

Our Team

President &  
CEO Message

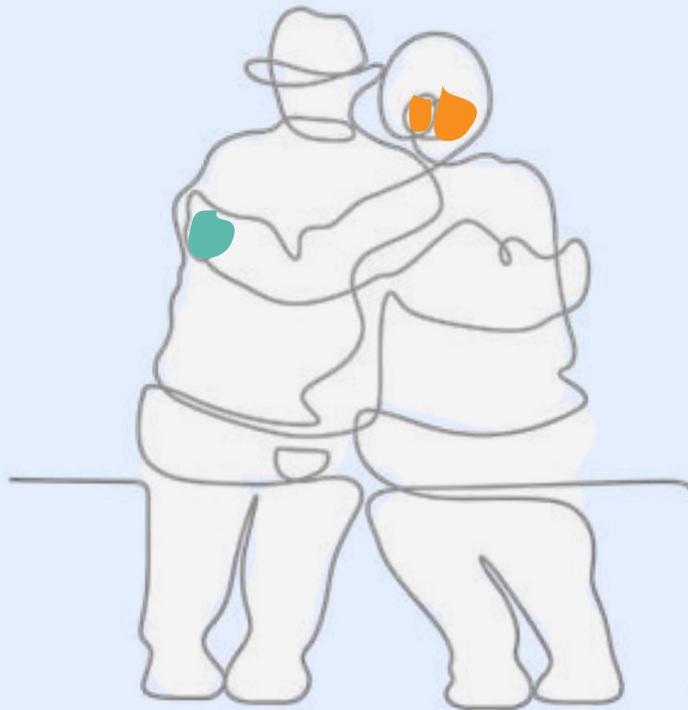
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in Action

Networks &  
Partnerships

Education  
& Events

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## Promoting the human rights of all older people

*Side by Side*

**...that's what we do at ERA**

## ▶ Promoting the human rights of all older people

This year has been one of significant progress and preparation for Elder Rights Australia Ltd. With the introduction of the new Aged Care Act, advocacy is now formally recognised as a right for older people —a milestone that strengthens our mission and the work we do every day.

We have focused on readying our organisation and the sector for this important reform, engaging with stakeholders, developing new resources, and expanding our capacity to meet growing demand. Our transition to a Company Limited by Guarantee and our new name reflect our commitment to growth and our readiness to serve older people beyond Victoria.

This year has strengthened our foundation and broadened our reach. ERA is well positioned for the opportunities ahead and we remain focused on promoting the human rights of all older people.

We look forward to the year ahead with optimism and purpose.

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## ▶ Meet the Board



**JANIS PORTER**

President



**GRAEME BIRD**

Secretary



**ALISON ANTHONY**

Director



**PETER LANGKAMP**

Director



**MINH TT NGUYEN**

Director



**BARRY SMITH**

Director



**HENRY BROCKMAN**

Director

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## ▶ Our Executive Leadership Team



**DEBRA NICHOLL**  
Chief Executive Officer



**GERARD PEREIRA**  
Chief Financial Officer



**HEATHER STORY**  
Programs Manager



**BEC HOUSDEN**  
Human Resources Manager



**BETTINA BROUGHAM**  
Executive Assistant

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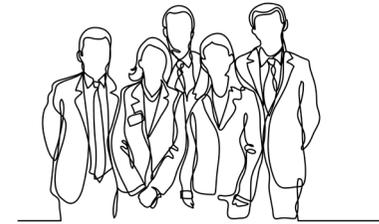
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## ▶ Our Workforce



Located across metropolitan, regional and rural Victoria, our advocates are never far away.

