

Uniting Aged Care



VICTORIA & TASMANIA

ANNUAL REPORT 2008

caring
every
day



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Our vision

To work together to ensure Uniting Aged Care Victoria & Tasmania is a leader in the provision of creative options for the older person. In doing so we seek to value the individual and build community.

In Uniting Church workplaces we are committed to policies and practices that reflect and require respect for fellow workers and those we serve.

Our values

- > Faith
- > Choice
- > Responsiveness
- > Environment and participation
- > Respect
- > Community development and capacity building
- > Social justice and equity
- > Stewardship of resources

Chair and Executive Director's Report

Alan Wilkinson Chair

Robyn Batten Executive Director



Thanks to Janet Wood, departing Chair

Uniting Aged Care Victoria & Tasmania (UACVT) has been extremely fortunate to have been guided through three and a half crucial years to October 2007 by an exceptional leader, Mrs Janet Wood. Under Janet's leadership, the organisation changed its governance responsibilities from being a part of UnitingCare to being an independent aged care service for Victoria and Tasmania. We underwent major structural reform and developed new strategic directions. Janet's wisdom, which comes from a lifetime of service and a profound commitment to the older person, enabled her to lead these reforms with care and sensitivity.

We wish to thank Janet for her years of dedicated service to UACVT.

Welcome to Dr Alan Wilkinson, new Chair

Alan has a long-term commitment to social justice and has had an extensive career in overseas aid. He has worked in developing countries and at the headquarters of United Nations World Food Program. Alan has ongoing involvement with the Uniting Church and is Chair of Hotham Mission Council.

Board members

Three other Board members left this year – Mrs Barbara Haddon, Mr Henk Kremer and Dr Peter Lynch. We thank them for their time and commitment to the work of UACVT.

Three other persons joined the Board this year – Mr Richard Price, Associate Professor Gerry Naughtin and Ms Phillipa Davey. The Board and the organisation will continue to benefit from the considerable skills and experience they bring.

Sustainability of services

This year we have faced a major and ongoing challenge to maintain the financial viability of our services, particularly the residential services. The gap between funding and costs, particularly labour related costs, continues to grow. Independent benchmarking across the Australian industry indicates that this is a problem for the whole high care residential services sector. The other sharply rising cost is the cost of building.

As a country, we have an ageing population and proportionately a shrinking workforce so the sustainability of aged care is a long-term problem.

New service system

UACVT's response to these challenges is to redevelop our service system with a greater emphasis on maintenance of high levels of independence for people as they age (a desire consistently expressed by older people) while maintaining residential services for those with higher care needs.

This new service system will be more flexible and have greater capacity for independent living, allowing people to make their own choices supported by service options that are accessible and trusted.

2007/08 Highlights

We can point with pride to a considerable number of achievements this year and acknowledge the hard work undertaken by staff to bring these about. These achievements fulfil most of the key result areas planned for 2007/08 in the *UACVT Strategic Plan 2007-2010*.

We are now working in a planned and structured way with three-year strategic plans, annual operating plans and a system of regular monitoring and reporting. We are well advanced towards achieving a unified UACVT with a shared vision.

We developed the *UACVT Property Strategic Direction Tasmania*, to complement the *UACVT Property Strategic Direction Victoria*, that was developed last year. In line with these strategies, we undertook the following property initiatives:

- completion of the construction of units and a residential facility at Queenborough Rise, Hobart;
- redevelopment of a house in Box Hill to accommodate the Kangerong community program;
- further construction of units at Aldersgate Village, Launceston; and,
- development of designs and business cases for priority capital projects for Gwennap at Kingsville and Trewint at Noble Park.

A corporate business system was rolled out for Victoria so that all services are now operating on the same financial and payroll systems. Tasmania will be included next year.

We have developed an *Information and Communication Technology Strategy* that will improve communications across the organisation by enabling users to operate on a common network.

We have lifted our profile in terms of recruiting and maintaining a quality workforce. We now have an online recruiting system and we have introduced a very successful orientation program for staff.

A Quality Plan was developed following wide consultation with staff and a UACVT Operating Quality Committee was formed to manage quality processes and systems across the organisation.

Several facilities (Box Hill, Girrawheen, Manor Lakes, Aldersgate Kings Meadows and Aldersgate Village) were up for accreditation this year and all achieved 100% compliance and maximum accreditation.

Thanks to staff and volunteers

UACVT is an organisation that works in the spirit of the Uniting Church with its tradition of service to the community. We value highly the professional work of our staff and celebrate the invaluable contribution made by our volunteers as they maintain that tradition at UACVT.

Who we are, where we are what we do

Uniting Aged Care Victoria & Tasmania (UACVT) is a leader in the provision of aged care services for the older person. We are a not-for-profit organisation of the Uniting Church in Australia and a part of the Uniting Church's national UnitingCare network.

Our residents and clients choose from a wide range of services designed to suit their individual needs and preferences. These include:

- residential aged care (consisting of high care, low care, respite, dementia specific care and transitional care);
- home care for those living in their own homes;
- community based respite and day programs; and,
- retirement living accommodation.

UACVT has 24 residential facilities located across Victoria and Tasmania and 1821 bed licences and offers 6,954 days of respite accommodation. We have 422 retirement units designed to meet the needs of older Australians. Eleven of our residential aged care facilities are co-located with retirement units.

Our community care programs assist those who wish to remain living in their own home through the provision of 637 Community Aged Care Packages (CACPs), Extended Aged Care at Home (EACH) and Extended Aged Care at Home – Dementia (EACH-D) packages.

In addition, community care support is provided through social support activities, respite and carer support programs and a range of therapeutic services.

Our history and tradition

UACVT continues the Church's long history of providing care to older people.

The Uniting Church in Australia, Synod of Victoria and Tasmania established Uniting Aged Care in Victoria in 2004 to bring together all the individual agencies that had been developed by local presbyteries over the last 30-40 years. By January 2005 the Church's Tasmanian aged care facilities joined the organisation forming Uniting Aged Care Victoria & Tasmania (UACVT).

While the Uniting Church is grounded in the historic Christian tradition, we are open to wisdom from people of other faiths and none. We understand that religion plays an important role in the lives of many whom we care for.

Our workplaces are committed to policies and practices that reflect and require respect for fellow workers and those we serve.

UACVT focuses on providing care to those with special needs including people who are financially disadvantaged, culturally and linguistically diverse and socially isolated persons.

Retirement Living

Retirement Living Units offer older people an opportunity to move into a mutually supportive community and to maintain an independent lifestyle. Where units are co-located with a residential aged care facility, additional services may be available to support their lifestyle. Retirement living units are sometimes called independent living units or assisted living units.

Community Care

UACVT offers a variety of community care services designed to help improve the health and wellbeing of older people and to support them to remain living in their community for as long as possible. These services include:

Home care offering assistance with a range of daily tasks including: personal care, house cleaning, laundry services, minor home maintenance, short-term in-home respite, meals, shopping and banking, transport to appointments and social activities. Case Managers are fully qualified and visit people regularly, manage care plans and follow up to ensure clients are receiving the services they require.

Day Therapy centres provide education, therapy and support designed specifically for older people to maintain or recover a level of independence. Services may include: physiotherapy, occupational therapy, speech therapy, social work, podiatry, nursing care, therapeutic massage, myotherapy, strength training, diversional therapy and health promotion.

Day Centres and Social Support Programs offer people a chance to socialise with others who have common interests, to eat out or to take a day trip. Some groups meet to partake in activities or to listen to guest speakers on topics of interest. Some centre-based care is available for people living with dementia, offering an opportunity for small group social and leisure activities. Programs that bring carers together are also available.

Melbourne



Residential Care

UACVT is committed to providing a range of care options best suited to the individual needs and preferences of residents.

All of our facilities are supported by experienced care staff who provide quality and compassionate care 24-hours per day.

Residents and their family members are welcome to assist staff to develop individual care plans.

All facilities are fully accredited by the Aged Care Standards and Accreditation Agency.

Low Care accommodation is available to residents who can live with some independence but may require assistance with daily tasks. All our low care facilities have adopted an 'Ageing in Place' policy that allows our residents to remain in an UACVT facility when their care needs increase to a high care level.

High Care accommodation provides residents with ongoing nursing care and offers support services such as allied health services and lifestyle programs. Palliative care is also available where required.

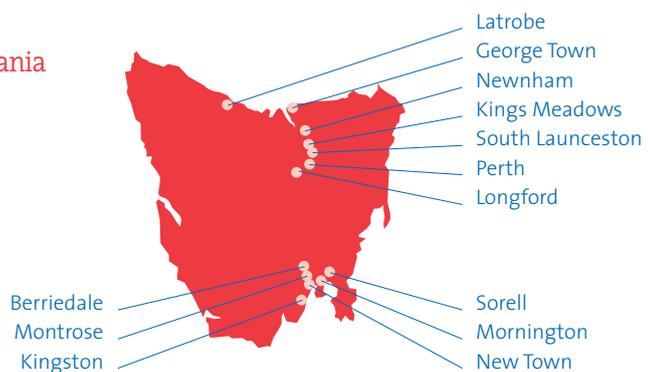
Respite Care accommodation is available for short or long term stay at many of our facilities. This may offer carers an opportunity to take a break or it may provide an opportunity to recover from illness or injury before returning home.

Dementia Care is available within low care and high care facilities. This care caters for the special needs of those with dementia. Our staff are trained to assess residents needs and preferences and to develop care plans to enhance the quality of life of these residents.

Victoria



Tasmania



Faith

Our long term direction is grounded in the experience, wisdom and theology of the Uniting Church in Australia



Pamela Blood, lay Chaplain at UAC – Box Hill

Pamela Blood, the lay Chaplain at UAC – Box Hill, says 'there are special moments in spiritual care'.

She conducts weekly worship services at UAC – Box Hill. However, her work is predominantly one-to-one with residents and families. It is a major change for residents and their families when they come into care. Pamela works closely with them as they go through the settling-in process.

Chaplaincy services are an integral part of the community environment created by Uniting Aged Care Victoria & Tasmania. Each residential aged care site offers pastoral care services to residents and their families. It embraces an approach to aged care that is holistic and person centred.

Pastoral care workers and Chaplains provide care through listening, conversation, providing pastoral counselling, prayer and worship.

The services provided are ecumenical. However visitors from other faiths also provide services according to the needs of the residents. Each year a pastoral care analysis is undertaken to determine the mix of faiths at each facility and to identify pastoral care needs.

Our Chaplains and pastoral care workers play a vital role in supporting residents, families and staff through the major life transitions that are part of residential care.

People entering residential services nominate whether or not they wish to use the services of the Chaplain and their wishes are respected. However Pamela says that because she works at the facility and communicates with everyone she meets there she sometimes develops strong informal relationships with people who never attend Church.

Another area of responsibility within Pamela's role is to support staff in their professional roles and with personal support if they request it. She is also on call for emergencies.

Pamela is eminently well-suited and trained for the chaplaincy role. Her first career was in nursing, then she undertook pastoral care training under supervision at Peter MacCallum Cancer Centre. She studied theology and worked at the Bethlehem Hospital, while undertaking a course in grief and loss.

Pamela, like most Chaplains, conducts an Annual Remembrance Service to celebrate the lives of those who have passed away during the year. These are important occasions for residents, families and staff.



*And the peace of God which
passes all understanding. . .*

Philippians 4:6

Choice

We believe that every person has the right to age with dignity, to have genuine opportunities to make old age a meaningful part of life, and to have real options in deciding the environment in which they prefer to spend their later years



Ellen Bellamy, resident, Strathdon Community, Forest Hill

Ellen Bellamy has benefited from a range of aged care services UACVT has provided to her and feels she has been a member of the Strathdon Community for many years, although she has only lived in the McGarvie Hostel for four years.

Her close association with the Strathdon Community began as a neighbour living across the road. Her next door neighbour and friend was a volunteer for Strathdon and Ellen started to use Strathdon services when she joined a weekly group for balance therapy.

As time went on, Ellen benefited from a range of services including home care services that provided assistance with showering, shopping and gardening. After a hospital stay, she made the move across the road to the McGarvie Hostel where she has a garden view she enjoys.

Ellen says the companionship and friendships she has made over the years have brought her great pleasure. She participates in Sunday afternoon get-togethers and weekly sing-alongs. Ellen's daughter lives just around the corner and she says it's wonderful to spend plenty of time with her family as well.



Elizabeth Darvell attends family support meetings at Strathaven, Berriedale

Elizabeth Darvell lives at Saltwater River on the Tasman Peninsula, a one hour drive from Hobart. It was really hard for her to accept her husband Ron needed 24 hour care. As she says, 'It's hard to hand over the care of someone who is your partner you have spent every minute with'.

Ron now lives at Strathaven. He and Elizabeth really enjoy his room because there is a view over the Derwent River to Mount Direction. Ron particularly enjoys watching the construction of the new Art Gallery at Moorilla.

Elizabeth says now she does not deal with Ron's daily care she can really enjoy her visits. Sometimes they play cribbage and she takes him out to his Quaker meetings each week. She said all the staff greet Ron and her by name and she appreciates the caring atmosphere at Strathaven.

Elizabeth has been consulted closely in all decisions about Ron's care. She attends the once-a-month family support meetings that are facilitated by a staff member. She said family issues and concerns are really taken on board and responded to.



*The companionship and
friendship I have enjoyed over
the years at Strathdon has
brought me great pleasure*

Ellen Bellamy

Mingara

Responsiveness

We develop innovative and high quality services and programs, responsive to individual and community need



Elaine Theodore,
Trewint Community Care,
Noble Park, Home Care

Elaine Theodore says, 'I'm a people person. I don't focus on what I can't do, I still want a life.'

And she certainly has a busy life. She attends her local church every week, 'with a little help from my friends'. Elaine receives assistance with everyday activities from the staff at Trewint in partnership with the Transport Accident Commission (TAC). The assistance includes showering, dressing, shopping, meal preparation and going to her weekly exercise class at Trewint Community Care centre in Noble Park. Elaine says she can feel the benefits of the exercises and she really enjoys being with the group.

Elaine says she learned to be independent and a fighter during prolonged hospital stays after she contracted polio as a child. Even though she has used a wheelchair from her fifties on, Elaine lived without support services until last year when a truck ran into her car.

