



# Mirridong SERVICES INC

Community Service Organisation Reg. No. A0047341H  
ABN 34 210 703 350  
QA Certification No. NSDS 638198 & DHSS 604399



## 2017-18 Annual Report





## **REGISTERED OFFICE OF MIRRIDONG SERVICES INC.**

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Po Box 31, Yarram 3971  
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Email: [info@mirridong.com.au](mailto:info@mirridong.com.au)  
ABN: 34 210 703 350

## **AUDITORS**

Financial: Duesburys, 76 Main Street, Foster Vic. 3960  
Quality Assurance: BSI incorporating NCS International

## **BANKERS**

Bendigo Bank, Commercial Road, Yarram Vic. 3971

## **MAJOR FUNDING AGENCIES**

Victorian State Government's Department of Health & Human Services  
Commonwealth Government's Department of Social Services

## **INSURERS**

Victorian Managed Insurance Authority – Public Liability and other professional insurance  
Wesfarmers Ltd. – Building, Contents and Motor Vehicle insurances  
Gallagher Bassett Services Workers Compensation Vic P/L – Workers'  
Compensation insurance

## **ACCOUNTANT**

DMG Financial Pty. Ltd., 156 Commercial Road, Yarram Vic. 3971

## **LEGAL REPRESENTATIVES**

Oakleys White, 65 Main Street, Foster Vic. 3960

## **BOARD OF MANAGEMENT**

President	-	Mr Kevin Heggen
Vice President	-	Mrs Hazel Campbell
Secretary	-	Mrs Jacqui James
Treasurer	-	Mr Michael Trew
Board Members	-	Mrs Anne Collins
	-	Mrs Heather Flynn
	-	Mrs Lois Geary (retired)
	-	Mr Alan Lawler (retired)
	-	Mrs Bettine Dijs (non-voting)
	-	Mrs Kim Baggaley (non-voting)

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## Chairperson's Report

Since my last report in 2017, the Board at Mirridong has made large inroads to ensuring that we are as prepared as possible to enable our staff and management team to have the tools to make a smooth transition into the new way of doing business with the NDIS.

This has not been an easy task, with two board members retiring from the board midterm and the sad passing of Jacque James our secretary and public officer. I sincerely thank them all for their considered and valued contribution to Mirridong Services, also I thank the people who agreed to assist the board with sound advice during the interim period as non-voting members, until the next elections being held. The work put in to bring our policy and procedures documents up to today's standards and expectations by the committee set up for this, has been exceptional, and I thank them publicly for their work. These documents lay down the fabric of how we operate as a business and govern a lot of our decision-making processes. Having acknowledged that though there is still a lot of work needed by all to make sure that these policies and procedures are adhered to by all members of the Mirridong family. It is the decision of the board under NDIS direction to take a zero-tolerance attitude to anyone not abiding of the rules, policy and procedures of Mirridong Services.

It has to be said that how Mirridong operates now is as a business. This is far from how we have been able to operate in the past. Every aspect of our business has been put under the microscope to see how we can function, and deliver better outcomes for our attendee's under the NDIS scheme. In some respects, we have been lucky to be able to learn from some of the earlier mistakes made by others that have already transitioned into the new system and hope to gain by the successes of others by implementing necessary changes before they impact on our bottom line financially.

As a business it has been made quite clear by the NDI that in order to survive you must have a clear vision of your needs and deliver those services as best you can to keep and to attract more people to our facility. At this stage the board is working to deliver more and better supported living arrangements for people using and wanting to use our facility, with a focus on providing more respite options as well for families and carers. This will require further investment on our part in conjunction with hopefully some level of government support as well, we will inform members of any developments in that area as progress and decisions are made. To this, it is vital to both Mirridong and people who use, or are wanting to use, our services in the future, that they engage the management of Mirridong to assist them with the development of their lifetime plans, to ensure that the best outcomes can be achieved for both parties. Management have worked tirelessly to keep up to date with all aspects of the NDIS as it rolls out, so please if you have not already done so make an appointment with our CEO, Doreen Milne to help you with the process.

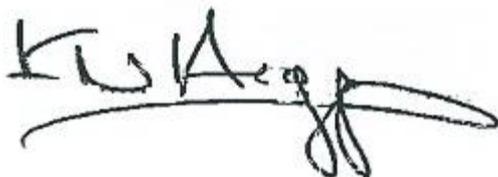
One change to our business that has come about since our last AGM is the inclusion of an opportunity shop and training centre. This has the potential to greatly improve our community exposure and improve our financial position. Not to mention the potential for participants to improve their personal skills. None of which is possible without the very generous help of our volunteers who are putting in a huge effort to get things up and running, if any members have any spare time to assist, or know someone who may like to help, I know it will be well received

Also, I would like to thank the volunteers that contribute to the success of the Courthouse Information centre, year in year out the Courthouse offers participants the opportunity to engage with the community and offer a vital service for visitors to the area.

Finally, a big thank you to all staff, management and members of the board for being accepting of the need to implement and develop the changes needed for Mirridong to continue to offer and manage the level of services required by the participants at Mirridong in line with our 2017 - 2020 Strategic Plan.

I look forward to working with the board and management in 2019 to further improve the long-term position of Mirridong for all who participate in our facility.

Yours faithfully,

A handwritten signature in black ink, appearing to read "Kevin Heggen", with a long horizontal flourish extending to the right.

**Kevin Heggen**  
**President**  
**Board of Management**

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## Chief Executer Officer's Report

The past year has seen some wonderful achievements. We are constantly looking for ways to place Mirridong in a position to withstand the ever-changing business models for future generations. Mirridong has now been in operation for 52 years and this has been made possible through the many decisions and hard work from the Board, staff, families and volunteers and is a place that we can all be proud of.

