

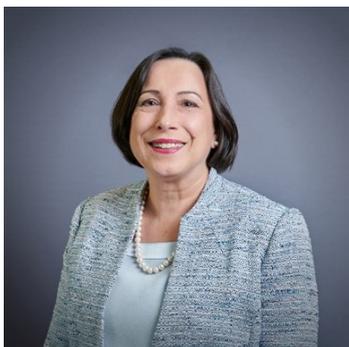


Annual Report 2019

Contents

Chair Report	3
Chief Executive Officer Report	4
Manager Care Services Report	5
Staff Profile	6
Resident Profile	7
Leisure and Lifestyle and Volunteers	8
Capital Projects	9
Meet the Board	10
Directors' Report	11 - 15
Financial Summary 2018–2019	16 - 17
Auditors Report	18 - 20
Donations Register	21





CHAIR'S REPORT

It has been a year of many changes for Kalyna Care, all pivotal to our transformation to an enlarged and rejuvenated contemporary facility. The entire aged care industry has also been jolted into a new awareness of the importance of proper and thorough governance, following public and shocking exposures of bad practices in some facilities around the country, prompting the establishment of a Royal Commission into the aged care sector.

The Board approved an organisational restructure in the second half of last year. This was thought necessary to cater for a better corporate framework which would more thoroughly cover current and future needs. The restructure will take time to embed and evolve, but has already improved our operational efficiencies.

Kalyna Care is now more attuned to the consumer-directed care the government demands of us. We are well on the way to being a customer-driven health care organisation operating in a deregulated and competitive marketplace. There is a new emphasis on our clinical governance, with added reporting requirements in relation to clinical indicators for infections, pressure wounds and medication use. We also now offer more palliative care to our residents.

The aim is to go beyond a compliance and quality mentality to one of business and service delivery excellence. In an effort to become a more strategically focused Board, we ceased having a Strategic Planning Committee, instead putting strategic planning permanently on our monthly agenda to address this aspect continually.

The demands of the new accreditation standards, effective July this year, are challenging and much work has gone into training and preparing staff for this new environment. The Board, too, must ensure its own governance practices answer the compliance level required. Standard 8: Organisational Governance, relates directly to the Board. It is about the organisation's governing body being accountable for the delivery of safe and good quality care and services. It also supports all of the other Aged Care Quality Standards.

When contemplating a new building project to house 40 new beds, other factors began to impinge on our thinking. There was also a need to refurbish older rooms and to provide further amenities. Ultimately, these two projects overlapped. The start of the new building was deferred to September of this year, while refurbishment began in June. In all, there will be six stages, which will cover refurbishment, a new building of 40 rooms, a café, renovation of the front reception area and the relocation of a bigger laundry. The estimated time of completion is November 2020, with the refurbishment stage finished by May 2020. Throughout all of this activity, we are very conscious of maintaining proper care levels for our residents

and are also providing extra activities to mitigate the disruption. In order to refurbish older rooms effectively and efficiently, several are being done at one time. This does, of course, impact on our income, as we incur loss until rooms are completed and occupied again. The newer rooms are more attractive with better amenities and are proving popular with residents and their families.

Our revenue was less than in 2018 as we emptied rooms to be ready for refurbishment, only to have that project start later than planned; even though rooms were filled with respite stays, our income levels dropped. There was also significant expenditure on senior management changes in relation to the restructure, on training and education and on work to do with the submission to the Royal Commission. As the Royal Commission travels around the country, holding its enquiries, we feel the pressure of 'being on trial by the public'. It is hoped that sober reflection will counter the sensational and hard-hitting approach that seems to hold sway in the media. Our submission to the Commission was honest and thorough, and we hope the recommendations that result from this enquiry will indeed see better practices by every provider and a better industry. There needs also to be a heightened awareness of the difficulty of caring for the elderly and an appreciation for better education and training standards for staff, with better remuneration levels. As the Ukrainian community continues to celebrate 70 years of settlement in Australia, sadly, it is the first Ukrainian migrants who are passing on. The Ukrainian component of our residents is in decline, but nonetheless remains the largest portion of our ethnic and cultural mix. This is a pleasing testimony to the vision our forebears had when the idea of a Ukrainian elderly persons' home began to take shape. The Board maintains this vision for our elderly Ukrainians, and others on the cultural continuum, to offer an excellent aged care facility that provides culturally sensitive care to the elderly residents who come to Kalyna Care and make it their home.