Since then, the support services she has received have made a big difference to her life and have helped her to maintain her independence and health. 'I love being in my own home and being my own boss,' she said.



Cynthia Hunt, Elgin Street
Centre, Hawthorn, 'A Day Out'
Social Support Program

'The main thing is the group is like a family,' says Cynthia Hunt. 'We talk our heads off when we get together. We talk about our children, our grandchildren, our lives. It's a lifesaver for me.' Cynthia is speaking about 'A Day Out' program run by the Elgin Street Centre which she attends twice weekly.

On Mondays, the group has a Club day with lunch and often a guest speaker to talk to them about matters of interest. They also do crafts and hobbies. Cynthia says there are some really expert craftswomen in the group but her personal speciality is appreciating other people's skills.

'On Thursdays, Leonie, our wonderful friend at Elgin Street Centre, arrives to pick us up from our homes for a day out. We have visited many wonderful places around Melbourne, including the Dandenongs and the Mornington Peninsula.'

Lunch with her friends is a particular pleasure for Cynthia and it means she doesn't have to cook for herself. 'I also love the art galleries and the change of scenery. I seem to only drive to the shops these days. We even attended the Alpaca Show recently! We see and do so many things we wouldn't bother to do alone.'



Geoff and Barbara,
Kangerong Day Centre, Box Hill,
Respite Care

As a full-time carer, Geoff makes good use of his time catching up on some everyday activities or outings when his wife, Barbara participates in respite care activities at the Kangerong Day Centre and Uniting Aged Care – Box Hill residential aged care facility.

Importantly, Geoff knows that Barbara is in safe hands and that she is happy amongst friends getting out and about on day-trips or participating in activities. He can relax when she is at Kangerong and Box Hill because he knows she enjoys her days there.

Geoff really enjoys the once-a-month bus trips that carers and clients go on together to places like the Yarra Valley and the Mornington Peninsula. Recently, Barbara had two weeks full-time in respite care. It was so successful that Geoff thinks he will take a short holiday away when she is in full-time care again.

Geoff says he loves sharing his time with Barbara and the respite care they receive is a great help to them both.



Patricia and Gabriella, Moorfields Rehabilitation Programs, Oakleigh, Day Therapy program

Patricia and Gabriella are enthusiastic participants in Moorfields Rehabilitation Program Day Therapy program. They say the health benefits are making a positive impact on their lives but, 'It just feels like we're relaxing and having fun'.

Gabriella said she is combining 'dry land' strength training with water-based exercises and is getting much stronger. She particularly enjoys water-based exercises because '...exercise just doesn't feel hard when you are weightless and your muscles are relaxed'.

Since she has become stronger Gabriella has cut back on the home care services she received to help her with her housework as she is now more able to do things herself.

Patricia has a genetic condition that is deteriorating but she enjoys the freedom of movement she experiences when she's in the pool, which helps her to relax.

You walk into that warm water and you just go aaaahhh!

Gabriella Panozzo

Environment and participation

We facilitate the involvement of individuals, families and communities in the identification of needs and issues impacting upon older people, and in the planning and development of strategies to address these. We work in partnership to achieve mutually satisfying outcomes



Valeria Pavlovic and family, Tanderra residential aged care, Camberwell

It's not a formal visit when Marissa Lui and her son Jai call in to see her mother Valeria Pavlovic at Tanderra residential aged care in Camberwell. For a start, it's only 10 minutes from where they live so it's easy to drop by.

Sometimes they'll bring a DVD and watch it together or Jai might use the piano in the sitting room to catch up on his practice. Jai's grandma thinks everything he plays is wonderful. Jai also enjoys playing chess and Uno with his grandmother and he's been teaching her a version of patience. They all like having Berklee, the cat and Dolly, the dog around.

For Marissa and her family it was a hard decision when Valeria moved into Tanderra. The great benefit is that Valeria no longer spends long days on her own as she did when the rest of the family were at work or school. She has company every day and she is able to enjoy a host of activities. Her favourite activities include gentle exercises, bingo and the Saturday evening show.



Dolly and Berklee, pets at Tanderra residential aged care, Camberwell

Dolly, a small white poodle and Berklee, a very handsome longhaired cat are welcome 'residents' at Tanderra residential aged care in Camberwell. Not only their owners but all the residents and staff are cheered by their company.

Dolly follows her owner Daphne wherever she goes. Berklee the cat, at eighteen, has outlived his original owner but was adopted by his new owner, Rosa, who has shifted to a new room downstairs to suit him. The facility also shifted a glass panel with Berklee's cat door to a new room to make sure he quickly felt at home.

Berklee doesn't get about much these days but everybody likes to give him a pat when he sits in the corridor.

These 'residents' each have a care plan to ensure they are healthy and well-cared for. Dolly and Berklee add to the family atmosphere at Tanderra that is relaxing for visitors as well as residents and staff.



Inter-generational gardening project, Aldersgate, Kings Meadows

Residents from Aldersgate Kings Meadows and Aldersgate Village, Northern Tasmania, are having a great time sharing the garden and their gardening knowledge with students at Brooks High School. The gardening scheme is an inter-generational project between the high school and the two facilities. They have established such a thriving vegetable garden at the school that Helen Youd, one of the residents, set up a stall and sold tomatoes. The proceeds have been 'ploughed' back into the garden.

There was not much chance of selling the delicious strawberry and raspberry crops as the fruit tended to end up more in the mouth than the bucket – but that's half the fun of it. Lorna Wilson, another resident was delighted to say, 'It's great to see the young ones learning and there's nothing like the satisfaction of a good crop.'



*Many things grow in
the garden that were
never sown there*

Thomas Fuller

Respect

We recognise that each person is an individual with physical, spiritual, emotional and social needs



John Mackie and Tom Cambareri, Story Telling Project, Elgin Street Centre, Hawthorn

John Mackie feels that he has been adopted into the Cambareri family. It's an unusual adoption since he was 80 years old at the time.

John met the Cambareri family through their son Tom, a 15 year old student at Hawthorn Secondary College. John and Tom were part of an inter-generational digital story-telling project set up by a partnership between the school and Uniting Aged Care – Elgin Street Centre at Hawthorn. This powerful method of story-telling is becoming popular but was new for John and Tom.

Tom handled all the technical side of things and enjoyed it so much that he is now planning a multimedia career. John says that he and Tom just struck up a bond when they started comparing their lives. 'It's hard to describe but we just sort of communicate as equals.' John and Tom's story is featured on a DVD that was launched at Hawthorn Town Hall. The project was assisted through a grant from Boroondara Council and resourced by the Australian Centre for the Moving Image (ACMI).



Bessie Coghill, 101 years, Resident, Strath-Haven, Bendigo

Bessie Coghill is an independent spirit; she celebrated her 101st birthday at Strath-Haven amongst family and friends and says, 'The best thing about being 101 years old is there's no peer pressure.' Bessie tends her own garden-bed at Strath-Haven, Bendigo during the warmer months. She keeps up with current affairs and reads her large-print Bible.

Bessie has always led a busy life. She started work as a dairy hand at age 14. She had four children and now has 12 grandchildren and 19 great-grandchildren. Bessie worked for many years as the postmistress at Mangurang South and she was an accomplished musician and great gardener. She played the organ at her local Uniting Church. She enjoys old-time sing-a-long and hymns. Her favourite song is Auld Lang Syne.

Author's note: Since the time Bessie shared her story with us she has passed away. Bessie's family kindly agreed for UACVT to print her story in memory of their much loved mother and grandmother.



Glenn Scott, Volunteer, Strath-Haven, Bendigo

At 13 years, Glenn Scott decided to take up his mother's suggestion to do some voluntary work. Then a Year 8 student at Catholic College Bendigo, Glenn chose to help out at Strath-Haven. That was three years ago and since then Glen has been actively involved in Strath-Haven's volunteer program on a weekly basis.

Glenn says it's easy to keep track of when he started as Merv Hinneberg, one of the residents, has his birthday on that day. Merv lives at Strath-Haven with his wife, Joyce, and is now 90 years old.

On that first day, Glenn also met Mick Morley. Glenn still spends a lot of time with Mick – reading the newspaper to him, running errands or going to the shop for him. His other main activity is to help with dinner when an extra pair of hands is always useful.

Glenn's friendships with the residents keep him coming back. He is now in Year 11 and has recently decided to pursue a nursing career. Glenn says volunteering has helped him to learn about the things that interest him. He now has a career goal, which he didn't have when he started as a young volunteer.



*For auld lang syne, my dear,
For auld lang syne,
We'll take a cup o' kindness yet,
For auld lang syne*

Robert Burns

Community development and capacity building

We promote co-operation between agencies, other churches and community groups to enhance responsive and viable service development and to support the invaluable community infrastructure of civil society



Pancake Day at Strathdon Community, Forest Hill

The barbecues are lit by early morning and the visitors start arriving before 10 am; UnitingCare's Share Appeal Pancake Day is a much anticipated morning of fun and feasting at Strathdon Community in Forest Hill.

Community Programs Manager for Strathdon, Ana Mubaslat says residents and clients at Strathdon Community look forward to participating in Pancake Day, 'It's more than just a fundraiser, it's about having fun and getting involved. Residents and clients get involved in the organising and our number one supporters are their carers and relatives. Their support is invaluable.'

Pancakes are traditionally eaten on Shrove Tuesday or Pancake Day as a feast before the abstinence of Lent. The day brings together UnitingCare agencies, Churches and community groups. The staff and volunteers including resident volunteers made a grand total of 330 pancakes this year and raised over \$1,000.

Pancake Day at Strathdon is an open day and fundraiser bringing in lots of visitors from the general community including many primary school children.



Marny Miller honoured at Strathdon Community 40th anniversary

Strathdon Community celebrated its 40th anniversary in March this year.

The continuity of Strathdon in the Forest Hill community was highlighted by the fact that Marny Miller was there to enjoy the celebrations. Marny is now a resident at Strathdon and so a recipient of her own mother's generosity. Mary Matheson, Marny's mother donated the land where Strathdon Community stands.

The anniversary was a significant milestone for relatives, donors, sponsors, volunteers, friends and the wider community. Staff whose service ranged from five to 25 years were honoured with awards.



Pancake Day is more than just a fundraiser - it's about having fun and getting involved

Ana Mubaslat - Community Programs Manager
Strathdon Community

Social justice and equity

We focus on care and support for the disadvantaged, in all our services, irrespective of age, gender, sexual orientation, ability, class, colour, creed or cultural origins



Simcha Fetter, resident,
Girrawheen, Brighton

Simcha Fetter is a distinguished artist and a resident at Girrawheen residential aged care in Brighton.

This year, *The Simcha Fetter Retrospective* was exhibited at the Jewish Museum of Australia. Mr Fetter can no longer paint due to multiple sclerosis however his attitude remains impressively philosophic. Julie Szego of *The Age* reviewing the exhibition, quoted him as saying, 'I think I live a lot in my children who are all very creative in different ways... Even in sickness, in leading this quiet life, I'm still able to follow through the wondrous ideas in my mind'. Szego said Mr Fetter also found creative release in singing wordless Hasidic melodies.



Charyl Turner, Coordinator,
CAN-DLE project

Charyl has described her work as Coordinator of the CAN-DLE Project for UACVT as a rewarding experience. 'We like to learn more about the people we serve and their service needs,' she says.

The CAN-DLE (Carers Awareness Network – Dementia Linkages Evaluation) Project was an initiative of UACVT, funded by the Australian Government for one year.

'We knew that culturally and linguistically diverse (CALD) people and financially and socially disadvantaged people in the western suburbs were not accessing the full range of services available to those with dementia and their carers.'

In partnership with Alzheimer's Australia Victoria the CAN-DLE Project assisted 168 clients to gain access to the services they needed.

Charyl also worked on another UACVT project this year designed to meet the needs of the CALD communities in the western suburbs of Melbourne. The *Interpreter Services Awareness Campaign* funded by the Victorian Multicultural Commission in partnership with Action Disability within Ethnic Communities (ADEC), provided valuable training and information to 40 health practitioners on how to access and work with interpreters.



Dr Shan, President,
Tamil Seniors Fellowship Victoria

Dr Shanmuganathan, the President of the Tamil Seniors Fellowship Victoria, sought new ways to assist members of his community to remain independent and healthy members of their community.

Dr Shan, as everybody knows him, along with members of the Tamil Seniors Fellowship Victoria worked with UACVT staff to develop positive ageing programs that would promote exercise and good health to older members of the Tamil community.

As a result, Trewint Community Care based in Noble Park and Moorfields Rehabilitation Programs in Oakleigh, provide exercise programs that are both culturally appropriate and popular amongst members of the Tamil community.

Dr Shan says he knew the exercise programs were gaining popularity when enthusiastic participants told him they looked forward to coming.



Exercise helps us maintain the functions that keep us independent: co-ordination, balance, flexibility, heart and lung health

Dr Shan, President, Tamil Seniors Fellowship Victoria

Stewardship of resources

We recognise that stewardship of resources, in particular our staff and financial management, is also integral to our vision



Water saving projects, Kalkee Community Geelong and Strathdon Community, Forest Hill

Water saving tanks have been installed at both Kalkee and Strathdon Communities to help residents to maintain their gardens and to conserve water during drier months.

Strathdon's four water tanks are used for surrounding gardens which benefit all residents and include the care of the Dame Phyllis Frost Activity Garden specifically designed for residents and clients with early to advanced dementia.

Residents at Kalkee Community appreciate the greener appearance of its Nangatta facility's Centenary Garden since the installation of three water tanks.

Both gardens have been designed specifically for residents with dementia to stimulate their senses, memory and mood and to improve their health. They are a source of pleasure to residents providing a range of fragrances, different textures, colours, shapes and aromas. The gardens' continuous walkways meander and invite the visitor to slow down and look around.

In another step to reduce carbon emissions and help the environment, both Strathdon and Kalkee have installed ozone and water saving equipment in their laundries. This has resulted in further water savings as well as a considerable reduction in the use of electricity.



Belinda Wood, Clinical Development Officer, Quality Systems

Belinda Wood has combined motherhood and part-time study with a career that has consistently progressed providing her with new challenges within aged care.

