

Annual Report

2021-2022



**SUNNYSIDE
HOUSE**
Residential Aged Care





**SUNNYSIDE
HOUSE**
Residential Aged Care

1 Adeney Street, Camperdown

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Board Members

Philip Downie
Chairman



Elected to Board: 2016
Dip Ag Sci
(Longerenong)

Pam Anderson
Secretary



Elected to Board: 2017

Leonie Esh
Treasurer



Elected to Board: 2018
Advanced Certificate in Accounting
(Gordon Institute)

Marie Thornton
Board Member



Elected to Board: 2017
Trained Primary Teaching Certificate
(Geelong Teachers College)

Tony Dupleix
Board Member



Elected to Board: 2018
Bach Ag Sci (Hons)
(Latrobe)

Dianne Hampson
Board Member



Elected to Board: 2019
Real Estate Sub Agents licence



Vision

Create secure and friendly surroundings and continue the delivery of quality care to all residents.

Mission

To continue providing a caring, safe environment for residents, staff and visitors.

Philosophy

To offer a friendly, homelike environment of the highest quality, for residents, staff and visitors.





Chair 's Report

I would like to start by thanking the Board members for their efforts this year; not only have we had to deal with another full year of COVID, there are still several significant investments required due to ageing plant or changed resident circumstances, such as RAD refunds.

COVID has still been a constant part of our lives for the last 12 months. During this period, we have avoided serious outbreaks (one in April) at Sunnyside thanks to the diligence of residents, staff and families/visitors.

To the management team and staff, you have done an exemplary job looking after our residents and their families in these most trying of times. It has been very pleasing to see staff volunteering to do extra shifts which just exemplifies their dedication to Sunnyside and the residents.

Our residents and their families and friends have been exceptional with their understanding of the situation and support for the everchanging rules and regulations.

The change of Government has not led to any great improvement in the sustainability of Residential Aged Care. Current estimates are for a \$1.2 billion loss across the sector in the last financial year. This just continues the trend of the last five (5) years where Government funding for care has failed to keep pace with inflation, wage increases and the loss of interest income (due to low interest rates). This has resulted in approximately 66% of aged care service providers running at a cash loss.

I would also like to take this opportunity to advise of the retirement of Ruth Bambray. Ruth was our excellent Care Manager for over five (5) years, and did a wonderful job looking after the welfare and needs of our residents. We wish her all the best in her retirement.

We have a number of service people who are always available and responsive to our needs. This year has been challenging, given the extra requirements around health and safety.

A special thank you to:

- Deiter McDonald, our plumber
- Simon Pollard, our electrician
- John Hickey, who is our appliance repairer

Renovations of both Sunnyside Op Shops have finally been completed and they are both looking wonderful as the one Op Shop, with very positive feedback from customers and volunteers. It has been a bonus for Sunnyside that they have been able to remain open for most of the year. Once again the volunteers have done a fantastic job and anyone who would like to join them would be more than welcome.

Sunnyside's solar panels which were installed last year have greatly reduced our electricity bills.

The hot water gas boiler system, which has kept our residents warm is scheduled to be replaced with a commercial heat pump system.

The Bant family donation is funding the planned extension of the dining room, and progress is also being made with the planning of the lounge area extension.

Once again thank you to all who have contributed to make Sunnyside the wonderful place it is today.

Philip Downie

Chairman

Sunnyside House Inc. Board



Treasurer's Report

Sunnyside House Inc. (Sunnyside) has made a loss of \$388,519 for the 2021-2022 financial year, which comprised \$136,853 operating loss and depreciation of \$ 251,666. This is \$154,829 more than the loss for the previous financial year (\$233,690).

The occupancy rate was 94.3 % for the year, down 3% from 2021.

Total revenue was down by \$60,615 compared to last year. The Department of Health and Ageing subsidies increased by \$83,187. Interest income was down \$59,230, along with residents' fees.

Total operating expenditure increased by \$94,215, the main increases being depreciation \$60,717 and \$23,747 interest expended.

Sunnyside, like other rural residential aged care service providers, continues to struggle financially. The greatest portion of the increased Aged Care funding is still directed to Home Care Packages and NDIS. Increases in care subsidies are not keeping pace with wage increases and inflation. They have not done so for many years.

The availability of staff for employment, and the housing shortage in Camperdown, continue to be a major issue. This has resulted in the uptake of agency staff, which is very expensive.

The solar panels are proving to help with our utility costs; our electricity costs were reduced by \$8,682 compared to the previous year.

We have invested in a heat pump to replace our gas hot water boilers this year, this will continue to create savings.

Thank you to our Op Shop volunteers, whose income was \$105,986 which is an increase of \$43,757 from last year. Their help and support are greatly appreciated.

I would also like to thank Tim, our accountant, and Jenni, our bookkeeper and minute secretary. They are also a great support.

Leonie Esh

Treasurer

Sunnyside House Inc. Board



Sunnyside Opportunity Shop Report

In 2022 the on-going renovations to both the old shop and the new shop being merged into one larger shop has seen considerable improvement & change.

Some of these changes include:

- Our front counter looks great including the display cabinets, customers are drawn to these after walking in the front door
- Our clothing room is less cluttered with more room to display women's & men's accessories, clothing etc.
- The new Kitchen / Utensils room (old sorting room) is very popular amongst our clients.
- Another very popular new addition is the Children's Room – mum's leave their kids there whilst they browse in store.
- Our bookshelves have doubled in size, includes CDs, DVDs, cassettes etc.
- A member of the Sunnyside Board has donated a new dishwasher to help us with cleaning crockery / cutlery etc. This will be a great help with time saved and far more hygienic re COVID. We are very appreciative regarding this donation and all "in-kind" donations such as husbands and partners helping with heavy lifting and to arrange shelving etc. within the shop.

These changes combined have increased our daily takings and current indications are this will only get better, in kind donations are also increasing with an uptake of furniture and other household goods.

Without the 42 volunteers we could not maintain a shop such as this. They all work hard, support each other when required with extra shifts & by arranging shifts at short notice, a commendable effort – Well Done Girls.

Plus, a very special thank you to Jeanette Duncanson our Treasurer and Sandra Turner as our Secretary – these two girls work very hard to "make it happen".

Finally, and most importantly I would like to thank the Board and Sunnyside staff for their continued support & faith in us – and it gives us great pleasure in donating a cheque for \$104,000.

Dianne Hampson

on behalf of the Sunnyside House Ladies Auxiliary



CEO's Report

Aged care has undergone many changes since the Royal Commission handed down its findings with 148 recommendations in its final report, (published 01 March, 2021). Sunnyside has been adapting to the many constant changes required, including but not limited to: increased compliance and clinical reporting; COVID outbreak management including ongoing screening, staff and visitor management (families and friends, contractors, volunteers, allied health and other health professionals).

Some of the changes have already been implemented, with additional compliances to be implemented in 2023 and 2024 (Table 2). All residential aged care service providers will need to be prepared for them. These include the new aged care funding model - Australian National Aged Care Classification (AN-ACC). Legislation has been passed for the new model to commence 01 October 2022. To receive the funding requisite direct care minutes, depending on the resident's new classification, must be provided. Other changes include the introduction of the Serious Incident Reporting Scheme (SIRS) - SIRS Priority 1 incidents to be reported from 01.04.2021, and SIRS Priority 1 and Priority 2 incidents to be reported from 01.10.2021. There have also been changes to the National Quality Indicator Program, some of which are noted below.

AN-ACC

The Australian Government provides subsidies to approved residential aged care providers through the AN-ACC funding model. An independent assessor assesses residents' care needs independent of the aged care provider. The care provider is required to complete the AN-ACC Assessor Pre-Entry Checklist provided to them by the Assessment Management Organisation (AMO). The assessment tool considers:

- physical ability
- cognitive ability
- behaviour
- mental health.

Care planning is not part of the AN-ACC assessment process and remains the provider's responsibility.

National Weighted Activity Units

AN-ACC applies weightings or National Weighted Activity Units (NWAU) to the AN-ACC price. The NWAU is a measure of a care service activity expressed as a common unit. The AN-ACC price is the price of a unit of care, or 1.00 NWAU. The AN-ACC price includes additional funding to increase average care minutes to 200 minutes, including 40 minutes with a registered nurse, and incorporates the previous:

- Aged Care Funding Instrument (ACFI) basic subsidy funding
- Homeless and viability supplements
- 2021 Basic Daily Fee supplement.

This change in the funding model will be significant in several ways:

- The assessments will move from internally produced to externally assessed
- The model will move to a case mix model
- The diagnostics will change, and staff will need to be retrained
- ACFI resources will need to move into changed roles
- Data and systems will need to change to accommodate new information
- Finance function will need to be prepared for new reconciliation processes.

The AN-ACC does not change the residential care means assessments which determine a prospective resident's eligibility for government assistance for their accommodation costs and any additional contribution which may be required to be paid as well as the means-tested care fee.

NEW STAR RATING SYSTEM

The results from the new star rating system will be published on the My Aged Care website for all residential aged care services. The ratings are based on measurable indicators of quality and available data.

This information is intended to support senior Australians, families, friends and carers to compare the quality and safety performance of different services and providers. Residential aged care services will have an overall star rating, incorporating four sub-categories:

- a) five quality indicators**
- b) service compliance ratings**
- c) consumer experience**
- d) staff care minutes.**

If an aged care provider exceeds the required care minutes provided, they should expect a higher star rating than a provider with fewer evidenced care minutes.

Quality indicators measure important aspects of care quality in government-subsidised aged care homes. They support aged care providers to evaluate and improve the quality of their services.

The National Aged Care Mandatory Quality Indicator Program (QI Program) started on 1 July 2019 and continued to expand. From 1 July 2021, all government-subsidised aged care providers were required to collect data and report on five quality indicators:

a) Five quality indicators

- **Pressure injuries**, which are areas of damage to the skin and underneath tissues. They are caused by pressure, friction, or both and frequently occur over bony prominences such as the elbows, sacrum, heels and hips.
- **Physical restraint**, which is any practice or intervention restricting a person's right or freedom of movement, which may include but is not limited to: mechanical restraints, physical force, environmental settings and seclusion, which stops a person leaving a physical space.