This year we have been lucky enough to receive some small grants to help with our production from the Wellington Shire, funds towards a veranda at the front door of Mirridong from the Prom Community Bank, which will be up shortly and the purchase of an outdoor Xylophone from Esso and the Bass Strait Charity Fund. The completion of our Memorial Garden was an outstanding effort for those volunteers involved; this will be a beautiful area for years to come and is a beautiful place to sit and ponder the past and the present. Concreting work has been completed around Curry House to create better access outside with wheelchairs and walkers, along with more concrete being laid around Mirridong to widen the driveway for ease of access. Plans have been completed to change the independent units next to Curry House into supported units, this will create better living space for staff to help participants live better and more productive lives.

NDIS has become a common household name in our area, there has been a lot of information to understand but it is for the best that we all transition to receive better outcomes for our participants. Mirridong have some advantages going into the NDIS as we already have a good mix of business, we are not just a Day Service facility. We already offer Supported Accommodation, and the accommodation is in an area that we can build on to look after Mirridong's participants and our future.

Our Production this year was amazing yet again, the difference between a general practice and then putting on costumes and makeup really brings the best out in everyone. We are also very lucky to have such great people involved with Mirridong that all get in and give us a hand to do the supper and clean up, we are extremely thankful to you all.

Volunteers for the Courthouse are another avenue that I cannot thank enough. The Information Centre runs smoothly and it's a great place to spend time, not only to see our clients participate in community activities but also when you have the opportunity to speak to people from all over the world who have found their way to our little piece of paradise in Yarram. We have a lot more to offer around Yarram than what we realise, and it really makes us think about all of the amazing tourist spots on offer in our area that we sometimes take for granted because we live here.

So, for the next 12 months the words in front of us all will be CHANGE. Change can be difficult, it can be challenging, and we can look at it negatively, or as my dad use to say, take the bull by the horns and run with it. This is what we need to do to make positive change for Mirridong.

I would like to thank the Board and the Staff for the invaluable help you have given me over the past 12 months. It has been difficult with the passing of Jacquie, who we are most grateful to for her longstanding service to Mirridong, you have left many memories with us all.

Thank you

**Doreen Milne**  
Chief Executive Officer

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## Curry House & Lawler Street Residential

Our residential service at Curry House provides support for six clients and Lawler Street two clients. Both are 24 hours a day 365 days a year.

The current staff that provide 24 hour care consist of:

Narelle Barlow, Wendy Davidson, Robyn Dawson, Lynette Dempsey, Kerrie Dessent, Sally Hall, Gayle Rheese, Leanne McKenzie and casual Nicole Hall.

As carers we recognise the special needs that our clients require throughout their day-to-day living, and as they are getting older we are meeting many challenges along the way; working through them hopefully with positive results. Clients are still encouraged and supported to maintain the lifestyles that they wish to lead and we try to create a warm, relaxing, calming, but fun place to live. Clients have a range of interests from music, movies, cooking, shopping, eating out is very popular, or just a drive with a BBQ on weekends.

A big thank you to Green Thumbs team for mowing the lawns around Lawler Street and Curry House. To Doreen, the Board of Management, parents, family and everyone else who supports Mirridong, the staff and clients wish to thank you for your continued support. Also, a special thank you to staff for your ongoing support to myself and the clients.

**Kerrie Dessent**

***Team Leader – Residential***

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## Day Services

Day Service has enjoyed a successful year with the clients participating in a variety of activities. Clients have great opportunities to mix with, be part of and access great social opportunities through various sporting activities – ten pin bowling at Morwell, swimming at both the Toora pool and the Aqua Energy pool in Sale, basketball at the Gippsland Regional Sports Complex with clients from George Gray Maffra, and Bocce at Rosedale with clients from Cooinda Hill Traralgon, these along with walks in the local area on nice days aid in keeping our clients fit, active and mobile.

Programs that also involve Access within the Community include shopping at local shops, helping with the running of the Information Centre, helping at the local florist shop and participating in exercise sessions at YDHS. Other programs that have been offered included pampering sessions including; making face masks, yoga, learning relaxation techniques, and the favourite one, having nail care and getting nails spoilt.

Various craft sessions are also run throughout the week – scrapbooking, creative textures, mosaics, pottery, and woodwork.

The clients have a say in what programs they participate in through their Monthly Client Meetings and their term choices sheet which offer all the programs available for that term. A group of clients were fortunate enough to attend the annual Having A Say Conference in Geelong where they participated in a variety of activities. One of the presentations the clients gave was on their 2017 Annual Production which was well received.

**Kerry Roy**

***Team leader - Day Services***

## Green Thumbs Gardening Team

### We go where the grass grows...

For the last part of this financial year I was unwell from March until financial year end. A big thank you to Colin Kirkpatrick for filling my role while I was unwell and supporting the troops to forge forward in their never-ending mission of green uniform grass. During the winter the workers took some much-earned leave allowing them to escape the wet and bitterness of winter.

As with any year we have been able to satisfy our loyal customers. And any year will deliver the addition of some new customers and the attrition of others. Regardless Joel, Brian and James continue to work steadily with enthusiasm.

Narelle and Mandy Temby finished up working with Green Thumbs in the last half of 2017. I would like to thank them for their valuable contribution to the Green Thumbs service over the years.

With a reduced number of crew we were able to trade in the Green Thumbs truck for a more suitable vehicle in late 2017. This new vehicle is more versatile to drive and with four-wheel-drive we have been able to keep out of trouble and not get bogged this winter.

The yearly assessments of team members by an independent contractor enables me to confirm that everyone is still performing to the best of their ability.

From an OH&S side of things, we've had a smooth year, without too many hiccups.

Once again we have had another great year for the Green Thumbs crew!