I thank my fellow Directors for their time and effort, and for their solid support of Kalyna Care throughout this year of big changes, to see our way through our transformation towards an exciting future.

I also thank our Chief Executive Officer, Pearl Forrester, and our staff, for all their hard work. This has been Pearl's first year at Kalyna Care and it turned out to be an unusually demanding and formidable one for her. Nonetheless, important groundwork has been done which will deliver us a greatly improved organisation in the future.

Halja Bryndzia

CHIEF EXECUTIVE OFFICER REPORT



'Attitude is a little thing that makes a big difference'.

Winston Churchill.

Over the course of the 2019 financial year, Kalyna Care experienced changes brought on by industry reforms not seen for two decades by the introduction of the new aged care standards effective 1 July 2019, the Royal Commission into Aged Care Quality and Safety, a major capital project and a re-accreditation year.

These four major events would be considered as an unprecedented confluence of significant change to a single facility, bringing about additional work, preparation, shifts in mindset and practice and discomfort about the unknown.

Yet proudly I advise much credit goes to the unfailing positive attitude of staff who 'dug deep' and delivered what was required of them while providing personal and compassionate care to our residents.

I am deeply grateful for the staff who gave encouragement or asked how they could help during this period.

Equally there were residents and families who were supportive and could see through the changes introduced that were necessary to be ready for a new era in aged care brought on by the new aged care standards and likely more improvements under the forthcoming Royal Commission's report.

The new management structure is in line with the new standards to have competent and qualified staff, with three registered nurses on the executive team adding clinical depth to care delivery.

Staff also went through team-building and customer service sessions which again highlighted the consumer-centric environment and the importance of 'letting go' and allowing our residents greater independence and opportunity to safely live the best life they can.

The significant refurbishment project commenced in June 2019 with much planning undertaken months prior. The first batch of newly renovated rooms were delivered in time for the Honourable Minister Natalie Hutchins who toured the new rooms before handing Kalyna Care a cheque for \$800,000 as contribution to the refurbishment.

Kalyna Care's accredited status expires in November 2019 but the new aged care standards required us to be ready by 1 July 2019 for an unannounced site audit which is the current practice. The assessors arrived in September 2019 and audited the facility over 3 days, and I am pleased to advise that our facility has been re-accredited until November 2022.

Over the next 12 months, Kalyna Care will continue to transform in structure and practice with the new building extension project expected to be completed by November 2020. The project will include an additional 40-beds, a new car park, new staffroom, new laundry, new café, new landscaped courtyards and new front foyer.

My staff and I will continue to 'dig deep' to bed down and make the practice of the new standards the norm and deliver the best care for all residents during the period of disruption caused by the capital project because we know that a positive attitude is a little thing that makes a big difference.

I take the opportunity to thank the Board for their support during this period of change.

Pearl Forrester

Chief Executive Officer

MANAGER CARE SERVICES REPORT

The year 2019 will long be remembered as a year of significant change for the Aged Care Industry.

The Royal Commission continues and the new Aged Care Quality Standards have been introduced across the sector and there is a bigger focus on the consumer.

A holistic approach to the overall needs of the consumer using a best practice model will be our focus over the next year and beyond. A strong and resilient team committed to Kalyna Care will develop and thrive in the workplace conditions. Staff who choose to work at Kalyna Care will be provided with opportunities for education, mentorship and support to ensure they are able to provide excellence in care and continually develop their skills.

Clinically sound practices will evolve from admission as the consumers needs are identified. A diverse and culturally acceptable program of care and services will be implemented on individual choices and decisions of the consumer. A continual focus on the consumer and monitoring and assessment of their needs, their choices and their decisions will ensure maintenance of consumer directed care. Consumers identity will be retained by the culturally safe care provided and individual care tailored to each consumers. Pastoral Care, Religious and Cultural needs will be considered paramount in the provision of care across Kalyna Care. Optimisation of consumer health and well being by encouraging a culture of choice and decision making by the consumer.