- **Unplanned weight loss** occurs when a person loses a significant amount of weight without being on a weight loss plan. Unplanned weight loss is more likely to occur in older people who have dementia, swallowing difficulties, poor dental health, chronic disease(s), depression, pain, and / or the need to take multiple medications.
- **Falls and major injury**, where a fall is defined as “a person coming to rest inadvertently on the ground, floor or other lower level”. A major injury from a fall may result in bone fractures, joint dislocations, head injuries causing changes to consciousness, or a brain injury resulting in a subdural haematoma.
- **Medication management** assists the quality of care provided in residential aged care services. There are two categories under this indicator:
 - 1 Medication management – **polypharmacy**, which is described under the QI program as the prescription of nine or more medications for a person in residential care
 - 2 Medication management – **antipsychotics** are medications prescribed for the treatment of a diagnosed condition of psychosis, which may include symptoms of delusions, hallucinations, perceptual disturbances, and sever disruption of ordinary behaviours.

b) Service compliance ratings

From July 2020, every Commonwealth subsidised residential aged care service been required to have a Service Compliance Rating in the ‘Find a Provider’ section of the My Aged Care website. The rating allows consumers to access and compare easy-to-understand information on the quality of residential aged care services, supporting more informed decision-making.

The Service Compliance Rating denotes a provider’s current compliance status, which is based on the outcomes of compliance activity, such as quality assessments, by the Aged Care Quality and Safety Commission, and whether the provider is meeting its obligations to deliver safe, quality care and services to its aged care residents.

Each provider is categorised with a dot rating out of four based on the prescribed criteria (Table1).

Table 1 Dot ratings for service compliance

Dot rating	Reason for rating	Description of rating on My Aged Care website
One-dot ●	Current sanction	Inadequate
Two-dot ●●	Current notice of non-compliance	Significant improvements needed
Three-dot ●●●	Areas for improvement identified in the most recent quality assessment	Some improvements needed
Four-dot ●●●●	No areas for improvement identified in the most recent quality assessment	Meets requirements

Sunnyside has been granted Accreditation until 06 January 2024. There will be a recommencement of unannounced, onsite visits from the Aged Care Quality and Safety Commission (ACQSC) as COVID-19 management requirements relax and travel and visiting requirements become more “normalized”.

c) Consumer experience Consumer experience interviews

Aged Care Consumer Experience Interviews (CEIs) conducted by IQVIA in a consortium with Access Care Network Australia and HealthConsult engaged by the department.

Consumer Experience Interviews (CEIs) commenced in residential aged care services in April 2022 and should conclude October 2022. Interviews undertaken use a simple set of questions to ask senior Australians about their experience living in residential aged care.

The results of these CEIs will be published on the Star Ratings Web page (available from the end of 2022) which should give all Australians more information and confidence when choosing an aged care services for themselves or their loved ones.

d) Staff care minutes

The recommendation from the Royal Commission was that the 200 care minutes include care time from RNs, Enrolled Nurses and Personal Care Workers only. The Government has accepted the Royal Commission’s recommendation. The department will be closely monitoring information reported in the Aged Care Financial Reporting on care hours and costs (which will include information on the provision of allied health services to residents) in the lead up to, and following the implementation of, the AN-ACC model, 01 October, 2022.

The federal government is mandating residential aged care residents receive a minimum of 200 minutes of care time per day. Forty minutes of the allocated 200 must be provided by a registered nurse. There must be a registered nurse rostered for 16 hours per day (Pillar 2 of the Royal Commission Response).

The care minutes measure announced in the 2021 Budget is intended to support residential aged care services as they move towards providing an average of 200 minutes of care per resident per day (including 40 minutes of Registered Nurse (RN) care per resident per day). The required minutes will be case-mix adjusted for each service, depending on the residents’ needs, and will become mandatory from 01 October 2023.

Only the portion of time care management staff and staff in hybrid roles spend on care of residents can be included in care minutes.

- From July 2021, providers will be required to report on care staffing minutes at the facility level, as part of their existing annual reporting.
- From July 2022, providers will also be required to provide a monthly care statement to residents (and their family members), outlining the care they have received, and any significant changes or events during the month. Reporting on care staffing minutes will move to a quarterly basis.

- From December 2022, this information will be used to inform a staffing star rating, allowing senior Australians to easily compare staffing levels between care homes and improve choice. Further information about star ratings can be found in the fact sheet: Residential aged care services and sustainability – Empowering consumers of aged care with the information to exercise choice.
- From July 2023, providers will be required to have a registered nurse on site 24 hours per day, seven days a week.
- From October 2023, providers will be required to meet a mandatory average of care time standard of an average 200 minutes for each resident, (sector wide average) including 40 minutes of RN time. In addition, facilities will be required to have a RN on site for a minimum of 16 hours per day. This will vastly improve access to direct clinical care for senior Australians in residential care.
- From October 2024, the care minute requirements will increase to a sector wide average of 215 minutes per day, incorporating a minimum of 44 minutes of registered nurse time.

Table 2 Schedule of implementation of compliance activities

Activity	Date of implementation
National Quality Indicator Program (three indicators)	01.07.2019
Service compliance ratings	01.07.2020
National Quality Indicator Program (five indicators)	01.07.2021
Care staff minutes (facility level) as part of existing annual reporting	01.07.2021
Serious Incident Reporting Scheme (SIRS Priority 1 incidents to be reported)	01.04.2021
SIRS Priority 1 and Priority 2 incidents to be reported	01.10.2021
Care minutes reporting / care statement	01.07.2022
Consumer experience interviews	Apr – Oct 2022
AN-ACC	01.10.2022
Care minutes informs star rating measure	01.12.2022
RN on site 16 hrs / day, 7 days / week	01.10.2023
Mandatory staff care minutes	01.10.2023
200 care minutes (40 RN care minutes included)	
215 care minutes (44 RN care minutes included)	01.10.2024
RN on site 24 hrs / day, 7 days / week	To be legislated

Finally, our thanks and gratitude go to our dedicated staff, who have continued to provide excellent care and services to our residents, worked extra shifts to cover staff illness, and have done this with great spirit and resilience. We have continued providing activities seven days a week, including bus outings, and hairdressing onsite.

We thank our volunteers who have been able to assist at Sunnyside when the restrictions have permitted. Special thanks to Chris Esh who continues to take our residents for enjoyable bus outings. Other thanks go to Karleen Johns who knits incredible items for our raffles and fundraising activities and to Max Douthat who creates the most amazing wooden clocks, boxes, games, toys and many other items for our residents to use and for fundraising activities. Our Op Shop volunteers continue to do incredible work, delivering extra income for Sunnyside to purchase equipment and other items when required. Simply amazing!!!!

We also acknowledge and thank our Board, all of whom provide support and encouragement to us, as well as strong governance and oversight of our service. Our special Board found the government's retention bonus grant divisive, as it did not go to all, only direct care staff. Our Board extended the retention bonus payment to all staff, as they are all vital links in our chain of care: where would our residents be if we did not have catering, cleaning, laundry, administration and finance, leisure and lifestyle, grounds and maintenance?... hungry, living in an unclean environment with unwashed linen and personal clothing, accounts not paid and income not managed, filing and telephones not answered, no activities for our residents, gardens and repairs unattended... a very bleak outlook. Once again, we all appreciate the Board's recognition of each employment category's part in the delivery of excellent care and services to our residents.

Appreciation and thanks go to our amazing residents, who have continued to support each other, understand when there are changes to the restrictions or there is an infectious outbreak, and who have shown such resilience and support for our staff and systems to be followed. They knit up a storm making rugs, bears (and their blankets), and scarves. Thanks also go to our residents' families and visitors who must adjust to the changing screening requirements and follow these as required.

Wishing all a safe and enjoyable 2022-2023.

Claire Schmierer

Chief Executive Officer



Care Manager's Report

Hello, it is my pleasure to be doing this year's Care Manager report after Ruth retired in April (and then again in July). I spent my first two days here at Sunnyside being told what big shoes I have to fill and can only hope I am able to lead the care staff with the calm and quiet authority which Ruth modelled.

Once again for all of us, it has been a year dominated by COVID. Here at Sunnyside we have been through two outbreaks and have had the good fortune to come through mostly unscathed.

Our last lockdown tested staff, residents and family alike, however it was successful and the outbreak stopped at nineteen residents and six staff. The ability to have access to anti-virals was a blessing with most residents suffering only cold-like symptoms which disappeared within a few days. We thank the Camperdown Pharmacy and both the Robinson Street Medical Centre and the Camperdown Clinic for their support of our residents and ourselves.

We have continued our vaccination program with almost all of our residents having had their fourth COVID vaccine and their annual flu shots. Our next plan is to ensure that everyone who is eligible has their shingles vaccine, as shingles can be a painful and debilitating disease.

On to lighter news, our lifestyle program is going strong, with a recent visit from a ventriloquist and maximum attendance for the Morning Melodies and regular bus-trips among many other things. Adam has recently started a men's group which will provide an alternative to the Knit and Natter group run by Markita.

Aussie has given us all some pleasure over the winter months by keeping laps, seats and beds warm. He has taken on a few different jobs as well, recently one of the GPs had to source another chair as Aussie had set himself up to see residents in the Doctor's room, and I have often come in to my office to find him peering intently at my computer screen.

This next financial year marks the beginning of a new way of funding aged care, brought about by the recommendations from the Royal Commission into Aged Care Quality and Safety. The Aged Care Funding Instrument (ACFI) will cease and the Australian National Aged Care Classification (ANACC) will begin. Until it is actually in place, we can only hope that the promises from the Government that it will mean more money for Aged Care, remain true.

Rebecca Siemon (RN)
Care Manager



Leisure and Lifestyle Report

Our Leisure and Lifestyle team has brought new activities and programs to our quality-of-life offerings. Residents have had increased opportunities to participate in a large range of different activities which everyone enjoys.

