straight-line basis over the life of the lease term.

(j) Employee benefits

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

Employee benefits expected to be settled more than twelve months after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on corporate bonds with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

Employee benefits are presented as current liabilities in the statement of financial position if the Association does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date regardless of the classification of the liability for measurement purposes under AASB 119.

Hobart District Nursing Service Inc

Notes to the Financial Statements

For the Year Ended 30 June 2017

1 Summary of Significant Accounting Policies

(k) Borrowing costs

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised as part of the cost of that asset.

All other borrowing costs are recognised as an expense in the period in which they are incurred.

(l) Accommodation Bonds - Transferred to Huon Regional Care 30/9/2016

Accommodation bonds are non interest bearing deposits made by aged care facility residents to the Association upon their admission to low care and extra service accommodation. The liability for accommodation is carried at the amount that would be payable on departure or transfer of the resident. This is the amount received on entry of the resident less deductions for fees and retention's pursuant to the Aged Care Act 1997. Once a refunding event occurs the receivable becomes interest bearing. The interest rate varies according to the agreement and is recognised on an accrual basis over the period it is earned.

These funds are guaranteed under the Accommodation Bond (Guarantee Scheme) which came into operation on the 31st May 2006. The Guarantee Scheme enables the Commonwealth to step in and refund accommodation bond or entry contribution balances to residents if the approved provider has defaulted on its financial obligations due to bankruptcy or insolvency. After the refunds have been made, the Commonwealth becomes the creditor (unsecured) for those amounts. The Commonwealth then pursues the defaulting approved provider for recovery of funds through normal insolvency procedures. The Guarantee Scheme is established under the Aged Care (Bond Security) Act 2006 (Bonds Security Act).

Accommodation bonds are classified as a current liability due to the Association not having an unconditional right to defer settlement for at least 12 months after the end of the reporting period.

(m) Critical accounting estimates and judgments

The Board evaluate 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 Association.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

Key estimates - impairment

The Association assesses impairment at the end of each reporting year by evaluating conditions specific to the Association that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

Key judgments - provision for impairment of receivables

The value of the provision for impairment of receivables is estimated by considering the ageing of receivables, communication with the debtors and prior history.

Hobart District Nursing Service Inc

Notes to the Financial Statements

For the Year Ended 30 June 2017

1 Summary of Significant Accounting Policies

(m) Critical accounting estimates and judgments

Key judgements - employee benefits

For the purpose of measurement, AASB 119: Employee Benefits defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the reporting period in which the employees render the related services. The Association expects most employees will not take their annual leave entitlements within this 12 month period in which they were earned, but this will not have a material impact on the amounts recognised in respect of obligations for employees' leave entitlements.

(n) Revenue and other income

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

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

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

Grant revenue

Grant revenue is recognised in the statement of profit or loss and other comprehensive income when the entity obtains control of the grant, it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

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

Interest revenue

Interest is recognised using the effective interest method.

Rendering of services

Revenue in relation to rendering of services is recognised depending on whether the outcome of the services can be estimated reliably. If the outcome can be estimated reliably then the stage of completion of the services is used to determine the appropriate level of revenue to be recognised in the period.

If the outcome cannot be reliably estimated then revenue is recognised to the extent of expenses recognised that are recoverable.

(o) Economic dependence

Hobart District Nursing Service Inc is dependent on both State and Commonwealth Government departments for the majority of its revenue used to operate the business. At the date of this report the Board has no reason to believe the State and Commonwealth Government departments will not continue to support Hobart District Nursing Service Inc.

Hobart District Nursing Service Inc

Notes to the Financial Statements

For the Year Ended 30 June 2017

2 Result for the Year

Finance cost includes all interest-related expenses, other than those arising from financial assets at fair value through profit or loss. The following amounts have been included in the finance costs line in the statement of profit or loss and other comprehensive income for the reporting periods presented:

	2017	2016
	\$	\$
Finance Costs:		
- Interest on obligations under finance lease	4,684	7,600

The result for the year includes the following specific expenses:

	2017	2016
	\$	\$
Other expenses:		
- Administration expenses	125,414	141,381
- Advertising	191,350	151,555
- Bad debts	3,367	1,175
- Brokerage	2,876,396	3,131,996
- Catering	29,967	114,999
- Cleaning	21,442	36,958
- Consulting and professional fees	87,666	67,902
- Insurance	47,266	62,702
- Equipment < \$500	9,795	12,105
- Other operating expenses	403,449	279,434
- Property expenses	117,508	119,935
- Repairs and maintenance	150,518	155,914
- Subscriptions	41,525	29,037
- Utilities	75,785	128,609
	<u>4,181,448</u>	<u>4,433,702</u>
Depreciation and amortisation:		
- Depreciation of property, plant and equipment	441,947	466,030
- Amortisation	66,768	54,645
	<u>508,715</u>	<u>520,675</u>