Belinda began working at Uniting Aged Care – Box Hill residential aged care part-time in 1989 when undertaking University study to be a Registered Nurse Division 1. After graduation Belinda continued to work at Box Hill and became Quality Manager in 2003 before becoming the Manager of the facility in 2006.

After 12 months, Belinda took maternity leave and returned later as part-time Quality and Education Officer for Carnsworth and Bodalla residential aged care facilities.

Belinda says working in residential aged care provides opportunities to meet wonderful and interesting people and she describes the work as fulfilling. She is currently studying for her Masters in Health Science in Aged Services and is the Clinical Development Officer for UACVT.

Belinda has been supported financially by UACVT to study for her Masters and has been able to work flexible hours to meet her commitments. Belinda says her manager has encouraged her to study and to develop her career.

'Aged care offers scope for career development and I really enjoy the challenges', Belinda said.



Queenborough Rise, Sandy Bay

UACVT has invested \$23.9 million in the development of Queenborough Rise in Sandy Bay, Tasmania.

The modern, light-filled and spacious facility boasts magnificent views overlooking the Derwent River and Battery Point. It consists of 30 retirement living units and residential aged care for up to 60 residents on the one site.

Queenborough Rise retirement living units were designed and developed to encourage the older person to actively participate in the community and to support them to maintain their independence.

Residents of Queenborough Rise residential aged care can enjoy the use of a range of facilities including: multimedia facilities, an internet café, library, reading rooms, fully landscaped courtyards, dining and living areas and restaurant style dining.

Kangerong Day Centre, Box Hill

Adopting its name from its original address in Kangerong Road, UACVT's Kangerong Day Centre has moved to its new premises at 79 Thames Street, Box Hill. The new centre was tastefully renovated and re-designed by UACVT at a cost of \$380,000. The new facility was specifically designed for the provision of programs including: planned activity groups, gentle exercise and strength training, centre-based dementia support and respite for carers programs.

Executive reports

Corporate Services

This year saw significant expansion and maturity in corporate systems across the organisation.

The rollout of business systems continued with all Victorian services now operating on the same financial and payroll systems. This has resulted in benefits in terms of efficiency and consistency of data to the organisation. It also provides a valuable source of consolidated information for dissection and analysis. The rollout of these systems will continue during 2008/09 with the inclusion of the Tasmanian services.

Significant work has been undertaken to improve the procurement and contract management processes across the organisation with the intent of achieving economies of scale in the areas of pricing and quality. This program will be further expanded during 2008/09 generating ongoing benefits to the organisation.

A key strategic objective of UACVT is the development and implementation of information management systems. A major component of this strategy was the development and implementation of an *Information and Communication Technology Strategy*. This strategy will enable all users to operate on a common network, using standard IT hardware and software. It will provide major improvements to communication across the organisation and will incorporate a disaster recovery capability. The strategy will be fully implemented by November 2008. Another development in information management was the approval of a business case for a web services project. Once it is implemented in 2009 this project will provide a major upgrade and expansion of UACVT's web presence and communication channels.

Infrastructure Development

The *UACVT Property Strategic Direction Tasmania* was developed this year. This document and the Victorian Strategy provide a framework for the ongoing development of UACVT facilities. All facilities are certified, however a review indicated that many are reaching the end of their service life and are unlikely to meet community expectations in the future. Priorities have been established for the next five years for the redevelopment of existing properties and construction of new facilities. Approval to redevelop Gwennap in Kingsville and Trewint in Noble Park has been given by the UCA Property Board.

The following developments have been undertaken:

Tasmania

- Substantial development at Queenborough Rise, Hobart.
- Completion of eight independent living units at Aldersgate Village, Newnham and one at George Town.

Victoria

- Complete review of Boroondara portfolio of properties.
- Appointment of consultants and preliminary planning for redevelopment of Gwennap at Kingsville, Trewint at Noble Park and Broadmead and Moorfields at Hawthorn.
- Collaboration with Department of Human Services for a possible residential aged care facility at Coburg. This initiative may be linked to the redevelopment of the Lumeah site in Preston.
- Completion of renovation works to accommodate Kangerong at Box Hill.

Human Resource Services

Human Resource Services (HRS) has strategically expanded its range of services since UACVT was established. Two important new positions have been added this year – Training and Development Coordinator and WorkCover Coordinator.

The Training and Development Coordinator has developed an organisation-wide structured framework for ongoing professional development, implemented corporate induction and orientation, and established a staff scholarship program.

The introduction of a centralised payroll was an ideal time to introduce a revised, more effective model of WorkCover administration. Managed by the WorkCover Coordinator, this model has enabled the development of an integrated approach to WorkCover and includes the gathering and analysing of data, identification of opportunities for reduction in injuries, enhancement of work practices, and the development of new resources and training programs.

HRS is currently negotiating an Enterprise Bargaining Agreement with the Australian Nursing Federation in Victoria and the Health Services Union for UACVT employees in Tasmania. This new agreement, to be implemented in 2008/09, will be a significant step towards aligning the terms and conditions of employment between staff in Victoria and Tasmania.

The legislative and regulatory framework in industrial relations, OHS and WorkCover changes constantly and the HRS team continues to provide support, current advice and resources to all staff and managers.

Quality Systems

The UACVT Quality Systems have undergone a comprehensive review over the last 12 months. Following the development of the *UACVT Quality Plan 2007-2010* a number of projects and initiatives have been undertaken.

The *UACVT Clinical Practice Standards* using evidenced-based information were developed which will guide staff in the delivery of care and services to all our clients.

In line with the *Continuous Improvement System* review (including the use of the ImproveIT database, incident management and continuous improvement management), our current systems and tools were simplified to facilitate a consistent application of continuous improvement across the organisation.

The rollout of the UACVT internal audit schedule and tools, for both community and residential programs, has provided the necessary tools to:

- ensure compliance with regulations and guidelines;
- identify risks to individuals and the organisation;
- assist services and programs to rectify issues and risks as they arise;
- prepare for accreditation and quality reporting.

These projects are pivotal to strengthening our quality management systems and ensuring a rigorous sustainable system.

An essential goal is to ensure that the quality system can be easily understood by staff who can then achieve continuous improvement and best practice consistently across all our services.

The Board

Dr Alan Wilkinson

BEng BA PhD (International Relations)

Alan was appointed to the Board in August 2007 and was elected as Chairman following Janet Wood's resignation.

He has had a career in the field of overseas aid, with 17 years working either in developing countries or within the headquarters of a United Nations agency. He was an Australian representative on the World Food Programme governing body for three years.

Alan has ongoing involvement with the Uniting Church and is Chair of Hotham Mission Council.



DR ALAN WILKINSON

Ms Libby Pallot

BA LLB (Hons)

Maternity Leave from April 2008

Libby is a Principal at Russell Kennedy and is a specialist in all aspects of industrial and employment law. In particular, Libby has extensive experience in providing employment and industrial law advice in the aged care industry.

Libby is also an active member of the Law Institute of Victoria Workplace Section, Discrimination Law Committee.



MS LIBBY PALLOT

Ms Phillipa Davey

BEC LLB (Hons) LLM PGDipHlth&MedLaw

Appointed 7 May 2008 (interim appointment) Phillipa Davey is a commercial lawyer with Russell Kennedy with expertise in health and medical law gained in private practice and as Special Counsel. She has broad experience in the health and aged care industry. Phillipa was appointed for the period of absence of Libby Pallot.

Mrs Beth Horsfield

BA GDipAdultEd

Beth is Chair of the Remuneration and Nominations Committee.

Beth's professional life has been as a Learning & Development practitioner. She has worked in Australia and Asia for an international corporation, managed her own consultancy business and has worked as a part-time consultant in the area of change management. Beth is an active member of the Uniting Church in Australia and has served on a variety of Synod committees.

Assoc Prof Gerry Naughtin

BA BSW PhD

Appointed October 2007.

Gerry is an Associate Professor, School of Social Work and Social Policy at La Trobe University. He is also a Senior Manager, Retirement and Ageing, Brotherhood of St Laurence. He has considerable private and public sector experience at senior levels in social services, disability and aged services. Gerry chairs the UACVT Quality and Safety Committee.

Mr Joe Dicks

CA

Joe has been a Chartered Accountant for over 25 years in Melbourne, London and Durban and is now a partner in the Melbourne office of PPB.

Chairing the Finance Committee, Joe oversees the financial management of UACVT. He was on the steering committee which established Uniting Aged Care Victoria in 2004.

Ms Karen Janiszewski

BEng GDipPropDev GDipProjMgt

Karen has 20 years of construction and development experience and is a member of the Planning and Infrastructure Committee for the Property Council of Australia.

Mr Ken Tabart

CEng FIE(Aust)

Ken chairs the Property & Development Committee. He is a consulting civil engineer with GHD and is currently a GHD global Practice Support, Trainer and Mentor. His skills include planning, design and construction, and organisation strategic planning. Ken spent 33 years in Tasmania including 10 years on the Aldersgate Board, and has chaired various Tasmanian Synod committees.



MS PHILLIPA DAVEY



MRS BETH HORSFIELD



ASSOC PROF GERRY NAUGHTIN



REV ROB BROWN



MR JOE DICKS



MS KAREN JANISZEWSKI



MR KEN TABART

Rev Rob Brown

BA BTheol DipEd DipPS MSocSc
Ex-officio

Rob is a Minister of the Word in the Uniting Church. He was ordained in 1982 and is currently the General Secretary of the Uniting Church in Australia, Synod of Victoria and Tasmania.

His ministry work has included: parish/ congregational placements, church school chaplaincy, presbytery placements and Synod consultancy. He is a former Moderator of the Synod of Tasmania.

Mrs Janet Wood

BA BEd BD MTheol
Chairperson
Resigned 31 October 2007

Janet is an active member of the Uniting Church in Australia with particular involvement in the areas of ecumenism, mission, social justice, overseas aid and advocacy for women.

She has chaired the Ministerial Advisory Council of Senior Victorians and serves on State and Federal government working groups in areas of concern to older people.

Dr Peter Lynch

MBBS FRACP MHA
Appointed October 2007, resigned
29 April 2008.

Peter has extensive experience in senior clinical positions in aged care. He has participated in a number of Government Advisory Committees and Inquiries.

He resigned from the Board following his appointment as the Director of Medical and Clinical Services at Alice Springs Hospital.

Mr Richard Price

BCom(Marketing)
Appointed July 2007.

Richard is the Business Manager and Secretary to the Board of Management of Scotch Oakburn College in Launceston. He is skilled in finance, HR, facilities planning and business systems management.

Mr Henk Kremer

MBA FIEAust CPEng MIIA(Aust)
Resigned 24 June 2008

Henk spent his working career in Tasmania as a civil engineer with the Hydro-Electric Commission where he participated in the design and construction of major hydro-electric power developments.

Mrs Barbara Haddon

RN
Resigned 14 August 2007

Barbara is a nurse with extensive residential aged care knowledge and experience and has worked as an aged care consultant. She was a founding director of a software company, responsible for developing the content of an electronic care documentation system.



Back left: Michael Robinson, David Fraser, Pat Riley, Aileen O'Rourke, Dale Eastley, June Edmiston, Graham Woods, Peter Folliot
 Front left: Jo Chikeka, Julie Wiskin, Robyn Batten, Glenn Cottee, Helen Baker

The Executive

Executive Director	Robyn Batten BSocWk, MSocWk MBA, AFACHSE, GRAICD
Director – Human Resource Services	Helen Baker BMus, DipEd, MBA, GDipLabRelLaw
Executive Manager – Corporate Services	Peter Folliot BBus, CPA
Executive Manager – Quality	Pat Riley BNsg, GDipGerontNurs, GDipAgedCareMgt, MHSc
Executive Manager – Strategy	Michael Robinson BSc Civil Eng, MIEAust MAICD
Executive Manager – Infrastructure Development	Glenn Cottee DipElecEng, DipMechEng, GDHSM, MBA(Health), FIEAust, FIHEA, AFACHSE
Executive Assistant	Carmel Leyden
Regional Manager Melbourne Community Care	Julie Wiskin BHSc Cert IV Assessment & Training DipFacMgt
Regional Manager Melbourne Residential Services	Jo Chikeka RN, PBONC, GDipBus
General Manager Strathdon Community	June Edmiston RN, GDipNursingAdmin, GDipCommHlth, GDipGerontology
Regional Manager Port Phillip West	Graham Woods Cert IV in Residential Aged Care Management
General Manager Strath-Haven	David Fraser RN, RPsychN, DipAppScEd, GDipEdAdmin, GDipSocSci, MClinicalNursing, Quality Assessor, FCNA
Regional Manager Southern Tasmania	Dale Eastley BBus, CPA, GRAICD, MAFCHSE, Quality Assessor
Acting Regional Manager Northern Tasmania	Aileen O'Rourke RN, GradCertClinicalMgt, Cert IV Bus Mgt Quality

Organisation chart

Uniting Church in Australia Synod of Victoria and Tasmania
 Approved Providers: Uniting Church in Australia Property Trust (Victoria)
 Uniting Church in Australia Property Trust (Tas)