The COVID outbreak in April meant some residents were restricted to their suites, however, all staff did a great job in making sure the residents had activities and everything they needed to have positive and creative leisure times. We also reintroduced facetime chats with their families, which although not the same as “in person” visits, was a much-needed communication medium. Once the isolation restrictions had been lifted, our residents delighted in meeting up in the lounge and dining rooms where social contact was enjoyed by all.

With the COVID pandemic still with us, although some restrictions have been eased, residents have been able to take part in pre-COVID activities, including but not limited to: going to Church, general shopping times and especially going out with families and friends. Visitors have been welcomed back to Sunnyside, as long as they honour their signed declarations and follow the precautions which have been put in place to keep our residents safe.

Our Sunnyside bus, driven by our ever-faithful volunteer, Chris Esh, goes out every second Friday with a bus full of Sunnyside residents enchanted with the views of Camperdown and surroundings. Residents enjoy the drive-up Mount Leura, looking at where some of them used to live before entering care, driving around our local lakes, and the ever-popular ice cream on the bus (instead of stopping to buy the treat). These are some of their favourite pastimes, as they chat about things they have done in the area.

With COVID appearing to be less rampant in the community, and more people becoming fully vaccinated, we have been grateful to be able to take our residents out to the local Camperdown football club rooms to listen to Morning Melodies with Bidge and Barb Boyd. Bidge and Barb organize singers from around Australia to come and entertain elderly groups in Camperdown and surrounds. Our wonderful catering staff provide a packed, hot lunch and yummy slices for all to savour at lunch time.

A men’s group has commenced in response to an increased number of male residents now living at Sunnyside. The men’s group has offered some amazing ideas and suggestions, and we look forward to their creations and adventures when implemented.

We are fortunate one of our personal care workers, who is also a qualified hairdresser, has been able to keep everyone’s hair looking lovely.

Our local schools have maintained contact with us by sending letters to our residents and our residents' replies being returned. Our residents have also received "virtual hugs" with beautifully decorated paper arms. So creative!

The punters club, Bingo, footy tipping (during footy season), card games, morning exercises, lolly trolley, ball games, and the morning newspaper readings, continue to be popular with our residents, as these activities bring a lot of chatter and laughter, as well as providing incidental exercise.

With entertainment being able to visit Sunnyside again some of our favourite volunteers have returned, including but not limited to: Jo and Graeme, Ros, John and Maureen, Neil and Heather, just to name a few.

We have had some amazing birthday celebrations with special years going to Dorrie, 101; Verna, 97, which is her 10th year of birthdays at Sunnyside, Mary H, 95; and Helen, 95. Of course, we have had birthday celebrations for all our residents with the catering team providing amazing afternoon teas and delicious sponge cakes. Although for some, visitor opportunities were limited, but we made sure wonderful celebrations were had by all.

We thank our Church volunteers who have dropped off newsletters throughout these challenging times, and for our returning Church services at Sunnyside.

We also thank all of our residents and their families for understanding and supporting our team, and our special staff who volunteer their time to assist with "special days" celebrations. They certainly bring love, hope and joy to our residents.

Leisure and Lifestyle team



Quality and Safety Report

Quality and safety remain a top priority for all staff involved with Sunnyside House Inc (Sunnyside). We aim to provide a high standard of care to our resident's, and it all begins with a good framework. The quality program captures all aspects of care including infection prevention, comments, complaints and suggestions, surveys and audits, a range of staff competencies, continuous improvement, and staff education. The program continues to use the online auditing program called Moving on Audits (MOA) which was introduced in 2017. This program benchmarks Sunnyside against other facilities of the same size and assists us in identifying areas where we are succeeding and areas where there is room for improvement.

With the assistance of the MOA program, we continue to make improvements in several areas around Sunnyside. We capture these improvements using our continuous improvement program. This includes having a folder in each area of Sunnyside such as laundry, kitchen, care staff, management etc. All staff can then write down improvements they make, and we can capture them. Once we have collected these from staff, we put them into a Plan for Continuous Improvement. This shows our continuous improvements against each of the 8 standards of care.

We have continued to participate in regular audits provided by the MOA program, including staff satisfaction surveys, resident satisfaction surveys and the relative's satisfaction survey. The results gathered from these are generated into a report that is easily accessible for all staff.

The 2021-2022 year continues to provide challenges to aged care. We believe that we have continued to provide great care to all residents and keep them safe during these challenging times.

Continuous Improvements

At Sunnyside we strive to continually upgrade and change things to better ourselves and the services provided, to ensure everything is of the best quality for the residents. This is done through our continuous improvement program, which involves all staff documenting in a folder located in the area in which they work. They document any changes/improvements that they have made or purchases that have happened. These are then collected and transferred in to our plan for continuous improvement. Some of the continuous improvements for the 2021-2022 year include the purchase of new equipment, updates to policies and systems and upgrades to technology used at Sunnyside.

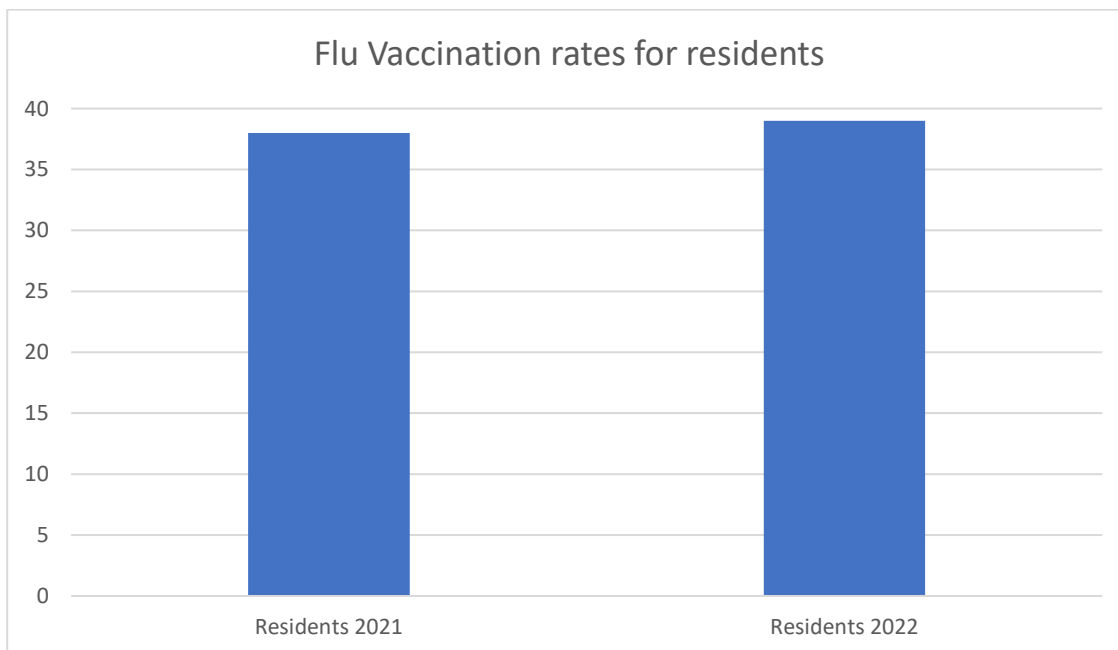
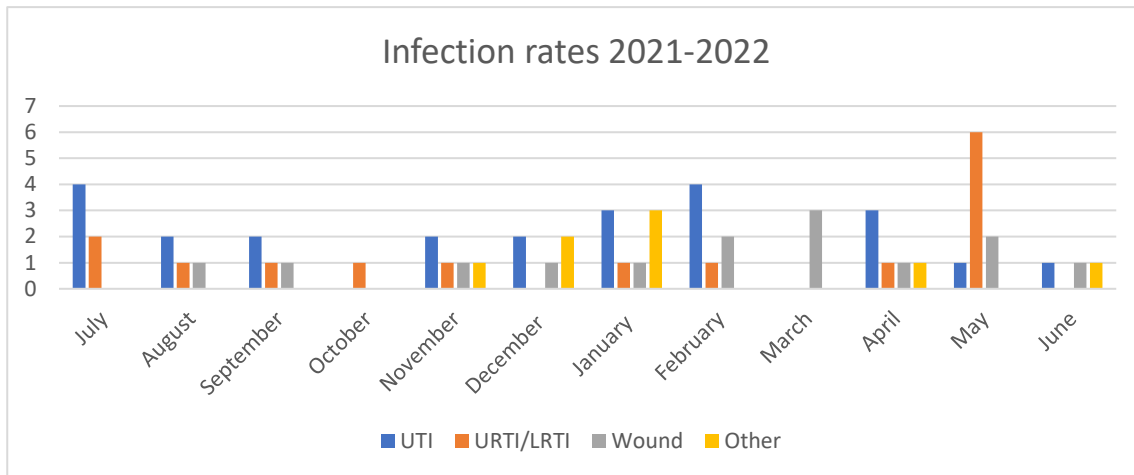
Infection Prevention

Sunnyside continues to work in collaboration with Infection Prevention Australia (IPA) which works with us by providing information to staff, doing spot checks to ensure all infection management is up to date and provide up to date policies and procedures.

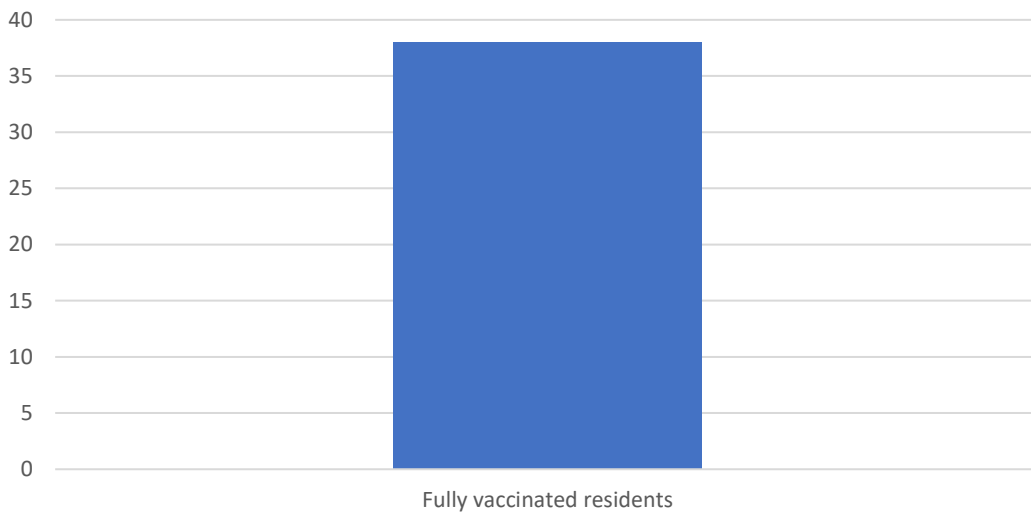
The main goal of infection prevention is to minimise, control and prevent the spread of infection within Sunnyside.

