

The Society of  
Saint Hilarion

# Annual Report

## 2022-2023



## The Society of Saint Hilarion

Founded by our Italian forefathers,  
the best of our rich culture, the  
sense of caring for our family and  
community, wonderful food and the  
ability to *embrace wellbeing*.

**Saint Hilarion 08 8409 1500 | [sainthilarion.asn.au](http://sainthilarion.asn.au)**

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# Message from the President



It is with great pleasure that I address you as the President of The Society of St Hilarion and delivery of our 2022/2023 Annual Report. It is fantastic and exciting to see new and young faces on the Executive Committee and it has been a year focusing on drawing out each other's strengths. From this process, we have laid the foundation for strong and positive growth as we move forward, and this is fantastic to see.

We understand that everyone has very busy schedules in today's world, with work and family life, yet our Executive Committee still puts in 100%. It continues to be a great pleasure working alongside this wonderful team. To me, this demonstrates the Society is very much alive and well.

The 2022-2023 year has been a busy one, with important events and achievements throughout the reporting period.

On Sunday October 23rd, The Society held the annual feast of our patron saint, St Hilarion. This was no ordinary festa. After many years of holding the Solemn Mass and the day's festivities within the Mater Christi Parish grounds, we made the bold move to change location to Gleaneagles Reserve.

We wanted to bring back that true festa/ festival feel, just like in the early days of The Society. This was no small achievement, with a lot of work in the background contributing to a successful event.

We were honoured and privileged by the attendance of His Excellency, the Apostolic Nuncio to Australia, Archbishop Charles Balvo, Fr Dean Marin, Vicar General of the Catholic Archdiocese of Adelaide, and fellow priests from the western deanery, who joined us to celebrate the Solemn Mass with us.

We commenced the procession from Mater Christ Parish Church to our destination at Gleaneagles Reserve, where our outdoor Solemn Mass was held. It was unfortunate that the weather wasn't on our side, but despite the continuing rain, St Hilarion devotees, families and supporters came out in droves to participate.

Of course, we had an abundance of food and drinks on offer, including our famous zeppole. We enjoyed excellent local entertainment throughout the day, including a performance by Progetto Tarantella, direct from Calabria, and rounded the event off with an impressive firework display.

This was our biggest feast day ever and could not have been achieved without the hardworking and committed Executive Committee. Thank you to each and every one of you. Our community is still talking about this event, and they can't wait for the 2023 feast!

On November 11th, the Society was invited to participate in the Calabrian Food & Wine Festival at TK Shutter Reserve, Klemzig. This gave us the opportunity to showcase our barbecuing and quail cooking skills in another splendid example of teamwork and community spirit. Many members of our community volunteered to assist in what was another highly successful day.

On Sunday March 26th, 2023, we held our volunteers thank you lunch following on from combining the Italian 10.30 Mass at Mater Christi with a special thank you to all our wonderful feast day volunteers for their hard work and contribution to making it a grand success.

Our feast days enable The Society to continue to contribute to supporting our religious, cultural, and aged care services. To the Executive Committee, the feast day is also significant as our opportunity to share with our community, and our guests, the plans made for the use of funds raised, such as purchase of specialised equipment for our aged care facilities.

On May 13th, we celebrated a very successful St Hilarion Mini Feast event at Seaton. The Executive Committee joins me in a big thank you to all the aged care staff and pastoral care team, who helped to coordinate this fantastic mini feast. It was a wonderful day for our residents at Seaton and those who visited from Fulham, along with their families. Everyone enjoyed zeppole, pizza, gelati and music by The Sopranos. It is always a pleasure to support and participate in these wonderful events.

Members of The Society of Saint Hilarion also attended the Co.As.It Italian Community Volunteer Awards in May. This was an excellent opportunity to acknowledge some of our

community's extraordinary volunteers and pay tribute to their ongoing dedication to The Society and our mission.

We would like to take this opportunity to congratulate all those Society members and volunteers who were recipients of awards at this event, and it gives me special pleasure to mention two of our Executive Committee members, Lara Greco and Nick Stefano, who were recognised for their outstanding achievements volunteering within an Italian association with Community Service Awards.

Let me assure all our volunteers that your efforts never go unnoticed. We sincerely thank all our devoted, dedicated and passionate volunteers for everything you do, and we look forward to working alongside you in the future.

Finally, a big thank you to my Executive Committee for all your hard work, support and believing in me.

Viva, Sant' Ilarione.

**Vince Greco**

President

# Message from the Chair



At every meeting of board of The Society, board members Roy Fazzalari, Joe Fanto, Pino Dichiera, Vince Greco, Geoff Pacecca, and I commence our board meetings with the Prayer for Peace. We ask our Lord for love, pardon, faith, hope, light and joy to ensure we are spiritually prepared for our meetings and that we can make the required decisions on behalf of the Society of Saint Hilarion to ensure we take care of our 170 residents and 110 home care recipients with respect, dignity, and empathy whilst complying with the Aged Care Quality and Safety Commission requirements.

This has been a challenging year. The outcomes of the Royal Commission into Aged Care Quality and Safety have instigated many changes to the way we are funded, our reporting and staffing requirements and introducing new governance procedures.

The new funding model, AN-ACC, came into effect on October 1st, 2022, replacing the ACFI model. Thanks to our Aged Care Management Team, led by our CEO Vincenzo Libri, all our residents were successfully reassessed under the new requirements, and staff are receiving continuous training to ensure all residents are reassessed periodically.

A star ratings system has now been introduced for residential aged care homes across Australia, with the results published on the Commission's websites. Star ratings provide simple information about the quality of care delivered and allow comparisons between aged care facilities.

The system is based on ratings from 1 to 5 (with 5 being the highest rating) measured against four categories: staffing, compliance, residents' experience, and quality measures. The ratings are updated every quarter from the reporting we submit to the Aged Care Commission. Seaton and Fulham currently both have a 4-star rating.

Some significant works have been undertaken this year. The home at 193 Tapleys Hill Road Seaton, after being empty for some years, was refurbished for our Home and Community Care Team. The team was growing fast, and it was logical for us to move them to their own environment to give the best support possible to our home care recipients. The home is also where the Society's Executive Committee now hold their monthly meetings.

The cladding at the House of Seaton was replaced. When we built the home, the cladding was compliant but, over time it had become non-compliant, and the City of Charles Sturt

Council requested the cladding to be replaced. We have formal notification that the House of Seaton is now compliant. The Seaton laundry main washing machine also had to be replaced as it was no longer repairable.

Staff shortages have been a constant challenge for us throughout this fiscal year, due to an industry-wide shortage. With the introduction of registered nurses required 24/7, and mandatory 200 minutes of care time per resident, it is still a problem. We have gone through a process of replacing our enrolled nurses with registered nurses, and we are continuing to recruit new staff.

This year, the Fair Work Commission increased the wages for registered nurses, enrolled nurses, assistants in nursing, personal care workers, lifestyle workers, head chefs and all home care employees by 15%.

We continued to have COVID-positive residents at both our facilities throughout the year, requiring isolation and PPE, and we are still performing rapid antigen testing daily on all visitors.

Continuous improvement in our IT functions with platforms including SoupedUp, LoopLearn, and Point of Care, along with e-prescribing introduced throughout the year. We also had to undertake a Wi-Fi upgrade to ensure successful implementation of these solutions and to ensure we are equipped to progress in the ever-changing digital world.

New governance responsibilities come into effect as of December 1st, 2023. As our current constitution does not comply with the new rules, we have engaged lawyers to make the necessary changes so we can continue to be providers in Aged Care.

All these actions are contributing factors to the end of financial year outcomes that you will see in this year's Financial Report.