Uniting Aged Care Victoria & Tasmania Board

Executive Director

Executive Manager Corporate Services

Executive Manager Infrastructure Development

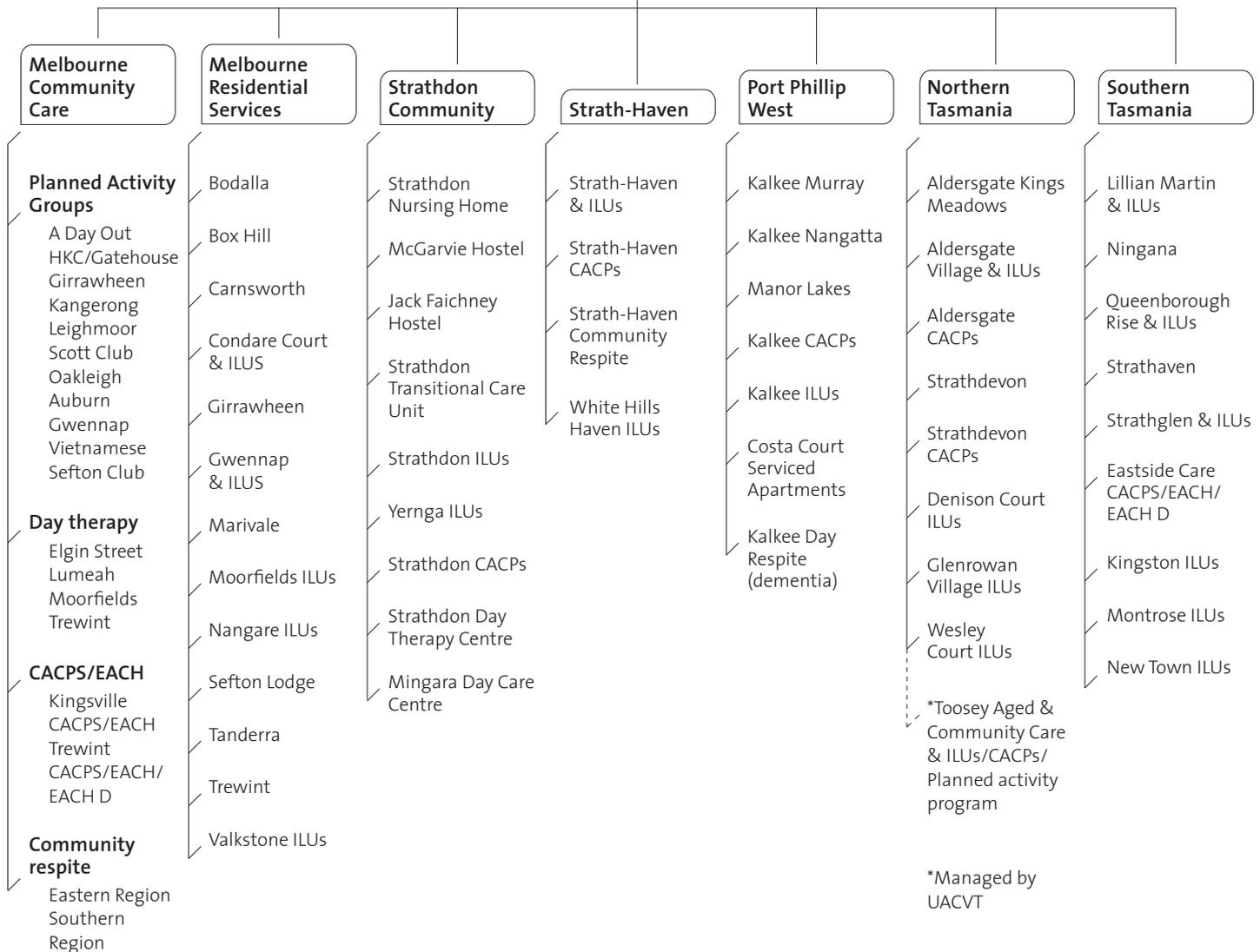
Executive Manager Quality

Executive Manager Strategy

Executive Assistant

Public Relations & Communications Officer

Director Human Resource Services (UCA)





Volunteers

Marion Neil OAM

Volunteer, Kalkee Korner Shoppe,
Geelong

Marion Neil's outstanding work as a volunteer for the Kalkee Community in Geelong was recognised with the award of Medal of the Order of Australia (OAM) on Australia Day 2008. Marion is the founder of the well-known Kalkee Korner Shoppe, an opportunity shop which has been raising funds for the Kalkee Community for eight years. Marion has an entrepreneurial streak that makes her a most effective fund-raiser. She value-adds to products, 'People donate plums, I make jam. People donate tomatoes, I make relish.' Marion is very aware of the positive impact volunteering has on her life and that of others. 'Our wonderful team here really makes a difference. We are a tapestry, woven together. We make this a special place.'

Iris MacQueen

Volunteer, Trewint residential aged
care, Noble Park

**In memory and appreciation of Iris MacQueen
who passed away in 2007.**

Iris MacQueen was a dedicated weekly volunteer at Trewint in Noble Park for 25 years. She was a great lover of music and was Choirmaster at St Columba's Uniting Church. She attended the Church service at Trewint every week where she played the piano and also conducted a special hymn singing session after the service.

Iris was an inspiration to other members of the St Columba's congregation. She encouraged others to become volunteers for Trewint and when they were unable to she would take the time to drive them to the facility each week.

Iris's life and her dedication to Trewint were celebrated by donations to Trewint in lieu of flowers. She is greatly missed by staff and residents.



We would like to thank the clients, residents, families and staff who have shared their stories for this Annual Report. They are symbolic of the caring work undertaken by UACVT each year in our residential facilities and our community settings.

Supporting Uniting Aged Care Victoria & Tasmania

Acknowledgements

We would like to acknowledge the volunteer work, community groups, bequests, donations and sponsorships that have supported the work of UACVT during the year. This support is vital to the level of service that we are able to offer our clients and residents.

You can support the work of UACVT in the following ways. You can make a donation or bequest and if you wish you may specify a particular site where your gift will be used. Volunteers should contact the service they are interested in working for directly. The contact details for the various services are on the inside back cover of this report.

Donations

All donations are tax deductible.

Telephone Call Uniting Aged Care on 03 9251 5984/9251 5994 with your credit card details.

Mail Donations can be sent to Uniting Aged Care Victoria & Tasmania, Level 6, 130 Little Collins Street, Melbourne Victoria 3000.

Bequests

By making a bequest in your Will you can support UACVT's programs in the future. You can nominate a specific amount or leave a percentage of your estate. It is important that you seek legal advice to ensure your wishes are accurately recorded in your Will.

Services profile

Residential Care

Residential aged care sites	24
Residential bed licences	1821
Retirement living units	422
Respite hours	6954

Community Care

Day Centre clients	711
Day Centre & Social Support Hours	134189
Therapy Centre clients	2251
Therapy Centre hours	77207
Community Respite hours	74157
Home care (CACPs, EACH & EACH-D)	637

Staff Profile

Staff positions 2007-2008

Care	1,722	78%
Administration	188	9%
Ancillary	285	13%
Total	2,195	100%

Care Positions 2007-2008

Registered Nurses Div 1	228	13%
Registered/Enrolled Nurses Div 2	300	17%
Personal Care Workers	1,040	60%
Allied Health Professionals	90	5%
Allied Health - Other	64	4%
Total	1,722	100%

Employment Mode of staff 2007-2008

Full Time	214	10%
Part Time or Casual	1,981	90%
Total	2,195	100%

Gender of staff 2007-2008

Female	1,926	88%
Male	269	12%
Total	2,195	100%

Volunteers in 2007-2008

Male	160	22%
Female	564	78%
Total	724	100%

Uniting Aged Care financial performance 2007/08

The consolidated results for UACVT reported a net surplus of \$0.892 million for the 2007/08 financial year. Excluding abnormal items in the previous year, this result reflects a lower return than that achieved in 2006/07. With the high level of residential services provided by UACVT, this result is in line with trends being experienced across the aged care industry.

Whilst UACVT benefited from the expansion of community related programs and the interim Accommodation Supplement introduced by the Department of Health and Ageing as part of the Securing the Future package, operating costs continued to rise in excess of revenue. Labour related costs, which comprise the significant component of operational expenditure, continued to increase both through negotiated wage increases and reliance on external agency staff at some facilities. The issue of attracting and retaining skilled labour within the constraints of available funding is a challenge currently facing many providers within the aged care sector.

UACVT is fortunate to be in a very strong financial position with significant cash reserves. The net financial position however deteriorated by \$4.435 million during 2007/08 principally due to reductions in the market value of investment assets. The value of non-current assets increased due mainly to major development work at Queenborough Rise and resident ingoings in the form of accommodation bonds and entry contributions which continue to be an important factor in the financial structure of the organisation.

The net cash result for the year was positive with net cash inflows from operating and financing activities exceeding the cash outflows of financing activities thereby allowing UACVT to fully finance capital development during 2007/08 from internal sources.

Board of governance report

Your members of the Board of Governance present their report on the aggregated entity for the financial year ended 30 June 2008.

Board of governance members

The names of the members in office at any time during the financial year and until the date of this report are as follows:

Mrs Janet Wood, Chairperson (resigned 31/10/07)
Dr Alan Wilkinson, Chairperson (appointed 22/8/07, Chairperson from 1/11/07)
Mr Joe Dicks
Ms Phillipa Davey (appointed 07/05/08)
Mrs Barbara Haddon (resigned 14/08/07)
Mrs Beth Horsfield
Mr Henk Kremer (resigned 24/06/08)
Mr Ken Tabart
Ms Karen Janiszewski
Ms Libby Pallot
Ex-officio Rev Rob Brown, Synod General Secretary
Dr Peter Lynch (appointed 27/10/07, resigned 29/04/08)
Assoc Prof Gerry Naughtin (appointed 27/10/07)
Mr Richard Price (appointed 26/07/2007)
Rev Allan Thompson, Synod Assistant General Secretary (alternate member)

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

Operating results

The surplus of the aggregated entity for the financial year amounted to \$891,565.

Review of operations

A review of the operations of the aggregated entity during the financial year and the results of those operations found that during the year, the aggregated entity continued to engage in its principal activity, the results of which are disclosed in the attached financial statements.

Significant changes in state of affairs

During the financial year there was no significant change in the state of affairs of the entity other than referred to in the accounts or notes thereto.

Principal activity

The principal activity of the aggregated entity during the financial year was the provision of aged care services.

No significant change in the nature of this activity occurred during the year.

After balance date events

On 25 August 2008, subsequent to the end of the financial year, Uniting Aged Care closed the Gwennap low care service facility. All residents were transferred to suitable alternative approved accommodation. Uniting Aged Care expects to demolish the current building at the Gwennap site. The potential financial effect of this demolition has not yet been quantified. The financial effects of this transaction have not been included in this financial report at 30 June 2008.

Likely developments

The aggregated entity expects to maintain the present status and level of operations and hence there are no likely material developments in the aggregated entity's operations.

Environmental issues

The aggregated entity's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a State or Territory.

Meetings of members

MEMBERS	BOARD OF GOVERNANCE MEETINGS		COMMITTEE MEETINGS													
			AUDIT & RISK COMMITTEE		REMUNERATION & NOMINATIONS COMMITTEE		FINANCE COMMITTEE		QUALITY & SAFETY COMMITTEE		PROPERTY & DEVELOPMENT COMMITTEE		STATE COMMITTEE TASMANIA		STATE COMMITTEE VICTORIA	
	Number eligible to attend		Number attended		Number eligible to attend		Number attended		Number eligible to attend		Number attended		Number eligible to attend		Number attended	
Mrs Janet Wood, Chairperson until 31/10/07	4	3	2	2	3	3	4	3	-	-	2	2	2	2	1	1
Dr Alan Wilkinson, appointed 22/8/07, Chairperson from 01/11/07	10	9	2	2	3	3	8	8	3	3	5	4	2	2	1	1
Ms Phillipa Davey	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mr Joe Dicks	11	7	4	4	-	-	12	10	-	-	-	-	-	-	-	-
Mrs Barbara Haddon	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mrs Beth Horsfield	11	11	-	-	6	6	-	-	-	-	-	-	-	-	2	2
Ms Karen Janiszewski	11	9	-	-	-	-	-	-	-	-	7	6	-	-	-	-
Mr Henk Kremer	11	10	3	2	-	-	-	-	-	-	7	6	4	4	-	-
Dr Peter Lynch	6	5	-	-	-	-	-	-	2	2	-	-	-	-	-	-
Assoc Prof Gerry Naughtin	8	8	-	-	-	-	-	-	3	2	-	-	-	-	-	-
Ms Libby Pallot	8	7	-	-	6	4	-	-	-	-	-	-	-	-	-	-
Mr Richard Price	11	10	-	-	-	-	6	6	-	-	-	-	-	-	-	-
Mr Ken Tabart	11	11	-	-	-	-	-	-	-	-	7	7	-	-	-	-
Rev Rob Brown, General Secretary	9	7	-	-	6	2	-	-	-	-	-	-	-	-	2	2
Rev Allan Thompson, Associate General Secretary	2	2	-	-	-	-	-	-	-	-	-	-	4	3	-	-
Ms Fiona Campbell, Audit Committee Chairperson	-	-	4	4	-	-	-	-	-	-	-	-	-	-	-	-
Mr Peter Strugnell	-	-	4	3	-	-	12	11	-	-	-	-	-	-	-	-
Mr Matthew Sweeney	-	-	4	4	-	-	12	11	-	-	-	-	-	-	-	-
Mr Ian Webb	-	-	4	2	-	-	12	9	-	-	-	-	-	-	-	-
Dr Hilary Davies	-	-	-	-	-	-	-	-	-	-	7	5	-	-	-	-
Mr Gordon Wilson	-	-	-	-	-	-	-	-	-	-	7	5	-	-	-	-
Ms Jane Blaxland	-	-	-	-	-	-	-	-	3	1	-	-	-	-	-	-
Mr Victor Harcourt	-	-	-	-	-	-	-	-	3	3	-	-	-	-	-	-
Mr Bernie McCarthy	-	-	-	-	-	-	-	-	3	1	-	-	-	-	-	-
Mrs Janet Wood	-	-	-	-	-	-	-	-	3	3	-	-	-	-	-	-
Rev Keith Allcock	-	-	-	-	-	-	-	-	-	-	-	-	2	1	-	-
Ms Mary Barnard	-	-	-	-	-	-	-	-	-	-	-	-	4	3	-	-
Ms Heather Butler MHA	-	-	-	-	-	-	-	-	-	-	-	-	4	3	-	-
Rev Tony Duncan	-	-	-	-	-	-	-	-	-	-	-	-	4	3	-	-
Dr Bruce Felmingham	-	-	-	-	-	-	-	-	-	-	-	-	4	2	-	-
Assoc Prof Sally Garratt	-	-	-	-	-	-	-	-	-	-	-	-	4	1	-	-
Prof Margaret Bennett	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2
Ms Megan Cooper	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2
Mr Ted Gretgrix	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	1
Ms Sue Hendy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	0
Mr Mal Ward	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2
Ms Robyn Batten	-	-	-	-	6	6	-	-	3	3	-	-	-	-	-	-

Indemnification of officer or auditor

During the financial year, the aggregated entity had insurance coverage through Uniting Church Insurance Services for all members of the Board of Governance. No insurance coverage is provided to the auditors of the aggregated entity.