Hand Hygiene and physical distancing have been a feature of our infection prevention and control program.

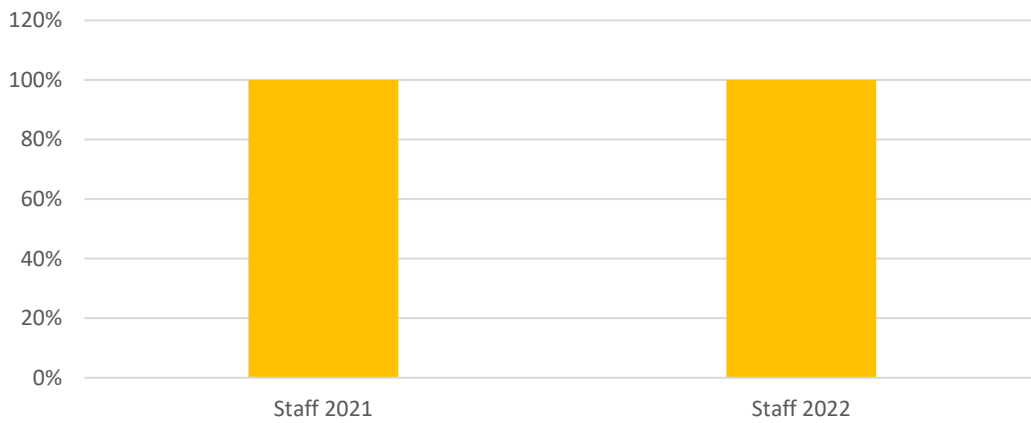
Daily screening of staff and visitors helps us to prevent, as best we can, coming any illness into Sunnyside. The wearing of masks has remained mandatory within the aged care sector. Staff have also participated in the asymptomatic testing when it has been offered to us.



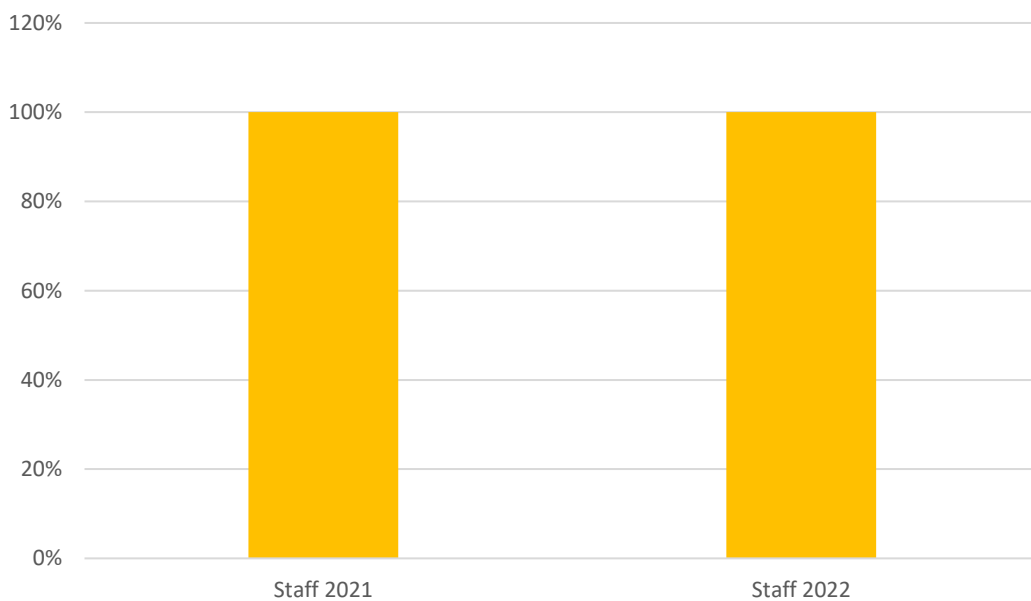
COVID vaccination rates for residents 2022



Flu vaccination rates for staff



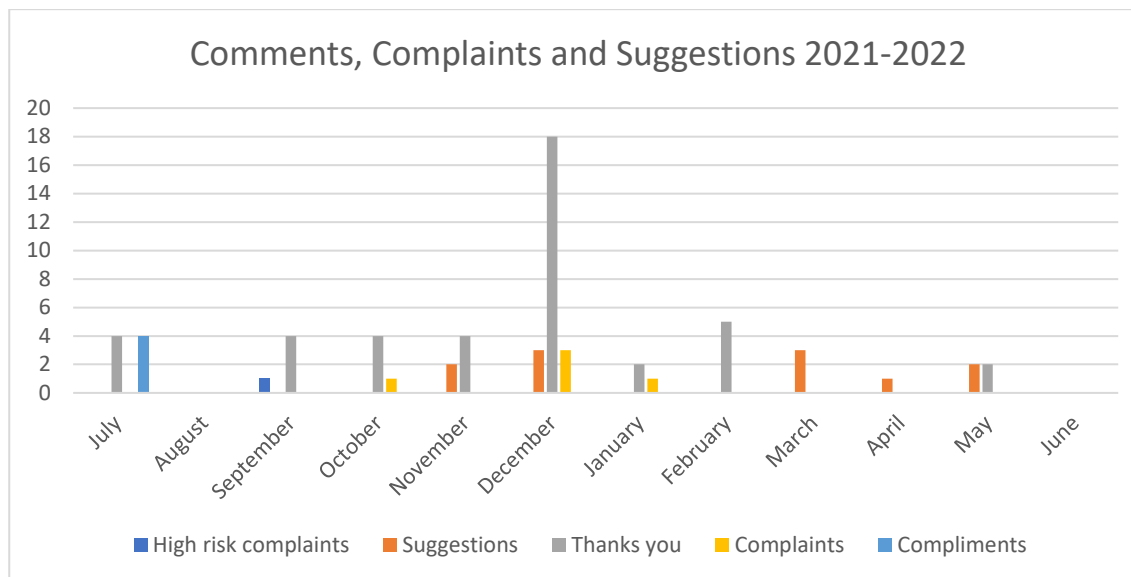
COVID vaccination rates for staff



Comments, Complaints and Suggestions

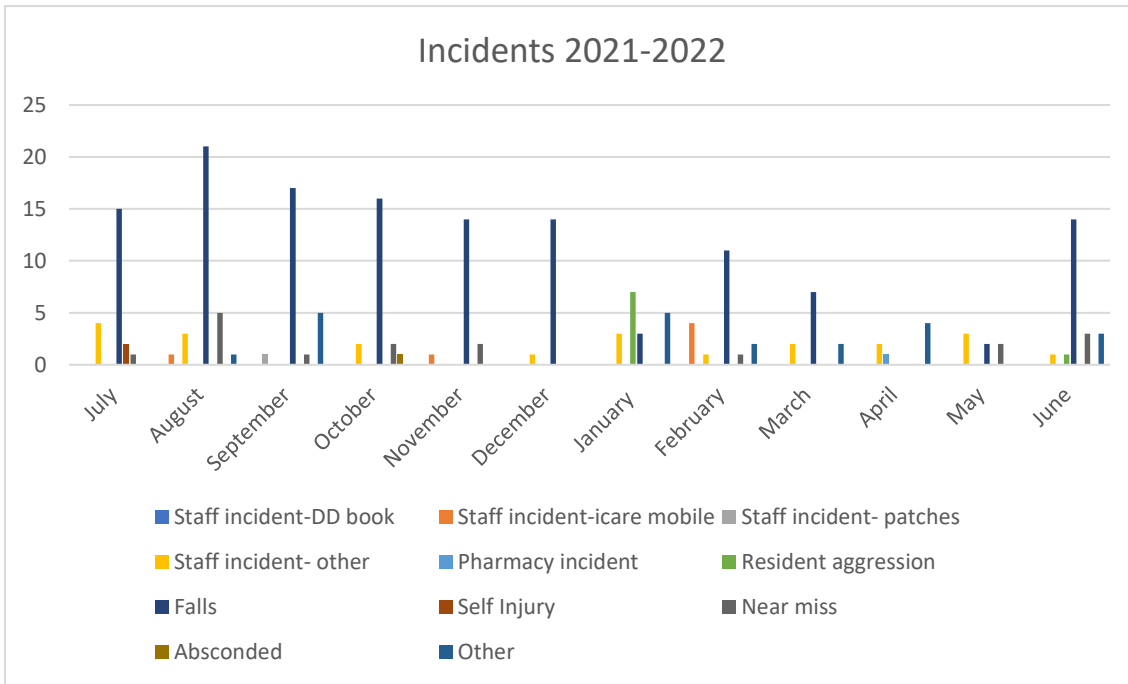
Sunnyside finds that compliments, complaints, and suggestions are a vital aspect to ensure that the best quality of care is being provided. It is always lovely to receive positive feedback for the care we provide. However, it is equally important to receive complaints or suggestions so we can identify areas where improvement(s) can be made.

Over the 2021/2022 period, we have received 64 pieces of feedback, which have included thank-you cards, emails and phone calls, complaints, and suggestions. With the majority of these being positive feedback, it is wonderful to see, and we hope to continue in such a positive way.