Internal and external services will be measured and reviewed to keep up with best practice and appropriate care for the consumer. A safe, welcoming and clean environment will allow the consumer options for social activity, independence and choice.

Finally a strong Clinical Governance framework will provide for safe and inclusive care for the consumer. Clinically an environment of continually reviewing of practices to provide safety for the consumer. Infection, falls, abuse, wounds and pressure injuries and inappropriate use of medications will be documented and monitored and services and supports implemented as required. A scheduled meeting program will report findings and discuss options for improvement.

Psychotropic medication will be monitored and used discreetly where a diagnosis requires the need for such medication. Behaviour management, counselling and specialist care are first choice prior to sedative medications.

Antimicrobial Stewardship best practice will be encouraged among Registered Nursing staff and visiting GPs and specialists. An environment conducive to reducing inappropriate or disadvantageous antibiotic treatment will be the norm.

Each and every employee, family and consumer will be happy at Kalyna Care. The community will acknowledge us as leading the way for Aged Care in the future and we will be an employer of choice.

Is this too much to hope and dream for?

I think not.

Julie Speirs



THE SUPPORT TEAM



The Admin staff at Kalyna Care are at times 'unsung heroes'. However, they play a major role in ensuring operational staff are adequately equipped to carry out their duties. From publishing rosters to publishing the newsletters, the support team run a very busy but small office. A major initiative this year by the support team was the implementation of a mobile roster app and upgrading the roster system, doing away with spreadsheets and paper-based rosters. Staff are now able to bid for vacant shifts, apply for annual leave and update their personal details via the app.

Equally the support staff address inquiries from visitors, families and residents and endeavour to find answers as best they can.

Supporting the admin staff is the next tier which is the Senior Management Team (SMT) covering functional areas at Kalyna Care such as Clinical, Compliance, Hotel Services, Corporate Services and Property.

(From Left to Right):

Nancy Rawson (Project Officer), Davinder Kaur (Deputy Mgr Care Services), Ann Nguyen (Corp. Services Mgr), Marketta Lyell (Office Mgr), Pearl Forrester (CEO), Maz Mason (Hotel Services Supervisor), Julie Speirs (Mgr Care Services), Kat Sheung (Compliance Officer), Leanne Lancaster (Admin Officer). On Annual Leave: Michelle Goltz (Client Liaison Officer)

OUR MOST VALUABLE ASSET



Staff Nationality

Australian	11	7.75%
Bosnia	1	0.70%
Chinese	4	2.82%
Croatia	2	1.41%
Czech	1	0.70%
El Salvador	2	1.41%
Ethiopia	6	4.23%
Fiji	3	2.11%
Greece	1	0.70%
India	38	26.76%
Macedonia	4	2.82%
Malta	1	0.70%
Nepal	3	2.11%
New Zealand	5	3.52%
Nigeria	1	0.70%
Phillipines	24	16.90%
Poland	2	1.41%
Romania	1	0.70%
Samoan	2	1.41%
Serbia	6	4.23%
Sierra Leone	1	0.70%
Singhalese	4	2.82%
South Africa	1	0.70%
Sudan	3	2.11%
Togan	1	0.70%
Ukraine	6	4.23%
Vietnam	3	2.11%
Yugoslavia	3	2.11%
Zimbabwe	2	1.41%
Total	142	100%

Age Profile	No. of Staff
20–29	20
30–39	45
40–49	40
50–59	27
60–69	10
Total	142



Tenure	No. of Staff
More than 20 years	1
15 to 20	2
10 to 14	7
5 to 9	52
0 to 4	80
Total	142

RESIDENT PROFILE 2019



Albania	1
Australia	1
Bosnia	5
Croatia	14
Egypt	2
Germany	1
India	1
Italy	2
Macedonia	6
Netherlands	1
Poland	8
Russia	1
Serbia	6
Syria	2
Ukraine	37
Yugoslavia	1
TOTAL	89

During the year there were 14 admissions compared with 23 in the previous year. Of the admissions, 21% were of Ukrainian descent and the remainder of various European backgrounds.