The board always ends our meetings with a Closing Prayer of Thanks, where we give thanks for all the benefits the Lord has given us through our devotion to our Patron Saint Hilarion. This leads me now to give thanks to

the various teams of incredible individuals that support us to ensure the vision of the Society of Saint Hilarion is met.

Throughout the year, our CEO Vincenzo Libri welcomed to our Aged Care Management team: Director of Care - Julie Handley, Chief Financial Officer - Keith Mortimer, People and Culture Manager - Clive Summers, and Hospitality Services Manager - Natalie Albany.

I thank them for coming together as true leaders in the aged care industry and for being instrumental in bringing to life our values, ensuring our homes, residents and staff are optimally cared for.

We had two board members leave us this year: Julie Goods and Orazio Di Carlo, I would like to thank them here for their support and commitment to the Society of Saint Hilarion.

We are so fortunate to have the Franciscan Sisters of Saint Anthony and the Scalabrini Fathers as part of our family, constantly providing spiritual guidance to us all. Together, we grieved the loss of Fr Luigi Sabbadin in Sept 2022, and welcomed the arrival of Fr Angelo Cagna in May 2023.

Our thanks go to the Executive Committee for kindly donating an enclosed trailer, theatre room upgrade, and music equipment from the funds raised from the annual feast day and celebrating the May mini feast at Seaton.

I would also like to thank my fellow board members for their continued commitment to the Society of Saint Hilarion and for their support throughout this challenging financial year.

Finally, I thank our staff, volunteers, and members for their outstanding dedication and commitment to the Society of Saint Hilarion under the "Omnia ad Gloriam dei per S.Hilarionem".

**Rosemary Velardo**

Chair of Board

# Message from the CEO



What a tremendous honour it has been to serve the community of The Society of Saint Hilarion Aged Care. Having been in the role of CEO for just over a year now, it has truly been a privilege to work alongside such a dedicated group of people - staff, and volunteers alike, to provide an outstanding level of care for our elderly in both residential aged care and home care.

Our mission is, and always has been, to ensure the wellbeing of the residents and clients who put their trust in us. It is a trust that we do not take for granted, nor is it a trust we take advantage of. It is a trust that we value, and a trust we hold in the highest regard.

We continue to build that trust with all those in our community, both near and far, with our residents, clients, their families, and representatives.

We also continue to rebuild the sustainability of this wonderful mission of The Society of Saint Hilarion Aged Care. I am proud of the efforts of the entire management team that have come together to help achieve a positive financial turnaround in the order of \$1.9M in the past 12 months. This is a significant result. It has come by re-engaging with all our stakeholders in the spirit of inclusivity.

We remain committed to doing more.

We have appointed Natalie Albany as our hospitality manager, a trained chef of Italian background, now looking after our catering,

cleaning, and laundry services. Natalie is ensuring that the cultural traditions of our menu are preserved in our daily selections for all residents. As we all know, food being one of the most important features of Italian culture, perhaps only second to God.

We appreciate that God plays an incredibly important role in our residents' life, and we are so fortunate to be supported by Father Thomas, Father Angelo, and Father Franco of the Mater Christi Parish. They are so ably supported by the Franciscan Sisters of Saint Anthony who are at both Seaton and Fulham daily, offering the Rosary and Communion for all those who wish to participate. I thank them for their commitment to the pastoral care of our residents, staff, and volunteers.

We have also appointed Patrizia Kadis, also of Italian background, who oversees our community engagement and the successful expansion of our Tempo Mio programs. Tempo Mio is of such importance to our mission, whereby we offer social inclusion programs within our facilities at Seaton and Fulham, as



well as several metropolitan locations, providing Italian speaking elders the opportunity to meet, chat, undertake shared activities, and enjoy an Italian inspired lunch.

**It is imperative that as an organisation we go out and serve those elderly within our community and provide wellbeing services for them in their own homes.**

Of course, our aged care mission has always been supported by The Society of Saint Hilarion Executive Committee, ably led by President Vince Greco. We continue to receive goods in kind, donated through their fundraising efforts, most recently a foosball table for the residents at Fulham, several smart televisions for our residents at Seaton, an enclosed trailer that allows for resident walkers and wheelchairs to be stored whilst on bus outings, and a medical mobile observation unit for those in our memory support units.

I thank the Executive Committee for the great support they provide, not only in donations but in their presence within our facilities, holding mini feasts and zeppole days at both locations, all for the wellbeing of our residents and their families, not to mention the staff! I also wish to commend President Vince Greco, and the executive team, and all associated volunteers

who delivered an outstanding Saint Hilarion feast day on Sunday 23 October 2022, which has no doubt set the benchmark on how all other feast days are judged.

I would like to thank all the staff and volunteers of The Society of Saint Hilarion Aged Care mission. I thank you for your commitment, effort, and contribution to the health and wellbeing of all our residents, as do they and their families. You are an incredible group of people working tirelessly and without whom our objectives cannot be met. We are always seeking volunteers to help in our mission. We are a service dedicated to caring for those within our community and it is so important that our community participate in delivering such care. If you can donate some time, no matter how little, it would be greatly appreciated.

And I thank you, for your support. I wish you and your family, and all those that are part of this wonderful community, peace, love, and happiness.

Viva Sant' Ilario

**Vincenzo Libri**  
CEO







# *Small gestures, big heart*

*TERESA AND PETER*

Connections between our residents, their families and our staff make a vital and much valued contribution to the quality of life for everyone in our community, and remind us that in care, as well as at home, the little things are just as important in our everyday lives.

# THE SOCIETY OF SAINT HILARION

## Executive Committee



**Vince Greco**  
President  
Aged Care Board member



**Dominic Greco**  
Vice President



**Nick Stefano**  
Treasurer



**Lorenza Papaefstratiou**  
Secretary



**Tahlia Greco**  
Public Relations Officer



**Sandra Greco**  
Voting Councillor



**Robert Dichiera**  
Voting Councillor



**Silvana Niutta**  
Voting Councillor



**Lara Greco**  
Voting Councillor



**Rita Russo**  
Non-Voting Councillor



**Philip Peluso**  
Non-Voting Councillor

# THE SOCIETY OF SAINT HILARION

## Procurators



**Joe Fanto**  
Procurator  
Aged Care Deputy Chair  
Chair of Finance Committee



**Roy Fazzalari**  
Procurator  
Aged Care Board member



**Dr Franco Chitti**  
Procurator

## Aged Care Board of Management



**Rosemary Velardo**  
Chair



**Joe Fanto**  
Procurator  
Aged Care Deputy Chair  
Chair of Finance Committee



**Roy Fazzalari**  
Procurator  
Aged Care Board member



**Vince Greco**  
President  
Aged Care Board member



**Geoff Pacecca**  
Board member  
Finance Committee member



**Pino Dichiera**  
Board member



**Orazio DiCarlo**  
Board member

# Aged Care Management Team



**Vincenzo Libri**  
Chief Executive Officer



**Keith Mortimer**  
Chief Finance Officer



**Julie Handley**  
Director of Care



**Rebecca Stevens**  
Quality & Safety Manager



**Natalie Albany**  
Hospitality Manager



**Clive Summers**  
People & Culture Manager



**Andrew Drummond**  
Homecare Manager



**Patrizia Kadis**  
Community Engagement  
Manager



**Sylvia Tsoukalas**  
Residential Aged Care  
Admissions Coordinator



**Rita Russo**  
Lifestyle Team Leader  
Seaton



**Rosi Manzella**  
Lifestyle Officer  
Fulham



*Dolci Santi*

FIRE SAFETY DOOR  
DO NOT OBSTRUCT  
DO NOT KEEP OPEN

FIRE SAFETY DOOR  
DO NOT OBSTRUCT  
DO NOT KEEP OPEN

FIRE FITTING

The Feast of St Hilarion  
Celebrating 60 Years  
Honoured service to migrant  
in Auckland, South Auckland 1953-2013

The Society of St Hilarion Inc.