Falls Prevention

As our resident's become increasingly frail, falls prevention and injury from falls are areas of focus here at Sunnyside. We work with a team of physiotherapists who implement individual exercise programs as required. These are used to maintain and improve strength and ensure people can continue to do the things they enjoy for as long as possible. Our physiotherapists visit four days per week. During these visits they review residents post fall and conduct yearly, and as required, reviews on residents to monitor for any changes in functioning. Staff have been educated in the appropriate lifting equipment to assist in transferring residents who are not able to do this unassisted. We have also continued to use "crash mats" which are placed at the side of the bed, on the floor, for residents who have an increased risk of falling. The crash mats soften the fall and hopefully minimise or prevent any injuries. Individual pendant alarms continue to be used as another intervention for the residents. They are worn around the resident's neck, allowing easy access to a call bell wherever they may be; in their suites or out and about at Sunnyside. The introduction of pendants among the residents are increasing for those who require them or request them. Non-slip socks are also available for residents. We have continued to display charts in the staff break room at the beginning of each month, identifying the number of falls and further details (for example, time of day, location and if injury occurred). Unfortunately falls are associated with the ageing process, but at Sunnyside we ensure all interventions are put into place to assist in falls prevention and minimising fall related injuries.



Quality team

Photo Gallery

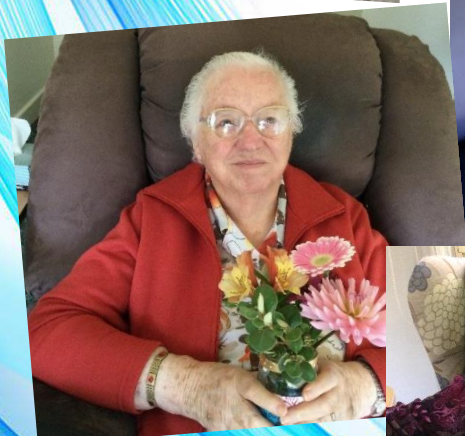
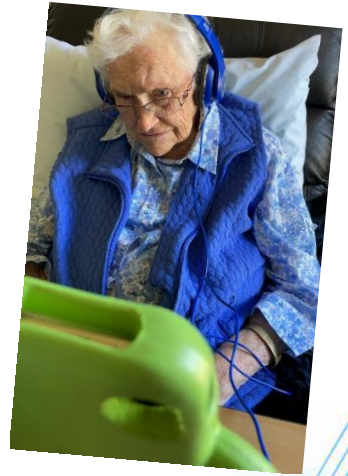


Photo Gallery



Photo Gallery

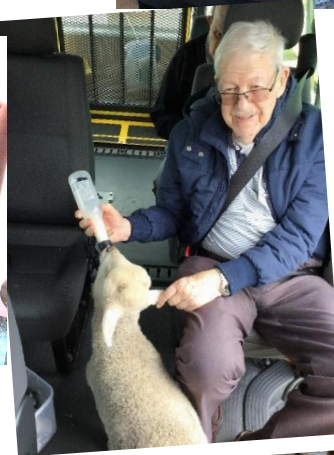
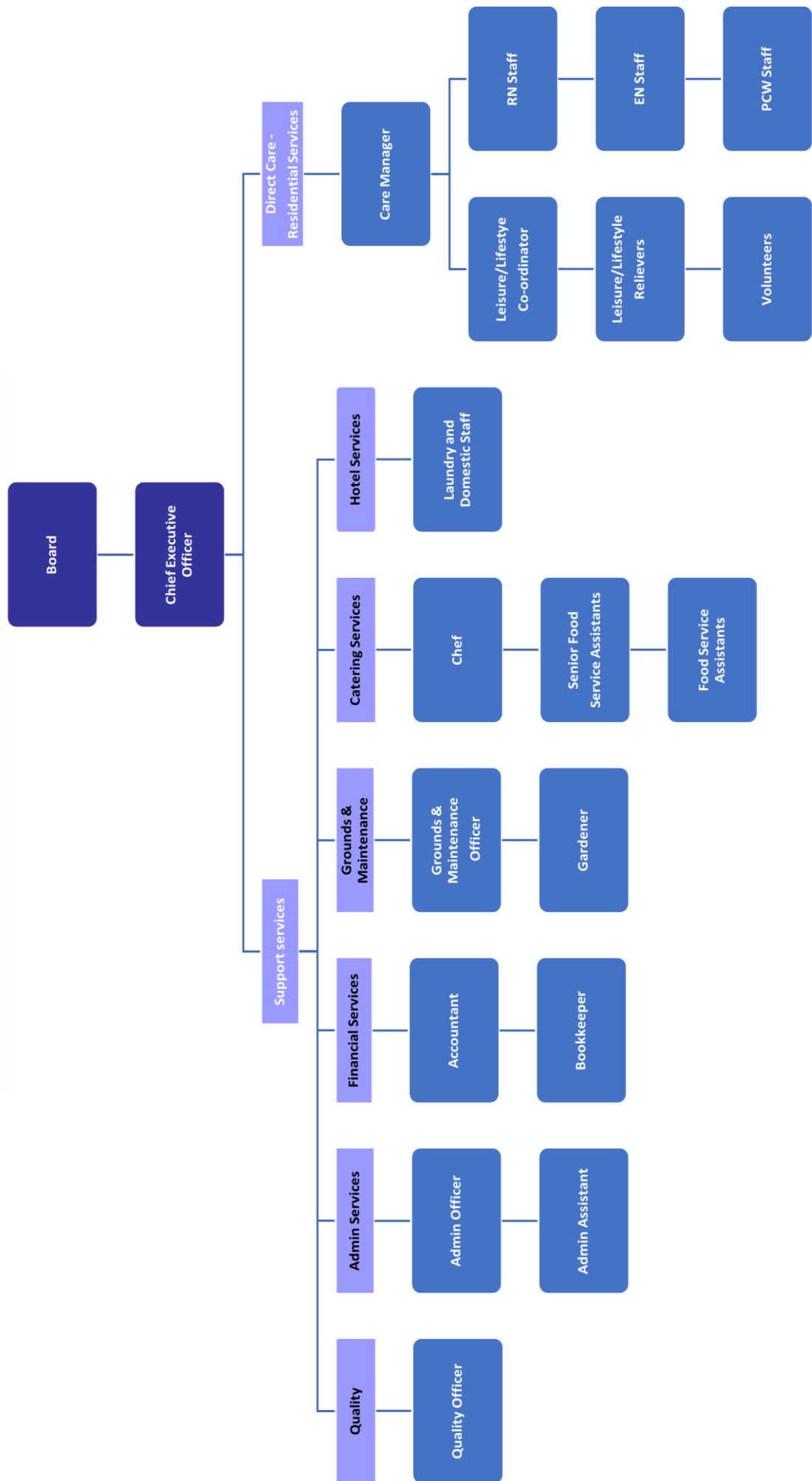


Photo Gallery



Organisational Chart



Staff Listing 2021/2022

Chief Executive Officer
Schmierer, Claire
Care Manager
Bambry, Ruth
Siemon, Bec
Grounds & Maintenance
Hassett, Michael
Care Staff
Ailey, Karen
Bateman, Janice
Blackburn, Peta
Brookes, Nicole
Broomby, Julie
Burghardt, Mandy
Cherian, Susan (18/02/20-30/08/21)
Chitrakar, Pranisha (22/02/21-28/11/21)
Cromer, Katrina (22/09/16-21/02/22)
Dahal, Pratima (31/08/20-21/06/22)
Downie, Tracie
Drayton, Melissa
Ferrer, Arren
Gadsden, Maddison (20/04/21-28/09/21)
Graham, Melaine (02/05/22- 27/06/22)
Grey, Martin
Hinkley, Sarah
Johnstone, Evangeline
Jordan, Rina
Khadka, Pooja
Konings, Elie
Maslin, Corinne
Mason, Stephanie
McDonald, Georgia
McKerr, Ann (23/09/21-28/04/22)
McMurrich, Tracey (10/08/15-18/12/21)
Moore, Bernadette (09/02/21-08/06/22)
Njaralamkattil Baby, Bins
O'Dwyer, Grace (21/01/20-01/04/22)
Place, Eva
Rana, Nirmal (22/02/21-06/06/22)
Rayner, Rebecca (03/05/21-17/09/21)
Ryan, Colleen
Quick, Charlotte (27/03/20-15/12/21)
Salau, Janice
Savage, Caitlin
Schroeder, Vera (08/02/21 – 06/04/21)
Shalders, Stacey (27/11/17-28/02/22)
Shrubb, Markita
Silwal, Poonam
Sinclair, Vanessa (12/03/20 – 07/02/21)

Care Staff continued...
Smith, Emily
Spokes, Tonya
Stewart, Jessica (26/02/20-27/05/22)
Thing, Pema
Unwin, Vikki
Welding, Jennifer
White, Wilma
Wynd, Dulcie
Administration & Finance
Brewer, Nathan
Pekin, Tim
Rantall, Rhonda
Wason, Jenni
Catering
Dixon, Marilyn
Fenton, Olivia (15/03/21-17/01/22)
Gadsden, Ethan (04/01/21-22/06/22)
Howard, Tanya (24/10/11-21/06/22)
Hudson, Michelle
Maddern, Amy
Rankin, Roslyn
Rees, Julie
Russell, Sheena (11/06/15-03/12/21)
Teal, Michelle
Thompson, Allison
Winsall, Callani
Lifestyle
Grauer, Juli-Anne
Shrubb, Markita
Smith, Adam
Stanley, Jane (28/07/20-10/05/22)
Laundry
Brebner, Jenny (12/01/06-02/06/22)
Wilson, Dorothy
Domestic
Colman, Justin
Nolan, Kelly
Simpson, Joy
Gardens
Conheady, Frank
McEwan-Hill, Kooze (trainee)

Although some staff work across multiple departments, we have allocated them to their major role