The average age of admission is 87.5 years.



LEISURE AND LIFESTYLE AND VOLUNTEERS



It has been a big year for Leisure and Lifestyle staff with the new aged care standards focusing on consumer well-being of which activities form a large part of. With that in mind, new activities were planned to complement the old favourites - the singalongs, zabava and cooking by the residents.

Additional BBQ lunches were organised as were more entertainers. Bailey, the Golden Retriever from Pet Therapy was a clear favourite as was the knitting classes. In the forthcoming months, trips to the Tulip Festival, Greyhound nights, Werribee Zoo, Science Walks, Mt Macedon Devonshire Teas have been organised.

With the construction activity, a viewing platform and peep-holes are being organised and residents were also able to don goggles and sit and watch at a safe distance the excavation activity by the builders.

We were also very pleased to have organised a night at the ballet and opera for a resident who specifically asked for that activity. We will continue to seek special requests from residents to fulfil their wishes.

We have received our new 2019/2020 intake of German volunteers who are talented and very empathetic to our residents. They have been innovative and have created a mobile kiosk which brings much happiness to residents as they are decked out in colourful outfits while selling small snacks and drinks.



CAPITAL WORKS



Two major capital projects commenced in the second half of FY2019 with a program scheduled for completion in late 2020. Completed rooms are already occupied with positive feedback. Many resident activities included the construction activities such as viewing the excavation of giant boulders at the site and use of special 'peepholes' created by the builder for residents who are interested in building activity. Time-lapsed cameras have been installed to document the activity for historical purposes.

MEET THE BOARD



Halja Bryndzia



Luba Pryslak



Dr. Igor Jakubowicz



Basil Chamula



Roman Chamula



Borys Anin



Peter Iwaniw



Roman Rozek



Andrew Matiszak
(resigned September 2018)



Anna Muztak
(resigned September 2018)



Marko Misko
(resigned August 2018)

DIRECTORS' REPORT

Your Directors present their report on the Company for the financial year ended 30 June 2019.

Principal Activities:

The company's principal activities are the provision of Aged Care services to the community utilising self-generated and federal funds.

These principal activities assist in achieving the short-term and long-term objectives of the company by:

- enabling Kalyna Care to continue to be the provider of choice for the Ukrainian and broader multicultural community
- continuing to embrace its Ukrainian heritage and remain true to the vision set by our founding members
- providing non-financial outcomes in response to funding body agreements
- providing turnover, cash flow and surplus to meet the financial objectives of the company

There were no significant changes in the principal activities of the Company during the year.

Meetings of Directors

During the financial year, 11 (eleven) meetings of Directors were held and the attendances by each Director during the year were as follows:

	Eligible meetings	Number Attended
Halja Bryndzia (Chair)	11	10
Dr. Igor Jakubowicz (Deputy Chair)	11	10
Basil Chamula	11	10
Roman Chamula	11	11
Borys Anin	11	7
Roman Rozek (Co-opted)	7	2
Peter Iwaniv (Co-opted)	1	1
Luba Pryslak (Co-opted)	1	1

3 Directors resigned during the year and 3 replacement Directors were co-opted as Board Directors until the next Annual General Meeting.

The Directors act in an honorary capacity and are not paid for services as Directors to the Company.

Short Term Objectives of the Company:

The company has identified the following short term objectives:

- To meet the service outcomes required under funding agreements with Federal and State governments;
- To meet continued financial viability and accountability requirements; and
- To provide a workplace that is compliant with industry standards and the Fair Work Act.

The company has adopted the following strategies to achieve these short term objectives:

- The preparation of a work plan to achieve the service outcomes identified under the new aged care quality standards and new legislation which became effective 1 July 2019 for periodic reporting to funding bodies, Management and the Directors;
- The preparation of an annual budget for financial performance and the regular review of the company performance against the budget by Management and Directors; and
- The review of the company's compliance with Work Health and Safety, and compliance with employment law including the Fair Work Act.