Hobart District Nursing Service Inc

Notes to the Financial Statements

For the Year Ended 30 June 2017

3 Cash and cash equivalents

	2017	2016
	\$	\$
Cash on hand	1,600	1,956
Cash at bank	11,962,476	21,132,260
	<u>11,964,076</u>	<u>21,134,216</u>

Reconciliation of cash

Cash and Cash equivalents reported in the Statement of Cash Flows are reconciled to the equivalent items in the Statement of Financial Position as follows:

	2017	2016
	\$	\$
Cash and cash equivalents	11,964,076	21,134,216
	<u>11,964,076</u>	<u>21,134,216</u>

4 Trade and other receivables

	2017	2016
	\$	\$
CURRENT		
Trade receivables	94,339	114,404
GST receivable	49,944	-
Net trade receivables	<u>144,283</u>	<u>114,404</u>

(a) Impairment of receivables

Reconciliation of changes in the provision for impairment of receivables is as follows:

	2017	2016
	\$	\$
Additional impairment loss recognised	-	1,175
Provision used	-	(1,175)
Reversal of impairment	-	-
Balance at end of the year	<u>-</u>	<u>-</u>

Hobart District Nursing Service Inc

Notes to the Financial Statements

For the Year Ended 30 June 2017

5 Property, plant and equipment

	2017 \$	2016 \$
LAND AND BUILDINGS		
Freehold land		
At cost	235,000	235,000
Total land	235,000	235,000
Capital works in progress		
At cost	57,725	19,942
Total capital works in progress	57,725	19,942
Improvements		
At cost	-	70,133
Accumulated depreciation	-	(28,651)
Total improvements	57,725	61,424
Buildings		
At cost	1,387,997	1,301,448
Accumulated depreciation	(488,140)	(445,930)
Total buildings	899,857	855,518
Total land and buildings	1,192,582	1,151,942
PLANT AND EQUIPMENT		
Plant and equipment		
At cost	1,147,988	1,174,179
Accumulated depreciation	(727,113)	(532,171)
Total plant and equipment	420,875	642,008
Furniture, fixtures and fittings		
At cost	150,094	202,562
Accumulated depreciation	(111,271)	(124,671)
Total furniture, fixtures and fittings	38,823	77,891
Motor vehicles		
At cost	519,859	661,772
Accumulated depreciation	(231,205)	(378,468)
Total motor vehicles	288,654	283,304
Computer equipment		
At cost	375,433	434,120
Accumulated depreciation	(299,821)	(302,782)
Total computer equipment	75,612	131,338
Total plant and equipment	823,964	1,134,541
Total property, plant and equipment	2,016,546	2,286,483

Hobart District Nursing Service Inc

Notes to the Financial Statements

For the Year Ended 30 June 2017

5 Property, plant and equipment

(a) Movements in carrying amounts of property, plant and equipment

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

	Capital Works in Progress \$	Land \$	Buildings \$	Plant and Equipment \$	Furniture, Fixtures and Fittings \$	Motor Vehicles \$	Computer Equipment \$	Improvement s \$	Total \$
Year ended 30 June 2017									
Balance at the beginning of the year	19,942	235,000	855,518	642,008	77,891	283,304	131,338	41,482	2,286,483
Additions	37,783	-	86,549	94,614	-	142,900	15,003	-	376,849
Disposals - written down value	-	-	-	(8,611)	-	(20,437)	(650)	(41,482)	(71,180)
Depreciation expense	-	-	(42,210)	(273,553)	(8,793)	(61,128)	(55,282)	-	(440,966)
Transfer out of THCS - written down value	-	-	-	(33,583)	(30,275)	(55,985)	(14,797)	-	(134,640)
Balance at the end of the year	57,725	235,000	899,857	420,875	38,823	288,654	75,612	-	2,016,546

Hobart District Nursing Service Inc

Notes to the Financial Statements

For the Year Ended 30 June 2017

6 Intangible Assets

	2017 \$	2016 \$
Computer software		
At cost	396,906	274,737
Accumulated amortisation and impairment	(152,817)	(86,049)
Net carrying value	<u>244,089</u>	<u>188,688</u>
 Nursing service rights		
At cost	138,475	138,475
Accumulated amortisation and impairment	(138,475)	(138,475)
Net carrying value	<u>-</u>	<u>-</u>
Total Intangibles	<u>244,089</u>	<u>188,688</u>