SUNNYSIDE HOUSE INCORPORATED
ABN 50 319 909 625

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

SUNNYSIDE HOUSE INC
COMPREHENSIVE OPERATING STATEMENT
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

	Note	2022 \$	2021 \$
REVENUE AND INCOME FROM TRANSACTIONS			
Operating income	2	3,666,312	3,618,631
Non-operating income	2	165,894	274,190
TOTAL REVENUE AND INCOME FROM TRANSACTIONS		<u>3,832,206</u>	<u>3,892,821</u>
EXPENSES FROM TRANSACTIONS			
Employee benefits		(3,083,987)	(3,053,888)
Supplies and consumables		(366,535)	(352,398)
Repairs and maintenance		(109,855)	(126,520)
Accounting, audit, consulting and administration		(110,312)	(163,294)
Depreciation		(251,666)	(190,949)
Other operating expenses	3	(298,370)	(239,462)
TOTAL EXPENSES FROM TRANSACTIONS		<u>(4,220,725)</u>	<u>(4,126,511)</u>
NET RESULT FROM TRANSACTIONS		<u>(388,519)</u>	<u>(233,690)</u>
OTHER ECONOMIC FLOWS INCLUDED IN THE NET RESULT			
Impairment expense		-	(1,200,000)
Write off of equipment		-	(980)
Bequests		-	-
TOTAL OTHER ECONOMIC FLOWS INCLUDED IN THE NET RESULT		<u>-</u>	<u>(1,200,980)</u>
NET RESULT FOR THE YEAR		<u>(388,519)</u>	<u>(1,434,670)</u>
OTHER COMPREHENSIVE INCOME			
Revaluation of land and buildings		-	4,795,253
TOTAL OTHER COMPREHENSIVE INCOME		<u>-</u>	<u>4,795,253</u>
TOTAL COMPREHENSIVE INCOME/(DEFICIT) FOR THE YEAR		<u>(388,519)</u>	<u>3,360,583</u>

This Statement should be read in conjunction with the accompanying notes.

SUNNYSIDE HOUSE INC
BALANCE SHEET
AS AT 30 JUNE 2022

	Note	2022 \$	2021 \$
CURRENT ASSETS			
Cash and cash equivalents	4	1,175,604	1,214,121
Receivables	5	65,326	45,107
Investments and other financial assets	6	8,628,326	11,423,199
Other assets	7	27,330	26,772
TOTAL CURRENT ASSETS		9,896,586	12,709,199
NON-CURRENT ASSETS			
Property, plant and equipment	8	7,067,829	7,098,893
TOTAL NON-CURRENT ASSETS		7,067,829	7,098,893
TOTAL ASSETS		16,964,415	19,808,092
CURRENT LIABILITIES			
Payables	9	163,666	153,507
Employee Benefits	10	376,592	379,299
Other liabilities	11	6,359,947	8,852,669
TOTAL CURRENT LIABILITIES		6,900,205	9,385,475
NON-CURRENT LIABILITIES			
Employee Benefits	10	129,965	99,853
TOTAL NON-CURRENT LIABILITIES		129,965	99,853
TOTAL LIABILITIES		7,030,170	9,485,328
NET ASSETS		9,934,245	10,322,764
EQUITY			
Asset revaluation reserve		4,795,253	4,795,253
Retained surplus		5,138,992	5,527,511
TOTAL EQUITY		9,934,245	10,322,764

This Statement should be read in conjunction with the accompanying notes.

**SUNNYSIDE HOUSE INC
CASH FLOW STATEMENT
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022**

	Note	2022 \$	2021 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Resident fees received		949,541	971,790
Operating grants from government		2,635,218	2,602,031
Donations and bequests received		14,999	57,822
Interest received		44,908	104,138
Interest paid		(38,943)	(15,196)
Other receipts		167,321	203,810
Payments for suppliers & employees		(3,898,258)	(3,819,371)
Net GST received/(paid)		9,743	(1,545)
NET CASH FLOW FROM OPERATING ACTIVITIES	12	(115,471)	103,479
CASH FLOWS FROM INVESTING ACTIVITIES			
Net proceeds from/(payment for) investments		2,794,873	(11,423,199)
Purchase of property, plant and equipment		(220,602)	(332,898)
NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES		2,574,271	(11,756,097)
CASH FLOW FROM FINANCING ACTIVITIES			
Accommodation bonds/refundable deposits received		2,737,701	2,317,125
Accommodation bonds/refundable deposits/entry contributions refunded		(5,235,018)	(2,133,911)
NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES		(2,497,317)	183,214
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS HELD		(38,517)	(11,469,404)
CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL YEAR		1,214,121	12,683,525
CASH AND CASH EQUIVALENTS AT END OF FINANCIAL YEAR	4	1,175,604	1,214,121

This Statement should be read in conjunction with the accompanying notes.

SUNNYSIDE HOUSE INC
STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

	Retained Surplus	Asset revaluation reserve	Total
	\$	\$	\$
Balance at 1 July 2020	6,962,181	-	6,962,181
Net result for the year	(1,434,670)	-	(1,434,670)
Revaluation	-	4,795,253	4,795,253
Balance at 30 June 2021	5,527,511	4,795,253	10,322,764
Net result for the year	(388,519)	-	(388,519)
Balance at 30 June 2022	5,138,992	4,795,253	9,934,245

This Statement should be read in conjunction with the accompanying notes.

NOTE 1 : SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements cover Sunnyside House Inc. as an individual entity. Sunnyside House Inc. is a not-for-profit association incorporated in Victoria under Association Incorporation Reform Act (VIC) 2012 and the Australian Charities and Not-for-profits Commission Act 2012.

The financial statements were authorised for issue by the Board of the Association, as outlined in the Committee of Management's Declaration.

Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards, (including Australian Accounting Interpretations), the Associations Incorporations Reform Act 2012 and the Australian Charities and Not-for-profit Commission Act 2012. The Association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

It is written on the basis of Sunnyside House Incorporated being a reporting entity within the meanings of Statement of Accounting Concepts SAC1 "Definition of a Reporting Entity". This financial report covers Sunnyside House Incorporated NAPS ID 803 at the provider level.

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

The amounts presented in the financial statements have been rounded to the nearest dollar.

The financial policies adopted are consistent with the previous year.

Accounting Policies

(a) Income Tax

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

(b) Property, Plant and Equipment

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

Freehold Property

Freehold land and buildings are reported at cost which the Board believes equates to its Fair Value.

In periods when the freehold land and buildings are not subject to an independent valuation, the Committee of Management conduct managerial assessment to ensure the carrying amount for the land and buildings is not materially different to the fair value.

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

Any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset. Freehold land and buildings that have been contributed at no cost or for nominal cost are valued and recognised at the fair value of the asset at the date it is acquired.

(b) Property, Plant and Equipment (continued)

Plant and equipment

NOTE 1 : SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Association and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in profit or loss during the financial period in which they are incurred. Plant and Equipment that have been contributed at no cost or for nominal cost are recognised at fair value of the asset at the date it is acquired.

Depreciation

The depreciable amount of all fixed assets, including office equipment, is depreciated on a straight-line basis over the asset's useful life commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

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

Class of Fixed Asset	Depreciation Rate
Buildings and improvements	2.5% - 10%
Plant and equipment	6% - 25%
Motor vehicles	16% - 25%

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

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

(c) Leases**The Association as lessee**

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

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

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

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

(c) Leases (Cont.)

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

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Association anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

NOTE 1 : SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(d) Financial Instruments**Initial recognition and measurement**

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

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

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

Classification and subsequent measurement*Financial liabilities*

Financial liabilities are subsequently measured at:

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

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

- held for trading; or
- initially designated as at fair value through profit or loss.

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

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

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

Financial asset

Financial assets are subsequently measured at:

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

Measurement is on the basis of two primary criteria:

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

(d) Financial Instruments (continued)

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

Derecognition

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

Derecognition of financial liabilities

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

The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including

NOTE 1 : SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

Derecognition of financial assets

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

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

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

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

Impairment

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

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

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

The association uses the following approaches to impairment, as applicable under AASB 9 : Financial Instruments :

- the general approach, and
- the simplified approach.

General approach

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

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

(d) Financial Instruments (continued)*Simplified approach*

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

This approach is applicable to:

- trade receivables; and
- lease receivables.

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

Recognition of expected credit losses in financial statements

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

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

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

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

NOTE 1 : SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**(e) Impairment of Non-Financial Assets**

At the end of each reporting period, the association reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that an asset may be impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and its value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in profit or loss.

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

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the association would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

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

(f) Cash and Cash Equivalents

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

(g) Employee Benefits**Short-term employee benefits**

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

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

(g) Employee Benefits (continued)**Other long-term employee benefits**

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

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

(h) Accounts Receivable and Other Debtors

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

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

(i) Revenue Recognition

Operating Grants, Donations and Bequests

NOTE 1 : SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

When both these conditions are satisfied, the association: - identifies each performance obligation relating to the grant - recognises a contract liability for its obligations under the agreement - recognises revenue as it satisfies its performance obligations. Where the contract is not enforceable or does not have sufficiently specific performance obligations, the association:

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

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

Capital Grant

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

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

Interest Income

Interest income is recognised using the effective interest method.

(j) Goods and Services Tax (GST)

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

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the Statement of Financial Position.

Cash flows are represented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

(k) Accounts Payable and Other Payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amount normally paid within 30 days of recognition of the liability.

(l) Economic Dependence

Sunnyside House Inc. is dependent on the Department of Health for the majority of its revenue used to operate the business. At the date of this report the Board members have no reason to believe the State and Federal Government will not continue to support Sunnyside House Inc.

(m) Key Estimates*Impairment*

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

(n) Key Judgements*Employee benefits*

NOTE 1 : SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

For the purpose of measurement, AASB 119 : Employee Benefits defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service. As the association expects that all of its employees would use all of their annual leave entitlements earned during a reporting period before 12 months after the end of the reporting period, the association believes that obligations for annual leave entitlements satisfy the definition of short-term employee benefits and, therefore, can be measured at the (undiscounted) amounts expected to be paid to employees when the obligations are settled.