Long Term Objectives of the Company

The company has identified the following long term objectives:

- To grow awareness and resources to promote residential care services for the Ukrainian and Eastern European community across Victoria;
- To remain financially sustainable; and
- To grow the company operations in accordance with member and community interests.

The company has adopted the following strategies for the achievement of these long term objectives:

- The preparation of a business and strategic plan to identify the opportunities and strengths of the company to provide sustainable residential and community services across Victoria.
- The preparation of a marketing plan to communicate long term objectives to the community, funding bodies, government and employees;
- The preparation of long term budgets that consider the uncertainty of recurrent government grant funding, infrastructure needs, service delivery, employment costs and maintaining prudent levels of working capital and liquidity in investment of funds surplus to current needs; and
- The establishment of a governance framework that ensures policies of the company are acted upon and applied in practice.

Note: The company commenced its 40-bed significant refurbishment project in June 2019 which is anticipated to be completed in May 2020. The company is also commencing its 40-bed building extension from Sept 2019. Both capital projects will be funded via debt, equity and government (State and Federal) grants, with \$3.8M capital grants committed by the State and Federal government.

Key Performance Indicators

The company uses the following key performance indicators to measure performance:

1. Service Outcomes

The service outcomes for the 2019 financial year were in accordance with standards set for the delivery of Aged Care. The funding body requirements were in accordance with the new single aged care quality framework (non-financial requirements) set for the funding of Aged Care services, which was in transition since 1 July 2018, and effective from 1 July 2019.

2. Operating Surplus

Total Comprehensive Surplus for the financial year was \$54,448. This was despite a significantly challenging year of changes to management, policies and practices to prepare for the new aged care standards which came into effect on 1 July 2019. The Royal Commission required significant resources to prepare a submission and preparation to ready staff for the new aged care standards required an increase in staff training to help prepare for a significant shift in practice and mindset.

3. Cash Flow From Operating Activities

Cash flow from operating activities for the financial year was \$158,729 compared to the cash inflow from operating activities for 2018 of \$1,310,131. As with all companies in a growth phase, significant capital was invested in the preparatory work for the two imminent building projects which will span across several financial years.

4. Membership

Membership for the financial year was 127 (2018 - 165).

5. Compliance

- a) The company has complied with all Work Health and Safety, Employment and Environmental reviews.
- b) The company maintained full compliance with all covenant requirements imposed by external financiers with mortgage debt declining from \$755,924 in 2018 to \$Nil in 2019.

Membership Details

The company is incorporated as a company limited by guarantee that requires the members of the company to contribute an amount not exceeding \$100 per member towards the company liabilities on the winding up of the company.

Membership Class	Number of Members
Life Members	6
Ordinary Members	121
Total	127

DIRECTORS' INFORMATION

The names of the Directors in office at any time during, or since the end of the year and the period that each Director has been in office:

Director's Name	Sub-Committee Responsibilities	Qualifications and Experience
Halja Bryndzia (Chair)	Remunerations and Nominations	Associate Diploma of Business (Marketing), Certificate in Governance Practice (GIA). Has a sales and marketing background obtained in book publishing, food manufacturing and retail industries.
Dr. Igor Jakubowicz (Deputy Chair)	Audit, Risk and Compliance Remuneration and Nominations Capital Projects	Dr Jakubowicz's associations and qualifications include LMusA. (AMEB); MBBS (Melbourne); MFM (Monash); GDForMed (Monash); GAICD; MRACGP; GCTravelMed (JCU); Asst Clin Prof UCSD. Igor is a full-time general practitioner with extensive aged-care experience, and over 20 years' experience as director in various roles of not-for-profit community health organisations.
Basil Chamula	Capital Projects	B.Sc. (Monash); B.Ec (Latrobe); MHA (UNSW). Is the Executive Director of Sovereign Health, 10 years' experience as a clinical biochemist, 5 years' experience as a Manager Human Resources at Royal Children's Hospital. Director, General Services & Special Projects (RCH), 20 years' experience as an independent consultant in management of diagnostic services, 5 years' experience as a manager and director of private health and hospital services.
Borys Anin	Governance	B.Ec. (Monash); LL. B. (Melbourne). An Australian Legal Practitioner with 32 years' experience specialising in insurance & personal Injury law. Managed private practice and currently operating as a legal costs consultant.
Roman Chamula	Governance	Managing Director of Corporate Documentation Solutions, with 24 years' experience in providing documentation and training solutions for IT system implementations and upgrades for large corporate clients and government departments. Specific experience in business process change management in the mining, energy, manufacturing, retail and Defence sectors. Previously, more than 10 years' experience in industrial corporate communications and public relations.
Roman Rozek (Co-Opted)	Audit Risk and Compliance	Chartered Accountant; Professional member of CPA; Tax Agent; Registered Auditor SMSF; Public Practice certificate.

