Melaleuca
HOME FOR THE AGED INC.

ABN: 11 358 382 701

GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2026

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MELALEUCA HOME FOR THE AGED INC.

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MELALEUCA HOME FOR THE AGED INC.

COMMITTEE'S REPORT
FOR THE YEAR ENDED 30 JUNE 2026

Committee members

The names of the committee members at the end of the year are:

Mr Peter Vertigan	Chairman / President	45 Wenvoe St Devonport Tas 7310
Mr Kenneth Michell	Deputy Chair/ Vice President	34 Forest Heights Drive Tugrah Tas 7310
Mrs Simone Collins	Public Officer / Secretary / CEO	3 Macoma Close Don Tas 7310
Mr Terry Travers	Treasurer	31 McCall Trc Stoney Rise Tas 7310
Mrs Linda Sheehan	Board Member / Clinical Care Director	5 Panorama Court East Devonport Tas 7310
Mrs Dianne deBoer	Board Member	107 Caroline Street East Devonport Tas 7310
Mrs Dianne Warren	Board Member	12 Greenway Avenue Devonport Tas 7310
Mr Andrew Groves	Board Member	23 Tugrah Road Devonport Tas 7310
Mr Charles Duff	Board Member	17 Bluewater Crescent Shearwater Tas 7307

Principle activities

The principle activities of the association during the financial year were:
Providing aged care services

The approved provider delivers only residential aged care services and therefore this report relates to only such operations.

Operating result

The operating profit for the year ended 30 June 2026 amounted to $1,077,637.

Signed in accordance with a resolution of the members of the Committee.

Peter Vertigan
Chairman

Simone Collins
Chief Executive Officer

25 August 2026

MELALEUCA HOME FOR THE AGED INC.

STATEMENT OF PROFIT & LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	NOTES	2026 $	2025 $
Operating revenue			
Resident care fees		1,191,008	1,208,940
Residents accommodation charges		437,709	469,869
Combined commonwealth subsidies		6,417,303	5,853,280
Other revenue	2	1,096,373	665,171
Total operating revenue		9,142,393	8,197,260
Operating expenses			
Employment		6,432,014	5,802,739
Catering		256,828	197,963
Medical, therapy and continence		270,090	216,974
Hygiene		60,778	55,524
Utilities		105,062	109,214
Insurance		261,953	327,970
Property and vehicle expenses		105,862	112,186
Administration		161,873	183,636
Other		151,237	164,025
Total operating expenses		7,805,697	7,170,231
Non-operating expenses			
Depreciation		259,059	254,465
Net profit/(loss) from operations		1,077,637	772,564
Total comprehensive income/(loss) for the period		1,077,637	772,564

This statement should be read in conjunction with the accompanying notes

MELALEUCA HOME FOR THE AGED INC.

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	NOTES	2026 $	2025 $
Current assets			
Cash and cash equivalents	4	13,091,388	11,911,830
Receivables	5	742,741	333,490
Inventories	6	71,474	67,843
Total current assets		13,905,603	12,313,163
Non-current assets			
Property, plant & equipment	7	3,789,275	3,508,103
Total non-current assets		3,789,275	3,508,103
Total assets		17,694,878	15,821,266
Current liabilities			
Trade and other payables	8	235,790	426,024
Other financial liabilities	9	7,457,705	6,567,195
Provisions	10	538,688	450,848
Total current liabilities		8,232,183	7,444,067
Non-current liabilities			
Provisions	10	177,403	169,544
Total non-current liabilities		177,403	169,544
Total liabilities		8,409,586	7,613,611
Net assets		9,285,292	8,207,655
Equity			
Retained earnings	11	9,285,292	8,207,655
Total equity		9,285,292	8,207,655

This statement should be read in conjunction with the accompanying notes

MELALEUCA HOME FOR THE AGED INC.

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2026

	NOTES	Retained Earnings $	Total $
Balance at 1 July 2024		7,435,091	7,435,091
Profit/(loss) from operations		772,564	772,564
Balance at 30 June 2025		8,207,655	8,207,655
Profit/(loss) from operations		1,077,637	1,077,637
Balance at 30 June 2026		9,285,292	9,285,292

This statement should be read in conjunction with the accompanying notes

MELALEUCA HOME FOR THE AGED INC.

CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2026

	NOTES	2026 $	2025 $
Cash flows from operating activities			
Receipts from customers		2,331,703	1,908,561
Government funding		6,422,091	5,751,904
Payments to suppliers and employees		(7,985,082)	(7,214,305)
Interest received		491,862	560,123
Other		162,727	4,960
Net cash provided from operating activities	14 (b)	1,423,301	1,011,243
Cash flows from investing activities			
Fixed asset purchases		(594,254)	(123,373)
Net cash flow from investing activities		(594,254)	(123,373)
Cash flows from financing activities			
Accommodation bonds received		3,142,561	4,175,701
Accommodation bonds paid out		(2,792,050)	(3,790,270)
Net cash flow from financing activities		350,511	385,431
Net increase / (decrease) in cash held		1,179,558	1,273,301
Cash at the beginning of the financial year		11,911,830	10,638,529
Cash at the end of the financial year	14 (a)	13,091,388	11,911,830

This statement should be read in conjunction with the accompanying notes

MELALEUCA HOME FOR THE AGED INC.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2026

1. Statement Of Significant Accounting Policies

This financial report is a general purpose financial report that has been prepared in accordance with *Australian Accounting Standards – Simplified Disclosures* Requirements of the Australian Accounting Standards Board (AASB), the *Australian Charities and Not-for-Profits Commission Act 2012* and requirements of the Associations Incorporation Act Tasmania.

Under Australian Accounting Standards, there are requirements that apply specifically to not-for-profit entities that are not consistent with International Reporting Standards (IFRS) requirements. The Organisatoin has analysed its purpose, objectives and operating philosophy and determined that it does not have profit generation as a prime objective. Consequently, where appropriate the company has elected to apply options and exemptions within the accounting standards which are applicable to not-for-profit entities.

Basis Preparation

The accounting policies set out below have been consistently applied to all years presented .

Reporting Basis and Conventions

The financial report has been prepared on an accruals basis and is based on historical costs modified by the revaluation of selected non-current assets, and financial assets and financial liabilities for which the fair value basis of accounting has been applied, unless otherwise stated.

Accounting Policies

(a) Income Tax

No provision for income tax expense, nor any income tax expenses, is necessary as the entity is exempt from income tax under Division 50 of Income Tax Assessment Act (1997).

(b) Property, Plant and Equipment

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

Plant and Equipment

Plant and equipment are measured on the cost basis less depreciation and impairment losses. The carrying amount of plant and equipment is reviewed annually by the committee to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets employment and subsequent disposal. The expected net cash flows have been discounted to present values in determining recoverable amounts.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that the future economic benefits associated with the item will flow to the association and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Increases in the carrying amount arising on revaluation of property, plant and equipment are credited to a revaluation reserve of equity. Decreases that offset previous increases of the same asset are changes against fair value reserves directly in equity; all other decreases are charged to the income statement. Each year the difference between depreciation based on the revalued carrying amount of the asset charged to the income statement and depreciation based on the asset's original cost is transferred from the revaluation reserve to retained earnings.

Depreciation

The depreciation amount of all fixed assets including buildings and capitalised leased assets are depreciated on a straight line basis over their estimated useful lives to the entity commencing from the time the asset is held ready for use.

The assets' residential values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the income statement. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained earnings.

1. Statement Of Significant Accounting Policies (cont.)

(c) Impairment of Assets

At each reporting date, the association reviews the carrying values of its tangible and intangible 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 income statement.

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

(d) Employment Benefits

Provision is made for the associations liability for employee benefits arising from services rendered by employees to balance date. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits.

(e) 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 overflow of economic benefits will result and that overflow can be reliably measured.

(f) Cash and Cash Equivalents

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

(g) Revenue

Government subsidies

Revenue from Government subsidies that are enforceable and with sufficient specific performance obligations are accounted for under AASB 15 as revenue from contracts, with revenue recognised as the performance obligations are met. Government subsidies received but performance obligations are yet to be met are deferred as a contract liability

Government subsidies relating to aged care delivery, accommodation supplements and home and community care are recognised as revenue at the point in time the services are delivered to the resident or client.

Government funding received where there is not sufficiently specific performance obligations are recognised as revenue when the Entity has an unconditional right to receive the funds, which usually coincides with the receipt of the cash.

Resident and client fees

The performance obligations relating to resident and client fees are based on the delivery of services. Revenue is recognised as the services are delivered.

Donations and other revenue

Revenue is recognised on receipt of cash or at the time a receivable is recorded, if earlier

All revenue is stated net amount of goods and services tax (GST)

(h) Inventories

Inventories are measured at the lower of cost and net realisable value. Cost of inventory is determined using the first-in-first-out basis and is net of any rebates and discounts received. Net realisable value is estimated using the most reliable evidence available at the reporting date and inventory is written down through an obsolescence provision if necessary.