Performance obligations under AASB 15

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

(o) New Accounting Standards for Application in Future Periods

As at 30 June 2022, the following standards and interpretations had been issued by the AASB but were not yet effective. They become effective for the first financial statements for reporting periods commencing after the stated operative dates as detailed in the table below. Sunnyside House Inc. has not and does not intend to adopt these standards early.

<i>Standard/Interpretation</i>	<i>Applicable for annual reporting periods beginning on</i>	<i>Impact on entity financial statements</i>
AASB 17: Insurance Contracts	Reporting periods on or after 1 January 2023.	Adoption of this standard is not expected to have a material impact
AASB 2020-1: Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current	Reporting periods on or after 1 January 2022.	Adoption of this standard is not expected to have a material impact
AASB 2020-3: Amendments to Australian Accounting Standards – Annual Improvements 2018-2020 and Other Amendments	Reporting periods on or after 1 January 2022.	Adoption of this standard is not expected to have a material impact
AASB 2021-2: Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definitions of Accounting Estimates.	Reporting periods on or after 1 January 2023.	Adoption of this standard is not expected to have a material impact
AASB 2021-5: Amendments to Australian Accounting Standards – Deferred Tax related to Assets and Liabilities arising from a Single Transaction	Reporting periods on or after 1 January 2023.	Adoption of this standard is not expected to have a material impact
AASB 2021-6: Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards	Reporting periods on or after 1 January 2023.	Adoption of this standard is not expected to have a material impact
AASB 2021-7: Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections	Reporting periods on or after 1 January 2023.	Adoption of this standard is not expected to have a material impact

Sunnyside House Inc.
Notes to the Financial Statements
For the year ended 30 June 2022

NOTE 2: REVENUE AND INCOME FROM TRANSACTIONS	2022	2021
	\$	\$
Operating income		
Daily accommodation payments and contributions	104,905	96,462
Department of Health and Ageing	2,635,218	2,552,031
Resident fees	844,636	877,328
Sundry receipts	81,553	92,810
Total Operating Income	3,666,312	3,618,631
Non-operating activities		
Donations and fundraising	14,999	57,822
Government cash flow boost - COVID-19	0	50,000
Interest	44,908	104,138
Ladies Auxiliary - shop trading	105,987	62,230
Total non-operating activities	165,894	274,190
TOTAL REVENUE AND INCOME FROM TRANSACTIONS	3,832,206	3,892,821

NOTE 3: OTHER OPERATING EXPENSES	2022	2021
	\$	\$
Cleaning and detergents	35,853	35,199
Electricity and gas	74,110	72,365
Insurance	30,241	27,079
Interest	38,943	15,196
Motor vehicle and travel costs	10,456	6,637
Permits, licences and inspections	24,926	3,626
Rates and water	26,369	24,272
Staff training and welfare	12,386	15,443
Sundry costs	37,380	33,011
Telephone and internet	7,706	6,634
TOTAL OTHER OPERATING EXPENSES	298,370	239,462

NOTE 4: CASH AND CASH EQUIVALENTS	2022	2021
	\$	\$
Cash on Hand	185	247
Cash at Bank	1,175,419	1,213,874
TOTAL CASH AND CASH EQUIVALENTS	1,175,604	1,214,121

NOTE 5: ACCOUNTS RECEIVABLE AND OTHER DEBTORS	2022	2021
	\$	\$
CURRENT		
Contractual		
Trade Receivables	4,054	6,200
Accrued Income	22,665	22,490
Other receivables	38,607	16,417
TOTAL ACCOUNT RECEIVABLE AND OTHER DEBTORS	65,326	45,107

At reporting date there are no balances within trade and other receivables that contain assets that are not impaired and are past due. It is expected these balances will be received when due. Impaired assets are provided in full.

NOTE 6: INVESTMENTS AND OTHER FINANCIAL ASSETS	2022	2021
	\$	\$
CURRENT		
Term deposits, managed funds and fixed income securities - at fair value	8,628,326	11,423,199
TOTAL	8,628,326	11,423,199

Sunnyside House Inc.
Notes to the Financial Statements
For the year ended 30 June 2022

NOTE 7: OTHER ASSETS	2022	2021
	\$	\$
CURRENT		
Inventory	4,027	-
Prepayments	23,303	26,772
TOTAL OTHER ASSETS	27,330	26,772
	<hr/>	<hr/>
NOTE 8: PROPERTY, PLANT & EQUIPMENT	2022	2021
	\$	\$
Land and Buildings		
- Land - at fair value	960,000	960,000
- Buildings & improvements at fair value	5,802,544	5,760,000
Less Accumulated Depreciation	(144,484)	-
Total Land and Buildings	6,618,060	6,720,000
	<hr/>	<hr/>
Plant & Equipment		
- Plant and Equipment at Cost	997,790	852,339
Less Accumulated Depreciation	(595,546)	(513,463)
Total Plant and Equipment	402,244	338,876
	<hr/>	<hr/>
Motor Vehicles		
- Motor Vehicles at Cost	136,045	103,438
Less Accumulated Depreciation	(88,520)	(63,421)
Total Motor Vehicles	47,525	40,017
	<hr/>	<hr/>
TOTAL PROPERTY, PLANT AND EQUIPMENT	7,067,829	7,098,893
	<hr/>	<hr/>

Valuation of land and buildings were undertaken by a qualified independent valuer, Certified Practising Valuer Gurnett Ryan Property Valuers, Certified Practising Valuer as at 30 June 2021. Land and buildings are valued at fair value, being the amounts for which the assets could be exchanged between willing parties in an arm's length transaction, based on current prices in an active market.

Movements in carrying amounts of Property, Plant and Equipment

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

	Land	Buildings	Plant & Equipment	Motor Vehicles	Total
	\$	\$	\$	\$	\$
Balance at 1 July 2020	293,658	1,472,150	336,036	60,828	2,162,672
Additions	100,000	152,783	80,115	-	332,898
Revaluation	566,342	4,228,911	-	-	4,795,253
Disposals - written down value	-	-	(980)	-	(980)
Depreciation Expense	-	(93,844)	(76,295)	(20,810)	(190,949)
Balance at 1 July 2021	960,000	5,760,000	338,876	40,018	7,098,893
Additions	-	42,544	145,452	32,608	220,604
Depreciation Expense	-	(144,484)	(82,083)	(25,100)	(251,667)
Balance at 30 June 2022	960,000	5,658,060	402,245	47,526	7,067,829
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Sunnyside House Inc.
Notes to the Financial Statements
For the year ended 30 June 2022

NOTE 9: ACCOUNTS PAYABLE AND OTHER PAYABLES

	2022	2021
	\$	\$
CURRENT		
Unsecured Liabilities		
Accounts Payable	85,714	60,375
Fees Paid In Advance	4,217	11,673
PAYG and Superannuation payable	42,499	44,714
Sundry Payables and Accrued Expenses	31,236	36,745
	<u>163,666</u>	<u>153,507</u>

NOTE 10: EMPLOYEE PROVISIONS

	2022	2021
	\$	\$
CURRENT		
Employee provisions		
Long Service Leave		
- Unconditional and expected to be settled within 12 months (i)	20,510	21,045
- Unconditional and expected to be settled after 12 months (ii)	82,042	103,684
Annual Leave		
- Unconditional and expected to be settled within 12 months (i)	274,040	254,570
- Unconditional and expected to be settled after 12 months (i)	-	-
	<u>376,592</u>	<u>379,299</u>
NON CURRENT		
Long Service Leave		
- Conditional Long Service Leave (ii)	129,965	99,853
	<u>506,557</u>	<u>479,152</u>

(i) The amounts disclosed are at nominal
(ii) The amounts disclosed are at present values

NOTE 11: OTHER LIABILITIES

	2022	2021
	\$	\$
CURRENT		
Monies Held in Trust		
- Accommodation Bonds	6,359,947	8,852,669
	<u>6,359,947</u>	<u>8,852,669</u>
TOTAL OTHER LIABILITIES		
Represented by:		
Cash and cash equivalents	1,060,000	1,140,000
Investments and Other Financial Assets	5,299,947	7,712,669
	<u>6,359,947</u>	<u>8,852,669</u>

Accommodation bonds have been classified as current liabilities in accordance with Australian Accounting Standards, as there is no right to defer the repayment of the contributions should a resident depart a facility.

Sunnyside House Inc.
Notes to the Financial Statements
For the year ended 30 June 2022

NOTE 12: RECONCILIATION OF CASH FLOW FROM OPERATING ACTIVITIES WITH NET CURRENT YEAR SURPLUS

	2022 \$	2021 \$
NET RESULT FOR THE YEAR	(388,519)	(1,434,670)
Depreciation & Amortisation	251,666	190,949
Impairment of Bed Licences	-	1,200,000
Net (Gain)/Loss from Sale of Plant and Equipment	-	980
Change in Operating Assets & Liabilities		
(Increase)/Decrease in Receivables	(20,219)	46,770
(Increase)/Decrease in Other Assets	(558)	(26,772)
Increase/(Decrease) in Trade and Other Payables	14,754	(1,617)
Increase/(Decrease) in Employee Benefits	27,405	127,839
NET CASH FLOWS FROM OPERATING ACTIVITIES	(115,471)	103,479

NOTE 13: FINANCIAL INSTRUMENTS

Financial Risk Management Objectives and Policies

(a) Categorisation of financial instruments

		Financial assets - amortised cost	Financial liabilities at amortised cost	Total
2022	Note	\$	\$	\$
Contractual Financial Assets				
Cash and cash equivalents		1,175,604		1,175,604
Receivables		65,326		65,326
Financial assets		8,628,326		8,628,326
Total Financial Assets (i)		9,869,256	-	9,869,256
Financial Liabilities				
Payables		-	144,570	144,570
Other financial liabilities		-	6,359,947	6,359,947
Total Financial Liabilities(ii)		-	6,504,517	6,504,517
2021	Note	\$	\$	\$
Contractual Financial Assets				
Cash and cash equivalents		1,214,121	-	1,214,121
Receivables		45,107	-	45,107
Financial assets		11,423,199		11,423,199
Total Financial Assets (i)		12,682,427	-	12,682,427
Financial Liabilities				
Payables		-	144,154	144,154
Other financial liabilities		-	8,852,669	8,852,669
Total Financial Liabilities(ii)		-	8,996,823	8,996,823

(i) The total amount of financial assets disclosed here excludes statutory receivables (i.e. GST input tax credit recoverable)

(ii) The total amount of financial liabilities disclosed here excludes statutory payables (i.e. Taxes payable)

NOTE 13: FINANCIAL INSTRUMENTS (cont.)