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## ▶ Investing in Skills, Leadership, and Wellbeing

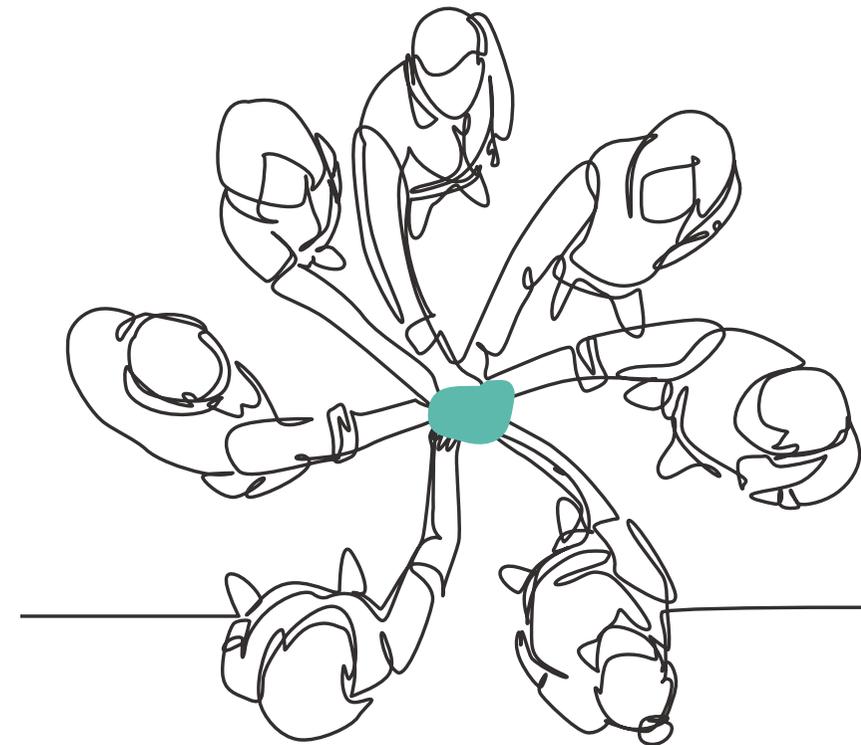
This year, our Human Resources team focused on strengthening the skills, resilience, and wellbeing of our people to ensure they are equipped to thrive during a time of sector-wide reform.

To support employees in navigating the extensive changes within the aged care sector, we rolled out company-wide training in change management, enhancing staff adaptability and confidence throughout the transition.

We also delivered a series of comprehensive leadership programs, providing managers with the tools, knowledge, and confidence to lead their teams effectively. Complementing this, staff across the organisation undertook targeted training tailored to their roles, focusing on both technical expertise and practical tools to support day-to-day effectiveness.

Recognising that a healthy workplace underpins strong performance, we established a Health and Wellbeing Committee to lead staff wellbeing initiatives. The committee has engaged with the Victorian Department of Health's Healthy Workplaces Achievement Program, launching a range of strategies to promote a healthier, more supportive work environment.

Together, these initiatives have built resilience, empowered leaders, and fostered a culture of care and wellbeing across the organisation.



**...that's what we do at ERA**

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## ▶ Team Building for Stronger Connections

In May 2025, we held a team building retreat in the Marriot Hotel, Melbourne.



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## ▶ A time for change

### A message from the President and the Chief Executive Officer

We would like to sincerely thank our workforce, Executive Leadership Team, volunteers, stakeholders, partners, funders, and our Board. Without their commitment, collaboration, and generosity, Elder Rights Australia Ltd (ERA) would not be able to reach and support the older people who rely on us to uphold their rights and support them to live the life they choose.

This year has been marked by the potential for significant and long overdue change in the aged care sector. The new Aged Care Act, passed in November 2024 after wide consultation and parliamentary scrutiny, represents the realisation of a key goal of the Royal Commission into Aged Care Quality and Safety: meaningful reform of the aged care system enshrined in legislation based on human rights. The foundation has been laid; however, the work now begins in earnest to ensure that the human rights of all older people are respected, and that their lived experience now informs implementation.

### New Aged Care Act

The new legislation is a genuine reform and was a cornerstone of the Commission's recommendations. Importantly for ERA, it enshrines access to independent, professional advocacy as a right for older people and mandates training in the rights of those they serve for all aged care providers and their workforce. These two critical reforms will embed advocacy more deeply in the system, providing older people and their chosen representatives with access to advocates without hindrance as a legal right.

Preparing for this change has been a priority this year as the implementation of this legislation will be a significant undertaking in the sector. Consequently, engaging with stakeholders and those who will be most affected has been part of our strategic planning, consuming a large segment of our activities this year. Anticipating increased demand, we have been developing targeted resources to support older people, the sector, and our workforce. We are prepared to meet these challenges with strength and readiness.