**Steve Mark**  
**Green Thumbs Supervisor**



The Green Thumbs crew beside the new ute

# Day Service Programs 2017-2018



The MAFE crew enjoying some quiet game time



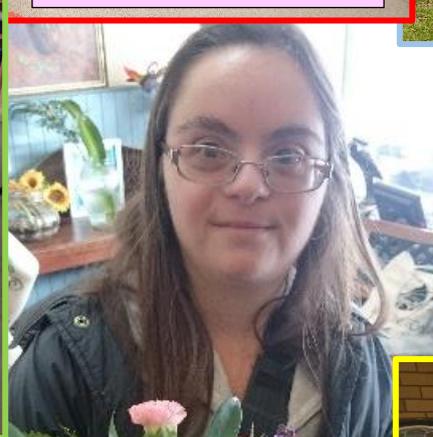
Axelle & Sarah stretching out in Movement & Relaxation



The Hockey gang with some outdoor improvisation



Hannah quietly enjoying some iPad time in computers



The scrapbooking team with their projects



Cameron getting ready to strike at Bowling



Anita arranging flowers



Axelle playing the triangle in music



Jordan playing the keyboard



Tom's masterpiece



Teresa & Deb on an outings trip to the farm



Sarah being crafty



Fionna making a mosaic



Mandy with her lovely necklace she made in Creative Textures



Swimming at Aqua Energy Sale



Allan enjoying fishing



Larissa at the production



Courthouse Crew



Johanna working on her tapestry



2018 Production - 'Rock Is How I Roll'



Fionna & Deb at the Courthouse gallery Art & Craft exhibition



Drew selecting his winning numbers for Bingo



Mary and the colourful wings created by our Art group



Kevin with his Woodart creation



Deb, Min, Anita & Mandy with the sweet treats in cake decorating



The "Having a Say" crew in Geelong



Jason & Min carving up the dance floor in Geelong



Leigh, Chris & James on production night



Jenny lining up her shot at Hockey

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## Funding Acknowledgement

Mirridong Services acknowledges the support of the Victorian Government.



The provision of employment assistance services to people with a disability is funded by the Australian Government under the Services and Support for People with Disability Program.



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## Obligations of Care Support Organisations

Mirridong Services Inc.

- a) Take all practicable measures to ensure that its employees and agents have an awareness and understanding of the care relationship and principles;
- b) Take all practicable measures to ensure that persons who are in care relationships and who are receiving services in relation to the care relationship from Mirridong Services Inc. have an awareness and understanding of the care relationship and principles and
- c) Take all practicable measures to ensure that Mirridong Services Inc. and its employees and agents reflect the care relationship principles in developing, providing or evaluating support and assistance for persons in care relationships.

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## Donations

For the past fifty years, the Yarram community has provided a solid base for Mirridong to operate, and it is this sense of community that makes such a difference to our clients' lives.

Mirridong Services recognise the valuable support organisations, businesses and individuals who support our operations, and would like to thank each and every one of you for the kindness you show to our clients.

We would also like to thank the Mirridong volunteers who turn up day in and day out, often with minimal fanfare. Without this valuable assistance, several of our activities would be severely restricted. These volunteers assist at the Court House Visitor Information Centre and Gift Shop, and also assist with our day service programs, and is greatly appreciated by all.

- Esso
- Promontory District Finance (Bendigo Community Bank)
- Wellington Shire
- Bass Straight Charity
- Lions Club
- Theo Tymensen
- Mirridong Volunteers

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# MIRRIDONG SERVICES INC.

## FINANCIAL STATEMENTS 30 JUNE 2018

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## STATEMENT OF COMPLIANCE BY ORGANISATION

Organisation Name: Mirridong Services Inc

Organisation ID: Green Thumb Service Team

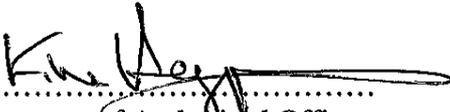
Purpose of Funding: Service agreement for Employment Assistance

Funding Period: 01/7/2017 to 30/6/2018

We hereby certify that funding provided by the Department of Social Services has been used for the agreed purposes being the provisions of Employment Assistance in accordance with the terms and conditions of the 2015-2018 Funding Agreement for Employment Assistance Services under the *Disability Services Act 1986* (Cth).

We confirm that:

1. the attached Funding Income & Expenditure Statement is correct;
2. cash receipts generated by the Funding have been brought to account (if applicable); and
3. all terms and conditions of the Agreement have been complied with.

  
.....  
Signature of Authorised Officer

4th October, 2018

Kevin Heggen  
President

**MIRRIDONG SERVICES INCORPORATED**  
**ABN: 34 210 703 350**

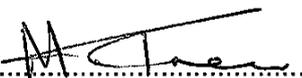
**STATEMENT BY MEMBERS OF THE COMMITTEE**

The Committee of Management has determined that the Association is not a reporting entity. The Committee of Management has determined that this is a special purpose financial report comprising the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Financial Position, Statement of Cashflows and Notes to the Accounts which are prepared in accordance with the accounting policies outlined in Note 1 to the accounts.

In the opinion of the Committee of Management the special purpose financial report:

1. Presents fairly the financial position of Mirridong Services Inc as at 30th June, 2018 and its performance for the year ended on that date in accordance with Australian Accounting Standards, mandatory professional requirements and other authoritative pronouncements of the Australian Accounting Standards Board.
2. At the date of this Statement, there are reasonable grounds to believe that Mirridong Services Inc will be able to pay its debts as and when they become due and payable.