Directors' Information (contd)

Director's Name	Sub-Committee Responsibilities	Qualifications and Experience
Peter Iwaniw (Co-opted)	Governance	Currently as Investment Adviser (Director) for JBWere; Former Australian Equities Adviser for Goldman Sachs JBWere. Quali-
Luba Pryslak (Co-opted)	Clinical Governance	Director of Care of a not for profit aged care provider in Geelong, member of Victorian Multicultural Commission Regional Advisory Council; member of ACSA (Industry peak body - Aged and Community Services Australia) Residential Services Advisory Committee; President of Association of Ukrainians in Victoria – Geelong Branch.; Bachelor of Health Science (Nursing);
Andrew Matiszak	Resigned September 2018	Dip. Civil Engineering, Grad Cert. Performance Based Building and Fire Codes. Registered Building Surveyor; Building Inspector and Draftsperson. Directorships: Building Practitioners Board of Victoria; M & K Building Consultants P/L; Matas Investment P/L. Member of AIBS; IIEA; IAA. Over 30 years' experience in community based boards and committees.
Anna Muszak	Resigned September 2018	As a qualified accountant (Dip. Business Studies and CPA) has held many senior management roles within the private (large multi-national company), public and not for profit sectors. Anna was General Manager of Kalyna Care (formerly known as the Ukrainian Elderly People's Home) from 2007 to 2010 and a previous Director of Kalyna Care for 8 years, including Chairman of the Board, and of Dnister Credit Co-Operative Limited for around 2 years.
Marko Misko	Resigned August 2018	Partner of national law firm Clayton Utz since 1999 where he heads the Commonwealth infrastructure practice. Marko acted for Kalyna Care on its 2010 development. Marko is also on the board of the Dnister Ukrainian Credit Co-operative Limited since 2009; the Chair of the Ukrainian Studies Support Fund; and on the boards of Roads Australia and the Infrastructure Sustaina-

Ukrainian Elderly Peoples Home Ltd.
ACN 006 305 844
Statement of Financial Performance & Statement of Comprehensive In-
come

For the year ended 30 June 2019

	<i>Note</i>	2019	2018
		\$	\$
Income			
Resident Fees		2,490,547	2,569,079
Government Subsidies		7,025,798	6,791,518
Donations		4,735	10,600
Bequests		-	5,000
Interest Received		195,373	211,996
Grants Received		-	4,140
Miscellaneous Income		50,080	84,540
	2	9,766,533	9,676,873
Expenses			
Overheads		934,687	892,754
Utilities		352,237	345,489
Food		432,714	457,173
Employee Benefits	3	7,120,162	6,634,993
Repairs & Maintenance		295,654	313,410
Depreciation & Amortisation	4	557,549	536,496
Loan Interest		19,082	65,163
		9,712,085	9,245,478
Surplus for the year		54,448	431,395
Other Comprehensive Income/ (Expenses)			
Revaluation increment		-	1,018,310
Other	2a	-	14,003
Total Comprehensive Surplus for the year		54,448	1,463,708

Ukrainian Elderly Peoples Home Ltd.
ACN 006 305 844
Statement of Financial Position
as at 30 June 2019