Proceedings on behalf of the entity

No person has applied for leave of Court to bring proceedings on behalf of the aggregated entity or intervened in any proceedings to which the aggregated entity is a party for the purpose of taking responsibility on behalf of the aggregated entity for all or any part of those proceedings.

The aggregated entity was not a party to any such proceedings during the year.

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



Board member

Dr Alan Wilkinson Chairperson



Board member

Mr Joe Dicks

Dated this 28th day of October 2008.

Income statement for the year ended 30 June 2008

	note	2008	2007
		\$	\$
Revenue from ordinary activities	2	113,839,008	103,924,147
Other revenue from non-operating activities	2	-	6,093,008
Care expenses		68,427,796	59,436,281
Hotel expenses		20,546,838	16,124,570
Administrative expenses		16,703,875	21,901,545
Finance costs	3	307,258	416,268
Costs associated with the closure of Broadmead site		673,380	-
Other expenses		6,288,295	4,842,048
Surplus/(deficit) before income tax		<u>891,565</u>	<u>7,296,443</u>
Income tax expense	1(o)	-	-
Surplus/(deficit) after income tax		<u><u>891,565</u></u>	<u><u>7,296,443</u></u>

The accompanying notes form part of these financial statements

Balance sheet as at 30 June 2008

	note	2008	2007
		\$	\$
ASSETS			
Current assets			
Cash and cash equivalents	4	5,607,661	5,508,284
Trade and other receivables	5	9,112,387	5,969,624
Inventory	6	-	73,277
Other financial assets	7	73,558,180	93,737,111
Other assets	8	1,097,459	3,164,402
Total current assets		<u>89,375,687</u>	<u>108,452,698</u>
Non-current assets			
Property, plant and equipment	9	159,118,012	143,607,550
Intangible assets	10	56,022,179	55,174,396
Total non-current assets		<u>215,140,191</u>	<u>198,781,946</u>
TOTAL ASSETS		<u>304,515,878</u>	<u>307,234,644</u>
LIABILITIES			
Current liabilities			
Trade and other payables	11	6,768,795	6,822,734
Interest bearing liabilities	12	-	1,040,889
Provisions	13	9,799,281	8,036,741
Resident ingoings	14	88,021,355	78,731,376
Total current liabilities		<u>104,589,431</u>	<u>94,631,740</u>
Non-current liabilities			
Trade and other payables	11	23,760	1,490,720
Interest bearing liabilities	12	-	5,752,082
Provisions	13	872,031	1,894,329
Total non-current liabilities		<u>895,791</u>	<u>9,137,131</u>
TOTAL LIABILITIES		<u>105,485,222</u>	<u>103,768,871</u>
NET ASSETS		<u>199,030,656</u>	<u>203,465,773</u>
EQUITY			
Reserves	15	30,397,853	35,927,281
Retained earnings	15	168,632,803	167,538,492
TOTAL EQUITY		<u>199,030,656</u>	<u>203,465,773</u>

The accompanying notes form part of these financial statements

Statement of changes in equity for the year ended 30 June 2008

	note	Retained earnings	Reserves	Total equity
		\$	\$	\$
Balance at 1 July 2006		169,855,938	30,640,820	200,496,758
Surplus for the year		7,296,443	-	7,296,443
Derecognition of head office balances		(6,123,034)	-	(6,123,034)
Increase in market value of available for sale assets		-	1,795,606	1,795,606
Transfers		(3,490,855)	3,490,855	-
Balance at 1 July 2007		<u>167,538,492</u>	<u>35,927,281</u>	<u>203,465,773</u>
Surplus for the year		891,565	-	891,565
(Decrease) in market value of available for sale assets		-	(5,348,630)	(5,348,630)
Transfers		202,745	(180,798)	21,947
Balance at 30 June 2008		<u>168,632,803</u>	<u>30,397,853</u>	<u>199,030,656</u>

The accompanying notes form part of these financial statements

Cash flow statement for the year ended 30 June 2008

	note	2008	2007
		\$	\$
Cash flows from operating activities:			
Receipts from customers		29,161,486	28,912,823
Receipts from government funding		72,164,947	65,963,198
Donations, bequests and fundraising		3,872,506	788,779
Payments to suppliers and employees		(104,118,411)	(95,091,744)
Interest paid		(307,258)	(416,268)
Interest received		5,486,985	6,174,097
Total cash from operating activities	17 (b)	<u>6,260,255</u>	<u>6,330,885</u>
Cash flow from investing activities:			
Proceeds from sale of property plant and equipment		33,704	3,634,926
Receipts from deposits with UCA Funds Management		25,282,158	46,995,607
Payments for available sale assets with UCA Funds Management		(10,330,830)	(29,891,372)
Payments for property plant and equipment		(21,539,795)	(21,625,202)
Payments for intangible assets		(636,164)	(2,108,470)
Net cash provided from investing activities		<u>(7,190,927)</u>	<u>(2,994,511)</u>
Cash flows from financing activities:			
Net resident ingoing contributions received		9,289,980	4,175,770
Payments to UCA Funds Management		(8,239,042)	(2,994,050)
Repayment of bank borrowings		-	(2,500,000)
Net payments for lease liabilities		(20,889)	(18,443)
Net cash used by financing activities		<u>1,030,049</u>	<u>(1,336,723)</u>
Cash and cash equivalents at beginning of year		5,508,284	3,508,633
Net cash increase (decrease) in cash and cash equivalents		99,377	1,999,651
Cash and cash equivalents at end of year	17 (a)	<u>5,607,661</u>	<u>5,508,284</u>

The accompanying notes form part of these financial statements

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1) Statement of significant accounting policies

(a) Entity information

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Urgent Issues Group Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board.

The financial report covers Uniting Aged Care Victoria & Tasmania (UACVT) as an aggregated entity. UACVT is an agency of the Uniting Church to which the Uniting Church in Australia Property Trust (Victoria) and the Uniting Church in Australia Property Trust (Tas) holds legal title. The Uniting Church in Australia Property Trust (Victoria) and the Uniting Church in Australia Property Trust (Tas) are constituted as corporations pursuant to the provision of the Uniting Church in Australia Act 1997 No. 9021 in the State of Victoria and the Uniting Church in Australia Act 1997 No. 38 in the State of Tasmania respectively.

The financial report of Uniting Aged Care Victoria & Tasmania was authorised for issue by the members of the Board of Governance on 28 October 2008.

(b) Basis of preparation

The financial report has been prepared on an accruals basis and is based on historical costs modified by the revaluation of selected non current assets, financial assets and financial liabilities for which the fair value basis of accounting has been applied.

(c) Statement of compliance

The financial report complies with all Australian Accounting Standards.

The following is a summary of the material accounting policies adopted by the aggregated entity in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

(d) Standards applied for the first time

UACVT has adopted AASB 7 Financial Instruments: Disclosures and all consequential amendments for the first time in its 2008 aggregated financial statements. This standard has been applied retrospectively, i.e. with amendments to the presentation of items disclosed in the 2007 accounts.

The 2007 comparatives contained in these financial statements therefore differ from those published in the financial statements for the year ended 30 June 2007 in presentation only. No changes have been made to the recognition or measurement criteria associated with any amounts disclosed in the 2007 accounts.

AASB 7 Financial Instruments: Disclosures is mandatory for reporting periods beginning on or after 1 January 2007. The new standard replaces and amends disclosure requirements previously set out in AASB 132 Financial Instruments: Presentation and Disclosures. All disclosures relating to financial instruments including all comparative information have been updated to reflect the new requirements.

The entity's financial statements now feature a sensitivity analysis to explain the entity's market risk exposure in regards to its financial instruments and a maturity analysis that shows the remaining contractual maturities of financial liabilities as at the balance sheet date.

The first time application of AASB 7 however has not resulted in any prior period adjustments of cash flows, net income or balance sheet line items.

(e) New accounting standards and Australian accounting interpretations

Certain new accounting standards and Australian accounting interpretations have been published that are not mandatory for 30 June 2008 reporting periods but contain an option for early adoption.

The entity has reviewed each of these new standards and interpretations and is satisfied that while there will be new disclosures required by these standards and interpretations, they have no impact on the reported financial position and performance of the entity for the year ended 30 June 2008 and accordingly they have not been adopted early.

(f) Basis of aggregation

The financial report has been prepared on the basis of an aggregation of the aged care services provided by the UACVT within the Uniting Church in Australia Synod of Victoria and Tasmania.

These services include residential (low and high care services), a range of community services (including Day Therapy centres, Day Care Centres, CACP, EACH, EACHD, NRCP) and independent living units across Victoria.

These services operate under the Approved Provider of the Uniting Church in Australia Property Trust (Victoria) and Uniting Church in Australia Property Trust (Tas).

The aggregation does not have a parent entity as no one agency dominates decision making and has control.

Transactions between divisions have been eliminated for the purposes of preparing the aggregated financial report.

(g) Critical accounting estimates and judgements

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make estimates, judgements and assumptions 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. Actual results may differ from these estimates.

The accounting policies detailed in note 1 provide details of these estimates, judgements and assumptions.

(h) Property, plant and equipment

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

(h) Property, plant and equipment continued

Recognition and disclosure of assets

UACVT, has assumed responsibility and recorded in the balance sheet certain land & buildings of which the Uniting Church in Australia Property Trust (Victoria) and Uniting Church in Australia Property Trust (Tas) hold legal ownership. The carrying value of land and buildings over which the Uniting Church in Australia Property Trust (Victoria) and Uniting Church in Australia Property Trust (Tas) hold legal ownership at 30 June 2008 is \$155,551,168 (2007 \$145,681,802) less accumulated depreciation \$28,868,410 (2007: \$22,143,336). The members of the Board of Governance are of the opinion that the criteria for the recognition of those assets as set out in the Framework for the Preparation and Presentation of Financial Statements is satisfied. That is, although the Uniting Church in Australia Property Trust (Victoria) and the Uniting Church in Australia Property Trust (Tas) hold legally enforceable rights over the relevant assets registered in its name, those assets are controlled by the aggregated entity and the future economic benefits of their use and management will flow to UACVT.

Property

Freehold land and buildings are measured at cost or deemed cost less accumulated depreciation and impairment losses. Fair value is the amount for which the asset could be exchanged between knowledgeable willing parties in an arm's length transaction as at the valuation date.

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

The cost of fixed assets constructed within the aggregated entity 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 entity and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Depreciation

The depreciable amount of all fixed assets including buildings and capitalised leased assets, but excluding freehold land, is depreciated on a straight line basis over their useful lives 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 asset	Depreciation rates
Buildings	2 - 10 %
Plant and equipment	7.5 - 25 %
Motor vehicles	20 - 40%
Furniture, fixtures and fittings	7.5 - 15 %
Office equipment	25 - 50 %

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

Revaluation

Following initial recognition at cost, land and buildings are carried at a revalued amount which is the fair value at the date of the revaluation less any subsequent accumulated depreciation on buildings and any subsequent impairment losses.

Fair value is determined by reference to market based evidence, which is the amount for which the assets could be exchanged between a knowledgeable willing buyer and a knowledgeable willing seller in an arm's length transaction as at the valuation date.

Any revaluation increase is credited to the asset revaluation reserve included in the equity section of the balance sheet, except to the extent that it reverses a revaluation decrease of the same asset previously recognised in surplus or deficit, in which case the increase is recognised in surplus or deficit.

Any revaluation decrease is recognised in surplus or deficit, except that a decrease offsetting a previous revaluation increase for the same asset is debited directly to the asset revaluation reserve to the extent of the credit balance existing in the revaluation reserve for that asset.

(i) 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 that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in values, and bank overdrafts. Bank overdrafts are shown within short term borrowings in current liabilities on the balance sheet.

(j) Financial instruments

Recognition and initial measurement

Financial instruments are initially measured at cost on trade date, which includes transaction costs, when the related contractual rights or obligations exist. Subsequent to initial recognition these instruments are measured as set out below.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expires or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are either discharged, cancelled or expire. The difference between the carrying value of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed is recognised in surplus or deficit.

Classification and subsequent measurement

(i) Loans and receivables

Loans and receivables are non derivative financial assets with fixed or determinable payments that are not quoted in an active market and are stated at amortised cost using the effective interest rate method. Amortised cost is calculated by taking into account any issue costs and any discount or premium on settlement.

Receivables are carried at original invoice amount less an allowance for any uncollectible amounts. An estimate for doubtful debts is made when collection of the full amount is no longer probable. Bad debts are written off when identified.

Trade receivables, which generally have 30 day terms, are recognised and carried at original invoice amount less an allowance for any uncollectible amounts.

1) Statement of significant accounting policies (continued)

(j) Financial instruments (continued)

An allowance for doubtful debts is made when there is objective evidence that the entity will not be able to collect the debts. Bad debts are written off when identified.

(ii) Held-to-maturity financial assets

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the company's intention to hold these investments to maturity. They are subsequently measured at amortised cost using the effective interest rate method.

(iii) Available-for-sale financial assets

Available-for-sale financial assets include any financial assets not included in the above categories. Available-for-sale financial assets are reflected at fair value with changes in fair value are taken directly to equity. When an investment is derecognised, the cumulative gain or loss in equity is transferred to surplus or deficit.

(iv) Financial liabilities

Trade payables and other payables are carried at amortised cost and represent liabilities for goods and services provided to the entity prior to the end of the financial year that are unpaid and arise when the entity becomes obliged to make future payments in respect of the purchase of these goods and services.

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method.

Gains and losses are recognised in surplus or deficit when the liabilities are derecognised.

Non derivative financial liabilities are recognised at amortised cost, comprising original debt less principal payments and amortisation.

(k) Impairment of assets

At each reporting date, the aggregated entity reviews the carrying values 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 to sell and value in use, is compared to the asset's carrying value. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset.

Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

Where the asset does not generate cash flows that are independent from other assets, the entity estimates the recoverable amount of the cash generating unit to which the asset belongs.

Intangible assets with indefinite lives and intangible assets not yet available for use are tested for impairment annually and whenever there is an indication that the asset may be impaired.

(l) Inventories

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and selling expenses.

(m) Employee benefits

Wages, salaries and annual leave

Liabilities for wages, salaries and annual leave that are expected to be settled within 12 months of the reporting date represent present obligations resulting from employees' services provided to reporting date. They are calculated at undiscounted amounts based on remuneration wage and salary rates that the entity expects to pay as at reporting date including related on costs, such as workers compensation insurance.