President .....   
Kevin Heggen

Treasurer .....   
Michael Trew

4th October 2018  
Yarram

# Duesburys Gippsland

Chartered Accountants

ABN: 76 717 906 676  
Phone: 03 5682 2624  
76 Main Street  
P.O. Box 17  
FOSTER VIC 3960  
Email: admin@duesburysfoster.com.au  
Website: duesburysgippsland.com.au

Tax Return Preparation  
Tax Planning  
Financial Advice  
Audits and Investigations  
Software Training  
Business Management  
Centrelink Issues

To the Members of Mirridong Services Inc.:

## Report on the Financial Report

We have audited the accompanying financial report, being a special purpose financial report of the Mirridong Services Inc. (the association), which comprises of the Statement of Financial Position as at 30<sup>th</sup> June 2018, the Statement of Comprehensive Income for the year then ended, Statement of Changes in Equity for the year ended 30<sup>th</sup> June 2018, Statement of Cash Flows for the year ended 30<sup>th</sup> June 2018, notes comprising a summary of significant accounting policies and other explanatory information.

## Committee's Responsibility for the Financial Report

The Committee of the association are responsible for the preparation of the financial report, and have determined that the basis of preparation, described in Note 1, is appropriate to meet the requirements of the *Associations Incorporation Reform Act 2012*. The Committee's responsibility also includes such internal controls as the Committee determine are necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

## Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We have conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the association in order to design audit procedures that are appropriate in the circumstances. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of significant accounting estimates.

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

## Independence

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

## Audit's Opinion

In our opinion the financial report of the association has been prepared in accordance with the *Association Incorporation Reform Act 2012* including:

- (a) giving a true and fair view of the entity's financial position as at 30 June 2018 and of its performance for the year ended on that date; and

# Duesburys Gippsland

Chartered Accountants

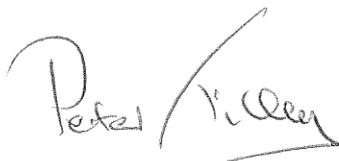
ABN: 76 717 906 676  
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Email: admin@duesburysfoster.com.au  
Website: duesburysgippsland.com.au

Tax Return Preparation  
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Centrelink Issues

(b) complying with Australian Accounting Standards as referred to in Note 1 to the financial statements.

### **Basis of Accounting and Restriction on Distribution**

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Mirridong Services Inc. to meet the requirements of the *Associations Incorporation Reform Act 2012*. As a result the report may not be suitable for another purpose.



**DUESBURYS GIPPSLAND**

**Peter F. Tilley**

Chartered Accountant

Foster, 3960

27<sup>th</sup> September 2018

**MIRRIDONG SERVICES INCORPORATED**  
**ABN: 34 210 703 350**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2018**

	Note	Total 2018 \$	Total 2017 \$
<b>REVENUE FROM ORDINARY ACTIVITIES</b>			
Government Grants - Recurrent	2a	1,436,909	1,372,681
Other Income	2a	468,545	319,802
Profit on Sale of Property, Plant & Equipment	2a	8,743	(172)
		<hr/>	<hr/>
<b>TOTAL REVENUE FROM ORDINARY ACTIVITIES</b>		1,914,197	1,692,311
<b>EXPENDITURE FROM ORDINARY ACTIVITIES</b>			
Employee Entitlements	2b	1,534,153	1,454,642
Supplies and Consumables	2b	59,441	60,577
Other Expenses	2b	193,061	186,215
Depreciation	3	66,154	73,930
		<hr/>	<hr/>
<b>TOTAL EXPENSES FROM ORDINARY ACTIVITIES</b>	2b	1,852,809	1,775,364
<b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>		<hr/> <b>\$ 61,388</b>	<hr/> <b>\$ (83,053)</b> <hr/>
<b>MOVEMENTS IN EQUITY</b>			
Net Increase/(Decrease) in Asset Revaluation Reserve	13	56,589	-
		<hr/>	<hr/>
<b>TOTAL MOVEMENTS DIRECTLY RECOGNISED AS EQUITY</b>		56,589	-
		<hr/>	<hr/>
<b>TOTAL CHANGES IN EQUITY</b>		<hr/> <b>\$ 117,977</b>	<hr/> <b>\$ (83,053)</b> <hr/>

*This statement should be read in conjunction with the accompanying notes*

**MIRRIDONG SERVICES INCORPORATED**  
**ABN: 34 210 703 350**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2018**

	Note	Total 2018 \$	Total 2017 \$
<b>ASSETS</b>			
Cash Assets	9	136,016	103,267
Receivables	4	93,910	38,977
Other Financial Assets	5	584,898	564,089
<b>Total Current Assets</b>		814,824	706,333
<b>Non Current Assets</b>			
Property, Plant & Equipment	13	1,810,912	1,813,771
<b>Total Non-Current Assets</b>		1,810,912	1,813,771
<b>TOTAL ASSETS</b>		2,625,736	2,520,104
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables	6	27,935	35,931
Provisions	7	275,152	281,618
<b>Total Current Liabilities</b>		303,087	317,549
<b>Non Current Liabilities</b>			
Provisions	7	14,618	12,501
<b>Total Non-Current Liabilities</b>		14,618	12,501
<b>TOTAL LIABILITIES</b>		317,705	330,050
<b>NET ASSETS</b>		2,308,031	2,190,054
<b>EQUITY</b>			
Reserves	11a	304,585	247,996
Contributed Capital	11b	319,142	319,142
Accumulated Surplus	11c	1,684,304	1,622,916
<b>TOTAL EQUITY</b>	11d	2,308,031	2,190,054

*This statement should be read in conjunction with the accompanying notes*

**MIRRIDONG SERVICES INCORPORATED**  
**ABN: 34 210 703 350**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 30 JUNE 2018**

	<b>Retained Earnings \$</b>
<b>Balance at 1 July, 2016</b>	2,273,107
Net Surplus / (Loss) for the year	(83,053)
<b>Balance at 30 June, 2017</b>	<u>2,190,054</u>
Net Surplus / (Loss) for the year	61,388
Total changes in Reserves during year	56,589
<b>Balance at 30 June, 2018</b>	<u><u>2,308,031</u></u>

*This statement should be read in conjunction with the accompanying notes*

**MIRRIDONG SERVICES INCORPORATED**  
**ABN: 34 210 703 350**  
**STATEMENT OF CASHFLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2018**

	Note	Total 2018 \$ Inflows/ (Outflows)	Total 2017 \$ Inflows/ (Outflows)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Resident Fees & Government Grants		1,419,974	1,364,744
Services Rendered		63,948	69,111
Attendance Fees		56,441	55,729
Accommodation Fees		126,176	119,805
Interest Received		20,997	9,124
Donations		3,297	9,044
Other Revenue		109,818	47,971
<b>Payments</b>			
Employee Entitlements		(1,538,502)	(1,394,405)
GST Paid to ATO		(8,977)	(13,438)
Other		(201,650)	(209,436)
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>8</b>	<b>51,522</b>	<b>58,249</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of Property, Plant & Equipment		(31,599)	(34,537)
Sale of Property, Plant and Equipment		33,636	-
Sale / (Purchase) of Investments		(20,810)	(8,883)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>		<b>(18,773)</b>	<b>(43,420)</b>
<b>NET INCREASE / (DECREASE) IN CASH HELD</b>		<b>32,749</b>	<b>14,829</b>
<b>CASH AT 1 JULY, 2017</b>		<b>103,267</b>	<b>88,438</b>
<b>CASH AT 30 JUNE, 2018</b>	<b>9</b>	<b>136,016</b>	<b>103,267</b>

*This statement should be read in conjunction with the accompanying notes.*

**MIRRIDONG SERVICES INCORPORATED**  
**ABN: 34 210 703 350**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2018**

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**MIRRIDONG SERVICES INCORPORATED**  
**ABN: 34 210 703 350**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**NOTE 1: STATEMENT OF ACCOUNTING POLICIES**

This special purpose financial report has been prepared on an accrual basis in accordance with the Financial Management Act 1994, Accounting Standards issued by the Australian Accounting Standards Board and Urgent Issues Group Interpretations.

**Circumstances**

The financial report is prepared in accordance with the historical cost convention, except for the revaluation of certain non-current assets and financial instruments, as noted. Cost is based on the fair values of the consideration given in exchange for assets.

In the application of the Accounting Standards, management is required to make judgments, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

The accounting policies set out below have been applied in preparing the financial statements for the year ended 30 June, 2018 and the comparative information for the year ended 30 June, 2017

**(a) Reporting Entity**

The financial statements include all the controlled activities of the Association. The Association is a "not for profit" entity and therefore applies the additional Aus paragraphs applicable to "not for profit" entities under the Australian Accounting Standards.

**(b) Rounding Off**

All amounts shown in the Financial Statements are expressed to the nearest dollar.

**(c) Receivables**

Trade debtors are carried at nominal amounts and are due for settlement within 30 days. Collectibility of debts is reviewed on an ongoing basis. A provision for doubtful debts is raised where doubt as to collection exists.

**(d) Other Financial Assets**

Other Financial Assets are valued at cost and are classified between current and non-current assets based on the Association's Board of Management's intention at balance date with respect to the timing of disposal of each investment. Interest revenue from other financial assets is brought to account when it is earned.

**MIRRIDONG SERVICES INCORPORATED**  
**ABN: 34 210 703 350**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**NOTE 1: STATEMENT OF ACCOUNTING POLICIES**

**(e) Revaluations of Non-Current Assets**

Subsequent to the initial recognition as assets, non-current physical assets, other than plant and equipment, are measured at fair value. Plant and equipment are measured at cost. Revaluations are made with sufficient regularity to ensure that the carrying amount of each asset does not differ materially from its fair value at the reporting date. Revaluations are assessed annually as to their accuracy and formal valuations are conducted every five years in accordance with the Victorian Government Policy Paper Revaluation of Non-Current Physical Assets. As part of this cycle, Land and Buildings were valued at 30th June, 2018 using a combination of valuations by Mr Greg Tuckett, Elders Yarram Real Estate, the 2018 Wellington Shire Rates Notices and Mirridong Management's knowledge of the property.

**(f) Depreciation**

Assets with a cost in excess \$1,000 are capitalised and depreciation has been provided on depreciable assets so as to allocate their cost or valuation over their estimated useful lives to the association using the straight-line method.

The following table indicates the expected useful lives of non-current assets on which the depreciation charges are based -

	2018	2017
Buildings	Up to 40 years	Up to 40 years
Plant & Equipment	Up to 10 years	Up to 10 years
Furniture and Fittings	Up to 10 years	Up to 10 years
Computers	Up to 5 years	Up to 5 years
Motor Vehicles	Up to 10 years	Up to 10 years

**(g) Payables**

These amounts represent liabilities for goods and services provided prior to the end of the financial year and which are unpaid. The normal credit terms are Net 30 days.

**(h) Goods and Services Tax**

Revenues, expenses and assets are recognised net of GST except where the amount of GST incurred is not recoverable, in which case it is recognised as part of the cost of acquisition of an asset or part of an item of expense or revenue. GST receivable from and payable to the Australian Taxation Office (ATO) is included in the Statement of Financial Position. The GST component of cash flows arising from investing or financing activities which are recoverable from, or payable to the taxation authority, are presented as operating cash flows.

**MIRRIDONG SERVICES INCORPORATED**  
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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**NOTE 1: STATEMENT OF ACCOUNTING POLICIES**

**(i) Employee Benefits**

Employee entitlements are based on pay rates current at balance date. On-costs, including workcover and superannuation, are included in the calculation of leave provisions.

**Long Service Leave**

The provision for long service leave is determined in accordance with Accounting Standard AASB 119. Unconditional Long Service Leave (representing ten years or more of continuous service for staff employed under the Residential and Support Services Award and the Health and Allied Services Award and five years or more continuous service under the Disability Services Enterprise Agreement) is disclosed as a current liability regardless of whether the entity expects to settle the liability within twelve months or not as it does not have the unconditional right to defer the settlement of the entitlement should an employee take leave. Conditional Long Service Leave for employees with less than the above periods of continuous service is recognised in the provision for employee benefits as a non-current liability and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date.

Consideration is given to expected future wage and salary level, experiences of employee departures and periods of service.

**Annual Leave**

Liabilities for annual leave at the end of the financial year is recognised in the Financial Statements.

**Sick Leave**

Sick Leave entitlements are not accrued in the financial statements as it is anticipated that sick leave to be taken in future reporting periods will be less than the entitlements which are expected to accrue in those periods.

**(j) Revenue Recognition**

Revenue is recognised in accordance with AASB118. Income is recognised as revenue to the extent it is earned. Should there be unearned income at reporting date, it is reported as income in advance.

**Government Grants**

Grants are only recognised when there is a reasonable assurance that the entity will comply with the conditions attaching to the grant and are recognised as income over the periods necessary to match them with the related costs.

**Attendance Fees**

Attendance fees are recognised as revenue at the time invoices are raised.

**Donations and Other Bequests**

Donations and bequests are recognised as revenue when the cash is received.

**Interest Revenue**

Interest revenue is recognised on a time proportionate basis that takes into account the effective yield of the financial asset.

**(k) Impairment of Financial Assets**

Financial Assets have been assessed for impairment in accordance with Australian Accounting Standards. Where a financial asset's fair value at balance date has been reduced by 20 per cent or more than its cost price, or where its fair value has been less than its cost price for a period of 12 months, the financial instrument is treated as impaired.

**MIRRIDONG SERVICES INCORPORATED**  
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**NOTE 2a: REVENUE FROM ORDINARY ACTIVITIES**

	<b>Total 2018 \$</b>	<b>Total 2017 \$</b>
Government Grants - Recurrent	1,436,909	1,372,681
Other Grants	50,182	2,500
NDIS Funding	50,389	-
Continuity of Support Funding	48,408	-
Attendance and Program Fees	56,440	55,729
Accommodation Fees	126,175	119,805
Unit Rental	26,409	31,318
Interest	13,554	15,921
Donations	3,297	9,043
Services Rendered	63,947	69,111
Recovery of Impairment of Asset	-	2,222
Other Revenue	29,744	14,153
	<u>1,905,454</u>	<u>1,692,483</u>
Profit/(Loss) on Sale of Property, Plant & Equipment	8,743	(172)
<b>TOTAL REVENUE FROM ORDINARY ACTIVITIES</b>	<u><u>1,914,197</u></u>	<u><u>1,692,311</u></u>

**Impairment of Financial Assets**

Korda Mentha were appointed receivers of South Eastern Secured Investments Limited (SESI) on 11th February, 2009 and are returning funds to the debenture holders as the loan book and other assets are realised. Twenty amounts, totalling \$111,344.21 have been returned to the Mirridong as at the 30th June, 2018. The receivers have not finalised what the debenture holders will ultimately receive, however management had estimated, on the best advice available, that twenty percent of the funds held with SESI on the appointment of the receiver may never be received and had not included this amount in the financial statements but had shown it as an impairment of a financial asset in the Statement of Comprehensive Income in the 2009 year. At the 30th June, 2018 a total of 94.5% of the original funds have been recovered so the excess has been shown as Recovery of Impairment of Asset.

**NOTE 2b: OPERATING EXPENSES**

	<b>Total 2018 \$</b>	<b>Total 2017 \$</b>
<b>Employee Entitlements</b>		
Salaries and Wages	1,208,913	1,128,168
Workcover	32,831	30,985
Long Service Leave	26,334	48,312
Annual Leave	138,623	132,172
Superannuation	127,452	115,005
	<u>1,534,153</u>	<u>1,454,642</u>
<b>Supplies and Consumables</b>		
Food Supplies	27,837	26,967
Program Costs	31,604	33,610
	<u>59,441</u>	<u>60,577</u>
<b>Other Expenses</b>		
Domestic Services	950	5,482
Fuel, Light & Power	13,691	13,885
Administrative Expenses	99,881	80,453
Transport	37,294	32,422
Repairs and Maintenance	41,245	53,973
	<u>193,061</u>	<u>186,215</u>
Depreciation (refer Note 3)	<u>66,154</u>	<u>73,930</u>
<b>TOTAL EXPENSES FROM OPERATING EXPENSES</b>	<u><u>1,852,809</u></u>	<u><u>1,775,364</u></u>

The Department of Health and Human Services makes insurance payments on behalf of the Association. As the insurance policy is part of a blanket policy provided by the Victorian Managed Insurance Authority and as there is no break-up of an individual entity cost, this amount has not been brought to account as either an income or an expense item.

**MIRRIDONG SERVICES INCORPORATED**  
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**FOR THE YEAR ENDING 30 JUNE 2018**

<b>NOTE 3: DEPRECIATION</b>	<b>Total 2018 \$</b>	<b>Total 2017 \$</b>
Buildings	34,667	34,876
Plant & Equipment	13,525	15,323
Motor Vehicles	17,962	23,731
	<hr/>	<hr/>
	66,154	73,930
	<hr/> <hr/>	<hr/> <hr/>

<b>NOTE 4: RECEIVABLES</b>	<b>Total 2018 \$</b>	<b>Total 2017 \$</b>
<b>CURRENT</b>		
Trade Debtors	87,706	25,317
Accrued Interest Income	6,204	13,646
Other Debtors	-	13
	<hr/>	<hr/>
<b>TOTAL</b>	93,910	38,976
	<hr/> <hr/>	<hr/> <hr/>

<b>NOTE 5: OTHER FINANCIAL ASSETS</b>	<b>Total 2018 \$</b>	<b>Total 2017 \$</b>
<b>CURRENT</b>		
Bendigo Bank Term Deposits	474,337	456,591
Commonwealth Bank Term Deposit	110,561	107,498
	<hr/>	<hr/>
<b>TOTAL</b>	584,898	564,089
	<hr/> <hr/>	<hr/> <hr/>

<b>NOTE 6: PAYABLES</b>	<b>Total 2018 \$</b>	<b>Total 2017 \$</b>
<b>CURRENT</b>		
Creditors	3,652	6,033
GST Payable	10,419	14,341
PAYG Withholding Payable	13,864	15,557
	<hr/>	<hr/>
<b>TOTAL PAYABLES</b>	27,935	35,931
	<hr/> <hr/>	<hr/> <hr/>

**MIRRIDONG SERVICES INCORPORATED**  
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**NOTE 7: PROVISIONS**

<b>EMPLOYEE BENEFITS</b>	<b>Total 2018 \$</b>	<b>Total 2017 \$</b>
<b>CURRENT</b>		
Long Service Leave	184,272	184,173
Annual Leave	90,880	97,446
<b>TOTAL</b>	<b>275,152</b>	<b>281,619</b>
<b>NON-CURRENT</b>		
Long Service Leave	14,618	12,501
<b>TOTAL</b>	<b>14,618</b>	<b>12,501</b>
<b>Long Service Leave</b>		
Balance of Long Service Leave - 1 July	196,674	158,006
Provision made during the year	26,334	48,312
Payments made during the year	(24,118)	(9,644)
Balance of Long Service Leave - 30 June	<b>198,890</b>	<b>196,674</b>

**NOTE 8: RECONCILIATION OF NET CASH USED IN OPERATING ACTIVITIES  
TO OPERATING RESULT**

	<b>Total 2018 \$</b>	<b>Total 2017 \$</b>
<b>Surplus (Deficit) for the Year</b>	61,388	(83,053)
<b>NON CASH MOVEMENTS</b>		
Depreciation	66,154	73,930
Net (Gain)/Loss from the Disposal of Non Current Assets	(8,743)	172
Increase/(Decrease) in Payables	(7,996)	12,773
Increase/(Decrease) in Employee Entitlements	(4,349)	60,237
(Increase)/Decrease in Receivables	(54,932)	(5,810)
<b>NET CASH USED IN OPERATING ACTIVITIES</b>	<b>51,522</b>	<b>58,249</b>

**NOTE 9: RECONCILIATION OF CASH**

Cash is represented by cash floats, cash book balances of bank accounts and term deposits with a term of twelve months or less with banks. These funds form part of the working capital of the Association.

	<b>Total 2018 \$</b>	<b>Total 2017 \$</b>
<b>CASH ON HAND</b>		
Financial Institutions		
- Bendigo Bank - Mirridong	107,726	93,081
- Bendigo Bank - Green Thumbs	28,190	10,086
Cash on Hand	100	100
	<b>136,016</b>	<b>103,267</b>

**MIRRIDONG SERVICES INCORPORATED**  
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**NOTE 10: FINANCIAL INSTRUMENTS**

**a) INTEREST RATE EXPOSURE**

The economic entity's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates and the effective weighted average interest rates on those financial assets and financial liabilities, is as follows:

	Weighted Average Interest Rate %	Floating Interest Rate 2018 \$	Non Interest Bearing 2018 \$	Total Not Impaired 2018 \$	Impaired Financial Assets 2018 \$
<b>Financial Assets</b>					
Cash	0.42	136,016	-	136,016	-
Receivables		-	93,910	93,910	-
Investments	2.80	584,898	-	584,898	-
<b>Total Financial Assets</b>		<b>720,914</b>	<b>93,910</b>	<b>814,824</b>	<b>-</b>
<b>Financial Liabilities</b>					
Payables		-	27,935	27,935	-
<b>Total Financial Liabilities</b>		<b>-</b>	<b>27,935</b>	<b>27,935</b>	<b>-</b>
<b>Net Financial Assets/Liabilities</b>		<b>720,914</b>	<b>65,975</b>	<b>786,889</b>	<b>-</b>

	Weighted Average Interest Rate %	Floating Interest Rate 2017 \$	Non Interest Bearing 2017 \$	Total Not Impaired 2017 \$	Impaired Financial Assets 2017 \$
<b>Financial Assets</b>					
Cash	0.8	103,267	-	103,267	-
Receivables		-	38,977	38,977	-
Investments	4.8	564,089	-	564,089	-
<b>Total Financial Assets</b>		<b>667,356</b>	<b>38,977</b>	<b>706,333</b>	<b>-</b>
<b>Financial Liabilities</b>					
Payables		-	35,931	35,931	-
<b>Total Financial Liabilities</b>		<b>-</b>	<b>35,931</b>	<b>35,931</b>	<b>-</b>
<b>Net Financial Assets/Liabilities</b>		<b>667,356</b>	<b>3,046</b>	<b>670,402</b>	<b>-</b>

**b) FAIR VALUE**

	Total Book Value 2018 \$	Net Fair Value 2018 \$	Total Book Value 2017 \$	Net Fair Value 2017 \$
<b>Financial Assets</b>				
Cash	136,016	136,016	103,267	103,267
Trade Debtors & Receivables	93,910	93,910	38,977	38,977
Investments	584,898	584,898	564,089	564,089
<b>Total Financial Assets</b>	<b>814,824</b>	<b>814,824</b>	<b>706,333</b>	<b>706,333</b>
<b>Financial Liabilities</b>				
Trade Creditors and Accruals	27,935	27,935	35,931	35,931
<b>Total Financial Liabilities</b>	<b>27,935</b>	<b>27,935</b>	<b>35,931</b>	<b>35,931</b>

Net fair values of financial instruments are determined on the following basis:

Cash, deposit investments, cash equivalents and non-interest bearing financial assets (trade debtors and other receivables) and liabilities (trade creditors and accruals) are valued at cost, which approximates net fair value.