The Feast of St Hilarion  
Celebrating 60 Years  
Honoured service to migrant  
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The Society of St Hilarion Inc.

# Summary of our Impact 2022-2023

## Key outcomes

**17,266**  
hours

### WELLBEING SUPPORT

**5,624** hours of physio and **11,642** hours of lifestyle support provided, totalling **17,266** hours

**385,440**  
meals

### RESIDENT MEALS

**385,440** meals provided to **176** residents with **6** meals per day

**202.3**  
minutes

### DIRECT CARE OF RESIDENTS

**202.3** minutes of direct care per resident per day

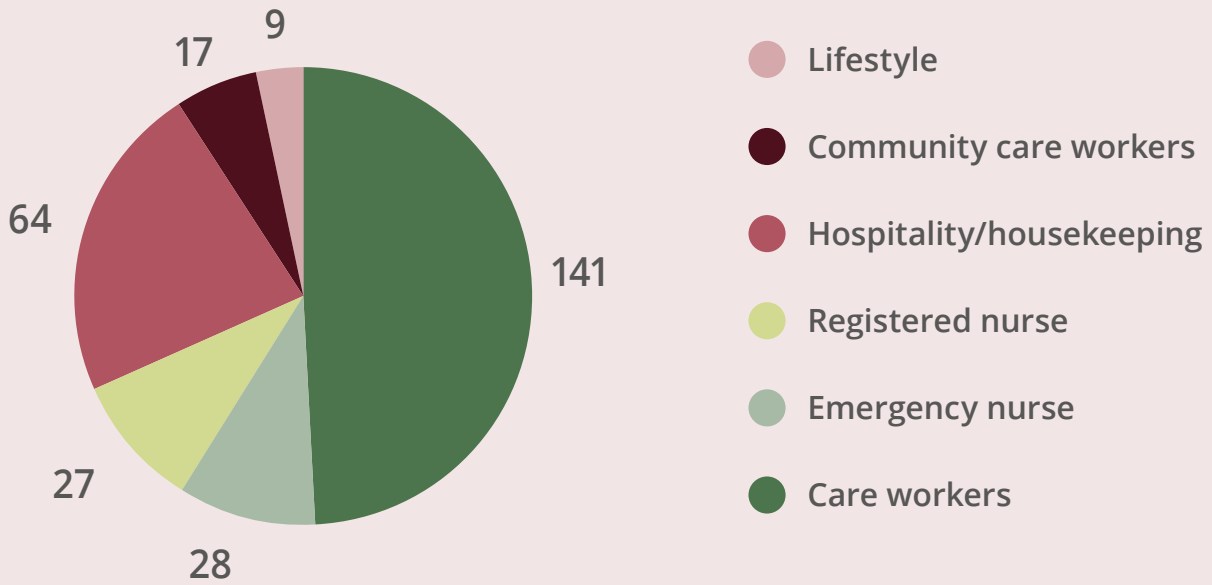
**5,178**  
minutes

### LEARNING & DEVELOPMENT

**5,178** hours of resident and community staff learning



## Number of staff in employment type



## Total number of years of service

**37 people**

with over 10  
years of service

**32 yrs 2m**

second longest  
years of service

**4.09 yrs**

average staff  
tenure

**5 people**

with over 20  
years of service

**37 yrs 1m**

longest years  
of service



**33**

full time staff



**176**

part time staff



**120**

casual staff





# *Living fuller lives, together*

## *GORDON AND ANN*

Gordon and Ann are an example of the strong cultural sense of family that underpins our approach to caring for the elderly in our community. This happy marriage should, and will be, supported - and celebrated - at the House of St Hilarion.

# Our care

Entering an Aged Care Facility is enormously challenging, not only for the client, but also for their families and representatives. At Saint Hilarion our services support our clients to continue to live the life they choose, and we continue to offer a range of customised activities and support to our clients designed to make them feel as independent and in control of their lives as much as possible.

Our core focus is on improving the client experience from the outset, during the admission process. Our Admissions Coordinator and clinical team work closely with clients and their loved ones to ensure the introduction to residential care is as seamless as possible. This has also led to an improved transition from respite to permanent admission and overall increased occupancy rates at both Seaton and Fulham.

Our services have maintained strong results in line with the Department of Health and Ageing Mandatory Quality Indicator Program and published star ratings.

A new electronic system has been introduced for gathering vital information for client assessments, which not only is time efficient but also ensures accurate information is collected for the best outcome for the client.

We have reviewed permanent rosters and introduced additional staff to our clinical and personal care teams to ensure staffing levels match the needs of our clients.

This team consists of clinical nurse managers, clinical nurses, registered and enrolled nurses, care and allied health staff who work collaboratively to keep clients safe and well looked after.

Together, the team have implemented the strength and balance classes which run over a 12-week period to improve client wellbeing, both physically and emotionally. Together, these strategies enable clients to live their best possible life at Saint Hilarion Aged Care.

**“Mum told us she was happy there and that everyone looked after her well. She loved them all. They were like family to her. She was always treated respectfully and with gentle care. She made some lovely friends and formed friendships with the careers and nurses.**

# Our hospitality

At Saint Hilarion we understand the importance of providing home style meals that are nutritious and flavoursome for our residents.

We believe food is not only sustenance for the body but also nourishment for the soul, and an important part of our Italian culture, bringing comfort and happiness to our residents.

We prioritise fresh locally sourced ingredients to ensure that our food is of a high standard and meets the nutritional and dietary requirements of our residents. Our menu is well-balanced and always prepared by our in house culinary team. We try to work closely with families and dieticians to ensure our residents are satisfied and actively enjoy their meals.

Our goal at Saint Hilarion is to bring back our strong Italian heritage through the traditional recipes that have been passed down from generations within our community. We believe food bring happiness and enrichment to our residents' lives, and we are always looking for ways to provide a better dining experience. Our dining areas are inclusive, warm, and welcoming for our residents to enjoy their meals together or as they would at home.

**“Thank you for all the professional care received during his final years. We are very grateful for the warmth and understanding that was given during some difficult times.”**



# Quality and safety

Throughout 2022-2023 we have seen further increases in regulatory and compliance requirements. The Aged Care Act was amended to introduce specific responsibilities for approved providers in relation to governance arrangements. These new responsibilities will sit alongside all other compliance and regulatory responsibilities.

Planning has been underway since December 2022 to ensure all requirements are achieved by December 1st, 2023 ready for monitoring by the Aged Care Quality and Safety Commission.

## We have already introduced:

- New monitoring and reporting tools for the National Aged Care Mandatory Quality Indicator program. This now has greater involvement from clients and their representatives.
- New serious incident reporting responsibilities for our community care team.

**“I love that there are regular staff always on [duty]. This is great for those that have Dementia as it creates routine. I have noticed such a huge change in my Dad, he is a lot happier.”**

- Aimed at strengthening leadership and culture, and to deliver care in the best interests of our clients, we have developed a robust plan to introduce significant governance reforms required on or before the 1 December 2023. As part of this plan, we have already introduced:
  - Formally review the suitability and qualifications of key personnel (leadership). Aimed to improve leadership and culture and increase transparency and accountability across the aged care sector.
  - Implementation of the new Aged Care Code of Conduct for all staff and volunteers.
  - Annual reporting of key operational information to the Department of Health and Aged Care. This data is also published on the My Aged Care website.

## Quality outcomes

- Society of Saint Hilarion Seaton and Fulham continue their upward trajectory and maintain excellent compliance ratings across all compliance programs. We remain fully accredited across all aged care and safety standard requirements.
- **215 feedback matters** have been received and managed by our leadership group.
- Pleasingly there has been an overall **decrease in complaints** and **increase in compliments** and suggestions. This indicates strengthened relationships with our community and other stakeholders.
- **Improved reporting and action** timeframes in relation to workplace incidents having a direct impact on time lost claims.
- Continued **excellent performance** and improvement with our WorkCover and Early Intervention Programs.

# 215

feedback matters  
received and managed



Decrease in number  
of complaints




Increase in  
compliments









# *Home is where the heart is*

## *KATIE (MUM) AND MICHAEL*

Now Michael gets to see his mum every day, and to see her happy, safe, and well-cared for. Katie sees Michael happy in his work, enjoying the company of colleagues and residents, and both are engaged in the life of our community.

# Lifestyle and Wellbeing

At The Society of Saint Hilarion Aged Care, we understand that caring for older people is about much more than just providing them with a great place to live. Keeping our residents happy and healthy through our lifestyle activities is the perfect way to enrich the lives of our residents. With our focus on wellbeing, these activities provide emotional support, social interaction, mental stimulation, physical activity, and support their cultural and spiritual needs.

## Lifestyle activities

Lifestyle activities programs are provided each month at both Seaton and Fulham sites, with the focus on meeting their preferred activity choices, maintaining personal goals and ensuring that their overall needs are being met. Our residents have been keeping active and healthy by attending lifestyle activities including exercise group, bocce, and walks around the facility. Attending fun activities that stimulate the mind and help residents express themselves include bingo, word games, discussion group, knitting group, woodwork, colouring in, painting, arts, and craft. Lifestyle activities also provide benefits of social interaction, such as group discussions, reminiscing, friendship group, and one-to-one conversations.

**“I would like to say a big thank you...for the wonderful Foosball Table they gave us. I had so much fun yesterday afternoon and also could not wait to have another game this morning!”**

## Singing and concerts

Singing is a great way to express positive emotions for people of all ages. Our facilities have regular sing-along sessions and other fun activities for our aged care residents. We have many concerts as part of music appreciation, where residents can participate and listen to live music performances, including James Kendell the Flute Player, African Drummers, Angelo Zotti, Linda McCarthy, and Peter Symons the Boogieman.

## Social excursions

Our residents also have opportunities to stay connected with the broader community attending weekly bus trips for reminiscing or visiting culturally relevant social clubs for luncheons.



## Beauty services

Our beauty services include manicures, pedicures, facials, massage, and hairdressing. These services are enjoyable and also help promote self esteem and a sense of wellbeing.

## Pet wellbeing

Having a pet, or having a pet visit can be beneficial for older people, providing them with companionship and emotional support. Activities this year have included Old McDonald Travelling Farm and visiting our very own fishponds and bird enclosures.

## Celebration days

Our cultural feast days and traditions continue and have included celebrating Italian, Greek, and Australian days, Chestnut day, the Saint Hilarion feast day, zeppole day, and St Anthony feast day.



**“I praise the nurses and lifestyle team, they always go out of their way to make the residents comfortable, such a lovely atmosphere.”**

## Spirituality

Spiritual needs supported by our pastoral care team led by the Priests of the Mater Christi Parish and the Franciscan Sisters of Saint Anthony, who do a fantastic job in supporting the spiritual needs of our residents. They are supported by diverse religious denominations including, Catholic, Greek, and Uniting Churches ensuring that those residents seeking their own religious support have ready access to that support.





# Community

Supporting people to remain in their homes continues to be a strong focus of our care for older people in the community.

This year has seen Saint Hilarion's Home and Community Care services continue to grow. A total of 142 clients were supported by us to stay in their home, with 68% of these having been assessed as with high care needs. Saint Hilarion Home and Community Care clients received a combined total of 19,327 hours of direct service including personal care, domestic assistance, nursing, and physiotherapy as well as home maintenance and gardening. We know having a neat and tidy garden can make such a difference to our clients and we are growing our gardening team to meet this need!

Home Care continues to strive to provide the best service we can offer to older people living in the community. We are pleased to have several new support staff join us recently, many of whom speak Italian which is of great assistance to our Italian speaking clients.

Sometimes people's health and support needs exceed what can be provided by a Home Care Package. In such instances, we work to ensure that there is a smooth transition to residential aged care services. This year we were pleased to be able to assist 80% of clients who made the decision to move into residential care to take up a place in our Society of Saint Hilarion facilities.

# 142

clients were supported

# 19,327

hours of direct service

**"... we would definitely recommend Saint Hilarion to any of our family and friends who need care for their parents. Thank you from the bottom of our hearts. Keep up the good work."**

# Tempo Mio

The Society of Saint Hilarion Aged Care is committed to expanding Tempo Mio by offering additional programs and exploring opportunities within the community that support the health and wellbeing of older Italians who may otherwise be isolated in the community by social, cultural, and language barriers.

Our programs are now offered on Monday, Wednesday, and Friday from our Seaton residential facility, and we also offer Tempo Mio at the Findon Community Centre on Wednesdays. These programs offer significant benefits to ageing Italians who lack access to culturally and linguistically appropriate support and care. Carers are given a full day to spend as they wish, whilst the person they care for is in a secure, supportive, and enjoyable environment.

The Tempo Mio programs support activities to provide social interaction, a healthy Italian meal and can include transport. Examples of activities are bocce, tombola, cards, walking groups, reminiscence, café outings, and gentle chair-based exercise to promote balance and independence.

Tempo Mio will continue to focus on the unmet needs of older Italians across metropolitan Adelaide who are limited in their ability to access appropriate services within their local community. We look forward to expanding our Tempo Mio programs to include weekend events at more locations across the western and southern metropolitan region. We will continue to build and develop relationships with mainstream service providers, by collaborating to ensure and promote culturally appropriate services for our Italian elderly.





# Financial Reports

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**The Society of Saint Hilarion Incorporated  
Board of Managements' report  
30 June 2023**

The Board of Management present their report, together with the financial statements, on the incorporated association for the year ended 30 June 2023.

**Meetings of Board members**

During the financial year, 11 meetings were held. Attendances during the year were as follows:

	Number eligible to attend	Number Attended
Mrs Rosemary Velardo (Chairperson)	11	10
Mr Roy Fazzalari	7	4
Mr Joe Fanto	11	11
Mr Pino Dichiera	11	11
Mr Vince Greco	11	8
Mr Orazio DiCarlo	11	8
Mr Geoff Pacecca	2	2
Ms Julie Goods	2	2

**Principal activities**

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

No significant change in the nature of these activities occurred during the year.

**Operating result**

The deficit of the Association for the financial year amounted to \$545,821 (2022: \$2,459,926)

**Events after the reporting date**

No matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

**Future developments and results**

Likely developments in the operations of the Association and the expected results of those operations in future financial years have not been included in this report as the inclusion of such information is likely to result in unreasonable prejudice to the Association.

**Environmental Issues**

The Association's operations are not subject to any significant environmental regulations under a law of the Commonwealth or of a state or territory of Australia.

**Indemnification and insurance of officers and auditors**

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of The Society of Saint Hilarion Incorporated.

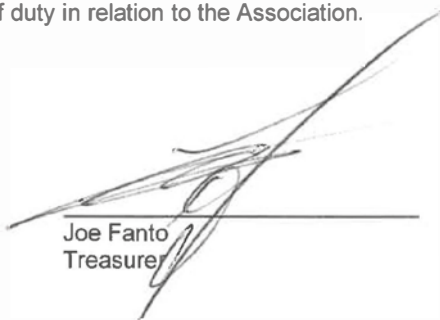
The Association has paid premiums to insure each of the board members against liabilities for costs and expenses incurred by them in defending legal proceedings arising from their conduct while acting in the capacity of board members of the Association other than conduct involving wilful breach of duty in relation to the Association.