1. Statement Of Significant Accounting Policies (cont.)

(i) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

Cash flows are presented in the cash flow statement on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

1. Statement Of Significant Accounting Policies (cont.)

(j) Accommodation Bonds

Accommodation bonds received prior to 1 July 2014 are non interest bearing deposits made by aged care facility residents to the entity upon their admission to the facility. In accordance with resident agreements, a portion of each bond is recognised as revenue proportionately over a set period. The liability for accommodation bonds is carried at the amount that would be payable on departure or transfer of the resident. This is the amount received on entry of the resident less deductions for fees and retentions pursuant to the Aged Care Act 1997.

From 1 July 2014, residents can elect for their accommodation contribution to be paid as a Daily Accommodation Payment ("DAP") or a Refundable Accommodation Deposit ("RAD"), or a combination of both. RADs do not have an amortisation factor, however, residents can choose for their DAP (and some other charges) to be drawn against the RAD.

Accommodation bonds receivable become interest bearing after a set period, with the interest rate varying according to the agreement. This interest revenue is recognised on an accrual basis over the period it is earned.

Accommodation bonds and RADs are guaranteed under the Accommodation Bond (Guarantee Scheme) which came into operation on 31 May 2006. The Guarantee Scheme enables the Commonwealth to step in and refund accommodation bond or entry contribution balances to residents if the approved provider has defaulted on its financial obligations due to bankruptcy or insolvency. After the refunds have been made, the Commonwealth becomes the creditor (unsecured) for those amounts. The Commonwealth then purses the defaulting approved provider for recovers of funds through normal insolvency procedures. The Guarantee Scheme is established under the Aged Care (Bond Security) Act 2006.

Number of RAD/RAC held as at 30 June 2026: 19

(k) Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current year.

(l) Critical accounting estimates and adjustments

The committee members evaluate estimates and judgements incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the association.

(m) Going Concern

The financial report has been prepared on a 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.

The organisation is reliant upon Government subsidies received for and on behalf of residents to whom care and accommodation is provided.

At 30 June 2026 the organisation has net current assets of $5,673,420 (2025: net assets of $4,869,096) with positive net assets of $9,285,292 (2025: net assets of $8,207,655). For the year ended 30 June 2026 the organisation achieved a net profit of $1,077,637 (2025: profit of $772,564) and had positive cash flows from operations of $1,423,301 (2025: positive cash flows from operations: $1,011,243)

Forecasted results

Management have prepared budgets for the upcoming 12 months and are expecting to derive a profit and positive cash flows from operations during this period.

MELALEUCA HOME FOR THE AGED INC.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2026

	2026 $	2025 $
2. Other Revenue		
Donations	509,600	22,757
Insurance recoveries	-	2,305
Interest received	491,862	560,123
Membership subscriptions	1	6
Grants	20,911	-
Resident extras	54,172	66,106
Workers compensation wages reimbursement	11,287	2,602
Sundry income	8,540	11,272
Total revenue	1,096,373	665,171
3. Auditors Remuneration		
Audit fees	8,603	8,590
	8,603	8,590
4. Cash and Cash Equivalents		
Cash on Hand	147,325	240
Bank accounts	749,970	920,535
Debit cards	602	817
Short term investments	12,193,491	10,990,238
	13,091,388	11,911,830
5. Trade and Other Receivables		
Trade debtors	715,689	212,393
Prepayments	24,230	40,865
Goods and services tax	462	2,130
Accrued income	2,360	78,102
	742,741	333,490
6. Inventory		
Inventories	71,474	67,843
	71,474	67,843
7. Property, Plant and Equipment		
Land & buildings at cost	5,937,180	5,465,933
Less accumulated depreciation	(2,380,309)	(2,165,824)
	3,556,871	3,300,109
Furniture, equipment & motor vehicles at cost	977,504	908,520
Less accumulated depreciation	(745,100)	(700,526)
	232,404	207,994

	2026 $	2025 $

Movements in carrying amounts for each class of property plant and equipment.