(a) Reconciliation Detailed Table

	Computer software \$	Total \$
Year ended 30 June 2017		
Balance at the beginning of the year	188,688	188,688
Additions	122,169	122,169
Amortisation	(66,768)	(66,768)
Closing value at 30 June 2017	<u>244,089</u>	<u>244,089</u>

7 Other assets

	2017 \$	2016 \$
CURRENT		
Prepayments	152,137	93,864
Accrued income	305,600	136,523
	<u>457,737</u>	<u>230,387</u>

Hobart District Nursing Service Inc

Notes to the Financial Statements

For the Year Ended 30 June 2017

8 Trade and other payables

	2017	2016
	\$	\$
CURRENT		
Trade payables	307,495	269,384
GST payable	-	71,598
Accrued employee expenses	-	119,492
Accrued expenses other	32,138	472,627
Accommodation bonds	-	85,142
	<u>339,633</u>	<u>1,018,243</u>

All amounts are short term and the carrying values are considered to be a reasonable approximation of fair value.

9 Borrowings

	2017	2016
	\$	\$
CURRENT		
Lease liability secured	11 39,033	43,073
	<u>39,033</u>	<u>43,073</u>
NON-CURRENT		
Lease liability secured	11 4,049	41,079
	<u>4,049</u>	<u>41,079</u>

The lease liabilities are secured by the related assets being leased.

10 Employee Benefits

	2017	2016
	\$	\$
CURRENT		
On-costs	79,976	147,012
Annual leave	498,045	676,028
Long service leave	343,806	473,396
	<u>921,827</u>	<u>1,296,436</u>
NON-CURRENT		
Long service leave	148,011	206,043
	<u>148,011</u>	<u>206,043</u>

Hobart District Nursing Service Inc

Notes to the Financial Statements

For the Year Ended 30 June 2017

11 Finance Leasing Commitments

	2017	2016
	\$	\$
Minimum lease payments:		
- not later than one year	40,588	45,652
- between one year and five years	4,609	45,155
Minimum lease payments	45,197	90,807
Less: finance charges	(2,115)	(6,655)
Present value of minimum lease payments	43,082	84,152

Finance leases are in place for six motor vehicles and some items of plant & equipment. The term of the leases is between 3 and 5 years. At the completion of the term security over the assets will be removed.

12 Cash Flow Information

Reconciliation of net surplus/(deficit) to net cash provided by operating activities:

	2017	2016
	\$	\$
Net surplus/(deficit) for the year	539,435	1,054,437
Adjustments:		
- amortisation	66,768	54,645
- depreciation	441,947	466,030
- net gain on disposal of property, plant and equipment	(3,842)	(11,346)
- retentions	-	(3,876)
- Transfer of THCS	133,546	-
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	(101,476)	(122,528)
- (increase)/decrease in other assets	(227,350)	(43,398)
- increase/(decrease) in trade and other payables	(607,013)	196,432
- increase/(decrease) in unexpended grant funds	(8,514,559)	4,451,088
- increase/(decrease) in employee benefits	(432,642)	154,246
Cashflow from operations	(8,705,186)	6,195,730

Hobart District Nursing Service Inc

Notes to the Financial Statements

For the Year Ended 30 June 2017

13 Financial Risk Management

The Association's financial instruments consist mainly of deposits with banks, short-term investments, accounts receivable and payable, bank loans and overdrafts, and leases.

The totals for each category of financial instruments, measured in accordance with AASB 139 as detailed in the accounting policies to these financial statements, are as follows:

		2017	2016
		\$	\$
Financial Assets			
Cash and cash equivalents	3	11,964,076	21,134,216
Trade and other receivables	4	144,284	114,404
Total financial assets		<u>12,108,360</u>	<u>21,248,620</u>
Financial Liabilities			
Financial liabilities at amortised cost			
- Trade and other payables	8	339,633	1,018,243
- Borrowings	9	43,082	84,152
Total financial liabilities		<u>382,715</u>	<u>1,102,395</u>

14 Operating Segments

Segment information

The Association has identified its operating segments based on the internal reports that are reviewed and used by the Board (chief operating decision makers) in assessing performance and determining the allocation of resources.

The Association is managed primarily on the basis of product category and service offerings as the diversification of the Association's operations inherently have notably different risk profiles and performance assessment criteria. Operating segments are therefore determined on the same basis.

During the course of business the Association transacts internally between its operating segments. For the purposes of segment reporting the intra entity transactions have not been removed and amounts therefore include transactions between the segments.

(a) Business and Geographic Segments

Business Segments

The Association had 3 business segments during the year being Tasman Health & Community Service, Hobart District Nursing Service, and Team Care Tasmania.

Geographic Segments

The Association's business segments are all located in Tasmania, Australia.