On behalf of the Board of Management



Rosemary Velardo  
Chair

26 October 2023



Joe Fanto  
Treasurer



**The Society of Saint Hilarion Incorporated**  
**Statement of profit or loss and other comprehensive income**  
**For the year ended 30 June 2023**

	Note	2023 \$	2022 \$
<b>Revenue</b>	4	21,124,096	18,027,058
Other income	5	2,960,245	1,419,326
<b>Expenses</b>			
Administration and other expenses		(2,202,749)	(2,853,422)
Catering, cleaning and laundry		(1,124,637)	(846,598)
Depreciation and amortisation expense		(1,709,397)	(1,300,872)
Employee benefits expense		(16,273,229)	(14,768,684)
Finance costs	6	(2,611,991)	(1,566,568)
Rates and utilities		(379,211)	(349,059)
Repairs and maintenance		(328,948)	(221,107)
Total expenses		<u>(24,630,162)</u>	<u>(21,906,310)</u>
<b>Deficit for the year</b>		(545,821)	(2,459,926)
<b>Other comprehensive income</b>			
<i>Items that will not be reclassified subsequently to profit or loss</i>			
Gain on the revaluation of land and buildings		-	2,249,487
Other comprehensive income for the year		-	2,249,487
<b>Total comprehensive income for the year</b>		<u>(545,821)</u>	<u>(210,439)</u>

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

**The Society of Saint Hilarion Incorporated**  
**Statement of financial position**  
**As at 30 June 2023**

	Note	2023 \$	2022 \$
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	7	6,930,334	5,264,120
Trade and other receivables	8	427,324	306,125
Prepayments		50,691	54,831
<b>Total current assets</b>		<u>7,408,349</u>	<u>5,625,076</u>
<b>Non-current assets</b>			
Property, plant and equipment	9	34,299,374	35,052,650
Intangible assets	10	301,536	603,073
<b>Total non-current assets</b>		<u>34,600,910</u>	<u>35,655,723</u>
<b>Total assets</b>		<u>42,009,259</u>	<u>41,280,799</u>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	11	1,773,853	1,882,955
Borrowings	12	500,000	360,000
Employee provisions	13	1,192,803	1,731,743
Resident loans	14	37,881,519	34,671,037
<b>Total current liabilities</b>		<u>41,348,175</u>	<u>38,645,735</u>
<b>Non-current liabilities</b>			
Borrowings	12	-	2,070,000
Employee provisions	13	830,463	188,622
<b>Total non-current liabilities</b>		<u>830,463</u>	<u>2,258,622</u>
<b>Total liabilities</b>		<u>42,178,638</u>	<u>40,904,357</u>
<b>Net assets</b>		<u>(169,379)</u>	<u>376,442</u>
<b>Equity</b>			
Reserves		2,249,487	2,249,487
Retained surplus		(2,418,866)	(1,873,045)
<b>Total equity/(deficiency)</b>		<u>(169,379)</u>	<u>376,442</u>

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

**The Society of Saint Hilarion Incorporated**  
**Statement of changes in equity**  
**For the year ended 30 June 2023**

	<b>Asset revaluation reserve \$</b>	<b>Retained surplus \$</b>	<b>Total equity \$</b>
Balance at 1 July 2021	-	586,881	586,881
Deficit for the year	-	(2,459,926)	(2,459,926)
Other comprehensive income for the year	2,249,487	-	2,249,487
<b>Total comprehensive income for the year</b>	<b>2,249,487</b>	<b>(2,459,926)</b>	<b>(210,439)</b>
Balance at 30 June 2022	<u>2,249,487</u>	<u>(1,873,045)</u>	<u>376,442</u>

	<b>Asset revaluation reserve \$</b>	<b>Retained surplus \$</b>	<b>Total deficiency in equity \$</b>
Balance at 1 July 2022	2,249,487	(1,873,045)	376,442
Deficit for the year	-	(545,821)	(545,821)
Other comprehensive income for the year	-	-	-
<b>Total comprehensive income for the year</b>	<b>-</b>	<b>(545,821)</b>	<b>(545,821)</b>
Balance at 30 June 2023	<u>2,249,487</u>	<u>(2,418,866)</u>	<u>(169,379)</u>

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

**The Society of Saint Hilarion Incorporated**  
**Statement of cash flows**  
**For the year ended 30 June 2023**

	Note	2023 \$	2022 \$
<b>Cash flows from operating activities</b>			
Receipts from resident fees, client charges and other income		7,817,300	7,208,993
Receipts from government subsidies		14,131,671	11,149,167
Payments to suppliers and employees		(20,895,267)	(19,838,641)
Interest received		191,361	10,080
Finance costs		(212,408)	(158,020)
		<u>1,032,657</u>	<u>(1,628,421)</u>
<b>Net cash from/(used in) operating activities</b>			
<b>Cash flows from investing activities</b>			
Payments for property, plant and equipment		(666,924)	(754,668)
		<u>(666,924)</u>	<u>(754,668)</u>
<b>Net cash used in investing activities</b>			
<b>Cash flows from financing activities</b>			
Proceeds from resident loans		12,801,817	12,365,487
Repayments of resident loans		(9,571,336)	(10,600,721)
Proceeds from borrowings		-	350,000
Repayment of borrowings		(1,930,000)	(360,000)
		<u>1,300,481</u>	<u>1,754,766</u>
<b>Net cash from financing activities</b>			
Net increase/(decrease) in cash and cash equivalents		1,666,214	(628,323)
Cash and cash equivalents at the beginning of the financial year		5,264,120	5,892,443
Cash and cash equivalents at the end of the financial year	7	<u>6,930,334</u>	<u>5,264,120</u>

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

**The Society of Saint Hilarion Incorporated**  
**Notes to the financial statements**  
**30 June 2023**

**Note 1. General information**

The financial report includes financial statements and notes of The Society of Saint Hilarion Incorporated (the Association). The association is incorporated in South Australia as an Association under the Associations Incorporation Act 1985 and is registered as a charity under the Australian Charities and Not for Profits Commission Act 2012.

The financial statements were authorised for issue on 26 October 2023.

**Note 2. Significant accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out either in the respective notes or below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**New or amended Accounting Standards and Interpretations adopted**

The association has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

**Basis of preparation**

These general purpose financial statements have been prepared in accordance with the Australian Accounting Standards - Simplified Disclosures issued by the Australian Accounting Standards Board ('AASB'), the Australian Charities and Not-for-profits Commission Act 2012.

*Historical cost convention*

The financial statements have been prepared under the historical cost convention, except for, where applicable, the revaluation of financial assets and liabilities at fair value through profit or loss, financial assets at fair value through other comprehensive income, investment properties, certain classes of property, plant and equipment and derivative financial instruments.

*Critical accounting estimates*

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the association's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 3.

**Income tax**

As the association is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

**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 association'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 association'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.

**Financial instruments**

Financial instruments are recognised initially using trade date accounting, i.e. on the date that the Association becomes party to the contractual provisions of the instrument.

Financial instruments 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. They are subsequently measured at either amortised cost or fair value depending on their classification. Classification is determined based on the purpose of the acquisition and subsequent reclassification to other categories is restricted

**Note 2. Significant accounting policies (continued)**

Financial assets are derecognised when the rights to receive cash flows have expired or have been transferred and the incorporated association 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.

*Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are carried at amortised cost using the effective interest rate method. Gains and losses are recognised in profit or loss when the asset is derecognised or impaired.

*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.

*Financial liabilities*

The incorporated association's financial liabilities have been subsequently measured at amortised cost.