(a) Categorisation of financial instruments (cont.)

Contractual receivables at amortised cost

Sunnyside House Inc. applies AASB 9's simplified approach for all contractual receivables to measure expected credit losses using a lifetime expected loss allowance based on the assumptions about risk of default and expected loss rates. Sunnyside House Inc. has grouped contractual receivables on shared credit risk characteristics and days past due and select the expected credit loss rate based on Sunnyside House Inc's past history, existing market conditions, as well as forward looking estimates at the end of the financial year.

On this basis, Sunnyside House Inc. determines there is no expected credit loss allowance at 30 June 2022.

Liquidity risk

Liquidity risk arises from being unable to meet financial obligations as they fall due.

Sunnyside House Inc. is exposed to liquidity risk mainly through the financial liabilities as disclosed in the face of the balance sheet and the amounts related to financial guarantees. The association manages its liquidity risk by:

- close monitoring of its short-term and long-term borrowings by senior management, including monthly reviews on current and future borrowing levels and requirements
- maintaining an adequate level of uncommitted funds that can be drawn at short notice to meet its short-term obligations
- holding investments and other contractual financial assets that are readily tradeable in the financial markets and
- careful maturity planning of its financial obligations based on forecasts of future cash flows.

Sunnyside House Inc. exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk. Cash for unexpected events is generally sourced from liquidation of investments and other financial assets.

The following table discloses the contractual maturity analysis for Sunnyside House Inc.'s financial liabilities. For interest rates applicable to each class of liability refer to individual notes to the financial statements.

(b) Financial risk management objectives and policies

Maturity analysis of financial liabilities as at 30 June

	Total Carrying Amount 2022 \$	Total Carrying Amount 2021 \$	Within 1 Year		1 to 5 Years		Over 5 Years	
			2022	2021	2022	2021	2022	2021
			\$	\$	\$	\$	\$	\$
Financial Liabilities								
<i>At amortised cost</i>								
Payables (i)	144,570	144,154	144,570	144,154	-	-	-	-
Accommodation Bonds	6,359,947	8,852,669	900,000	900,000	4,909,947	7,152,669	550,000	800,000
Total Financial Liabilities	6,504,517	8,996,823	1,044,570	1,044,154	4,909,947	7,152,669	550,000	800,000

(i) The amounts disclosed here exclude statutory amounts (e.g. GST input tax credit recoverable and tax payables).

Market risk

Sunnyside House Inc.'s exposures to market risk are primarily through interest rate risk, foreign currency risk and equity price risk. Objectives, policies and processes used to manage each of these risks are disclosed below.

Sensitivity disclosure analysis and assumptions

Sunnyside House Inc.'s sensitivity to market risk is determined based on the observed range of actual historical data for the preceding five-year period. Sunnyside House Inc.'s fund managers cannot be expected to predict movements in market rates and prices.

Interest rate risk

Fair value interest rate risk is the risk that the fair value of a financial instrument will fluctuate because of changes in market interest rates. Sunnyside House Inc. does not hold any interest-bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk.

Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Sunnyside House Inc. has minimal exposure to cash flow interest rate risks through cash and deposits, term deposits and bank overdrafts that are at floating rate.

NOTE 14: RESPONSIBLE PERSON DISCLOSURES

The following disclosures are made regarding responsible persons for the reporting period.

Accountable Officers

Ms C. Schmierer

01/07/2020 - 30/06/2021

Remuneration of Responsible Persons

Remuneration received or receivable by responsible persons was in the range: \$210,000 - \$219,999 (\$220,000 - \$229,999 in 2020-21).

Sunnyside House Inc.
Notes to the Financial Statements
For the year ended 30 June 2022

NOTE 14(a): RELATED PARTY TRANSACTIONS

Any person(s) having responsibility and authority for planning, directing and controlling the activities of the Association, directly or indirectly, including the Members of the Committee, is considered Key Management Personnel.

Key Management Personnel Compensation

	2022	2021
	\$	\$
Short term employee benefits	192,872	201,770
Post-employment benefits	17,800	16,910
Other long-term benefits	5,893	5,922
	216,565	224,602

Other Transactions of Responsible Persons and their Related Parties

No other responsible person or their related parties received any remuneration or retirement benefits during the year.

NOTE 15: REMUNERATION OF AUDITORS

Remuneration of the auditors of the Association for:

- Auditing the Financial Report	7,500	7,530
	7,500	7,530

NOTE 16: COMMITMENTS FOR EXPENDITURE

Capital commitments payable:

- within 1 year	-	55,500
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NOTE 17: CONTINGENT ASSETS AND CONTINGENT LIABILITIES

Sunnyside House Inc. have been named in a bequest, an interim distribution was received in the 2019/20 financial year. The association is entitled to the balance of the Estate after termination of the Testamentary Trust held for the Camperdown Turf Club or the earlier of its vesting date (75 years). Sunnyside House Inc. has a contingent asset for approximately \$1.5mil to be received in the 2095-96 financial year.

There are no known other contingent assets or contingent liabilities for Sunnyside House Inc. as at the date of this report.

NOTE 18: EVENTS AFTER THE BALANCE SHEET DATE

The Committee is not aware of any events which have occurred subsequent to balance date which would materially effect the financial statements at 30 June 2022.

NOTE 19: ASSOCIATION DETAILS

The principal place of business of the association is:

Sunnyside House Inc.
 1 Adeney Street
 Camperdown VIC 3260

SUNNYSIDE HOUSE INC.

BOARD OF MANAGERMENTS' DECLARATION

The Board of the Sunnyside House Inc. declare that, in the Board's opinion:

1. Presents a true and fair view of the financial position of Sunnyside House Inc as at 30 June 2022 and its performance for the year ended on that date in accordance with the Australian Charities and Non-for-profits Commission Act 2012, Australian Accounting Standards (including Australian Accounting Interpretations) and the Association Incorporation Reform Act (VIC) 2012.
2. At the date of this statement, there are reasonable grounds to believe that Sunnyside House Inc. will be able to pay its debts as and when they fall due.

This declaration is signed in accordance with subs 60.15(2) of the Australian Charities and Not-forprofits Commission Regulation 2013.



President
Sunnyside House Inc.



Board Member
Sunnyside House Inc.

Dated this 7TH day of OCTOBER 2022.

INDEPENDENT AUDIT REPORT TO THE MEMBERS OF SUNNYSIDE HOUSE INC.

Opinion

We have audited the financial report of Sunnyside House Inc., which comprises the balance sheet as at 30 June 2022, the statement of comprehensive income, statement of changes in equity, and the cash flow statement for year then ended, and notes to the financial statements, including a summary of significant accounting policies and statement by the board of management.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the Sunnyside House Inc. as at 30 June 2022, and its financial performance and its cash flows for the year then ended in accordance with the financial reporting requirements of the *Associations Incorporation Reform Act (VIC) 2012* and the *Australian Charities and Not-For-Profits Commission Act 2012*.

Basis of Opinion

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

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

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

The committee of management are responsible for the other information. The other information comprises the information included in the Group's annual report for the year ended 30 June 2022, but does not include the financial report and our auditor's report thereon.

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

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

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

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

Management is responsible for the preparation of the financial report in accordance with the requirements of the *Associations Incorporation Reform Act (Vic) 2012* and for such internal control as management determines is necessary to enable the preparation of a 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 Sunnyside House Inc.'s ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Sunnyside House Inc. or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Sunnyside House Inc.'s financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to 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 Sunnyside House Inc.'s internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management'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 Sunnyside House Inc.'s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Sunnyside House Inc. to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

McLaren Hunt
McLAREN HUNT
AUDIT AND ASSURANCE

N.L. McLean
N.L. McLEAN
PARTNER

Dated at Warrnambool, 18 October 2022

199 Koroit Street | PO Box 677 | Warrnambool VIC 3280
P: (03) 5562 3544 | F: (03) 5562 0689 | E: admin@mhfg.com.au
www.mclarenhunt.com.au

Liability limited by a scheme approved under Professional Standards Legislation



Bequests

A way to keep helping

Through the years, some people have chosen to support Sunnyside House Inc. through a bequest in their will.

Wonderful legacies and memories exist through the generosity of people who have made bequests to Sunnyside, helping us to provide continued quality care to our residents.

If you would like further information on how you can help Sunnyside through a bequest, please contact:

Chief Executive Officer
1 Adeney Street
CAMPERDOWN VIC 3260
Phone: (03) 5593 1263
Email: ceo@sunnysidehouse.com.au

Form of Bequest for inclusion in a Will

Ibequeath to the Treasurer for the time being, of Sunnyside House Inc., in aid of that institution, the sum of \$ (or% of my estate) for which receipt by the Treasurer shall be sufficient discharge and direct that the aforesaid legacy shall be paid free of duty.

Signature:

Donations ...

A way to help us now

At Sunnyside House Inc. we are constantly looking for ways to enhance the quality of our residents' living environment.

Over the years, many generous donations have enabled us to offer our residents extra comforts and improvements to their lifestyle.

It is only with the support of the surrounding community that we can be confident that our residents of Sunnyside continue to benefit.

If you would like further information on how you can help Sunnyside House through a tax deductible donation, please contact:

Chief Executive Officer
1 Adeney Street
CAMPERDOWN VIC 3260
Phone: (03) 5593 1263
Email: ceo@sunnysidehouse.com.au

Donation to Sunnyside House Inc.

Chief Executive Officer
Sunnyside House Inc.
1 Adeney Street
CAMPERDOWN VIC 3260

Please enter my name on your list of Donors to Sunnyside House Inc. Enclosed herewith is a donation for the current year.

Name:

Address:

Amount:

Date:

