



MHA CARE

Your home + personal care made easy



annual report

2023 - 2024



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Mission Vision and Values

Vision

MHA Care provides *"Your home and personal care made easy"*

Mission

MHA Care will deliver ongoing tailored services that support people to maintain their independence and to remain living in their homes and communities.

Values

MHA has identified five core values that the organisation and its staff live by:

- Compassion:** MHA customers represent some of the most disadvantaged and less fortunate members of our community and our staff are committed to treating each of these customers with compassion and respect.
- Accountability:** The Board of Management and Leadership Team maintain the highest levels of accountability for providing a high-quality, reliable service to the communities in which it operates.
- Responsiveness:** MHA provides a service that is responsive to the needs of its customers and stakeholders.
- Transparency:** The Board of Management, and Leadership Team are committed to operating in a transparent way so as to promote the continuing confidence of its customers and stakeholders in the organisation.
- Sustainability:** MHA Care provides services that are critical in maintaining the health and well-being of its customers, and therefore will operate in a sustainable way so that these services can continue to be provided over the longer-term.

Our Signature Behaviours

At MHA Care the way we do our business is underpinned by our signature behaviours which are based on the following:

Our People	1. We will deliver all of our services the way we would like them to be delivered ourselves.
	2. We will Promote all MHA Care services with integrity and enthusiasm.
Our Performance	3. We will take ownership for our actions and responsibilities.
	4. We will demonstrate that we are the best at what we do.
Our Professionalism	5. We will treat everyone with respect and compassion.



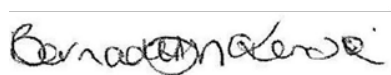
Chairperson's and CEO's Report

On behalf of the Board of Management of MHA Care Limited we are pleased to present this report outlining the performance of the company in the financial period ended June 2024.

2024 resulted in the business operations reporting a deficit of \$310,932 for the financial year on an operating revenue of \$10,653,395.

The board continue to be committed to achieving long term financial viability while maintaining a clear focus on our clients and their carers as we implement change and continue to grow. Assisting the aged and disadvantaged to maintain their independence and remain living in their own homes longer remains the focus of our organization. We thank our staff for their ongoing commitment to delivering a quality service to clients. With the ongoing shortage of staff within the industry, we are continuing to recruit and train staff and grow the services available to clientele.

Our Management team and board have continued to review and expand service delivery models to ensure they are in line with the Aged Care Reforms, and to meet ongoing client and provider requirements.



Bernadette McKenzie
MHA Chairperson

The 2024 year saw us expand our service area to the Shepparton and wider area for the provision of Home and Community Care services, as well as increasing the services offered with the current areas.

The Opportunity Shop continues to be able to provide quality and affordable products to those in need in the wider community.

The Foodshare program has continued to expand in both the volume and food delivered to individuals and families in need, and the expansion of areas of reach. In the current economic climate, we acknowledge the continued need to support those within the community affected by increasing costs of living.

We would like to acknowledge all of our valued volunteers for their continued commitment during these times, which assists us in providing a variety of high quality supports and services to those elderly people, people with disabilities and their carers that we support.

We look forward to building on our locations of offering of services to the community, and welcome the year ahead as a growth and building opportunity for the organization.

"Your home and personal care made easy"
Service Manager's Report



Michael Hogan
Chief Executive Officer

Acknowledgements

Throughout the year we have continued to take an active role in working with other organisations both locally, regionally and state-wide.

We would like to extend a sincere thank you to the following organisations for their support throughout the year –

- Victorian Department of Health and Human Services
- Commonwealth Department of Health and Aged Care
- Moira Shire Council
- Berrigan Shire
- Yarrawonga Health
- NCN Health
- Nathalia Senior Citizens
- Numurkah Senior Citizens
- Yarrawonga Community and Learning Centre



Service Manager's Report

During the 2023/24 reporting period, MHA Care continued to experience growth across all programs.

There have been many changes implemented across the Aged Care Sector, including improvements to the Aged Care Workers Awards and Wage conditions, while MHA support the changes and believe they reflect the dedication and value of our wonderful staff, it has also presented challenges in how we manage service delivery and the rostering of regular service times and staff to clients.

Throughout all the changes, MHA Care have remained committed to providing high quality services to the community, keeping our clients safe and well, living active and independent lives in their homes and communities.

I would like to once again acknowledge and thank our dedicated team of staff and volunteers for their ongoing dedication and commitment to MHA Care and all our clients.

At the end of the 2023 - 24 reporting period MHA Care were providing Commonwealth (CHSP), State (HACC PYP) and Privately funded services to approximately 1700 clients across the Moira and Shepparton Shires and surrounds. A breakdown of our clients is as follows:

- 165 Home and Community Care Program for Younger People clients
- 967 Commonwealth Home Support Program clients
- 568 Private clients

Assessment

The Regional Assessment team is responsible for conducting client assessments on behalf of the Commonwealth and State Governments and the Department of Health.

The holistic assessments determine eligibility to access government funded services, while assisting clients to access the supports required to meet their individual needs and goals.

The assessment team conducted approximately 675 CHSP assessments, 906 CHSP Support Plan Reviews along with the assessment and reviews of 162 HACC PYP clients.

Home and Community Care Services

Approximately 80 Community Care Workers travelled 279,200 kms, providing approximately 86,000 hours of services.

Approximately 350 Meals on Wheels volunteers delivered 31,527 meals to MHA customers across the region.

35,431 hours of private services were purchased in 2023/24 with requests for services being received from, Post-Acute Care and Transition Care programs, Carer Support Services, NDIS, Cobram District Health, Community Interlink, Benetas, Australian, Veterans Home Care, Villa Maria and MHA Care Home Care packages to name a few.

Planned Activity Groups (PAG)

Our Planned Activity Client Surveys show that socialising and the meaningful connections it creates has many benefits including:

- Improved Independence
- Improved Community Connections
- Improved Mental Health
- A Sense of Belonging
- Increased Self Esteem
- A Greater Sense of Fulfilment and Purpose.

The MHA Care Planned Activity Groups provide a variety of activities, outings, friendship, and support and most importantly social and community connections. Groups operate from Yarrawonga, Cobram and Nathalia

Over the past year, Planned Activity Group clients have spent 28,098 hours participating in an exciting array of activities both in house and in the community, including Swimming Groups, Shopping Trips, Movies, IT sessions, Lunches, Craft and Special Celebrations.



Home Care Packages

The Home Care Package Program has continued to grow over the past year, at the end of the reporting period, 257 package recipients had elected to have their packages and services managed by MHA Care.

MHA Care employ 7 Care Managers, who work alongside Home Care Packaged clients, ensuring the appropriate services and supports are in place to meet their care needs.

Home Care Package Locations

Cobram – Yarroweyah – Barooga
Tocumwal – Koonoomoo – Katamatite
Nathalia – Barmah – Picola – Bearii
Yalca – Waaia – Invergordon
Numurkah – Katunga

Yarrawonga – Corowa – Tungamah
Mulwala – Wilby

Shepparton – Mooroopna – Wunghnu
Kotupna

Berrigan – Boorhaman – Mundoona
Wangaratta – Markwood

Wendy Farrall
Service Manager

Our Staff

MHA Care employs 106 staff members from across the Moira Shire, City of Greater Shepparton and nearby towns, consisting of full-time, part-time, and casual roles. Our workforce encompasses a diverse range of teams, including Finance and Administration, Assessment, HR and Volunteers, Opportunity Shop and FoodShare, Home Care Packages, Commonwealth Home Support Services, Service Intake and Coordination, Planned Activity Groups, and our dedicated Home Care Workers.

Each team plays a crucial role in driving MHA Care's success. Throughout the year, our Home Care Workers remain at the forefront, prioritizing client welfare despite constant industry challenges. Our Service Coordinators have done well to navigate changes to the Enterprise Agreement which has brought a range of changes to care worker rosters and client service times. Administrative staff, as well as those in the Opportunity Shop and FoodShare teams, adapted to evolving conditions, high demand all while balancing personal responsibilities.

MHA Care acknowledges the contributions of staff through a service recognition program, celebrating milestones and recognizing outstanding employees nominated by their peers and clients. This is done at the Annual General Meeting, monthly team meetings and on an individual basis.

Service Recognition

20 Years Service: Angela Giltrap

15 Years Service: Dianne Aust

10 Years Service: Annette Cox

5 Years Service: Alicia Swanwick
Caitlin Cossar
Cherrie Ritual-Thomas
Miranda Mezenberg
Mollie Beverley
Natasha Mosman
Paul Neville
Rosemary McMullan

Aged Care Employee Day

MHA Care celebrated Aged Care Employee day throughout the month of August, with the day falling on 7th August. Members of the Executive team attended the Office and Care Worker team meetings where they thanked all staff for their contribution to the industry and to MHA Care. This was accompanied by afternoon tea and a small gift to each staff member of assorted coloured flowers to say "thank you for helping us grow!".



Recruitment

The 2024 year has brought about many changes with staffing requirements always altering. We have seen new additions to the Administration team and internal movement to replace turnover and also add to existing teams to address staffing needs. The Care Worker role has continued to be a high turnover position so recruitment for these positions have been a constant throughout the year.

Learning and Development

MHA Care also prides itself on staff learning and development. We continually strive to ensure our employees are up to date with mandatory training and offer other development opportunities for staff. Below is a list of staff that are currently completing or have completed courses or certificates during the 2023-24 year.

- Warren Curnick – Certificate IV Disability
- Suzie Butler – Certificate III Individual Support

MHA Care also offers continuous training for all staff through our online learning platform – Bridge and External providers. See below the courses staff have participated in during the year.

Amy Thorp
HR Coordinator

Bridge Training at MHA Care

Code of Conduct for Aged Care
Abuse, Missing Consumers and SIRS
MHA Care: MARAM Family Violence Foundational Knowledge
MHA Care: MARAM Family Violence Against Older People (Elder Abuse)
Duty of Care: Your Responsibilities
Promoting Equality, Diversity and Inclusion
An Introduction to person-centered care
MHA Care: Indigenous Awareness
Infection Control: An Introduction
MHA Care: Workplace Wellbeing
Bullying & Harassment in the workplace (sexual harassment update)
Restrictive Practices and Restraints
Antimicrobial Stewardship
Managing Workplace Pressure
Teamwork: Communication
Maintaining Professional Roles & Boundaries

Training delivered by External Providers

Training	Participants	Training Provider
Mandatory Training, includes: <ul style="list-style-type: none"> ● Manual Handling ● CPR ● Anaphylaxis ● Infection Control 	Participants: All Care Workers	Yarrawonga Health Partners in Training
Manual Handling (Ergonomics)	Office Staff	Bounceback Physio
Manual Handling	Opp Shop staff and volunteers	Bounceback Physio

Our Volunteers

MHA Care has around 350 volunteers who support us to operate our Meals on Wheels, Opportunity Shop, Foodshare and Planned Activity Group Programs. MHA Care is very thankful for our team of volunteers who donate not just their time, but their support to the community.

Our Meals on Wheels program continues to provide an essential service in our community to support our customers to continue to live independently in their own homes.

In the last twelve months 300 Meals on Wheels Volunteers through their dedication and commitment delivered a staggering 31,451 main meals to 444 clients with a smile, a chat and looking out for their welfare.

- 100 volunteers in Cobram delivered over 10,270 main meals to 180 clients.
- 25 volunteers in Nathalia delivered over 2,567 main meals to 30 clients.
- 75 volunteers in Numurkah delivered over 7,579 main meals to 91 clients.
- 100 volunteers in Yarrawonga delivered over 11,035 main meals to 143 clients.

As many other organisations we are struggling with a decline in volunteers and a growing demand. We have been able to engage 26 new volunteers since the start of the year (January), which is an amazing effort in the current climate. We have also lost around 22 volunteers since January. We are stable at the moment, but the winter months are hard to cover with many volunteers traveling.

The demand for meals has been growing, especially in Cobram and Yarrawonga. We have done a big mail drop in Yarrawonga for 2000 households in an aim to get more volunteers on board but unfortunately nothing came out of

it. We have attended the Volunteering Victoria Conference in Melbourne this June.

The conference has helped us with a few new ideas we hope to put in place to maintain our volunteer numbers and improve our processes.

We have received a grant from the Moira Shire Council to purchase a volunteer management program called Volunteer Better Impact. This program will improve our processes significantly and will save a lot of time. There will be automatic reminders, rostering options and the ability to track and report on it. This program will hopefully give our volunteer programs the boost they need.

We have enjoyed engagement with our volunteers in May to celebrate National Volunteer Week, with this year's theme being 'Something for Everyone'. We held a morning tea at Club Mulwala with all four towns attending by buses. This year we also included NCN Health as we have many volunteers in common. The event was well attended with 120 volunteers. We had guest speakers and a promotional video which were well received by the attendees. Showcasing all the volunteer opportunities our organisations have to offer.

This Christmas Club Mulwala is sponsoring a luncheon for all our Cobram and Yarrawonga volunteers together with Yarra Health and Yarrawonga Mulwala Community Learning Centre. We also have organised a lunch at the Broken Willow for all our Nathalia and Numurkah volunteers. These celebrations are a great time to connect with each other and show our appreciation for all that they do.

We have gained a few schools like Cobram Primary School and Sacred Heart in Yarrawonga which has helped getting our runs covered. We have learned that the best way to grow our volunteer base is word of mouth. We are looking at organizing a bring a friend day where

volunteers can show friends/family what it is they do and why it is important.

We would like to thank our sponsors and organisations who have generously donated goods and/or services in support of the Volunteer Events we have run throughout the year:

- Moira Shire Council
- Club Mulwala
- Yarrawonga Mulwala Community and Learning Centre
- Yarrawonga Health
- NCN Health
- Broken Willow

Laura Chatfield
Volunteer Coordinator



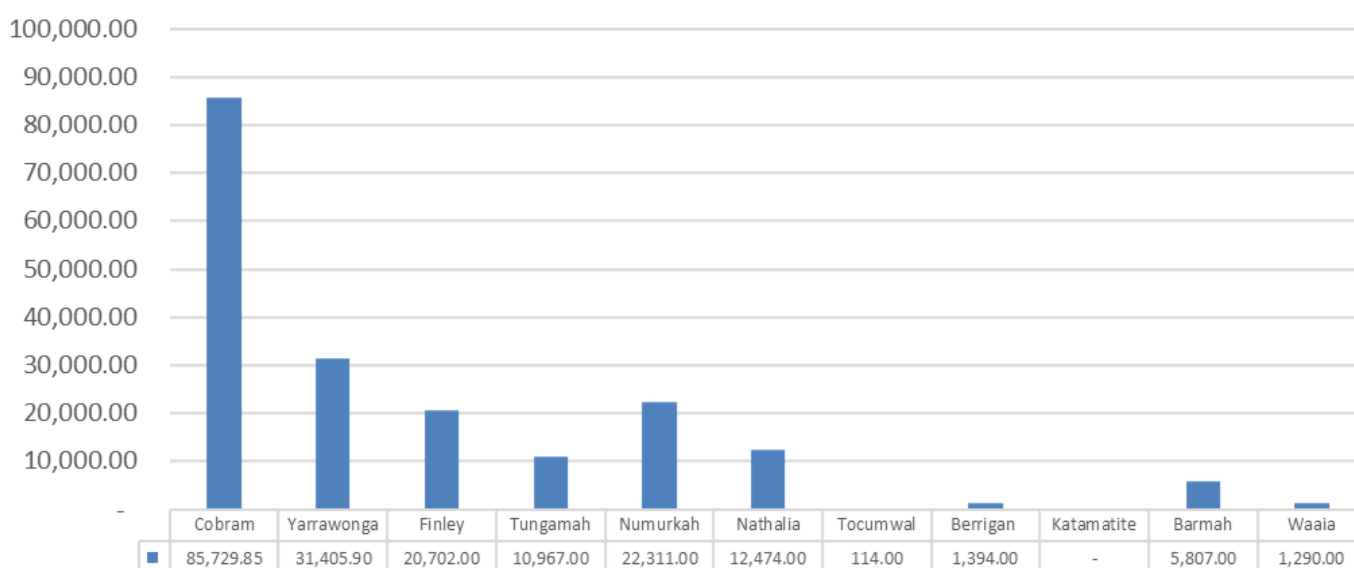
Moira Foodshare

2023/24 Saw Moira FoodShare support residents within the Moira and Berrigan Shire by distributing 192,818 kgs of food.

This was achieved through receiving and rescuing 148,192 kgs of food from Paid and free sources such as Foodbank Melbourne, Fareshare as well as countless supermarkets, bakeries, suppliers and community donations.

Total Food distributed across the Moira and Berrigan shires each month during the FY 2023 – 2024 is shown at table 1 below:

2023-24 Total Distribution by town KGS



Based conservatively on an estimated value of each kg being distributed it is estimated that Moira FoodShare has distributed more than \$1.2 Million dollars of product to residents within the Moira and Berrigan Shire.

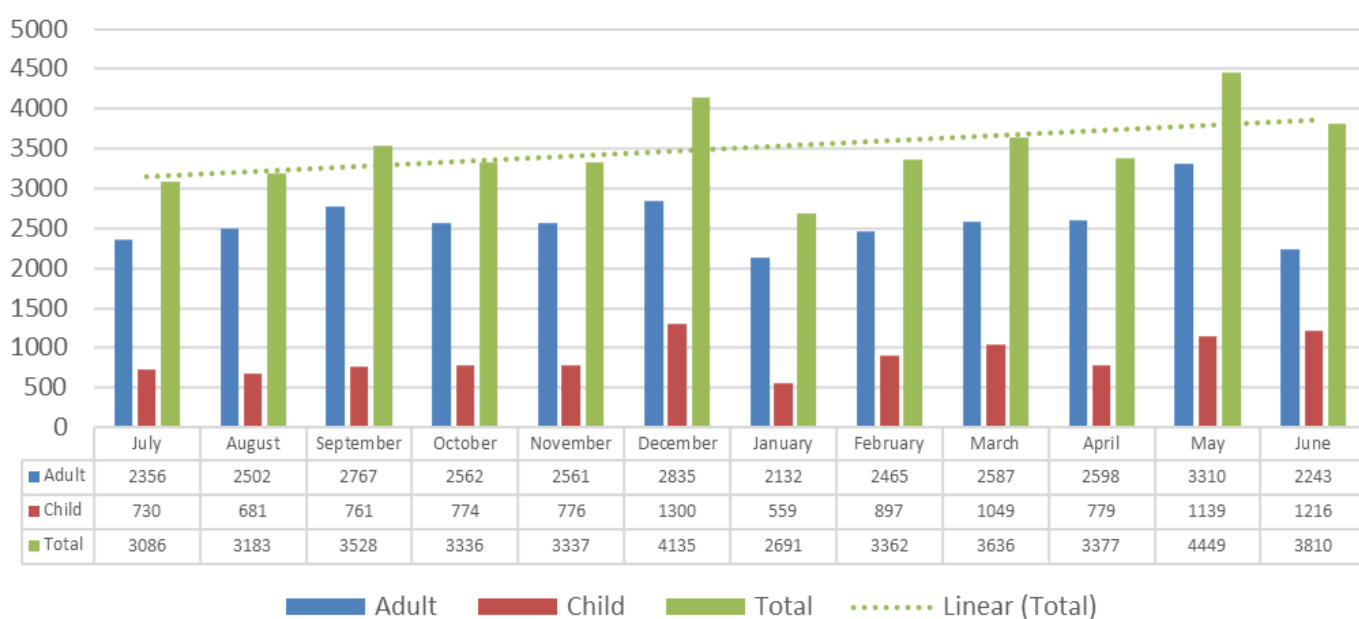
Combined with the environmental savings of food not going to waste, the benefit to the individual and the broader community that flows from every kilogram of food distributed by Moira FoodShare has an estimated value of \$23.00 per kg (Figure based on Foodbank Australia 2014 Study. This translates to \$4.45 million for the 2023-24 Financial Year.

This food was distributed to a record average of over 3,500 residents each month which was a 200% increase over the last 24 months. Residents were doing it tougher than ever which is in turn placing significant strain on the program.



The number of residents across the Moira and Berrigan shires that have accessed our service during the FY 2023 – 2024 is shown at table 2 below:

2023-24 Total Residents Supported



The major challenges during 2023/24 were:

- Increased costs associated with the daily operations of the program.
- Increased costs associated with purchasing certain food types through FoodBank.
- The challenging stigma in the community around residents abusing the system.

Highlights of 2023/24:

- The revamp and expansion of Cobram Shopfront.
- Refit of our Yarrawonga Shopfront located at the Yarrawonga Mulwala Community Centre.
- Relocation of Nathalia FoodShare into Nathalia Community House.
- The collection of accurate data on a regular basis which has been made successful through the reporting provided by our shopfronts and registered distribution agencies.

Our Donors

I would like to thank the local organisations and community groups within our community that without their support, the program would not be possible:

- Moira and Berrigan Shires
- Foodbank Victoria
- Fare Share Victoria
- MHA CARE Community Opportunity Shop
- Woolworths – Cobram and Yarrawonga
- IGA – Cobram and Yarrawonga
- Bakers Delight – Cobram
- Daily Baked - Yarrawonga
- PETstock – Cobram and Yarrawonga
- Bega – Strathmerton
- Campbells - Shepparton
- SPC- Shepparton
- Mulwala Water Ski Club
- Club Mulwala
- Yarrawonga Mulwala Golf Club Resort
- Barooga Sporties
- AIM Breakfast Series
- Victorian Dept of Justice
- Numurkah Gospel Fellowship
- Padman's Stops
- St Andrew's Uniting Church
- Lions Club of Lake Mulwala
- Yarrawonga Lions Club

Our Valued Partners

I would like to thank our valued partners without whose highly valued support we would not be able to service the number of individuals across the area we service:

- Cobram RSL
- Cobram Community House
- Cobram Family Financial Services
- Cobram Youth Opportunity Shop
- Cobram St Joseph's Primary School
- Cobram Anglican Grammar School
- Cobram Primary School
- Cobram Specialist School
- Cobram Secondary College
- Barooga Primary School
- Cobram Ignite Life Church
- Cobram Riverside Church
- Yarrawonga Mulwala Community Learning Centre
- Yarrawonga College P-12
- Yarrawonga Sacred Heart College
- Yarrawonga Pre School
- Yarrawonga Ignite Life Church
- Yarrawonga Health
- Finley FoodShare
- Tungamah Share Table
- Numurkah Community House
- Numurkah Pre School
- Nathalia Community House
- Nathalia Primary School
- Tocumwal St Vincents
- Berrigan Lions Club
- Barmah Share Table

Finally, Moira FoodShare continues to play a key role in our community that is arguably more important than it has ever been. We must look to create viable and stable funding pathways to ensure we continue to run this invaluable service into the future. Our communities are only as strong as our most vulnerable.



James Rouel
Moira FoodShare Program Coordinator

Yarrawonga Community Opp Shop

I'm not sure as to why the years are speeding up in the time that's passing by, however, with the past year whizzing by our lives out here at the Yarrawonga Community Opp Shop have been extremely busy.

We have been able to gain a couple of fantastic new Volunteers including one that is able to come in and drive for us for deliveries and pickups occasionally. This help has enabled us to once again collect some fantastic donations of furniture, both indoors and outdoors goods, as well as electrical items. Washing machines, dryers, fridges & freezers of excellent condition that after being tested & tagged are quick to find a new home with one of our Customers. It has also enabled us to reduce the cost of our furniture to half price everyday thus increasing our sales and keeping our stock flowing in and out very quickly.

The reduction of the furniture prices has been reflected in our annual takings being up on previous years. Our great year of trading was also helped along by all other items being reduced consistently throughout the Store. Our clothing has sold beautifully throughout the year with all clothing donations being sorted daily.

We have as usual been able to support local charities with gifts for raffles, books for libraries and the homeless of course have been made warmer and more comfortable upon request.

For the most part this year we've helped an amount of homeless folks. Individuals in need that are experiencing both and/or a domestic or financial crisis have also been at the forefront of our needs this past year.

We've found that the economy and higher interest rates we're experiencing as a nation has brought into our Store a broader and larger Customer base from all walks of life.

With our aim to be able to procure donations and on sell to Customers our Volunteers have once again adapted to the different genre of Customers with a smile on their faces and kindness in their hearts.

Jeannine my Assistant and I have spent many joyful hours both at work and on social outings with our "Team" out here at the Yarrawonga Community Opp Shop and I once again thank Jeannine and our awesome Volunteers whom we could not do without my grateful thanks for a job done extremely well.

It's been a fantastic fun and enjoyable year to come to work, help people out, smile, laugh and be surrounded by such wonderful people each day. Wishing you all the best of health and happiness.

Kindest Regards and a giant THANK YOU to one and all.

Lynne M Dowsett

Yarrawonga Community Opp Shop Coordinator



financial report

30 June 2024



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MHA Care Limited
ABN 90 463 327 686
Financial Report 30 June 2024

MHA Care Limited
Directors' report
30 June 2024

The directors present their report, together with the financial statements, of MHA Care Limited (herein referred to as MHA Care) for the year ended 30 June 2024.

Directors

The names of each person who has been a director during the year and to the date of this report are:

Bernadette McKenzie (Chairperson)
Richard Malloys (Deputy Chair since 29 January 2024)
Bruce Pigdon (Secretary)
Peter Lynch
Louise Carmichael (appointed 27 November 2023)
Cathy Borg (appointed April 2024)
David McKenzie (resigned 27 November 2023)
Alan Williams (resigned 27 November 2023)

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

Principal activities

The principal activities of MHA Care during the course of the financial year was to provide a range of home and community care services to support clients and their carers to live independently at home and in the community.

Operating result

The deficit of MHA Care for the financial year was:

2024	2023
\$	\$
(310,932)	(108,314)

Objectives

MHA Care's objective is to be established as a major provider of quality care services in the Moira Shire and surrounds.

Our goals

To achieve its stated objectives, MHA Care has adopted the following strategies:

Governance

Leadership

- Relationships and interactions between the board, management, staff, volunteers and key stakeholders are developed and maintained.
- The board continues to demonstrate good governance by determining strategic direction, ensuring legal compliance and sound financial governance.

Strategy and planning

- At a strategic level define and guide the direction of MHA Care, in the short and long-term, and make informed decisions on allocating resources to pursue MHA Care's strategic and operational plans.

Finance

- Demonstrate ongoing financial accountability and viability of MHA Care beyond 2024.

MHA Care Limited
Directors' report
30 June 2024

Our People

- MHA Care attracts and retains skilled and competent employees to achieve organisational goals at the minimum cost necessary, considering advanced value service delivery with regard to quality and the organisation's operating environment.
- MHA Care has a skilled workforce of managers and workers with the right values and provide opportunities for career progression within the organisation.
- Our staff are empowered.

Innovation, Quality and improvement

- MHA Care has in place information management and service delivery systems that are flexible, dynamic and support the needs of the ageing, frail, people with a disability and their carers.
- MHA Care is operated in an efficient, effective manner, adhering to quality principles and practices.

Brand and Image

- MHA Care's brand is recognised across the Moira Shire and surrounds.

Client and Market Focus

To consistently deliver quality services in a respectful manner, enabling the aged, frail, people with a disability and their carers to:

- pursue individual lifestyles
- participate in the community
- influence and strengthen the aged and disability services workforce
- live in their own homes.

Significant changes in state of affairs

In the opinion of the directors there were no significant changes in the state of affairs of MHA Care that occurred during the financial year under review not otherwise disclosed in this report or the financial statements.

After balance date events

No matters or circumstances have arisen since the end of the financial year which affected or may significantly affect the operations of MHA Care, the results of those operations or the state of affairs of MHA Care, in future years other than already disclosed.

Environmental regulations

MHA Care is not subject to any significant environmental regulation.

Directors' benefits

No director has received or become entitled to receive, during or since the financial year, a benefit because of a contract made by MHA Care, a firm which a director is a member or an entity in which a director has a substantial financial interest except as disclosed in Note 22 to the financial statements. This statement excludes a benefit included in the aggregate amount of emoluments received or due and receivable by directors shown in MHA Care's accounts, or the fixed salary of a full-time employee of MHA Care.

Indemnification and insurance of directors and officers

MHA Care has indemnified all directors and the Chief Executive Officer in respect of liabilities to other persons (other than MHA Care) that may arise from their position as directors or Chief Executive Officer of MHA Care except where the liability arises out of conduct involving the lack of good faith.

Disclosure of the nature of the liability and the amount of the premium is prohibited by the confidentiality clause of the contract of insurance. MHA Care has not provided any insurance for an auditor of MHA Care.

Proceedings on behalf of the entity

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

MHA Care Limited
Directors' report
30 June 2024

MHA Care was not a party to any such proceedings during the year.

Information on directors

Name: Bernadette McKenzie
 Title: Director and Chairperson
 Qualifications: Bachelor of Business (Accounting), Certified Practicing Accountants (CPA)
 Experience and expertise: Appointed as Board member on 29 February 2016. Appointed as Company Secretary in November 2016. Over 16 years business and accounting experience.

Name: Richard Mallows
 Title: Director and Deputy Chair since 29 January 2024
 Qualifications: Doctor of Philosophy (PhD), Cert IV Training and Assessment, Grad Dip Vocational Education & Training, Honours Exercise Physiology, Bachelor of Applied Science
 Experience and expertise: Extensive teaching experience in the TAFE and University Sector, assisting and creating courses directly related to better community health outcomes. Active volunteer with local sports groups and clubs assisting with sport fitness and rehabilitation.

Name: Bruce Pigdon OAM
 Title: Director and Company Secretary
 Qualifications: Company Director of family owned business
 Experience and expertise: Board member since 2005 and Chairperson from August 2011 to November 2015. Appointed as Company Secretary in November 2019.

Name: Peter Lynch
 Title: Director
 Experience and expertise: Retired Director of own Company, South Gippsland Real Estate, for 25 years.

Name: Louise Carmichael
 Title: Director (appointed 27 November 2024)
 Experience and expertise: Has a Post Grad Certificate in Education and a Bachelor of Arts (Hons), Cert in Community Leadership and Governance (Local Government), Community Leader Fellowship and is a current member of the Institute of Company Directors Aus. She served as a Project manager with the NFP Our Community organisation and as Chartered Accounts Program Coordinator with the institute of Chartered Accountants in Australia

Name: Cathy Borg
 Title: Director (appointed April 2024)
 Experience and expertise: Has an extensive history spanning 18 years in Financial Management roles as Cash Forecasting Supervisor (Bureau Veritas Aus Pty Ltd), Credit Controller (Fuchs Lubricants (Australasia) and Hunter Leisure Pty Ltd. Cathy has also volunteered her time to our Meals on Wheels program prior to being elected to the Board.

Name: David McKenzie
 Title: Director (resigned 27 November 2023)
 Qualifications: Diploma Institute of Company Directors
 Experience and expertise: Board member since July 2004, Deputy Chairperson of Nathalia District Hospital Board.

Name: Alan Williams
 Title: Director (resigned 27 November 2023)
 Qualifications: Master of Education (Admin), TPTC Certificate B, Graduate Diploma Rel.Educ, Cert Professional Development.
 Experience and expertise: Experience in Human Resource Management, Education System Management, Committee Member Friends of Chinamans' Island. Past President Mixed Probuss. Secretary of the Yarrawonga Branch of the ALP.

MHA Care Limited
Directors' report
30 June 2024

Meetings of directors

During the financial year, 10 meetings of directors were held. Attendances by each director were as follows:

	Directors' Eligible	Meetings Attended
Bernadette Mckenzie	10	9
Richard Mallows	10	10
Bruce Pigdon	10	10
Peter Lynch	10	6
Louise Carmichael	5	5
Cathy Borg	3	3
David McKenzie	4	2
Alan Williams	4	1

Company secretary

Bruce Pigdon held company secretary responsibilities at the end of the financial year.

Members' guarantee

MHA Care is incorporated under the *Corporations Act 2001* and is a company limited by guarantee. If MHA Care is wound up, the constitution states that each member is required to contribute a maximum of \$50 each towards meeting any outstanding and obligations of the entity. At 30 June 2024 the number of members was 6 (2023: 6).

Auditor's independence declaration

A copy of the auditor's independence declaration as required under section 60.40 of the *Australian Charities and Not-for-profits Commission Act 2012* is set out immediately after this directors' report.


The directors' report is signed in accordance with a resolution of the board of directors.

On behalf of the directors



Bernadette McKenzie
Chairperson

28 October 2024



Richard Mallows
Vice Chairperson



Andrew Frewin Stewart
61 Bull Street Bendigo VIC 3550
ABN: 65 684 604 390
afs@afsbendigo.com.au
(03) 5443 0344

Lead auditor's independence declaration under section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* to the Directors of MHA Care Limited

As lead auditor for the audit of MHA Care Limited for the year ended 30 June 2024, I declare that, to the best of my knowledge and belief, there have been:

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

Andrew Frewin Stewart
61 Bull Street, Bendigo Vic 3550
Dated this 28th day of October 2024

Joshua Griffin
Lead Auditor



afs@afsbendigo.com.au

Liability limited by a scheme approved under Professional Standards Legislation.

MHA Care Limited
Statement of profit or loss and other comprehensive income
For the year ended 30 June 2024

	Note	2024 \$	2023 \$
Revenue	4	10,653,395	8,565,352
Other income	5	668,740	840,036
Expenses			
Program expenses		(70,541)	(87,019)
Property expenses		(86,660)	(90,043)
Employee benefits expense	6	(6,964,007)	(5,358,042)
Consultants and contractors		(720,419)	(599,395)
Depreciation and amortisation	6	(279,894)	(318,750)
Home care packages		(2,979,817)	(2,529,133)
Other expenses		(503,387)	(500,074)
Finance costs	6	(28,342)	(31,246)
Deficit for the year		(310,932)	(108,314)
Other comprehensive income			
<i>Items that will not be reclassified subsequently to profit or loss</i>			
Gain on revaluation		-	24,949
Other comprehensive income for the year		-	24,949
Total comprehensive income for the year		<u>(310,932)</u>	<u>(83,365)</u>

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes

MHA Care Limited
Statement of financial position
As at 30 June 2024

	Note	2024 \$	2023 \$
Assets			
Current assets			
Cash and cash equivalents	7	762,560	1,073,353
Trade and other receivables	8	130,440	151,380
Other assets	9	747,584	572,071
Inventories		-	520
Investments	10	1,697,964	1,662,277
Total current assets		<u>3,338,548</u>	<u>3,459,601</u>
Non-current assets			
Property, plant and equipment	11	550,328	612,217
Right-of-use assets	12	533,007	597,625
Intangible assets	13	-	19,581
Total non-current assets		<u>1,083,335</u>	<u>1,229,423</u>
Total assets		<u>4,421,883</u>	<u>4,689,024</u>
Liabilities			
Current liabilities			
Trade and other payables	14	300,894	316,632
Contract liabilities	15	248,790	200,465
Employee benefits	16	492,215	434,669
Lease liabilities	17	120,532	138,009
Total current liabilities		<u>1,162,431</u>	<u>1,089,775</u>
Non-current liabilities			
Employee benefits	16	50,444	47,020
Lease liabilities	17	449,197	481,939
Lease make good		29,536	29,083
Total non-current liabilities		<u>529,177</u>	<u>558,042</u>
Total liabilities		<u>1,691,608</u>	<u>1,647,817</u>
Net assets		<u>2,730,275</u>	<u>3,041,207</u>
Equity			
Revaluation reserve		186,048	186,048
Retained surpluses		<u>2,544,227</u>	<u>2,855,159</u>
Total equity		<u>2,730,275</u>	<u>3,041,207</u>

The above statement of financial position should be read in conjunction with the accompanying notes

MHA Care Limited
Statement of changes in equity
For the year ended 30 June 2024

	Revaluation reserve \$	Retained surpluses \$	Total equity \$
Balance at 1 July 2022	161,099	2,963,473	3,124,572
Deficit for the year	-	(108,314)	(108,314)
Other comprehensive income for the year	24,949	-	24,949
Total comprehensive income for the year	24,949	(108,314)	(83,365)
Balance at 30 June 2023	<u>186,048</u>	<u>2,855,159</u>	<u>3,041,207</u>
	Revaluation reserve \$	Retained surpluses \$	Total equity \$
Balance at 1 July 2023	186,048	2,855,159	3,041,207
Deficit for the year	-	(310,932)	(310,932)
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	-	(310,932)	(310,932)
Balance at 30 June 2024	<u>186,048</u>	<u>2,544,227</u>	<u>2,730,275</u>

The above statement of changes in equity should be read in conjunction with the accompanying notes

MHA Care Limited
Statement of cash flows
For the year ended 30 June 2024

	Note	2024 \$	2023 \$
Cash flows from operating activities			
Receipts from government grants		6,039,066	5,253,790
Other receipts		5,475,699	3,786,718
Payments for employee benefits		(6,903,037)	(5,479,265)
Other payments		(4,786,631)	(4,126,946)
Interest received		111,867	43,669
Lease payments (interest component)		(27,889)	(31,246)
Net cash used in operating activities	18	(90,925)	(553,280)
Cash flows from investing activities			
Payments for property, plant and equipment		(52,738)	(127,059)
Proceeds from sale of property, plant and equipment		-	4,243
Payments for investments		(35,687)	(12,661)
Net cash used in investing activities		(88,425)	(135,477)
Cash flows from financing activities			
Lease payments (principal component)		(131,443)	(132,462)
Net cash used in financing activities		(131,443)	(132,462)
Net decrease in cash and cash equivalents		(310,793)	(821,219)
Cash and cash equivalents at the beginning of the financial year		1,073,353	1,894,572
Cash and cash equivalents at the end of the financial year	7	<u>762,560</u>	<u>1,073,353</u>

The above statement of cash flows should be read in conjunction with the accompanying notes

Note 1. Material accounting policy information

The financial statements were authorised for issue on 28 October 2024 by the directors of MHA Care.

The accounting policies that are material to the company are set out either in the respective notes or below. The accounting policies adopted are consistent with those of the previous financial year, unless otherwise stated.

Basis of preparation

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures made by the Australian Accounting Standards Board (AASB) in order to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

Statement of compliance

MHA Care does not have 'public accountability' as defined in AASB 1053: *Application of Tiers of Australian Accounting Standards* and is therefore eligible to apply the 'Tier 2' reporting framework under Australian Accounting Standards.

The financial statements comply with the recognition and measurement requirements of Australian Accounting Standards, the presentation requirements in those Standards as modified by AASB 1060: *General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* (AASB 1060) and the disclosure requirements in AASB 1060. Accordingly, the financial statements comply with Australian Accounting Standards – Simplified Disclosures.

Adoption of new and revised accounting standards

The company has adopted all of the new or amended Accounting Standards and Interpretations issued by the AASB that are mandatory for the current financial year. A description of the impact of new or amended Accounting Standards and Interpretations that have had a material impact on the company during the current financial year is outlined below:

AASB 2021-2 *Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates* is mandatory for annual reporting periods beginning on or after 1 January 2023 and was adopted by the company in the preparation of the 30 June 2024 financial statements.

AASB 2021-2 includes amendments to AASB 101 *Presentation of Financial Statements*, requiring the company to disclose material accounting policy information in its financial statements rather than significant accounting policies which was required in previous financial years. Accounting policy information is material if it, when considered with other information, could reasonably be expected to influence decisions of primary users based on the financial statements.

Adoption of AASB 2021-2 has had no impact on the numerical information disclosed in the company's financial statements. Rather, adoption has required the company to remove significant accounting policy information from the notes to the financial statements that is not considered material.

Historical cost convention

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.

Going concern

The financial report has been prepared on a going concern basis, which contemplates continuity of normal business activities and the realisation of assets and the settlement of liabilities in the ordinary course of business.

Functional and presentation currency and rounding

These financial statements are presented in Australian dollars, which is MHA Care's functional currency. The amounts have been rounded to the nearest dollar.

Income tax

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

Note 1. Material accounting policy information (continued)

Investments and other financial assets are initially measured at fair value. Transaction costs are included as part of the initial measurement, except for financial assets at fair value through profit or loss. Such assets are subsequently measured at either amortised cost or fair value depending on their classification. Classification is determined based on both the business model within which such assets are held and the contractual cash flow characteristics of the financial asset unless an accounting mismatch is being avoided.

Financial assets are derecognised when the rights to receive cash flows have expired or have been transferred and the company has transferred substantially all the risks and rewards of ownership. When there is no reasonable expectation of recovering part or all of a financial asset, its carrying value is written off.

Financial assets at amortised cost

A financial asset is measured at amortised cost only if both of the following conditions are met: (i) it is held within a business model whose objective is to hold assets in order to collect contractual cash flows; and (ii) the contractual terms of the financial asset represent contractual cash flows that are solely payments of principal and interest.

Investments

Investments includes non-derivative financial assets with fixed or determinable payments and fixed maturities where the company has the positive intention and ability to hold the financial asset to maturity. This category excludes financial assets that are held for an undefined period. Investments are carried at amortised cost using the effective interest rate method adjusted for any principal repayments. Gains and losses are recognised in profit or loss when the asset is derecognised or impaired.

Goods and Services Tax (GST)

Revenues, expenses, assets and liabilities are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax 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 are presented as operating cash flows included in receipts from customers or payments to suppliers.

Cash flows are presented in the Statement of Cash Flows on a gross basis. The GST component of cash flows arising from investing and 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.

Comparative figures

Comparative figures have been adjusted to conform to changes in presentation for the current financial year where required by accounting standards or as a result of changes in accounting policy.

Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the consolidated entity's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the consolidated entity's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

Impairment of assets

At the end of each reporting period, MHA Care reviews the carrying values of its tangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the profit or loss.

Note 1. Material accounting policy information (continued)

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when MHA Care 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 it is not possible to estimate the recoverable amount of an individual asset, MHA Care estimates the recoverable amount of the cash-generating unit to which the asset belongs.

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

Economic dependence

MHA Care is dependent on various government departments for a significant portion of revenue used for its operations. At the date of this report, the board of directors believe that these government bodies will continue to support MHA Care.

Fair value measurement

MHA Care measures some of its assets and liabilities at fair value either on a recurring or non-recurring basis, depending on the requirements of the applicable Accounting Standards.

"Fair value" is the price MHA Care would sell an asset or would have to pay to transfer a liability in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date and this assumes that the transaction will take place either: in the principal market, or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

Note 2. Critical accounting judgements, estimates and assumptions

The following are the critical judgements, apart from those involving estimations that the directors have made in the process of applying MHA Care's accounting policies. These judgements have the most significant effect on the amounts recognised in the financial statements.

Further details of the nature of these assumptions and conditions may be found in the relevant notes to the financial statements.

Employee benefits - annual leave

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. MHA Care expects most employees will take their annual leave entitlements within 24 months of the reporting period in which they were earned, but this will not have a material impact on the amounts recognised in respect of obligations for employees' leave entitlements.

Employee benefits - long service leave

MHA Care assesses the long service leave liability in accordance with the requirements of AASB 119: *Employee Benefits* and applies probability factors reducing the balance of the liability on employees' balances that have not reached their vesting period i.e. not entitled to be paid out as at 30 June 2024. The probability factors are increased as the respective employees' years of service increase and are provided for at 100% probability at vesting period (in accordance with employment conditions).

The probability rates have been determined based on past retention data.

Note 2. Critical accounting judgements, estimates and assumptions (continued)

Estimation of useful lives of assets

The estimation of the useful lives of assets has been based on historical experience and the condition of the asset is assessed at least once per year and considered against the remaining useful life. Adjustments to useful lives are made when considered necessary.

Impairment of assets

MHA Care assesses impairment of non-financial assets at each reporting date by evaluating conditions specific to MHA Care and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs of disposal, which incorporate a number of key estimates and assumptions.

Identifying performance obligations under AASB 15

To identify a performance obligation under AASB 15: *Revenue from Contracts with Customers*, 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.

Determination and timing of revenue recognition under AASB 15

For each revenue stream, MHA Care applies significant judgement to determine when a performance obligation has been satisfied and the transaction price that is to be allocated to each performance obligation.

Identifying and measuring leases under AASB 16: Leases

Management exercises judgement to:

- identify whether a contract is or contains a lease at inception by assessing whether MHA Care has the right to direct the use of the identified asset and obtain substantially all the economic benefits from the use of that asset.
- determine whether MHA Care is reasonably certain to exercise extension options, termination periods, and purchase options.
- determine the discount rate, where the discount rate is MHA Care's incremental borrowing rate if the rate implicit in the lease cannot be readily determined. The incremental borrowing rate is determined with reference to factors specific to MHA Care and underlying asset including the amount, lease term and economic environment.

Make-good provision

A provision has been made for the present value of anticipated costs for future restoration of leased premises. The provision includes future cost estimates associated with closure of the premises. The calculation of this provision requires assumptions such as application of closure dates and cost estimates. The provision recognised for each site is periodically reviewed and updated based on the facts and circumstances available at the time. Changes to the estimated future costs for sites are recognised in the Statement of Financial Position by adjusting the asset and the provision. Reductions in the provision that exceed the carrying amount of the asset will be recognised in profit or loss.

Note 3. Change to comparative figures

Classification of term deposits

During the year the directors reviewed the requirements of AASB 107 *Statement of Cash Flows* and noted term deposits normally qualify as a cash and cash equivalent only when they have initial investment periods of three months or less. In previous financial years the company classified all term deposits as cash and cash equivalents in the preparation of the financial statements even if they had initial investment periods greater than three months.

In the preparation of the financial statements for the current financial year, the directors updated its accounting policy to align to the requirements of AASB 107, restating comparative figures to reclassify term deposits with initial investment periods greater than three months as current investments instead of cash and cash equivalents in the Statement of financial position.

The change in classification had the following impacts on comparative figures:

Note 3. Change to comparative figures (continued)

- Cash and cash equivalents decreased and investments increased by \$1,662,277 at 30 June 2023 as reported in the Statement of financial position.
- Opening and closing cash balances were reduced to exclude term deposits with initial investment periods greater than three months as reported in the Statement of cash flows
- Investments in and redemptions of term deposits with initial investment periods greater than three months are now classified within investment activities as reported in the Statement of cash flows.

The change in classification had no impact on the company's net profit or net asset position

Note 4. Revenue

	2024 \$	2023 \$
Revenue from contracts with customers	<u>10,653,395</u>	<u>8,565,352</u>

Disaggregated revenue

MHA Care has disaggregated revenue by the nature of revenue and timing of revenue recognition.

	2024 \$	2023 \$
<i>Categories of disaggregation</i>		
Commonwealth Government grants	5,278,836	4,551,633
State Government grants	793,753	393,015
Client fees	2,269,513	1,692,780
Service fees	1,952,001	1,589,391
Opportunity shop sales (net of inventory value movement)	<u>359,292</u>	<u>338,533</u>
Total disaggregated revenue from contracts with customers under AASB 15	<u>10,653,395</u>	<u>8,565,352</u>
<i>Timing of revenue recognition - services transferred to customers:</i>		
- at a point in time	6,072,589	3,620,704
- over time	<u>4,580,806</u>	<u>4,944,648</u>
	<u>10,653,395</u>	<u>8,565,352</u>

Accounting policy for revenue recognition

When MHA Care receives revenue it assesses whether there is a contract that is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

When both these conditions are satisfied, MHA care:

- identifies each performance obligation relating to the revenue
- recognises a liability for its obligations under the agreement
- recognises revenue as it satisfies its performance obligations, as services are rendered.

Where the contract is not enforceable or does not have sufficiently specific performance obligations, MHA Care:

- recognises the asset received in accordance with the recognition requirements of other applicable Accounting Standards (for example AASB 9: *Financial Instruments*, AASB 16: *Leases*, AASB 116: *Property, Plant and Equipment* and AASB 138: *Intangible Assets*)
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) and
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount in accordance with AASB 1058: *Income of Not-for-Profit Entities*.

MHA Care Limited
Notes to the financial statements
30 June 2024

Note 4. Revenue (continued)

Government Grants

The types of government grants recognised under AASB 15: *Revenue from Contracts with Customers* includes:

- Department of Health - Commonwealth Home Support Programme (CHSP)
- Department of Health - Home Care Packages (HCP)
- Department of Health - Home and Community Care (HACC)

The performance obligations for each of these government grants are:

- **Commonwealth Home Support Programme:** This program provides entry level home support for older people who need assistance to keep living at home. Funding is based predominately on annual estimated service hours, along with meal delivery numbers. Revenue is recognised over time, as and when the services are provided based on actual service hours and meal deliveries.
- **Home Care Packages:** This program provides in home care services to individuals to enable them to stay in their homes longer. MHA Care receives and holds funding on behalf of the individuals and applies costs against it as they are incurred. Revenue is recognised over time, as and when the support is provided and cost incurred, including monthly administration and care coordination fees.
- **Home and Community Care:** This program is targeted at people aged under 65 who need assistance with daily activities due to physical and/or psychosocial functional impairment related to disability, chronic illness and short-term health needs. Revenue is recognised over time, as and when the support is provided.

For other grants with performance obligations, judgement is exercised over whether the performance obligations have been met, on a grant by grant basis.

Contributed assets

MHA Care may receive assets from the government and other parties for nil or nominal consideration in order to further its objectives. These assets are recognised in accordance with the recognition requirements of other applicable Accounting Standards (for example AASB 9, AASB 16, AASB 116 and AASB 138).

On initial recognition of an asset, MHA Care recognises related amounts being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer. MHA Care recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amounts.

Client and service fees

Client and service fees are charges that can be levied on clients for some services they receive. The fees are recognised at a point in time when the performance obligation, the provision of services, is satisfied.

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

Note 5. Other income

	2024 \$	2023 \$
Government funding recognised under AASB 1058	119,909	605,869
Donations	73,098	57,192
Profit on disposal of non-current assets	-	21,060
Interest	111,867	43,669
Other income	363,866	112,246
	<u>668,740</u>	<u>840,036</u>
Other income	<u>668,740</u>	<u>840,036</u>

MHA Care Limited
Notes to the financial statements
30 June 2024

Note 5. Other income (continued)

Accounting policy for other income

Government funding recognised under AASB 1058

Government funding is recognised in profit or loss when the company obtains control of the funding as the criteria for the funding are not sufficiently specific so as to recognise the revenue in accordance with AASB 15 and therefore the funding is recognised in accordance with AASB 1058.

Donations

Donations and bequests are generally recognised as income upon receipt (which is when MHA Care obtains control of the asset) as they do not contain sufficiently specific and enforceable performance obligations. Where sufficiently specific and enforceable performance obligations exist, revenue is recorded as and when the performance obligation is satisfied.

Note 6. Expenses

	2024 \$	2023 \$
Deficit includes the following specific expenses:		
Employee benefits expense		
Salaries and wages	6,037,738	4,736,676
Superannuation	577,828	436,875
WorkCover	263,689	114,888
Other employee benefits	84,752	69,603
Total employee benefits expense	<u>6,964,007</u>	<u>5,358,042</u>
Depreciation and amortisation		
Buildings	5,286	4,573
Plant and equipment	39,813	41,832
Motor vehicles	69,370	46,415
Software	19,581	78,789
Right-of-use assets	145,844	147,141
	<u>279,894</u>	<u>318,750</u>
Finance costs		
Interest on lease liabilities	<u>28,342</u>	<u>31,246</u>
Bad debts expense	<u>360</u>	<u>198</u>

Note 7. Cash and cash equivalents

	2024 \$	2023 \$
<i>Current assets</i>		
Cash on hand	2,000	2,000
Cash at bank	<u>760,560</u>	<u>1,071,353</u>
	<u><u>762,560</u></u>	<u><u>1,073,353</u></u>

MHA Care Limited
Notes to the financial statements
30 June 2024

Note 8. Trade and other receivables

	2024	2023
	\$	\$
<i>Current assets</i>		
Trade receivables	133,610	155,679
Less: Allowance for expected credit losses	<u>(3,170)</u>	<u>(4,299)</u>
	<u>130,440</u>	<u>151,380</u>

Note 9. Other assets

	2024	2023
	\$	\$
<i>Current assets</i>		
Contract asset	698,516	496,759
Prepayments	<u>49,068</u>	<u>75,312</u>
	<u>747,584</u>	<u>572,071</u>

Financial assets at amortised cost classified as other assets

	Note	2024	2023
		\$	\$
Total other assets		747,584	572,071
Prepaid expenses		<u>(49,068)</u>	<u>(75,312)</u>
Total financial assets classified as other assets	19	<u>698,516</u>	<u>496,759</u>

Accounting policy for other assets

Contract asset

Contract assets includes amounts accrued where MHA Care has performed the obligation of the relevant funding agreement and established the right to receive payment.

Note 10. Investments

	2024	2023
	\$	\$
<i>Current assets</i>		
Term deposits	<u>1,697,964</u>	<u>1,662,277</u>

MHA Care Limited
Notes to the financial statements
30 June 2024

Note 11. Property, plant and equipment

	2024	2023
	\$	\$
<i>Non-current assets</i>		
Land - at independent valuation	60,000	60,000
Buildings - at independent valuation	185,000	185,000
Less: Accumulated depreciation	(5,286)	-
	<u>179,714</u>	<u>185,000</u>
Plant and equipment - at cost	461,673	594,970
Less: Accumulated depreciation	(346,990)	(466,836)
	<u>114,683</u>	<u>128,134</u>
Motor vehicles - at cost	692,811	666,593
Less: Accumulated depreciation	(496,880)	(427,510)
	<u>195,931</u>	<u>239,083</u>
Total property, plant and equipment	<u><u>550,328</u></u>	<u><u>612,217</u></u>

Reconciliations

Reconciliations of the written down values at the beginning and end of the current financial year are set out below:

	Land	Buildings	Plant & Equipment	Motor Vehicles	Total
	\$	\$	\$	\$	\$
Balance at 1 July 2023	60,000	185,000	128,134	239,083	612,217
Additions	-	-	26,520	26,218	52,738
Disposals	-	-	(158)	-	(158)
Depreciation expense	-	(5,286)	(39,813)	(69,370)	(114,469)
Balance at 30 June 2024	<u><u>60,000</u></u>	<u><u>179,714</u></u>	<u><u>114,683</u></u>	<u><u>195,931</u></u>	<u><u>550,328</u></u>

Accounting policy for 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.

Property

Freehold land and buildings are shown at their fair value based on periodic valuations by external independent valuers, less subsequent depreciation for buildings. Where an independent valuation has not been undertaken at balance date, MHA Care perform a directors' assessment to estimate possible changes in fair value of land and buildings since the date of the last independent valuation.

Increases in the carrying amount arising on revaluation of land and buildings are recognised in other comprehensive income and accumulated in the revaluation reserve in equity. Revaluation decreases that offset previous increases of the same class of asset shall be recognised in other comprehensive income under the heading of revaluation reserve. All other decreases are charged to the profit or loss. As the revalued buildings are depreciated the difference between depreciation recognised in the Statement of Profit or Loss and Other Comprehensive Income, which is based on the revalued carrying amount of the asset, and the depreciation based on the asset's original cost is transferred from the revaluation reserve to retained earnings.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Land and buildings were independently valued at \$150,000 by Preston Rowe Paterson Shepparton in September 2018.

MHA Care Limited
Notes to the financial statements
30 June 2024

Note 11. Property, plant and equipment (continued)

The directors have performed an assessment for the year ended 30 June 2024 and have concluded there have been no material movements in the fair value since the previous director valuation performed at 30 June 2023.

Plant and Equipment

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation

The depreciable amount of all fixed assets is depreciated over the asset's useful life to MHA Care 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, which are consistent with the prior year, are:

Class of Fixed Asset	Depreciation Rate
Buildings	2.5%
Plant and Equipment	10-100%
Motor Vehicles	10-12.5%

Note 12. Right-of-use assets

	2024	2023
	\$	\$
<i>Non-current assets</i>		
Leased land and buildings - at cost	1,150,022	1,035,154
Less: Accumulated depreciation	(617,015)	(437,529)
	<u>533,007</u>	<u>597,625</u>

Reconciliations

Reconciliations of the written down values at the beginning and end of the current financial year are set out below:

	Land and buildings	Total
	\$	\$
Balance at 1 July 2023	597,625	597,625
Additions	81,226	81,226
Depreciation expense	(145,844)	(145,844)
Balance at 30 June 2024	<u>533,007</u>	<u>533,007</u>

Accounting policy for right-of-use assets

A right-of-use asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and, except where included in the cost of inventories, an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset.

Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the company expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of use assets are subject to impairment or adjusted for any remeasurement of lease liabilities.

MHA Care Limited
Notes to the financial statements
30 June 2024

Note 12. Right-of-use assets (continued)

The company has elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets. Lease payments on these assets are expensed to profit or loss as incurred.

Note 13. Intangible assets

	2024	2023
	\$	\$
<i>Non-current assets</i>		
Software - at cost	236,368	319,016
Less: Accumulated amortisation	(236,368)	(299,435)
	<u>-</u>	<u>19,581</u>

Note 14. Trade and other payables

	2024	2023
	\$	\$
<i>Current liabilities</i>		
Trade creditors	115,080	124,876
Accrued expenses	19,740	47,675
Salaries payable	95,529	68,645
PAYG payable	74,086	44,850
GST payable/(receivable)	(3,968)	30,159
Other payables	427	427
	<u>300,894</u>	<u>316,632</u>

Financial liabilities at amortised cost classified as trade and other payables

	Note	2024	2023
		\$	\$
Total trade and other payables		300,894	316,632
GST (payable)/receivable		3,968	(30,159)
Total financial liabilities at amortised cost	19	<u>304,862</u>	<u>286,473</u>

Note 15. Contract liabilities

	2024	2023
	\$	\$
<i>Current liabilities</i>		
Contract liabilities	<u>248,790</u>	<u>200,465</u>

MHA Care Limited
Notes to the financial statements
30 June 2024

Note 16. Employee benefits

	2024	2023
	\$	\$
<i>Current liabilities</i>		
Annual leave	294,129	230,053
Long service leave	198,086	204,616
	<u>492,215</u>	<u>434,669</u>
<i>Non-current liabilities</i>		
Long service leave	50,444	47,020
	<u>542,659</u>	<u>481,689</u>

Note 17. Lease liabilities

	2024	2023
	\$	\$
<i>Current liabilities</i>		
Lease liability	120,532	138,009
<i>Non-current liabilities</i>		
Lease liability	449,197	481,939
	<u>569,729</u>	<u>619,948</u>
<i>Maturity analysis</i>		
Future lease payments are due as follows:		
Within one year	120,900	163,093
One to five years	324,170	300,882
More than five years	217,034	268,964
Less unexpired interest	(92,375)	(112,991)
	<u>569,729</u>	<u>619,948</u>

Accounting policy for lease liabilities

The company's lease portfolio includes land and buildings. The lease terms for land and buildings are:

Lease	Lease term end
Karook Street	February 2028
PALS	September 2025
Yarra Opp Shop	July 2024
Yarrawonga Office	November 2032

At inception of a contract, the company 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 company where the company is a lessee.