Long-term service benefits

The aggregated entity's net obligation in respect of long term service benefits, other than pension plans, is the amount of future benefit that employees have earned in return for their service in current and prior periods. The obligation is calculated using expected future increases in wage and salary rates including related on costs and expected settlement dates, and is discounted using the rates attached to the Commonwealth Governments bonds at the balance sheet date which have maturity dates approximating to the terms of the entities obligations.

(n) 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.

(o) Income tax

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

(p) Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the entity and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognised.

Rendering of services

Revenue from rendering of services is recognised upon the delivery of the service to the customers.

Interest income

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

Government grant income

Government grant income is recognised on a cash receipts basis.

All other revenue is recognised when the right to receive the revenue has been established.

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

(q) 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. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

(r) Leases

The determination of whether an arrangement is or contains a lease is based on the substance of the arrangement and requires an assessment of whether the fulfillment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset.

Finance leases, which transfer to the entity substantially all the risks and benefits incidental to ownership of the leased item, are capitalised at the inception of the lease at the fair value of the leased property or, if lower, at the present value of the minimum lease payments. Lease payments are apportioned between the finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised as an expense in the surplus or deficit.

Capitalised lease assets are depreciated over the shorter of the estimated useful life of the asset and the lease term if there is no reasonable certainty that the entity will obtain ownership by the end of the lease term.

Operating lease payments are recognised as an expense in the income statement on a straight line basis over the lease term. Lease incentives are recognised in the income statement as an integral part of the total lease expense.

(s) Resident ingoings

The operation of both the low care facilities and high care facilities is governed by the Aged Care Act 1997. The operations of the independent living units are governed by the Victorian Retirement Villages Act 1986 and the Retirement Villages Act 2004.

Pursuant to the Aged Care Act residents of low level care may be required to lodge an accommodation bond, the value of which is subject to an asset means test. The value of these bonds is reported on an accruals basis. The Aged Care Act allows a provider to retain the interest earned from these bonds and to deduct a prescribed retention amount for a maximum of five years. These monies are reported in Note 2 as interest received and retentions respectively.

Entry contributions and related retentions received from residents of independent living units are treated in the same manner as accommodation bonds received from low care residents. The current cash holdings of entry contributions and accommodation bonds have been invested with the UCA Funds Management. UACVT has established an investment structure to enable refunds of accommodation bonds and entry contributions to be met as required.

Accommodation bonds and entry contributions are treated as a financial liability with a demand feature and have been discounted from the date the entry contribution or accommodation bond is required to be paid.

(t) Income in advance

Revenue is recognised by drawing a distinction between the reciprocal and non reciprocal transactions in the treatment of the contribution of assets to the entity. A reciprocal transaction is deferred and reported as income in advance due to the non completion of the service at reporting date. A non reciprocal transaction is recognised as revenue when the entity gains control of the transfer.

(u) Intangible assets

The useful lives of intangible assets are assessed to be either finite or indefinite.

Intangible assets with indefinite useful lives are not amortised. Bed licences have been recognised at deemed cost, as the Board of Governance is of the opinion that there is an active market for bed licences, and have been assessed as having indefinite useful lives.

Intangible assets with finite useful lives are amortised over the useful life. The amortisation period and the amortisation method for an intangible asset with a finite useful life is reviewed at least at each financial year end. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for by changing the amortisation period or method, as appropriate, which is a change in accounting estimate. The amortisation expense on intangible assets with finite lives is recognised in surplus or deficit in the expense category consistent with the function of the intangible asset.

(v) Comparative figures

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

(w) Transfer of head office net assets

During the year ended 30 June 2007, the net assets of the UACVT head office were gifted from the Victorian Synod to UACVT. This resulted in the net asset balance of \$8,938,339 (representing the value of Head Office Operations in the ledger of Victorian Synod) being transferred from the Victorian Synod accounting system to the UACVT accounting system. Included in this net asset figure was an amount of \$2,845,331, being the proceeds from the sale of two properties, which had already been accounted for as revenue in the ledger of UACVT. The net of these two transactions with Victorian Synod (\$6,093,008) has been recorded as revenue from non-operating activities for the year ended 30 June 2007. This is consistent with the treatment of this transaction in the Victorian Synod accounting records.

Notes to the financial statements for the year ended 30 June 2008

	note	2008	2007
		\$	\$
2) Revenue			
Operating activities			
- Government contributions		72,164,947	65,963,198
- Resident/client fees		25,495,204	23,854,429
- Interest		5,486,985	6,174,097
- Property income		333,851	306,986
- Retentions and accommodation charges		5,088,174	3,556,517
- Donations, bequests, fundraising		3,872,506	788,779
- Other revenue		1,397,341	3,280,141
Total revenue from operating activities		<u>113,839,008</u>	<u>103,924,147</u>
Other revenue from non-operating activities			
- Receipt of head office net assets from Uniting Church Synod	1(w)	-	6,093,008
3) Surplus/(deficit) from ordinary activities			
Expenses			
Finance costs:			
Related entities		307,258	416,268
Total finance costs		<u>307,258</u>	<u>416,268</u>
Bad debts and impairment of debts			
Impairment of debts		79,393	36,742
Bad debts written off / (bad debts recovered)		25,751	(1,151)
Total bad debts and impairment of debts		<u>105,144</u>	<u>35,591</u>
Depreciation and amortisation of non-current assets			
Depreciation of property, plant and equipment		5,080,006	4,536,602
Amortisation of intangible assets		538,381	437,353
		<u>5,618,387</u>	<u>4,973,955</u>
Net loss on disposal of property plant and equipment		795,157	-
4) Cash assets			
Cash on hand		27,540	28,900
Bank balances		5,580,121	5,479,384
		<u>5,607,661</u>	<u>5,508,284</u>
The effective interest rate on short-term bank deposits was 0.35% (2007: 0.60%); these deposits are at call.			

	note	2008	2007
		\$	\$
5) Receivables			
Trade receivables		8,333,489	4,483,164
Provision for impairment of receivables		<u>(357,369)</u>	<u>(53,013)</u>
		7,976,120	4,430,151
Other receivables		<u>1,136,267</u>	<u>1,539,473</u>
		<u>9,112,387</u>	<u>5,969,624</u>

Unsecured loans are made to related parties on an arm's length basis. No repayment terms are specified. Interest is charged at a rate commensurate with the deposit rate available from UCA Funds Management.

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The following basis has been used to assess the doubtful debt required for trade receivables:

- an individual account by account assessment based on past credit history; and
- any prior knowledge of debtor insolvency or other credit risk.

As at 30 June 2008, trade receivables with a carrying amount of \$48,279 for the entity were past due but not doubtful. These trade receivables are not considered doubtful as they comprise customers who were expected to pay shortly after balance date and are therefore considered recoverable.

An allowance has been made for estimated irrecoverable trade receivable amounts arising from the past provision of services, determined by reference to past default experience. During the current financial year, the allowance for doubtful debts increased by \$304,356 (2007: \$36,742). This movement was recognised in surplus or deficit for the year.

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements. The entity does not hold any collateral as security over any receivable balance.

Refer to note 19 for more information on the risk management policy of the entity.

6) Inventory

Inventory on hand at cost		<u>–</u>	<u>73,277</u>
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7) Other financial assets

Available-for-sale:			
Investments with UCA Funds Management (at fair value)		35,099,596	36,328,319
Held to maturity:			
Deposits with UCA Funds Management (at amortised cost)		<u>38,458,584</u>	<u>57,408,792</u>
		<u>73,558,180</u>	<u>93,737,111</u>

Available-for-sale financial assets comprise investments in the ordinary issued capital of various entities. There are no fixed returns or fixed maturity dates attached to these investments.

Notes to the financial statements for the year ended 30 June 2008

	note	2008	2007
		\$	\$
8) Other assets			
Prepayments		1,019,767	502,614
Accrued income			
- Interest from UCA funds management		-	2,360,320
- Other		56,558	280,335
Other assets		21,134	21,133
		<u>1,097,459</u>	<u>3,164,402</u>
9) Property plant and equipment			
LAND AND BUILDINGS			
Freehold land			
At cost		27,105,236	26,237,236
Total freehold land		<u>27,105,236</u>	<u>26,237,236</u>
Buildings			
At cost		128,445,932	119,444,566
Less accumulated depreciation		(28,868,410)	(22,143,336)
Total buildings		<u>99,577,522</u>	<u>97,301,230</u>
Total land and buildings		<u>126,682,758</u>	<u>123,538,466</u>
PLANT AND EQUIPMENT			
Plant & equipment			
At cost		12,748,946	12,159,159
Less accumulated depreciation		(8,029,689)	(7,296,047)
		<u>4,719,257</u>	<u>4,863,112</u>
Motor vehicles			
At cost		1,096,400	1,340,692
Less accumulated depreciation		(656,956)	(640,495)
		<u>439,444</u>	<u>700,197</u>
Computer equipment			
At cost		1,375,125	1,169,796
Less accumulated depreciation		(1,151,007)	(826,986)
		<u>224,118</u>	<u>342,810</u>
Furniture, fixtures and fittings			
At cost		6,021,522	4,631,799
Less accumulated depreciation		(3,897,396)	(2,711,249)
		<u>2,124,126</u>	<u>1,920,549</u>
Capital work in progress			
At cost		24,928,310	12,242,415
Total plant & equipment		<u>32,435,254</u>	<u>20,069,084</u>
Total property, plant and equipment		<u>159,118,012</u>	<u>143,607,550</u>

9) Property plant and equipment (continued)

(a) Movements in carrying amounts

	Freehold land	Buildings	Plant & equipment	Motor vehicles
	\$	\$	\$	\$
2008				
Balance at the beginning of year	26,237,236	97,301,230	4,863,112	700,197
Additions	868,000	592,879	914,791	113,273
Disposals	-	(755,785)	(100,448)	(58,389)
Depreciation expense	-	(3,472,432)	(783,896)	(136,899)
Transfers	-	5,911,630	(174,302)	(178,738)
Carrying amount at the end of year	<u>27,105,236</u>	<u>99,577,522</u>	<u>4,719,257</u>	<u>439,444</u>
	Furniture, fixtures & fittings	Computer equipment	Capital work in progress	Total
	\$	\$	\$	\$
2008				
Balance at the beginning of year	1,920,549	342,810	12,242,415	143,607,550
Additions	305,147	61,627	18,684,078	21,539,794
Disposals	(31,815)	(2,888)	-	(949,326)
Depreciation expense	(407,945)	(278,834)	-	(5,080,006)
Transfers	338,190	101,403	(5,998,183)	-
Carrying amount at the end of year	<u>2,124,126</u>	<u>224,118</u>	<u>24,928,310</u>	<u>159,118,012</u>

	note	2008	2007
		\$	\$
10) Intangible assets			
Bed licences at deemed cost		54,547,920	53,797,920
Software development costs			
- at cost		2,479,993	1,843,829
- less accumulated amortisation		(1,005,734)	(467,353)
		<u>1,474,259</u>	<u>1,376,476</u>
		<u>56,022,179</u>	<u>55,174,396</u>

(a) Movements in carrying amounts

	Bed licences \$	Software development costs \$	Total \$
Gross carrying amount			
Balance at 1 July 2006	51,689,450	-	51,689,450
Additions	2,108,470	1,843,829	3,952,299
Balance at 30 June 2007	53,797,920	1,843,829	55,641,749
Additions	750,000	636,164	1,386,164
Balance at 30 June 2008	<u>54,547,920</u>	<u>2,479,993</u>	<u>57,027,913</u>
Accumulated amortisation and impairment			
Balance at 1 July 2006	-	-	-
Amortisation expense	-	467,353	467,353
Balance at 30 June 2007	-	467,353	467,353
Amortisation expense	-	538,381	538,381
Balance at 30 June 2008	<u>-</u>	<u>1,005,734</u>	<u>1,005,734</u>
Net book value			
As at 30 June 2007	53,797,920	1,376,476	55,174,396
As at 30 June 2008	<u>54,547,920</u>	<u>1,474,259</u>	<u>56,022,179</u>

Revaluation of bed licenses

The entity engaged Eccles Realty and Nelson Partners, both accredited valuers, to determine the fair value of its bed licences. Fair value was determined directly by reference to market-based evidence, which is the amount for which the assets could be exchanged between a knowledgeable willing buyer and a knowledgeable willing seller in an arm's length transaction as at the valuation date. The effective date of the revaluation was 1 July 2004. The bed licences are held at 30 June 2008 at deemed cost.