*Impairment of financial assets*

The incorporated association recognises a loss allowance for expected credit losses on financial assets which are either measured at amortised cost or fair value through other comprehensive income. The measurement of the loss allowance depends upon the incorporated association's assessment at the end of each reporting period as to whether the financial instrument's credit risk has increased significantly since initial recognition, based on reasonable and supportable information that is available, without undue cost or effort to obtain.

Where there has not been a significant increase in exposure to credit risk since initial recognition, a 12-month expected credit loss allowance is estimated. This represents a portion of the asset's lifetime expected credit losses that is attributable to a default event that is possible within the next 12 months. Where a financial asset has become credit impaired or where it is determined that credit risk has increased significantly, the loss allowance is based on the asset's lifetime expected credit losses. The amount of expected credit loss recognised is measured on the basis of the probability weighted present value of anticipated cash shortfalls over the life of the instrument discounted at the original effective interest rate.

**Borrowing costs**

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised as part of the cost of that asset. All other borrowing costs are recognised as an expense in the period in which they are incurred.

**Impairment of non-financial assets**

Bed licences are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

**Finance costs**

Finance costs attributable to qualifying assets are capitalised as part of the asset. All other finance costs are expensed in the period in which they are incurred.

**Provisions**

Provisions are recognised when the Association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

**Goods and Services Tax ('GST') and other similar taxes**

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

**The Society of Saint Hilarion Incorporated**  
**Notes to the financial statements**  
**30 June 2023**

**Note 2. Significant accounting policies (continued)**

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 tax authority is included in other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

**Going Concern**

The financial report has been prepared on the going concern basis, which assumes continuity of normal business activities and the realisation of assets and the settlement of liabilities in the ordinary course of business, notwithstanding the Association has a deficiency of current assets over current liabilities of \$33,439,826 (2022: \$32,020,659), however in 2023 has a positive cash flow from operations.

The losses are predominantly related to staffing costs and other expenses, still being impacted albeit by less significant coronavirus (COVID-19) outbreaks. These conditions may cast significant doubt on the Association's ability to continue as a going concern. The Board of Management continues to make significant changes to reduce ongoing expenditure, increase efficiencies and realise additional revenue opportunities and is continually monitoring the situation. These measures have seen a significant improvement in financial performance with a deficit of \$545,821 (2022: \$2,459,926). However it should be noted that if the measures put in place not be successful, the Association may be unable to realise its assets and discharge its liabilities in the normal course of business.

The net current liability position is a result of resident loans totalling \$38,431,519 (2022: \$34,671,037) being classified as current liabilities as required by the Australian Accounting Standards. The Association does not have an unconditional right to defer settlement of these obligations for a period of at least 12 months at the end of the reporting period.

In considering the appropriateness of the going concern basis of preparation, the Board of Management believe the Association is expected to have sufficient cash flows to allow it to operate and settle its debts including resident loans as and when they fall due. The Board of Management is therefore confident that the Association will be able to continue as a going concern for a period of at least 12 months from the date of this report.

*Resident loans*

Accommodation bonds and refundable accommodation deposits are current liabilities as they represent as contractual obligations payable at call. Despite the current classification of these amounts, it is the Board of Management's opinion that it is unlikely all accommodation bonds and refundable accommodation deposits will be required to be refunded in the coming 12 months, and this opinion has been reached following a review of the age profile of residents and the historical levels of refunds paid and the likely expectation that incoming residents will contribute significant levels of refundable accommodation deposits to assist with outgoing resident bond and refundable accommodation deposits repayments.

In considering the appropriateness of the going concern basis of preparation, the Board of Management have reviewed the cash flow forecasts which show the Association is expected to have sufficient cash flows to allow it to operate and settle its debts including accommodation bonds as and when they fall due. The Board of Management are therefore confident that the Association will be able to continue as a going concern for a period of at least 12 months from the date of this report.

*Economic dependence*

The association relies primarily on government grants to continue its operation. The aged care industry is economically reliant on Federal Government funding.

**Note 3. Critical accounting judgements, estimates and assumptions**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

*Allowance for expected credit losses*

The allowance for expected credit losses assessment requires a degree of estimation and judgement. It is based on the lifetime expected credit loss, grouped based on days overdue, and makes assumptions to allocate an overall expected credit loss rate for each group. These assumptions include recent sales experience and historical collection rates.

*Estimation of useful lives of assets*

The association determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

*Impairment of non-financial assets other than goodwill and other indefinite life intangible assets*

The association assesses impairment of non-financial assets other than goodwill and other indefinite life intangible assets at each reporting date by evaluating conditions specific to the association 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 or value-in-use calculations, which incorporate a number of key estimates and assumptions.

*Impairment of property, plant and equipment*

The association assesses impairment of property, plant and equipment at each reporting date by evaluating conditions specific to the association 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 or value-in-use calculations, which incorporate a number of key estimates and assumptions.

*Employee benefits provision*

A liability for employee benefits that is expected to be settled more than 12 months from the reporting date is recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

**Note 4. Revenue**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Accommodation charges	5,577	79,412
Client fees	751,603	549,889
Daily accommodation payments	1,126,562	838,489
Government subsidies	13,806,014	11,181,987
Other operating revenue	199,249	721,996
Resident fees and charges	5,235,091	4,655,285
Revenue	<u>21,124,096</u>	<u>18,027,058</u>



**The Society of Saint Hilarion Incorporated**  
**Notes to the financial statements**  
**30 June 2023**

**Note 4. Revenue (continued)**

*Accounting policy for revenue recognition*

Amounts disclosed as revenue are net of returns, trade allowances and duties and taxes including goods and services tax (GST). Revenue is recognised for the major business activities as follows:

*Resident fees, daily accommodation payments and recurrent government subsidies*

Revenue from residents' fees, daily accommodation payments and related government subsidies are recognised on a proportional basis to take account of the delivery of service to or occupancy by residents.

*Grants, donations and bequests*

Income arising from the contribution of an asset (including cash) is recognised when the following conditions have been satisfied:

- (a) the association obtains control of the contribution or the right to receive the contribution
- (b) it is probable that the economic benefits comprising the contribution will flow to the association; and
- (c) the amount of the contribution can be measured reliably at the fair value of the consideration received.

*Interest*

Revenue from interest is recognised on an accruals basis.

*Retentions from entry contributions and accommodation bonds*

The retention income earned from resident entry contributions is recognised as income as the association becomes entitled to receive the retention under the terms of the resident agreement.

*Other revenue*

Other revenue is recognised when it is received or when the right to receive payment is established.

**Note 5. Other income**

	2023 \$	2022 \$
Net gain on disposal of property, plant and equipment	-	(5,495)
Government grants	358,477	-
Donations	10,824	6,193
Imputed interest on resident loans	2,399,583	1,408,548
Interest	191,361	10,080
Other income	<u>2,960,245</u>	<u>1,419,326</u>

*Accounting policy for imputed revenue on Refundable Accommodation Deposit and Bond balances under AASB16*

The Association has recognised as other income an imputed non-cash charge for accommodation representing the resident's right to occupy a room under the arrangement. The accounting treatment required a non-cash increase in revenue for accommodation and a non-cash increase in finance costs on the outstanding Refundable Accommodation Deposit and Bond balance, with no net impact on the result for the period.

*Accounting policy for interest revenue*

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

*Accounting policy for other income*

Other income is recognised when it is received or when the right to receive payment is established.