## A time for change cont'd

### A New Era for ERA

In 2025, we formally became a Company Limited by Guarantee, adopted the name Elder Rights Australia Ltd, and unveiled our new logo. This positions us to expand our operations beyond Victoria and pursue new initiatives aligned with our mission to protect and promote the rights of all older people.

### Our Work

**NACAP:** In June, we signed a new four-year contract with the Older Persons Advocacy Network, of which we are a foundational member, to deliver the National Aged Care Advocacy Program (NACAP), securing funding and certainty for the program until 2029. This provides stability for our advocacy workforce, continuity for those we serve, and confidence to plan long-term.

**ACCVS:** Our Aged Care Volunteer Visitors Scheme (ACCVS) continues to grow in reach and impact, reducing social isolation and loneliness among older people. We exceeded our KPIs this year, supported by a strong cohort of dedicated volunteers who bring warmth, connection, and companionship to many lives.



#### Who we are and What we do



#### Elder Rights Australia (ERA)

We foster a diverse community where older people are respected, heard and well-informed, and can exercise their rights with confidence. A founding member of The Older Persons' Advocacy Network (OPAN), ERA delivers the National Aged Care Advocacy Program (NACAP) and the Aged Care Volunteer Visitors Scheme (ACVVS) in Victoria.

We also work within the broader community to raise awareness of elder abuse response and prevention. Our services are free, independent and confidential. We focus on empowering the older person to achieve positive outcomes that support their individual needs.

#### Our Services

##### Advocacy

- Assistance in registering for and accessing aged care services
- Professional advocacy and one-on-one support to ensure that older people receive culturally safe and quality aged care at home or in a residential setting
- Help to raise concerns or complaints
- Reliable information on aged care fees and charges
- Help with financial hardship applications.

##### Social Support

- Connecting volunteers with isolated older people who receive aged care via the Aged Care Volunteer Visitors Scheme (ACVVS).

##### Education

- Community information sessions on all aspects of aged care and the rights of older Australians
- Education sessions for the aged care sector including elder abuse prevention and response, balancing rights and risk and the Serious Incident Response Scheme (SIRS).



For further information call our Aged Care Advocacy Line 1800 700 600



Elder Rights Australia is a founding member of the National Older Persons' Advocacy Network (NOPAN), alongside the National Aged Care Advocacy Program (NACAP) and the Aged Care Volunteer Visitors Scheme (ACVVS), both funded by the Australian Government ABN 52 327 526 627.

#### Elder Rights Australia

Promoting the human rights of all older people

**Aged Care advocacy support and information. Free, independent and confidential.**

Aged Care Advocacy Line 1800 700 600



Care Volunteer Visitors Scheme (ACVVS) - bringing a friend to you!

ACVVS is a free program for people who could benefit from having a caring volunteer make regular contact with them.

**Join today!** ACVVS is for those in aged care homes, on Home Care Package waiting lists, or receiving Home Care Package services.

#### Elder Rights Australia

Promoting the human rights of all older people

Information for the Aged Care Advocacy Line 1800 700 600

Information for the Aged Care Advocacy Line 1800 700 600



Information for the Aged Care Advocacy Line 1800 700 600

#### Elder Rights Australia

Promoting the human rights of all older people

Free information and help for Aboriginal and Torres Strait Islander Peoples



Information for the Aged Care Advocacy Line 1800 700 600



Information for the Aged Care Advocacy Line 1800 700 600

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## ▶ A time for change cont'd

### Strategic Directions and Governance

ERA has benefitted greatly from the leadership and dedication of its Board. This year, the Board guided us through the process of conversion to a Company Limited by Guarantee, the NACAP re-contracting period, supported our tendering processes for ACCVS, and encouraged new undertakings such as our Stronger Together Partnership with Victoria Police. The effective and very positive relationship between the Board and Executive Leadership Team ensures robust governance and strategic direction, enabling ERA to remain agile and forward-looking.

### Engagement and Recognition

Participation in initiatives such as Respect (Celebrate Ageing) – Biscuit Tin and the Gender Lens, a resource for responding to the abuse of older persons further demonstrates ERA's dedication to advancing respect, dignity, and empowerment for all older people. The collaboration with Victoria Police has received national interest and is a major initiative aimed at increasing knowledge and building relationships that support the rights of all older persons to have equal access to information, support, and justice.

### Looking Ahead

With a strong foundation, secure funding, and a clear strategic direction, ERA is well placed to cultivate new opportunities and rise to the challenges ahead. Just as a seedling grows when nurtured, the coming year will see us focus on preparing for the implementation of the new Aged Care Act 2024, expanding our reach and partnerships, taking up new contracts that support our mission, and strengthening our advocacy for the rights of older Australians.

On behalf of the Board and the Executive Leadership Team, we thank you for your continued support and commitment to our shared mission.



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## ▶ Advocacy and Information

This year, our advocacy program made a tangible difference for older Victorians, delivering responsive, client-focused support while navigating a changing aged care landscape.

Through strategic initiatives, expanded expertise, and strong team collaboration, we strengthened our services, empowered clients, and contributed to sector improvements, achieving significant milestones across multiple areas of our work.

Responded to **17,190** live calls

.....

**10,178** information sessions (cases) recorded

.....

**2,365** cases referred for NACAP advocacy

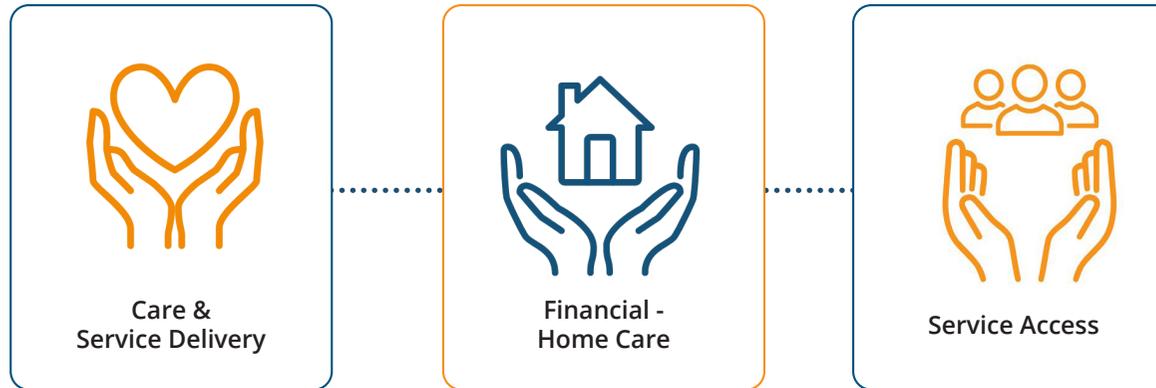
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### Over the 2024-2025 year we:

- **Expanded advocacy reach:** Adapted to increasing demand for and evolving advocacy requests, ensuring clients continued to receive high-quality, responsive support.
- **Resilient service delivery:** Despite delays in the commencement of the new Aged Care Act maintained a positive, client-focused approach amidst sector-wide changes in resources, wait times, and policy changes.
- **Strong and stable team:** Achieved high staff retention while investing in professional development to enhance skill base and service excellence.
- **Strategic NACAP development:** Successfully established (Design, introduction and transition) to a new NACAP role, building capacity and strategic focus to better support advocacy outcomes.
- **Enhanced workflows and knowledge:** Implemented new processes and technologies, strengthening efficiency, skills, and cross-team collaboration.
- **Trusted information source:** Built team credibility and relationships, ensuring the delivery of reliable advice to clients and stakeholders, while successfully managing resistance to change.
- **Sector influence:** Contributed to the Aged Care Infection and Prevention Control Guide as part of the Reference Group, providing insights to shape priority areas for review and recommendations.
- **Leadership through change:** Navigated evolving responsibilities and stakeholder expectations while supporting colleagues through organisational transitions.

## ▶ Top Issues of Advocacy

Our top issues for combined Advocacy and Information Provision for this financial year were:



Within these categories, the top sub categories were:



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Advocacy Outcome

Guidance and Empowerment



ERA provided support to an older person and her daughter who were struggling to find the answers they needed to address their aged care concerns.

With the older persons consent, an ERA Advocate took the time to listen and understand their situation. The advocate provided clear guidance on where to look for information, which departments and personnel were most appropriate to contact, and helped by clarifying aged care guidelines.

The advocates empathetic and knowledgeable support empowered the older person, creating hope and confidence in navigating the aged care system.

The older person expressed profound gratitude, highlighting that prior to the advocacy, the process had been overwhelming and stressful. Through ERA's support, she gained clarity, understanding, and practical tools to manage her situation effectively.

Both the older person and her daughter sincerely thanked the advocate for her guidance and compassionate approach.

This case demonstrates the impact of effective advocacy, showing how ERA's support can reduce stress, empower older people and their representatives with accurate information, and foster positive engagement with the aged care system.

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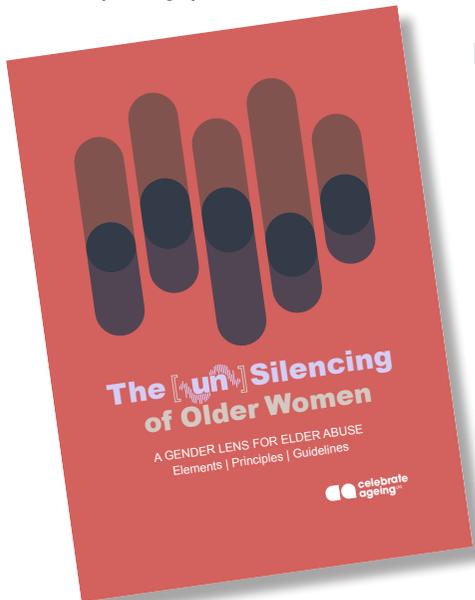
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## ▶ Networks and Partnerships

### The [un]Silencing of Older Women – A Gender Lens for Elder Abuse

Elder Rights Advocacy was proud to be a project partner in The [un] Silencing of Older Women – A Gender Lens for Elder Abuse, developed by Celebrate Ageing Ltd.

This Australian-first initiative provides a practical framework for embedding gender-sensitive approaches into elder abuse prevention and response. It identifies seven key elements – from understanding historical and contemporary inequalities, to including marginalised groups, collecting gendered data, and developing and evaluating gender equality plans.



By actively participating in this collaboration, ERA contributed to raising awareness of the unique experiences of older women and promoting system-level change to ensure their rights, safety, and dignity are protected.

This work strengthens our commitment to advocacy that centres the voices of older people and helps address the root causes of elder abuse.



### Cardigan Pride Festival

ERA also supported Cardigan Pride Festival 2024, a joyful campaign of solidarity with older women.

Participants proudly wore their favourite cardigans at community events — including the Cardigan Pride Picnic and Catwalk at Como House — to spark conversations about the inequalities older women face and to celebrate their resilience.

By standing alongside Celebrate Ageing and the community, ERA helped raise awareness, amplify older women's voices, and promote equality in ageing.

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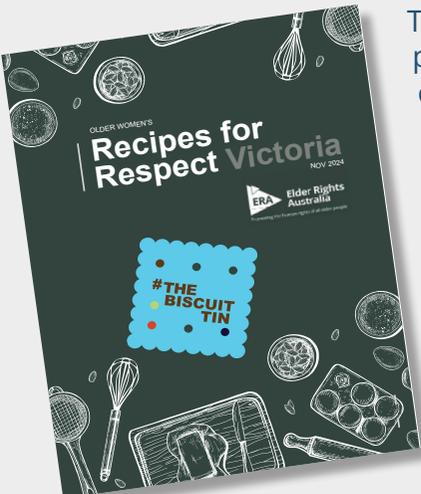
## ▶ Networks and Partnerships cont'd

We were proud to support **The Biscuit Tin Project** by Celebrate Ageing, a creative initiative that honours the legacies of older women by connecting their life stories to the iconic tins found in so many homes. Each biscuit tin is used as a metaphor for women's roles in nurturing families, building communities, and contributing wisdom and care across generations.