Software development costs

Development costs have been capitalised at cost. This intangible asset has been assessed as having a finite life and is amortised using the straight line method over a period of 5 years. If an impairment indicator arises, the recoverable amount is estimated and an impairment loss is recognised to the extent that the recoverable amount is lower than the carrying amount.

	note	2008	2007
		\$	\$
11) Trade and other payables			
CURRENT			
Unsecured liabilities			
Trade payables		2,774,929	3,514,271
Sundry creditors and accrued expenses		2,670,806	2,999,660
Deferred income		341,249	308,803
Amounts payable to:			
Uniting Church of Australia		981,811	-
		<u>6,768,795</u>	<u>6,822,734</u>
NON-CURRENT			
Unsecured liabilities			
Amounts payable to:			
UCA Funds Management		23,760	1,490,720
		<u>23,760</u>	<u>1,490,720</u>
Trade creditors and other creditors are non interest bearing liabilities. Trade creditor payments are processed once they have reached 30 days from the date of invoice for electronic funds transfer payments or cheque payment or 30 days from the end of the month of invoice for other payments. No interest is charged on trade payables.			
All amounts are short term and the carrying values are considered to be a reasonable approximation of fair value.			
12) Interest bearing liabilities			
CURRENT			
Unsecured liabilities			
Finance lease obligation	20	-	20,889
Amounts payable to:			
UCA Funds Management		-	1,020,000
		<u>-</u>	<u>1,040,889</u>
NON-CURRENT			
Unsecured liabilities			
Amounts payable to:			
UCA Funds Management		-	5,752,082
		<u>-</u>	<u>5,752,082</u>
Details of the fair value of the entity's interest bearing liabilities are set out in Note 19.			
13) Employee benefits			
CURRENT			
Employee benefits		9,799,281	8,036,741
		<u>9,799,281</u>	<u>8,036,741</u>
NON-CURRENT			
Employee benefits		872,031	1,894,329
		<u>872,031</u>	<u>1,894,329</u>
14) Resident ingoings			
CURRENT			
Deferred income & refundable grants		13,434	49,878
Resident ingoings & contributions		88,007,921	78,681,498
		<u>88,021,355</u>	<u>78,731,376</u>

	note	2008	2007
		\$	\$
15) Reserves and retained earnings			
Retained earnings		168,632,803	167,538,492
		<u>168,632,803</u>	<u>167,538,492</u>
Asset revaluation reserve		1,693,803	1,693,803
Building/development funds reserve		-	1,106,834
DGR funds reserve		-	4,137,791
Community development reserve		194,430	312,802
Capital replacement reserve		24,883	33,588
Capital contributions - accommodation charges reserve		1,354,335	1,354,335
Government capital grants reserve		260,383	260,383
General reserve		22,640,709	26,070,594
Specific reserves		4,229,310	957,151
		<u>30,397,853</u>	<u>35,927,281</u>
		<u>199,030,656</u>	<u>203,465,773</u>
<i>Retained earnings</i>			
Movements in retained earnings were as follows:			
Balance at 1 July 2007		167,538,492	169,855,938
Derecognition of head office retained earnings balance	1(w)	-	(6,123,034)
Net surplus/(deficit) for the year		891,565	7,296,443
Transfer from/(to) community development reserve		118,370	(63,357)
Transfer from capital replacement reserve		30,650	-
Transfer from/(to) building/development funds reserve		84,267	-
Transfer to DGR funds reserve		(30,542)	(3,427,498)
Balance at 30 June 2008		<u>168,632,803</u>	<u>167,538,492</u>
<i>DGR funds reserve</i>			
At 1 July 2007		4,137,792	710,294
Transfer from retained earnings		30,542	-
Transfer to specific reserve		(3,272,159)	-
Transfer to general reserve		(896,175)	3,427,498
As at 30 June 2008		<u>-</u>	<u>4,137,792</u>
<i>Community development reserve</i>			
At 1 July 2007		312,800	193,170
Transfer from/(to) retained earnings		(118,370)	63,357
Transfer from general reserves		-	56,273
As at 30 June 2008		<u>194,430</u>	<u>312,800</u>
<i>Capital replacement reserve</i>			
At 1 July 2007		33,588	61,103
Transfer from liability - capital replacement provision		21,945	-
Transfer to retained earnings		(30,650)	-
Transfer to general reserves		-	(27,515)
As at 30 June 2008		<u>24,883</u>	<u>33,588</u>

	note	2008	2007
		\$	\$
15) Reserves and retained earnings (continued)			
<i>General reserves</i>			
At 1 July 2007		26,070,597	24,303,747
Increase/(decrease) in market value of available-for-sale investments		(5,348,630)	1,795,608
Transfer from/(to) community development reserve		-	(56,273)
Transfer from DGR funds reserve		896,175	-
Transfer from buildings/development fund reserve		1,022,567	-
Transfer from capital replacement reserve		-	27,515
As at 30 June 2008		<u>22,640,709</u>	<u>26,070,597</u>

The general reserve includes cumulative fair value changes on available-for-sale investments until the investment is derecognised.

Building/development funds reserve

At 1 July 2007		1,106,834	-
Transfer to retained earnings		(84,267)	1,106,834
Transfer to general reserves		(1,022,567)	-
As at 30 June 2008		<u>-</u>	<u>1,106,834</u>

Specific reserves

At 1 July 2007		957,151	-
Transfer from retained earnings		-	957,151
Transfer from DGR funds reserve		3,272,159	-
As at 30 June 2008		<u>4,229,310</u>	<u>957,151</u>

The specific reserve records amounts that have been set aside to fund specific items or projects.

	note	2008	2007
		\$	\$
16) Auditor's remuneration			
Remuneration of the auditor of the aggregated entity for:			
Auditing the financial reports		80,000	60,000
Preparation of financial reports		14,000	17,000
Audit of acquittals		9,500	5,500
Indirect taxation advice		17,100	12,100
Consulting engagements in relation to preparation of business plans		22,775	2,000
		<u>143,375</u>	<u>96,600</u>
Remuneration of other auditors of agencies for:			
Auditing the agency financial reports		-	90,535

17) Cash flow information

(a) Reconciliation of cash

Cash at the end of the financial year as shown in the cash flow statement is reconciled to the related items in the balance sheet as follows:

Cash on hand	27,540	28,900
Cash at bank	5,580,121	5,479,384
	<u>5,607,661</u>	<u>5,508,284</u>

(b) Reconciliation of cash flow from operations with surplus from ordinary activities after income tax

Net surplus/(defecit) for the period	891,565	7,296,443
<i>Adjustments for:</i>		
Non cash flows in surplus from ordinary activities		
Depreciation & amortisation	5,618,387	4,973,955
Net (gain) / loss on disposal of property, plant and equipment	795,157	(1,054,890)
Acquisition of bed licences	(750,000)	-
Income transferred from reserves	98,697	-
Receipt of head office net assets from Uniting Church Synod	-	(6,093,008)
Changes in assets and liabilities:		
(Increase) in trade and other receivables and accrued income	(1,293,196)	(1,515,881)
(Increase)/decrease in prepayments	(517,153)	444,569
Decrease in inventories	73,277	158,745
Increase/(decrease) in trade payables and accruals	(410,979)	400,377
Increase in trade payable to UCA Funds Management	981,811	-
Increase in deferred income	32,446	290,130
Increase in provisions	740,242	1,430,445
Net cash from operating activities	<u>6,260,254</u>	<u>6,330,885</u>

	note	2008	2007
		\$	\$
17) Cash flow information (continued)			
(c) Acquisition of business			
Prior year the Manor Lakes facility was acquired. Details of this transaction are:			
Purchase consideration (cash)		-	9,000,000
Assets and liabilities held at acquisition date:			
Property, plant and equipment		-	6,891,530
Bed licences		-	2,108,470
		-	9,000,000
Goodwill		-	-
Total		-	9,000,000

18) Entity details

Registered office

The registered office of the entity is:

Uniting Aged Care Victoria & Tasmania
130 Little Collins Street
Melbourne Vic 3000

19) Financial risk management

(a) Financial risk management policies

The entity's financial instruments consist mainly of deposits with banks, local money market instruments, short term investments, and accounts receivable and payable.

The main purpose for non derivative financial instruments is to finance the ongoing operations of the aggregated entity.

UACVT does not have any derivative financial instruments at 30 June 2008.

(i) Treasury risk management

A finance committee including some members of the Board of Governance, meet on a regular basis to analyse financial risk exposure and to evaluate management strategies in the context of the most recent economic conditions and forecasts. The committee's overall risk management strategy seeks to assist the entity in meeting its financial targets, whilst minimising potential adverse effects on financial performance. The Finance Committee operates under policies approved by the Board. Risk management policies are approved and reviewed by the Board on a regular basis. These include credit risk policies and future cash flow requirements.

(ii) Financial risk exposures and management

The main risks the entity is exposed to through its financial instruments are interest rate risk, liquidity risk, price risk and credit risk.

Interest rate risk

Interest rate risk is the risk that the value of financial instruments will fluctuate due to changes in market interest rates. For further details on interest rate risk refer to Note 19(b).

Foreign exchange risk

The entity is not exposed to fluctuations in foreign currencies.

Liquidity risk

The entity manages liquidity risk by monitoring forecast cash flows and ensuring that adequate unutilised borrowing facilities are maintained, and ensuring legislative requirements are met regarding liquidity of accommodation bonds held.

Credit risk

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets, is the carrying amount, net of any provisions for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. In the case of entry contribution and accommodation bond debtors, the maximum exposure to credit risk is the carrying amount of uncollected periodic retentions and accumulated interest. The entity does not have any material credit risk exposure to any single receivable or group of receivables under financial instruments entered into by the entity.

Price risk

The entity is not exposed to any material commodity price risk.

19) Financial risk management (continued)

(b) Financial instruments composition and maturity analysis

In respect of income-earning financial assets and interest-bearing financial liabilities, the following table indicates their effective interest rates at the balance sheet date and the periods in which they reprice.

	Weighted average effective interest rate		Fixed interest rate maturing within 1 year		Floating interest rate	
	2008	2007	2008	2007	2008	2007
	%	%	\$ '000	\$ '000	\$ '000	\$ '000
Financial assets						
<i>Current</i>						
Cash	0.35%	0.60%	-	-	5,580	5,479
Receivables	11.75%	10.37%	-	-	7,653	2,194
Other receivables	-	-	-	-	-	-
Available for sale financial assets	-	-	-	-	-	-
Held to maturity financial assets	7.00%	6.25%	-	-	39,039	64,117
			-	-	52,272	71,790
Financial liabilities						
<i>Current</i>						
Trade and sundry payables	-	-	-	-	-	-
Amount payable to UCA						
Funds Management	-	7.75%	-	1,350	-	-
<i>Non current</i>						
Finance lease liability	-	-	-	21	-	-
Amount payable to UCA						
Funds Management	-	7.75%	-	6,772	-	-
			-	8,143	-	-
Non interest bearing						
			2008	2007	2008	2007
Financial assets						
<i>Current</i>						
Cash			28	29	5,608	5,508
Receivables			503	2,237	8,156	4,430
Other receivables			1,955	1,803	1,955	1,803
Available for sale financial assets			34,519	29,620	34,519	29,620
Held to maturity financial assets			-	-	39,039	64,117
			37,004	33,689	89,277	105,478
<i>Financial liabilities</i>						
<i>Current</i>						
Trade and sundry payables			6,785	7,195	6,785	7,195
Amount payable to UCA Funds Management			982	-	982	-
Resident ingoings			68,261	67,385	68,261	68,735
<i>Non current</i>						
Finance lease liability			-	-	-	21
Amount payable to UCA Funds Management			-	-	-	6,772
			76,028	74,580	76,028	82,723

Trade and other payables are expected to be paid within 3 months.

19) Financial risk management (continued)

(c) Net fair values

Fair values are materially in line with carrying values.

The net fair values of listed investments have been valued at the quoted market bid price at balance date adjusted for transaction costs expected to be incurred. For other assets and other liabilities the net fair value approximates their carrying values. No financial assets or financial liabilities are readily traded on organised markets in standardised form other than listed investments. Financial assets where the carrying amount exceeds net fair values have not been written down as the entity intends to hold these assets to maturity.

The aggregate net fair values and carrying amounts of financial assets and financial liabilities are disclosed in the balance sheet and in the notes to the financial statements.

(d) Sensitivity analysis

The entity has performed a sensitivity analysis relating to its exposure to interest rate risk and other price risk at balance date. This sensitivity analysis demonstrates the effect on the current year results and equity which could result from a change in these risks.

Interest rate risk sensitivity analysis

At 30 June 2008, the effect on surplus or deficit and equity as a result of changes in the interest rate, with all other variables remaining constant would be as follows:

	Change in surplus or deficit		Change in equity	
	2008	2007	2008	2007
	\$000	\$000	\$000	\$000
- Increase in interest rate by 1%	523	718	523	718
- Decrease in interest rate by 1%	(523)	(718)	(523)	(718)

	note	2008	2007
		\$	\$
20) Capital and leasing commitments			
Capital expenditure commitments contracted for redevelopment of properties:			
- less than 12 months		20,657,832	-
- greater than 12 months		44,992,168	-
		<u>65,650,000</u>	<u>-</u>
Finance lease commitments			
Payable:			
- not later than one year		-	24,272
- later than one year and not later than five years		-	-
Minimum lease payments		-	24,272
Less future finance charge		-	(3,383)
Total finance lease liability		<u>-</u>	<u>20,889</u>
Represented by:			
Current liability	12	-	20,889
Non-current liability	12	-	-
		<u>-</u>	<u>20,889</u>

21) Contingent liabilities

The members of the Board of Governance are not aware of any material contingent liabilities that exist at 30 June 2008 (2007: none).

22) Related party transactions

(a) Uniting Church in Australia Synod of Victoria and Tasmania

Interest was received on normal commercial terms by the aggregated entity of \$5,935,440 (2007: \$6,174,097) from UCA Funds Management, a division of the Synod. This interest was received in relation to deposits held on behalf of the aggregated entity (as disclosed in note 7). At balance date, \$nil (2007: \$2,360,320) was included in accrued income (refer note 8).

Interest was paid, by the aggregated entity, on normal commercial terms, of \$307,258 (2007: \$416,268) to UCA Funds Management. This interest was paid in relation to cash advanced to the aggregated entity (as disclosed in note 12).

(b) Russell Kennedy

Legal fees of \$30,917 (2007: \$81,111) were paid to Russell Kennedy on normal commercial terms. Ms L Pallot and Ms P Davey are members of the Board of Governance, and Mr V Harcourt, a member of the Quality and Safety Committee. Ms L Pallot and Mr Harcourt are Principals of Russell Kennedy and Ms P Davey is Special Counsel for Russell Kennedy.

(c) GHD

Management services of \$235,594 (2007: \$414,715) were purchased from GHD on normal commercial terms. Mr K Tabart, a member of the Board of Governance and Ms M Cooper, a member of the sub-committee of the Board of Governance, are employees of this organisation.

(d) ANZ Bank

Banking services of \$nil (2007: \$5,525) were purchased from ANZ Bank on normal commercial terms. Mr P Strugnell, a member of a sub-committee of the Board of Governance, is an employee of this organisation.

(e) PPB Consulting

Financial consulting services of \$nil (2007: \$9,695) were purchased from PPB Consulting on normal commercial terms. Mr J Dicks, who is a member of the Board of Governance, is a Partner of this firm.

(f) Ernst and Young

Liquidation fees of \$5,874 (2007: \$nil) were paid to Ernst and Young on normal commercial terms. Ms Fiona Campbell, who is a member of a subcommittee of the Board of Governance, is a Partner of this firm.

(g) Department of Health and Ageing

Payments of \$314,275 (2007: \$nil) were made to the Department of Health and Ageing on normal commercial terms. A/Prof Sally Garratt, is a member of the Board of Governance and is Nursing Advisor (Clinical and Administration) of this organisation.