**MIRRIDONG SERVICES INCORPORATED**  
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**NOTE 11: RECONCILIATION OF CHANGES IN EQUITY**

	<b>Total 2018 \$</b>	<b>Total 2017 \$</b>
<b>a) Reserves</b>		
Balance at Beginning of Period	247,996	247,996
<b>Balance at end of Period</b>	<b>304,585</b>	<b>247,996</b>
<b>b) Contributed Capital</b>		
Balance at Beginning of Period	319,142	319,142
<b>Balance at end of Period</b>	<b>319,142</b>	<b>319,142</b>
<b>c) Accumulated Surpluses</b>		
Balance at Beginning of Period	1,622,916	1,705,969
Net Result for the Year	61,388	(83,053)
<b>Balance at end of Period</b>	<b>1,684,304</b>	<b>1,622,916</b>
<b>d) Equity</b>		
Total Equity at Beginning of Period	2,190,054	2,273,107
Total changes Recognised in the Income Statement	61,388	(83,053)
<b>Balance at end of Period</b>	<b>2,308,031</b>	<b>2,190,054</b>

**NOTE 12: CONTINGENT ASSETS AND LIABILITIES**

There are no known contingent assets or contingent liabilities at balance date.

**MIRRIDONG SERVICES INCORPORATED**  
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**NOTE 13: PROPERTY, PLANT AND EQUIPMENT**

	<b>Total 2018 \$</b>	<b>Total 2017 \$</b>
<b>LAND</b>		
Land at Valuation - 6 Church Road	187,039	179,155
Land at Valuation - 2-4 Church Road	134,677	129,000
Land at Valuation - Devonshire Lane	198,361	190,000
<b>Total Land</b>	<b>520,077</b>	<b>498,155</b>
<b>BUILDINGS</b>		
Buildings at Valuation - Church Road	384,687	402,817
Buildings at Cost - Scammell Park	795,236	908,842
Less: Accumulated Depreciation	-	(131,736)
<b>Total Buildings</b>	<b>1,179,923</b>	<b>1,179,923</b>
<b>PLANT AND EQUIPMENT</b>		
Plant & Equipment at cost	197,132	194,770
Less: Accumulated Depreciation	(145,633)	(132,108)
<b>Total Plant and Equipment</b>	<b>51,499</b>	<b>62,662</b>
<b>MOTOR VEHICLES</b>		
Motor Vehicles at cost	204,621	232,391
Less: Accumulated Depreciation	(145,208)	(159,360)
<b>Total Motor Vehicles</b>	<b>59,413</b>	<b>73,031</b>
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b>	<b>1,810,912</b>	<b>1,813,771</b>

	<b>Land</b>	<b>Buildings \$</b>	<b>Plant &amp; Equip \$</b>	<b>Motor Vehicles \$</b>	<b>Total \$</b>
<b>Balance as at 01/07/16</b>	498,155	1,208,330	50,089	96,762	1,853,336
Additions	-	6,469	28,068	-	34,537
Disposals	-	-	(172)	-	(172)
Depreciation Expense (refer Note 3)	-	(34,876)	(15,323)	(23,731)	(73,930)
<b>Balance as at 01/07/17</b>	<b>498,155</b>	<b>1,179,923</b>	<b>62,662</b>	<b>73,031</b>	<b>1,813,771</b>
Additions	-	-	2,362	29,237	31,599
Transfers to/(from) Asset Revaluation Reserve	21,922	34,667	-	-	56,589
Disposals	-	-	-	(24,893)	(24,893)
Depreciation Expense (refer Note 3)	-	(34,667)	(13,525)	(17,962)	(66,154)
<b>Balance as at 30/06/18</b>	<b>520,077</b>	<b>1,179,923</b>	<b>51,499</b>	<b>59,413</b>	<b>1,810,912</b>

**MIRRIDONG SERVICES INCORPORATED**  
**ABN: 34 210 703 350**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 30 JUNE 2018**

**NOTE 14:- SUPERANNUATION**

Superannuation contributions for the reporting period are included as part of employee entitlements in the Statement of Comprehensive Income of the Association.

The name and details of the major employee superannuation funds and contributions made by the Association are as follows:

FUND	Contribution for the year	
	2018 \$	2017 \$
First State Super	51,845	45,345
Hesta	38,242	32,767
Other	37,365	36,893
	127,452	115,005

**NOTE 15: COMMITMENTS**

The Association has no committed capital expenditure at the 30th June 2018.

**NOTE 16: RELATED PARTY DISCLOSURES**

**Responsible Ministers**

The Honourable Dan Tehan, MP, Federal Minister for Social Services  
The Honourable Martin Foley, MP, State Minister for Housing, Disability and Ageing

**Board of Management**

Mr. K. Heggen  
Mrs. H. Campbell  
Mr. M. Trew  
Mrs. J. James  
Mrs. A. Collins  
Mrs. H. Flynn  
Mrs. L. Geary (retired 13/02/18)  
Mr. A. Lawler (retired 8/05/18)  
Mrs. K. Baggaley (seconded 13/02/18)  
Mrs. B. Dijs (seconded 8/05/18)

**Accountable Officer**

Mrs. D. Milne

**Executive Remuneration**

The number of Responsible Persons are shown in their relevant income bands.

Income Band	2018	2017
\$80,000 - \$89,999	0	1
\$90,000 - \$100,000	1	0

**Transactions with Related Parties**

As well as the salary paid to Mrs. D. Milne for managing the operations of Mirridong Services Inc., there was also paid, on normal commercial terms and conditions, amounts of \$496, \$2,836 and \$1,545 to D & D Milne, Milno's Electrical and Karlana Constructions P/L respectively, for general maintenance work.

**NOTE 17: REMUNERATION OF AUDITORS**

	2018	2017
Audit Fees	4,860	4,760