Hobart District Nursing Service Inc

Notes to the Financial Statements

For the Year Ended 30 June 2017

14 Operating Segments

	Tasman Health & Community Service		Hobart District Nursing Service		Team Care Tasmania		Total
	2017	2016	2017	2016	2017	2016	2016
	\$	\$	\$	\$	\$	\$	\$
Revenue	1,067,323	4,307,545	14,330,962	14,375,609	607,101	432,929	19,116,083
Depreciation & amortisation	(19,921)	(74,239)	(482,306)	(439,059)	(6,488)	(7,377)	(520,675)
Interest expense	(545)	(1,525)	(4,004)	(5,860)	(135)	(215)	(7,600)
Employee expenses	(923,516)	(3,410,037)	(8,653,104)	(5,316,172)	(242,921)	(114,236)	(8,840,445)
Other expenses	(641,668)	(961,526)	(4,370,794)	(7,566,596)	(120,549)	(164,804)	(8,692,926)
Net Surplus/(deficit) for the year	(518,327)	(139,782)	820,754	1,047,922	237,008	146,297	1,054,437
Cash and cash equivalents	-	317,041	10,960,526	20,360,856	1,003,549	456,318	21,134,215
Other current assets	-	24,891	552,462	244,123	60,721	75,778	344,792
Property, plant and equipment	-	176,165	2,009,090	2,099,955	7,456	10,363	2,286,483
Intangible assets	-	-	244,089	188,688	-	-	188,688
Total segment assets	-	518,097	13,766,167	22,893,622	1,071,726	542,459	23,954,178
Other liabilities	-	(140,870)	(7,820,020)	(16,748,578)	(189)	(112,769)	(17,002,217)
Employee benefits	-	(542,551)	(1,069,838)	(959,929)	-	-	(1,502,480)
Borrowings	-	-	(43,082)	(84,152)	-	-	(84,152)
Total segment liabilities	-	(683,421)	(8,932,940)	(17,792,659)	(189)	(112,769)	(18,588,849)
Net assets	-	(165,324)	4,833,227	5,100,963	1,071,537	429,690	5,365,329

Hobart District Nursing Service Inc

Notes to the Financial Statements

For the Year Ended 30 June 2017

15 Key Management Personnel Disclosures

The total remuneration paid to key management personnel of the Association is \$ 516,322 (2016: \$ 442,083).

16 Contingencies

In the opinion of the Committee of Management, the Association did not have any contingencies at 30 June 2017 (30 June 2016:None).

The Association has received grant funding for the Hospice @ Home program for which \$504,084 has been expended on items of a capital nature. Under the terms of the grant deed, if the program ceases and the assets are no longer used to provide that service an amount may be repayable to the department upon their request.

17 Related Parties

There have been no related party transactions during the year outside of those disclosed within Note 15.

18 Events Occurring After the Reporting Date

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

19 Association Details

The registered office of the Association is:
Hobart District Nursing Service Inc
2 Birdwood Avenue
MOONAH TAS 7009

Hobart District Nursing Service Inc

Auditors Independence Declaration under Section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 (Cth) to Hobart District Nursing Service Inc

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2017, there have been:

- (i) no contraventions of the auditor independence requirements as set out in the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.


Crowe Horwath Tasmania


Alison Flakemore
Audit Partner

Dated this 4th day of October 2017.

Hobart, Tasmania.

Hobart District Nursing Service Inc

Independent Audit Report to Hobart District Nursing Service Inc

Opinion

We have audited the financial report of Hobart District Nursing Service Inc (the Association), which comprises the Statement of Financial Position as at 30 June 2017, the Statement of Profit or Loss and Other Comprehensive Income, the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the Board Declaration.

In our opinion, the accompanying financial report of the Association has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)* including:

- giving a true and fair view of the Associations financial position as at 30 June 2017 and of its financial performance and cash flows for the year then ended; and
- complying with Australian Accounting Standards – Reduced Disclosure Requirements and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Hobart District Nursing Service Inc

Independent Audit Report to Hobart District Nursing Service Inc

Other Information

The Board are responsible for the other information. The other information comprises the Board's Report the year ended 30 June 2017, but does not include the financial report and our auditor's report thereon.

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

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

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

Responsibilities of the Board for the Financial Report

The Board is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the applicable legislation and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

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

Hobart District Nursing Service Inc

Independent Audit Report to Hobart District Nursing Service Inc

Auditor's Responsibilities for the Audit of the Financial Report

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: http://www.auasb.gov.au/auditors_files/ar3.pdf. This description forms part of our auditor's report.



Crowe Horwath Tasmania



Alison Flakemore
Audit Partner

Dated this 31st day of October 2017.

Hobart, Tasmania.





**For more information on the
State wide services provided by
The District Nurses contact:**

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