(h) Council of the Ageing Victoria

Conference services of \$645 (2007: \$nil) were purchased from Council of the Ageing Victoria on normal commercial terms. Mrs Janet Wood, a member of the Board of Governance, is the Chair of this organisation.

(i) LaTrobe University

Conference services of \$680 (2007: \$nil) were purchased from La Trobe University on normal commercial terms. Dr Gerry Naughtin, is a member of the Board of Governance and is the Assoc Professor, School of Social Work & Social Policy at La Trobe University.

(j) McCarthy Psychology Services

Psychology services of \$15,991 (2007: \$nil) were purchased from McCarthy Psychology Services on normal commercial terms. Mr Bernie McCarthy, a member of a sub-committee of the Board of Governance, is a Director of this firm.

(k) Eastern Health

Conference services of \$1,134 (2007: \$nil) were purchased from Eastern Health on normal commercial terms. Dr Peter Lynch, a member of the Board of Governance, is a Clinical Director, Aged Care Rehabilitation Program for this organisation.

	note	2008	2007
		\$	\$
23) Key management personnel disclosures			
(a) Transactions with key management personnel			
The key management personnel compensation included in 'employee expenses' are as follows:			
Short-term employee benefits		1,635,102	1,368,527
Post-employment benefits		159,671	160,481
Other long-term benefits		-	16,391
Termination benefits		19,808	276,413
		<u>1,814,581</u>	<u>1,821,812</u>

24) Segment information

Segment information is presented in respect of the entities business and geographical segments.

Business segments is based on the entities management and internal reporting structure.

Inter-segment pricing is determined on an arm's length basis.

Segment results, asset and liabilities include items directly attributable to a segment as well as those that can be allocated on a reasonable basis. Unallocated items comprise mainly income-earning assets and revenue, interest-bearing loans, borrowings and expenses, and corporate assets and expenses.

Segment capital expenditure is the total cost incurred during the period to acquire segment assets that are expected to be used for more than one period.

The entity trades predominantly within the Australian geographic region.

24) Segment Information (continued)

The entity has the following three business segments:

- Residential division provides low care and high care accommodation to residents.
- Non residential division provides a range of community care services and independent living units.
- Corporate division represents assets used in both the residential division and non residential division that are unable to be effectively allocated over the two segments.

	Residential		Non-residential		Corporate		Total	
	2008	2007	2008	2007	2008	2007	2008	2007
REVENUE								
External sales	89,165,000	85,342,976	19,815,223	15,548,773	4,764,783	9,125,406	113,745,006	110,017,155
Other segments	63,322	-	30,680	-	-	-	94,002	-
Total Segment Revenue	89,228,322	85,342,976	19,845,903	15,548,773	4,764,783	9,125,406	113,839,008	110,017,155
Total revenue from ordinary activities							113,839,008	110,017,155
RESULT								
Segment result	(2,379,635)	2,266,882	2,209,937	783,796	1,061,263	8,779,529	891,565	7,296,443
Unallocated expenses							-	-
Surplus or deficit from ordinary activities before income tax expense							891,565	7,296,443
Surplus or deficit from ordinary activities after income tax expense							891,565	7,296,443
Net surplus or deficit							891,565	7,296,443
ASSETS								
Segment assets	199,102,541	239,148,264	70,777,574	37,662,165	36,441,894	30,424,215	306,322,008	307,234,644
Unallocated assets							24,580,755	-
Total Assets							330,902,763	307,234,644
LIABILITIES								
Segment liabilities	93,514,900	80,892,896	25,600,263	19,124,392	4,351,418	3,751,583	123,466,581	103,768,871
Unallocated liabilities							3,224,199	-
Total liabilities							126,690,780	103,768,871
OTHER								
Acquisition of non-current segment assets	5,502,442	872,411	254,652	11,178,957	1,205,963	9,573,834	6,963,057	21,625,202
Depreciation and amortisation of segment assets	6,516,945	2,243,774	1,880,458	438,280	768,279	2,291,901	9,165,682	4,973,955

25) Events after the balance sheet date

On 25 August 2008, subsequent to the end of the financial year, UACVT closed the Gwennap low care service facility. All residents were transferred to suitable alternative approved accommodation. UACVT expect to demolish the current building at the Gwennap site. The potential financial effect of this demolition has not yet been quantified. The financial effects of this transaction have not been included in this financial report at 30 June 2008.

STATEMENT BY THE BOARD OF GOVERNANCE

The Board of Governances declares that:

1. The attached financial statements and notes thereto, 1 to 25

(a) Comply with Australian accounting standards

(b) Give a true and fair view of the financial position as at 30 June 2008 and of the performance for the financial year ended on that date of the aggregated entity;

2. In the Board of Governance's opinion there are reasonable grounds to believe that the aggregated entity will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Governance.



Board members

Dr Alan Wilkinson Chairperson



Board members

Mr Joe Dicks

Dated this 28th day of October 2008

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INDEPENDENT AUDITOR'S REPORT TO THE VICTORIAN AND TASMANIAN SYNOD OF THE UNITING CHURCH IN AUSTRALIA

We have audited the accompanying financial report of Uniting Aged Care Victoria & Tasmania ("the aggregated entity"), which comprises the balance sheet as at 30 June 2008, and the income statement, statement of changes in equity and cash flow statement for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the statement by the Board of Governance.

Board of Governance responsibility for the financial report

The Board of Governance of the aggregated entity are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations). This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards, which require us to comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance as to whether the financial report is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used

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and the reasonableness of accounting estimates made by the Board of Governance, as well as evaluating the overall presentation of the financial report.

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

Independence

In conducting our audit, we complied with applicable independence requirements of Australian ethical pronouncements.

Electronic presentation of audited financial report

This auditor's report relates to the financial report of Uniting Aged Care Victoria & Tasmania for the year ended 30 June 2008 included on Uniting Aged Care Victoria & Tasmania's web site. The aggregated entity's Board of Governance are responsible for the integrity of the Uniting Aged Care Victoria & Tasmania's web site. We have not been engaged to report on the integrity of the Uniting Aged Care Victoria & Tasmania's web site. The auditor's report refers only to the statements named above. It does not provide an opinion on any other information which may have been hyperlinked to/from these statements. If users of this report are concerned with the inherent risks arising from electronic data communications they are advised to refer to the hard copy of the audited financial report to confirm the information included in the audited financial report presented on this web site.

Auditor's opinion

In our opinion, the financial report of Uniting Aged Care Victoria & Tasmania is in accordance with all applicable Australian Accounting Standards, including:

- i giving a true and fair view of the aggregated entity's financial position as at 30 June 2008 and of its performance for the year ended on that date; and
- ii complying with Australian Accounting Standards (including the Australian Accounting Interpretations)



GRANT THORNTON
Chartered Accountants



B. Taylor
Partner

Melbourne, 28 October 2008

Photography

Andrew Curtis Photography:

Front cover, p2, pp6-7, pp8-9 Ellen Bellamy, p10 Elaine Theodore, Cynthia Hunt, p11 Patricia and Gabriella, p12 Dolly, pp14-15 John Mackie and Tom Cambareri, p18 Charyl Turner, p19 Tamil Seniors Fellowship Victoria, pp24-25 UACVT Board members, p26 Senior Executive Team, p29 ladies in car.

Roger Lovell, Front Page Photography:

p8 Elizabeth and Ron Darvell.

Katrina Flannery:

p10 Geoff and Barbara, p12 Valeria Pavlovic and family, p16 Robyn Batten, Marny Miller and June Edmiston, p20 Jenny Harris, Belinda Wood.

Susan Talbot:

pp12-13 Aldersgate Inter-generational project.

Kerry Egan:

p14 Bessie Coghill, Glenn Scott.

Emily Muir:

p16 Ana Mubaslat & Audrey Bermingham, p21 Kangerong Day Centre.

Wayne Taylor, courtesy of The Age:

p18 Simcha Fetta.

Courtesy of the Geelong Independent:

p28 Marion Neil OAM.

Uniting Aged Care



VICTORIA & TASMANIA



Uniting Church in Australia
SYNOD OF VICTORIA AND TASMANIA

Melbourne Suburbs

Residential Aged Care

Bodalla

32 Walpole St, Kew 3101
(03) 9853 1355

Box Hill

75 Thames St, Box Hill 3128
(03) 9843 2200

Carnsworth

10 A'Beckett St, Kew 3101
(03) 9862 0000

Condare Court

8 Joffre St, Camberwell 3124
(03) 9809 1558

Girrawheen

453 New St, Brighton 3186
(03) 9596 2914

Manor Lakes

15 Buffalo Cres,
Wyndham Vale 3024
(03) 9742 7201

Marivale

69-73 Epsom Rd, Ascot Vale 3032
(03) 9375 4166

Sefton Lodge

111 Denham St, Hawthorn 3122
(03) 9818 7519

Strathdon Community

17 Jolimont Rd, Forest Hill 3131
(03) 9877 5144

Tanderra

141 Highfield Rd,
Camberwell 3124
(03) 9836 1565

Trewint

1312 Heatherton Rd,
Noble Park 3174
(03) 9793 3799

Community Care

Community Respite Programs

20-26 Manningtree Road,
Hawthorn 3122
(03) 9818 0738

Elgin Street Centre

93 Elgin St, Hawthorn 3122
(03) 9815 0155

Girrawheen Day Centre

3 Murphy St, Brighton 3186
(03) 9596 0347

Gwennap Day Centre

319 Geelong Rd, Kingsville 3012
(03) 9687 2835

Kangerong Day Centre

79 Thames St, Box Hill 3128
(03) 9898 7405

Kingsville Community Programs

319 Geelong Rd, Kingsville 3012
(03) 9362 7477

Leighmoor Adult Day Centre

185 Wickham Rd, Moorabbin 3189
(03) 9532 1094

Lumeah Day Therapy

78 Bruce St, West Preston 3072
(03) 9416 8433

Mingara Day Activity Centre

9 Jolimont Road, Forest Hill 3131
(03) 9845 3113

Moorfields Rehabilitation Programs

68-72 Atherton Rd, Oakleigh 3166
(03) 9568 0466

Sefton Day Centre

111 Denham St, Hawthorn 3122
(03) 9818 1829

Strathdon Community Programs

9 Jolimont Road, Forest Hill 3131
(03) 9845 3139

Trewint Day Therapy

1312 Heatherton Rd,
Noble Park 3174
(03) 9793 4618

Trewint Community Programs

1/90-92 Victor Cres,
Narre Warren 3805
(03) 8790 5177

Units

Condare Court ILUs

8 Joffre St, Camberwell 3124
(03) 9809 1558

Nangare ILUs

1 Ireland St, Burwood 3125
(03) 9853 1900

Strathdon Community ILUs

17 Jolimont Rd, Forest Hill 3131
(03) 9845 3139

Valkstone ILUs

576 Centre Rd, Bentleigh 3204
(03) 9853 1900

Yernga Retirement Village

32-42 Larch Cres,
Mount Waverley 3149
(03) 9845 3139

Geelong

Residential Aged Care

Kalkee Murray Hostel

9 Spring St, Belmont 3216
(03) 5243 9566

Kalkee Nangatta Hostel

206 High St, Belmont 3216
(03) 5243 9566

Community Care

Kalkee Community Care

93 Francis St, Belmont 3216
(03) 5243 9566

Kalkee Day Respite

46 Thompson Street,
Belmont 3216
(03) 5243 1746

Units

Kalkee ILUs

Francis/Spring Sts,
Belmont 3216
(03) 5243 9566

Serviced Apartments

Costa Court Serviced Apartments

48 Settlement Rd, Belmont 3216
(03) 5243 9566

Bendigo

Residential Aged Care

Strath-Haven

131-149 Condon St, Bendigo 3550
(03) 5434 3000

Community Care

Strath-Haven Community Programs

131-149 Condon St, Bendigo 3550
(03) 5434 3020

Units

White Hills Haven

510 Napier St, White Hills 3550
(03) 5442 3322

Northern Tasmania

Residential Aged Care

Aldersgate Kings Meadows

12-22 Hobart Road,
Kings Meadows 7249
(03) 6341 1400

Aldersgate Village Newnham

3 Tallentire Rd, Newnham 7248
(03) 6323 8200

Strathdevon

37 Moriarty Road, Latrobe 7307
(03) 6426 2844

Toosey Aged & Community Care*

10 Archer St, Longford 7301
(03) 6391 1202
(*managed by UACVT)

Community Care

Northern Tasmania

Community Care

12-22 Hobart Road
Kings Meadows 7249
(03) 6343 3933

Units

Aldersgate Village Newnham

3 Tallentire Rd, Newnham 7248
(03) 6341 1400

Denison Court

59 Goulburn St, George Town 7253
(03) 6341 1400

Denton Close

Smith Street, Longford 7301
(03) 6391 1202

Glenrowan Village

64-68 Drummond St
Perth 7300
(03) 6341 1400

Strathdevon

37 Moriarty Rd, Latrobe 7307
(03) 6426 2844

Wesley Court

11 Normanstone Rd
Sth Launceston 7249
(03) 6341 1400

Southern Tasmania

Residential Aged Care

Lillian Martin

281 Cambridge Rd,
Mornington 7108
(03) 6282 1111

Ningana

1 The Circle, Sorell 7172
(03) 6269 1000

Queenborough Rise

1 Peel St, Sandy Bay 7005
(03) 6283 4000

Strathaven

899 Brooker Av,
Berriedale 7011
(03) 6208 3208

Strathglen

2 Chardonnay Dr,
Berriedale 7011
(03) 6249 8766

Community Care

Southern Tasmania

Community Care

281 Cambridge Rd,
Mornington 7108
(03) 6282 1180

Units

Kingston Units

57-59 Channel Highway,
Kingston 7050
(03) 6208 3208

Lillian Martin

281 Cambridge Road,
Mornington 7108
(03) 6282 1111

Montrose

19 Montrose Rd,
Montrose 7010
(03) 6208 3208

New Town

51 Cross St, New Town 7008
(03) 6208 3208

Ningana

1 The Circle,
Sorell 7172
(03) 6269 1000

Queenborough Rise

1 Peel St, Sandy Bay 7005
(03) 6283 4000

Strathglen Mews Units

2b Chardonnay Drive,
Berriedale 7011
(03) 6208 3208

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