	Note	2019 \$	2018 \$
Current Assets			
Cash and cash equivalents	5	1,996,257	1,005,555
Trade and other receivables	6	800,284	295,972
Financial Assets	7	6,908,211	8,343,310
Other Assets	8	85,091	88,094
Total Current Assets		<u>9,789,843</u>	<u>9,732,931</u>
Non-Current Assets			
Financial Assets	7	-	21,632
Property, Plant & Equipment	9	18,102,034	17,840,748
Total Non-Current Assets		<u>18,102,034</u>	<u>17,862,380</u>
Total Assets		<u>27,891,877</u>	<u>27,595,311</u>
Current Liabilities			
Trade and other payables	10	572,897	473,059
Borrowings	11	13,503,679	13,279,500
Provisions	12	1,055,500	981,174
Other Liabilities	13	232,760	303,122
Total Current Liabilities		<u>15,364,836</u>	<u>15,036,855</u>
Non-Current Liabilities			
Provisions	12	70,010	155,873
Total Non-Current Liabilities		<u>70,010</u>	<u>155,873</u>
Total Liabilities		<u>15,434,846</u>	<u>15,192,728</u>
Net Assets		<u>12,457,031</u>	<u>12,402,583</u>
Equity			
Assets Revaluation Reserve		3,332,369	3,332,369
Bequest Reserve	14	752,824	752,824
Accumulated Funds		8,371,838	8,317,390
Total Equity		<u>12,457,031</u>	<u>12,402,583</u>

AUDITOR'S DECLARATION

TOWARDS A VISION SHARED



127 Paisley Street
Footscray VIC 3011
Australia

Phone (03) 9680 1000
Fax (03) 9689 6605

www.collinsco.com.au

**AUDITOR'S INDEPENDENCE DECLARATION
UNDER 60-40 OF THE AUSTRALIAN CHARITIES AND
NOT-FOR-PROFITS COMMISSION ACT 2012
TO THE DIRECTORS OF
UKRAINIAN ELDERLY PEOPLE'S HOME LTD. TRADING AS KALYNA CARE
A.B.N. 57 006 305 844**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2019 there have been:

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

Name of Auditor: Frederik R.L. Eksteen CA

Date: 26 September 2019

Address: Collins & Co
127 Paisley Street
Footscray VIC 3011

**UKRAINIAN ELDERLY PEOPLE'S HOME LTD. TRADING AS KALYNA CARE
A.B.N. 57 006 305 844
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS**

Opinion

I have audited the accompanying financial report of Ukrainian Elderly People's Home Ltd. trading as Kalyna Care (the company), which comprises the statement of financial position as at 30 June 2019, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information and the statement by the Board of Directors.

In my opinion, the accompanying financial report of Ukrainian Elderly People's Home Ltd. trading as Kalyna Care is in accordance with Division 60 of the ACNC Act 2012, including:

- i. giving a true and fair view of the company's financial position as at 30 June 2019 and of its performance and cash flows for the year ended on 30 June 2019; and
- ii. complying with Australian Accounting Standards- Reduced Disclosure Requirements and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of my report. I am independent of the Company in accordance with the auditor independence requirements of the ACNC Act 2012 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled our other ethical responsibilities in accordance with the Code.

I confirm that the independence declaration required by the ACNC Act 2012, which has been given to the directors of the Company would be on the same terms if given to the directors as at the time of this auditor's report.

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

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the Corporation's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Report

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

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

Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the responsible entity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the responsible entities.

Conclude on the appropriateness of the responsible entity's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the responsible entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the responsible entity to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that I identify during my audit.

Name of Auditor: Frederik R.L. Eksteen

Address: Collins & Co
127 Paisley Street
Footscray VIC 3011

Date: 26 September 2019

LIST OF DONATIONS & BEQUESTS

For the ending Month Ending 30 June 2019

	2018/19
Donations	Total
Ms O Dudinski	30
Theresa Sirinotis	30
Teresa S	30
Andrew Hluchanic	250
O Opar	31
Anastasios Katsaros	373
Lang T	25
Olya Pavlyshyn	1,000
M Mychajlyszn	1,000
Olga Korystsky	250
Hluchanic M	14
Sia Munatori	50
	<hr/>
	3,083
	<hr/>
Fundraising	1,652
	<hr/>
	4,735
	<hr/>
Total YTD	4,735
	<hr/>



Kalyna Care

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Web: www.kalynacare.com.au

Ukrainian Elderly Peoples Home Trading as Kalyna Care.