**The Society of Saint Hilarion Incorporated**  
**Notes to the financial statements**  
**30 June 2023**

**Note 6. Finance costs**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Imputed interest on resident loans	2,399,583	1,408,548
Other finance costs	212,408	158,020
	<u>2,611,991</u>	<u>1,566,568</u>

**Note 7. Cash and cash equivalents**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<i>Current assets</i>		
Cash on hand	3,066	4,220
Cash at bank	6,927,268	5,259,900
	<u>6,930,334</u>	<u>5,264,120</u>

*Accounting policy for cash and cash equivalents*

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

**Note 8. Trade and other receivables**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<i>Current assets</i>		
Trade receivables	393,170	122,048
Other receivables	34,154	184,077
	<u>427,324</u>	<u>306,125</u>

*Accounting policy for trade and other receivables*

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for expected credit losses. Trade receivables are generally due for settlement within 30 days.

**The Society of Saint Hilarion Incorporated**  
**Notes to the financial statements**  
**30 June 2023**

**Note 9. Property, plant and equipment**

	2023 \$	2022 \$
<i>Non-current assets</i>		
Land	18,900,000	18,900,000
Buildings	14,082,249	13,711,632
Less: Accumulated depreciation	(583,568)	(18,082)
	<u>13,498,681</u>	<u>13,693,550</u>
Plant and equipment	6,499,241	6,913,483
Less: Accumulated depreciation	(5,059,365)	(5,220,320)
	<u>1,439,876</u>	<u>1,693,163</u>
Motor vehicles	199,139	211,987
Less: Accumulated depreciation	(177,733)	(168,967)
	<u>21,406</u>	<u>43,020</u>
Computer equipment	931,394	859,071
Less: Accumulated depreciation	(572,135)	(501,251)
	<u>359,259</u>	<u>357,820</u>
Work in Progress (WIP)	80,152	365,097
	<u>34,299,374</u>	<u>35,052,650</u>

*Movements in Carrying Amounts*

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

	Land \$	Buildings \$	Plant and Equipment \$	Motor Vehicles \$	Computer Equipment \$	WIP \$	Total \$
Balance at 1 July 2022	18,900,000	13,693,550	1,693,163	43,020	357,820	365,097	35,052,650
Additions	-	91,950	456,528	-	38,294	80,152	666,924
Disposals	-	-	(5,249)	(468)	(1,746)	-	(7,463)
Transfers	-	278,668	-	-	86,429	(365,097)	-
Depreciation expense	-	(565,487)	(704,566)	(21,146)	(121,538)	-	(1,412,737)
Balance at 30 June 2023	<u>18,900,000</u>	<u>13,498,681</u>	<u>1,439,876</u>	<u>21,406</u>	<u>359,259</u>	<u>80,152</u>	<u>34,299,374</u>

Land and buildings is recorded at fair value based on an independent valuation performed by Knight Frank at 30 June 2022. A revaluation surplus has been recorded in other comprehensive income.

Depreciation is calculated on a straight-line and diminishing basis to write off the net cost of each item of property, plant and equipment (excluding land) over their expected useful lives as follows:

Buildings	2.5%
Plant and equipment	10%-20%
Motor Vehicles	20%-25%
Computer Equipment	20%

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

Leasehold improvements are depreciated over the unexpired period of the lease or the estimated useful life of the assets, whichever is shorter.

**The Society of Saint Hilarion Incorporated**  
**Notes to the financial statements**  
**30 June 2023**

**Note 9. Property, plant and equipment (continued)**

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

**Note 10. Intangible assets**

	2023 \$	2022 \$
<i>Non-current assets</i>		
Bed licences	301,536	603,073
	<b>Bed licences</b> \$	<b>Total</b> \$
Balance at 1 July 2022	603,073	603,073
Amortisation expense	(301,537)	(301,537)
Balance at 30 June 2023	301,536	301,536

*Future deregulation of bed licences*

The Board expect that the remaining useful lives of the bed licences would not extend beyond 1 July 2024, therefore determine that it is appropriate to amortise these licences under AASB 138 Intangible Assets on a straight-line basis.

**Note 11. Trade and other payables**

	2023 \$	2022 \$
<i>Current liabilities</i>		
Trade creditors	424,341	460,474
Sundry payables and accrued expenses	587,920	463,290
Unspent home care funds	700,056	900,868
Other payables	55,195	44,116
Grants in advance	6,341	14,207
	<b>1,773,853</b>	<b>1,882,955</b>

No collateral has been pledged for any of the accounts payable and other payable balances. No interest is payable on outstanding payables during this period.

*Accounting policy for trade and other payables*

These amounts represent liabilities for goods and services provided to the association prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

**Note 12. Borrowings**

	2023 \$	2022 \$
<i>Current liabilities</i>		
Bank loans	500,000	360,000
<i>Non-current liabilities</i>		
Bank loans	-	2,070,000
	<b>500,000</b>	<b>2,430,000</b>

**The Society of Saint Hilarion Incorporated**  
**Notes to the financial statements**  
**30 June 2023**

**Note 12. Borrowings (continued)**

*Accounting policy for borrowings*

Loans and borrowings are initially recognised at the fair value of the consideration received, net of transaction costs. They are subsequently measured at amortised cost using the effective interest method.

**Note 13. Employee provisions**

	2023 \$	2022 \$
<i>Current liabilities</i>		
Annual leave	1,091,948	986,985
Long service leave	100,855	744,758
	<u>1,192,803</u>	<u>1,731,743</u>
<i>Non-current liabilities</i>		
Long service leave	830,463	188,622
	<u>2,023,266</u>	<u>1,920,365</u>

*Accounting policy for short-term employee provisions*

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

*Other long-term employee provisions*

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wages and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of obligations. Upon the remeasurement of obligations for other long-term provisions, the net change in the obligation is recognised in profit or loss as part of employee benefits expense.

**Note 14. Resident loans**

	2023 \$	2022 \$
<i>Current liabilities</i>		
Resident loans	<u>37,881,519</u>	<u>34,671,037</u>

The Aged Care Act requires resident loans and refundable accommodation deposits to be refunded within 14 day legislated time frames. The Association does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date and therefore obligation to settle could occur at any time. It is for these reasons that all accommodation deposits are classified as a current liability. The following accounts are estimated to be refunded as part of the ordinary course of business.

	2023 \$	2022 \$
Resident loans expected to be repaid within 12 months	10,606,825	9,707,890
Resident loans expected to be repaid after 12 months	27,271,694	24,963,147
	<u>37,878,519</u>	<u>34,671,037</u>

**The Society of Saint Hilarion Incorporated**  
**Notes to the financial statements**  
**30 June 2023**

**Note 15. Key management personnel disclosures**

*Compensation*

The aggregate compensation made to the Board of Management and other members of key management personnel of the association is set out below:

	<b>2023</b>	<b>2022</b>
	\$	\$
Aggregate compensation	<u>473,659</u>	<u>256,649</u>

**Note 16. Remuneration of auditors**

During the financial year the following fees were paid or payable for services provided by HLB Mann Judd, the auditor of the association:

	<b>2023</b>	<b>2022</b>
	\$	\$
Audit of the financial statements	<u>25,000</u>	<u>22,000</u>

**Note 17. Contingencies**

In the opinion of the Board of Management, the Association did not have any contingencies at 30 June 2023 (30 June 2022: None)

**Note 18. Related party transactions**

There were no transactions with related parties during the year.

**Note 19. Events after the reporting period**

No matter or circumstance has arisen since 30 June 2023 that has significantly affected, or may significantly affect the association's operations, the results of those operations, or the association's state of affairs in future financial years.