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

MHA Care Limited
Notes to the financial statements
30 June 2024

Note 17. Lease liabilities (continued)

Lease payments included in the measurement of the lease liability, where applicable, 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
- lease payments under extension options if the 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.

Each of the company's lease arrangements are for use in the production of supply of goods or services, or for administrative purposes.

Note 18. Cash flow information

	2024	2023
	\$	\$
Deficit for the year	(310,932)	(108,314)
Adjustments for:		
Depreciation and amortisation	279,894	318,750
Profit/(loss) on disposal of non-current assets	158	21,059
Bad debts expense	360	197
Change in operating assets and liabilities:		
(Increase)/decrease in trade and other receivables	20,579	(9,313)
(Increase)/decrease in other assets	(175,514)	(489,652)
(Increase)/decrease in inventories	520	(520)
Increase/(decrease) in payables	(15,738)	29,801
Increase/(decrease) in employee benefits	60,970	(121,223)
Increase/(decrease) in contract liabilities	48,325	(192,412)
Increase/(decrease) in provisions	453	(1,653)
Net cash used in operating activities	<u>(90,925)</u>	<u>(553,280)</u>

Note 19. Financial risk management

MHA Care's financial instruments consist mainly of deposits with banks, short-term investments, accounts receivable, other assets, accounts payable and lease liabilities.

The carrying amounts for each category of financial instruments, measured in accordance with AASB 9 as detailed in the accounting policies to these financial statements, are as follows:

	Note	2024	2023
		\$	\$
Financial assets			
Cash and cash equivalents	7	762,560	1,073,353
Trade and other receivables	8	130,440	151,380
Other assets	9	698,516	496,759
Term deposits	10	1,697,964	1,662,277
Total financial assets at amortised cost		<u>3,289,480</u>	<u>3,383,769</u>

Note 19. Financial risk management (continued)

	Note	2024 \$	2023 \$
Financial liabilities			
Trade and other payables	14	304,862	286,473
Lease liabilities	17	569,729	619,948
Total financial liabilities at amortised cost		874,591	906,421

Accounting policy for financial instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when MHA Care becomes a party to the contractual provisions to the instrument. For financial assets, this is the date that MHA Care 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.

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.

Classification and subsequent measurement

Financial liabilities

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 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.

A financial liability cannot be reclassified.

MHA Care recognises trade and other payables and lease liabilities in this category.

Financial assets

Financial assets are measured at amortised cost if both of the following criteria are met:

- the financial asset is managed solely to collect contractual cash flows and
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.

These assets are initially recognised at fair value plus any directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method less any impairment.

MHA Care recognises cash and cash equivalents, trade and other receivables and other assets in this category.

Derecognition

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the Statement of Financial Position.

Note 19. Financial risk management (continued)

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

Derecognition of financial assets

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
- MHA Care 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.

Recognition of expected credit losses in financial statements

MHA Care recognises a loss allowance, using the simplified approach as applicable under AASB 9, for expected credit losses on financial assets that are measured at amortised cost.

Expected credit losses are the probability-weighted estimate of credit losses over the expected life of a financial instrument.

MHA Care recognises the movement in the loss allowance as an impairment gain or loss in the Statement of Profit or Loss and Other Comprehensive Income.

Note 20. Contingent liabilities and contingent assets

There are no known contingent assets or contingent liabilities for MHA Care as at 30 June 2024 (2023: nil).

Note 21. Events after the reporting period

No matter or circumstance has arisen since 30 June 2024 that has significantly affected, or may significantly affect the company's operations, the results of those operations, or the company's state of affairs in future financial years.

Note 22. Key management personnel remuneration and related party transactions

Key management personnel are those people with the authority and responsibility for planning, directing and controlling the activities of MHA Care, directly or indirectly.

The Board of Directors and Chief Executive Officer of MHA Care are deemed to be key management personnel.

Key management personnel	Position title
Bernadette McKenzie	Director
Richard Mallows	Director
Bruce Pigdon	Director
David McKenzie	Director
Alan Williams	Director
Peter Lynch	Director
Cathy Borg	Director
Louise Carmichael	Director
Michael Hogan	Chief Executive Officer

Note 22. Key management personnel remuneration and related party transactions (continued)

The totals of remuneration paid to the key management personnel of MHA Care during the year are as follows:

	2024	2023
	\$	\$
Total remuneration of key management personnel	182,352	144,945

Other transactions of Directors with related entities

The following transactions occurred with related parties:

	2024	2023
	\$	\$
Director Bruce Pidgon's son is the owner of Yarrawonga Ford. During the financial year MHA Care Limited made purchases to the value of:	2,053	104,860

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other persons. No such transactions occurred during the year.

Note 23. Remuneration of auditors

During the financial year the following fees were paid or payable for services provided by Andrew Frewin Stewart, the auditor of the company:

	2024	2023
	\$	\$
<i>Remuneration of the Auditors, Andrew Frewin Stewart for:</i>		
- auditing the financial report	26,400	25,400
- preparation of the financial statements	1,660	1,600
- other accounting services	750	-
Total auditor's remuneration	<u>28,810</u>	<u>27,000</u>

Note 24. Registered office/principal place of business

The registered office and principal place of business of MHA Care is:

MHA Care Limited
 22 Orr Street
 Yarrawonga VIC 3730

MHA Care Limited
Directors' declaration
30 June 2024

In the directors' opinion:

The financial statements and notes are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and:

- Comply with Australian Accounting Standards - Simplified Disclosures and
- Give a true and fair view of the company's financial position as at 30 June 2024 and of its performance for the year ended on that date.

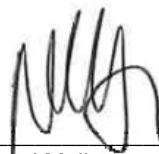
In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is signed in accordance with subs 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulation 2022*:

On behalf of the directors



Bernadette McKenzie
Chairperson



Richard Mallows
Vice Chairperson

28 October 2024



Andrew Frewin Stewart
11 Bull Street Bendigo VIC 3550
ABN: 65 684 604 390
afs@afsbendigo.com.au
03 5443 0344

Independent auditor's report to the Directors of MHA Care Limited

Report on the audit of the financial statements

Opinion

We have audited the financial report of MHA Care Limited's (the company), which comprises:

- Statement of financial position as at 30 June 2024
- Statement of profit or loss and other comprehensive income for the year then ended
- Statement of changes in equity for the year then ended
- Statement of cash flows for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory notes
- The directors' declaration of the company.

In our opinion, the financial report of the company is in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- i. giving a true and fair view of the company's financial position as at 30 June 2024 and of its financial performance for the year ended on that date, and
- ii. complying with Australian Accounting Standards – Simplified Disclosures and the *Australian Charities and Not-for-profits Commission Regulations 2022*.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report.

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

Independence

We are independent of the company in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.



Andrew Frewin Stewart

11 Bull Street Bendigo VIC 3550

ABN: 65 684 604 390

afs@afsbendigo.com.au

03 5443 0344

Other information

The directors are responsible for the other information. The other information comprises the information included in the company's annual report for the year ended 30 June 2024, 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 will not express any form of assurance conclusion thereon.

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

If we identify that a material inconsistency appears to exist when we read the annual report (or become aware that the other information appears to be materially misstated), we will discuss the matter with the directors and where we believe that a material misstatement of the other information exists, we will request management to correct the other information.

Directors' responsibility for the financial report

The directors of the company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards - Simplified Disclosures and the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as the directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or cease operations, or have no realistic alternative but to do so.

Auditor's responsibility for the audit of the financial report

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



Andrew Frewin Stewart
11 Bull Street Bendigo VIC 3550
ABN: 65 684 604 390
afs@afsbendigo.com.au
03 5443 0344

As part of an audit in accordance with the 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 the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' 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 company'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 company 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.
- Communicate with the directors 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.

Andrew Frewin Stewart
61 Bull Street, Bendigo, 3550
Dated this 28th day of October 2024

Joshua Griffin
Lead Auditor

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MHA CARE

Your home + personal care made easy

22 Orr St, Yarrowonga / PO Box 376, Yarrowonga, VIC 3730
Monday to Friday 8.30am to 4.30pm (excluding public holidays)

Ph: (03) 5742 1111 / Fax: (03) 5743 2533

Email: homecarepackages@mhacare.org.au

www.mhacare.org.au  

Registered charity