	Land & Buildings At Cost	Furniture, Equipment & Motor Vehicles	Total
Balance 1 July 2024	3,439,229	199,935	3,639,164
Additions	73,830	49,542	123,372
Rounding Balance Clearing	-	32	32
Depreciation expense	(212,950)	(41,515)	(254,465)
Balance 30 June 2025	3,300,109	207,994	3,508,103
Additions	471,247	68,984	540,231
Rounding Balance Clearing		-	-
Depreciation expense	(214,485)	(44,574)	(259,059)
Balance 30 June 2026	3,556,871	232,404	3,789,275

8. Trade and Other Payables

Trade and other payables	170,445	170,475
Accrued expenses	65,345	255,549
	235,790	426,024

9. Other Financial Liabilities

Accommodation bonds payable	7,457,705	6,567,195
	7,457,705	6,567,195

10. Provisions

Current

Provision for annual leave	365,768	334,199
Provision for long service leave	172,920	116,649
	538,688	450,848

Non-current

Provision for long service leave	177,403	169,544
	177,403	169,544

11. Retained Earnings

Retained profits at beginning of the financial year	8,207,655	7,435,091
Net profit attributable to the association	1,077,637	772,564
Retained profits at end of the financial year	9,285,292	8,207,655

	2026 $	2025 $
12. Related Party Transactions		
Key Management Personnel		
Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the entity either directly or indirectly. The key management personnel of the entity comprise the Directors and senior management.		
Aggregate remuneration paid to key management personnel for the year	367,567	324,548

13. Association Details

The registered office of the association is:
Melaleuca Home for the Aged Inc.
73 Mary Street
EAST DEVONPORT TAS 7310

14. Cash Flow Information

(a) Reconciliation of cash

Cash at the end of the financial year as shown in the Statement of cash flows is reconciled to the related items in the statement of financial position as follows:

Cash at bank	12,943,461	11,910,773
Debit cards	602	817
Cash on hand	147,325	240
	13,091,388	11,911,830

(b) Reconciliation of cash flow from operations with profit from operations

Profit from ordinary activities	1,077,637	772,564
Non-cash flows in profit from ordinary activities:		
Depreciation	259,059	254,465
Movements in employee provisions	95,699	61,013
Changes in assets and liabilities:		
(Increase)/decrease in receivables and inventory	112,510	(146,141)
Increase/(decrease) in payables and accruals	(121,604)	69,342
Net cash provided by operating activities	1,423,301	1,011,243

15. Segment Reporting

The approved provider delivers only residential aged care services and this general purpose financial report therefore relates only to such operations.

16. Contingent Liabilities

The organisation has previously received various Commonwealth Government Grants for capital improvement and renovation projects. If the organisations ceases to operate under the terms of the respective Grant Deeds, then a portion of the Grant maybe become refundable.

MELALEUCA HOME FOR THE AGED INC.

STATEMENT BY THE COMMITTEE
FOR THE YEAR ENDED 30 JUNE 2026

In the opinion of the committee the financial report:

1. Presents a true and fair view of the financial position of Melaleuca Home for the Aged Inc as at 30 June 2026 and its performance for the year ended on that date in accordance with Australian Accounting Standards, mandatory professional reporting requirements.

2. At the date of this statement there are reasonable grounds to believe that Melaleuca Home for the Aged Inc will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the committee and is signed for and on behalf of the committee by:

Peter Vertigan
Chairman

Simone Collins
Chief Executive Officer

25 August 2026

CAMERONS

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF MELALEUCA HOME FOR THE AGED INC

Report on the Audit of the Financial Statements

Opinion

We have audited the financial report of Melaleuca Home for the Aged Inc, which comprise the statement of financial position as at 30 June 2026, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year 30 June 2026 then ended, and notes to the financial statements, including a summary of significant accounting policies, and the Members of the Melaleuca Home for the Aged Inc ' declaration.

In our opinion, the financial report of Melaleuca Home for the Aged Inc has been prepared 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 registered entity's financial position as at 30 June 2026 and of its financial performance for the year 30 June 2026 then ended; and
(b) complying with Australian Accounting Standards and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

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 theAudit of the Financial Report section of our report. We are independent of the registered entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. 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 opinion.

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

The Members are responsible for the other information. The other information comprises the information included in the Melaleuca Home for the Aged Inc's annual report for the year ended 30 June 2026, but does not include the financial report and our auditor's report thereon.

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

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.
If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Responsible Entities for the Financial Report

The Members of the registered entity are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the ACNC Act, and for such internal control as the Members 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, Members are responsible for assessing the registered entity'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 Members either intends to liquidate the registered entity or to cease operations, or has no realistic alternative but to do so. The responsible entities are responsible for overseeing the registered entity'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 the 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 registered entity's internal control.

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

● Conclude on the appropriateness of the responsible entitie'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 registered entity'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 registered entity to cease to continue as a going concern.

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

We communicate with the responsible entities 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.



GREGORY HARPER
Registered Company Auditor
ASIC Registration #: 337294

Date: 28 August 2026

46 Cameron Street
Launceston Tas 7250