**The Society of Saint Hilarion Incorporated  
Board of Managements' declaration  
30 June 2023**

In the Board of Management's opinion:

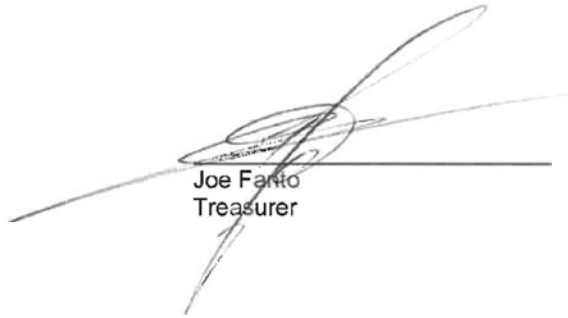
- the attached financial statements and notes comply with the Australian Accounting Standards - Simplified Disclosures, the Australian Charities and Not-for-profits Commission Act 2012 and South Australian legislation the Associations Incorporation Act 1985 and associated regulations;
- the attached financial statements and notes give a true and fair view of the association's financial position as at 30 June 2023 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the association will be able to pay its debts as and when they become due and payable.

On behalf of the Board of Management



\_\_\_\_\_  
Rosemary Velardo  
Chair

26 October 2023



\_\_\_\_\_  
Joe Fanto  
Treasurer

**THE SOCIETY OF SAINT HILARION INCORPORATED**  
**AUDITOR'S INDEPENDENCE DECLARATION**

We declare that, to the best of our knowledge and belief, there have been no contraventions of the independence requirements of section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* and of any applicable code of professional conduct in relation to the audit of the financial report of The Society of Saint Hilarion Incorporated for the year ended 30 June 2023.

A handwritten signature in blue ink that reads 'HLB Mann Judd'.

**HLB Mann Judd Audit (SA) Pty Ltd**  
**Chartered Accountants**

A handwritten signature in blue ink that reads 'C.M. J'.

**Corey McGowan**  
**Director**

Adelaide, South Australia  
26 October 2023

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## **Independent Auditor's Report to the Members of The Society of Saint Hilarion Inc**

### **REPORT ON THE AUDIT OF THE FINANCIAL REPORT**

#### **Opinion**

We have audited the financial report of The Society of Saint Hilarion Inc ("the Association") which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the Board of Management's declaration.

In our opinion, the accompanying financial report of the Association is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- a) giving a true and fair view of the Association's financial position as at 30 June 2023 and of its financial performance and cash flows for the year then ended; and
- b) complying with Australian Accounting Standards – Simplified Disclosures and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 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 are independent of the Association in accordance with the auditor independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* ("the Code") that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, which has been given to the Board of Management.

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

#### **Material Uncertainty Related to Going Concern**

We draw attention to Note 2 of the financial report, which describes Association's deficiency of current assets over current liabilities, significant consecutive losses, and negative cash flows from operations. As stated in Note 2, these events, or conditions, along with other matters indicate that a material uncertainty exists that may cast significant doubt on the Association's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

#### **Responsibilities of Management and the Board of Management for the Financial Report**

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

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### **Responsibilities of Management and the Board of Management for the Financial Report (continued)**

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

The Board of Management are responsible for overseeing the Association's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Report**

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

As part of an audit in accordance with 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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association'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 Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board of Management 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.

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**Auditor's Responsibilities for the Audit of the Financial Report (continued)**

We also provide the Board of Management with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

A handwritten signature in blue ink that reads 'HLB Mann Judd'.

**HLB Mann Judd Audit (SA) Pty Ltd**  
**Chartered Accountants**

A handwritten signature in blue ink that reads 'C.M. J'.

**Corey McGowan**  
**Director**

Adelaide, South Australia  
27 October 2023

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**The Society of Saint Hilarion Incorporated**  
**Social Welfare**  
**Profit & Loss (Cash) 2023 Financial Year**

**Income**

St Hilarion Feast 23/11/22	\$ 178,708.72
Elvis Movie Night (held on July 1, 2022)	\$ 1,260.40
Memberships	\$ 1,415.63
Vigna Bottin Lunch 17/09/22	\$ 1,147.20
Calabria Food and Wine Festival 13/11/22	\$ 6,544.27
Quiz Night 2/06/23	\$ 6,952.43

**Total Income**

**\$ 196,028.65**

**Expense**

St Hilarion Feast Oct 2022	\$ 121,434.90
St Hilarion Feast Oct 2023 (ground hire, entertainment)	\$ 1,860.00
Elvis Movie Night	\$ 1,429.90
Vigna Bottin lunch	\$ 1,863.00
Calabria Food and Wine Festival	\$ 4,988.36
Quiz Night	\$ 4,804.20
Annual Subscriptions (Radio Station, Calabria Assoc)	\$ 650.00
Donations to Church, Choir and other organisations	\$ 1,900.00
Tributes	\$ 1,519.96
Sundry expenses (food, drinks, misc bills, Xmas EC Dinner)	\$ 6,075.75
Volunteers Luncheon for Oct 2022 Feast	\$ 4,015.00
Mini Feast at Seaton nursing home	\$ 895.12
Scalabrini Feast day	\$ 290.12
Equipment (New)	\$ 15,080.28
Donations to Aged Care (Enclosed trailer & Foosball table)	\$ 6,584.06

**Total Expense**

**\$ 173,390.65**

**Net Cash Profit/(Loss)**

**\$ 22,638.00**

**Cash Balance as per General Ledger**

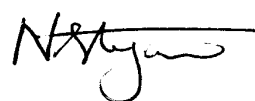
Opening cash book balance as at 1/7/22	\$ 78,929.77
Plus: Cash Profit for the year	\$ 22,638.00
Cash as at 30/6/23	<b><u>\$ 101,567.77</u></b>

**Bank Reconciliation**

Closing bank balance per bank statement	\$ 101,567.76
Closing cash book balance as at 30/6/23	<u>\$ 101,567.77</u>
<b>Unexplained variance</b>	<b><u>\$ (0.01)</u></b>



Mr Vince Greco  
 Society President  
 Date: 6/11/2023



Mr Nick Stefano  
 Society Treasurer  
 Date: 6/11/2023

**Independent Auditor's Report  
To the Members of The Society of Saint Hilarion Inc**

**REPORT ON THE AUDIT OF THE FINANCIAL REPORT**

**Qualified Opinion**

We have audited the accompanying Profit & Loss (Cash) ("the statement") of The Society of Saint Hilarion Incorporated – Social Welfare ("the Association") for the year ended 30 June 2023.

In our opinion, except for the effects of the matter described in the basis for qualified opinion paragraph, the accompanying statement of the Association gives a true and fair view of the Association's income and expenditure for the year ended 30 June 2023.

**Basis for Qualified Opinion**

Given the nature of the operations of the Association, it is impractical to establish control over the collection of cash receipts and payments prior to entry into its financial records. Our audit procedures with respect to cash receipts and cash payments was restricted to the amounts recorded in the financial records.

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

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

**Emphasis of Matter – Basis of Accounting**

The statement has been prepared on a cash basis for the purpose of fulfilling the financial reporting responsibilities of the Association and to meet the needs of the members. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

**Responsibilities of Management for the Statement**

Management is responsible for the preparation and fair presentation of the statement and have determined that the basis of preparation is appropriate to meet the needs of the members of the Association. Management's responsibility also includes such internal control as management determines is necessary to enable the preparation of the statement that is free from material misstatement, whether due to fraud or error.

**Auditor's Responsibilities for the Audit of the Financial Report**

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

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if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with 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 statement, 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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association'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 Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with management 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.



**HLB Mann Judd Audit (SA) Pty Ltd**  
**Chartered Accountants**

Adelaide, South Australia  
7 November 2023



**Corey McGowan**  
**Director**

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## The Society of Saint Hilarion

From its inception, the mission of the Society of Saint Hilarion Aged Care has been to ensure that the elderly within our community are cared for with *compassion, respect, trust, and accountability*. These values remain today, and are the foundation of all that we do.

**Saint Hilarion 08 8409 1500 | [sainthilarion.asn.au](http://sainthilarion.asn.au)**



# The Society of Saint Hilarion

## **Saint Hilarion**

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