Through the project, we shared stories like Penny's — an educator, mother, grandmother, writer, and dementia advocate — whose chosen tin reflected her warmth, tradition, and resilience.

These stories serve as powerful reminders of the invaluable contributions of older women and the need to recognise their impact.

In April 2025, ERA partnered with Celebrate Ageing to host Older Women's Recipes for Respect launch in Melbourne. This event brought together older women, community leaders, and advocates to discuss solutions to gendered ageism and economic insecurity. Attendees shared their own "recipes for respect"—bold, thoughtful, and moving reflections on how we can collectively create a more just and inclusive future.



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## ▶ Networks and Partnerships cont'd



## ▶ Education, events and conferences

Education sessions, events, and conferences remain a cornerstone of our work, providing connectivity, empowerment, and essential information to older people, their carers and representatives, aged care providers, and community organisations.

### Over the 2024–2025 year:

- Delivered 209 events, including expos and special events for Seniors Month, WEAAD, and NAIDOC Week.
- Facilitated 574 Aged Care Resident sessions and 187 community education sessions.
- Almost 1,000 sessions were delivered to raise awareness of elder abuse among older people and aged care staff.
- ERA Advocates were invited to participate on numerous panels at community forums, sharing insights on elder abuse, advocacy, and aged care rights.

This substantial level of activity represents a significant increase in community and aged care engagement compared with previous years.



Liam and Genia



Amy and Siobhan



Genia



Nalina and Sharon

**...that's what we do at ERA**

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## ▶ Education, events and conferences

### Stronger Together Partnership

In October last year as part of our Stronger Together Partnership Project, ERA with Victoria Police developed and delivered our first Community Forum. This event in Sunbury was held in partnership with Hume City Council, ERA, Victoria Police members, and the Department of Government Services (DGS) drawing over 150 participants.

Information delivery covered the National Aged Care Advocacy Program, aged care rights, elder abuse recognition, reporting elder abuse, police engagement, and cyber safety resources.

Feedback from participants was overwhelmingly positive with people reporting to now having improved **confidence**, **knowledge**, and **willingness** to act when it comes to Elder Abuse.

*"We found this session very informative and extremely important; every aged care provider should have the opportunity to participate in something like this"*

*"All aged care staff need to know what services ERA provides for older people, what a vital and important program NACAP is, thank you for coming out to our home today."*



## ▶ Aged Care Volunteer Visitors Scheme

The Aged Care Volunteer Visitors Scheme (ACVVS) delivered strong results this year, with ongoing growth in reach and impact across Victoria.

Supported by 11 dedicated staff members, our team focused on enhancing program delivery and expanding connections with more older people across the state.

Through active volunteer engagement and a commitment to cultural inclusion and diversity, we strengthened our ability to meet the unique needs of older people and foster meaningful connections. This person-centred approach remains essential in reducing isolation and supporting the wellbeing of older people in our communities.

We sincerely thank our incredible and dedicated volunteers, whose compassion and commitment form the foundation of this program.

We remain committed to advancing program delivery, strengthening volunteer engagement, and expanding our reach to ensure that ACVVS continues to meet the changing needs of older people across Victoria.

### Key program highlights 2024 - 2025



**1,414 older people engaged with our program, benefitting from tailored volunteer matches - a 138% increase from the previous year.**



**817 volunteers actively participated in the program this year, providing regular companionship to older people - a 92% increase from 2024.**

**...that's what we do at ERA**

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A friendship that filled the silence



Julie, now in her eighties, had faced profound loss after the passing of her two daughters and husband. This left her with a big hole in her heart, and for a long time she felt the weight of loneliness. Julie applied for the Aged Care Volunteer Victoria Scheme, and little did she know that this decision would bring a life-changing friendship into her world.

"I'm very lucky she has come into my life," Julie said recently, reflecting on the images that Volunteer Visitor Caron has had on her life. Caron, who visits Julie weekly, brings a sense of warmth, joy, and companionship. Julie shares, "Caron reminds me so much of my daughter who passed away in 2023. It feels like I have a daughter again close by, and it feels like someone cares."

Julie has enjoyed outings she otherwise wouldn't have ventured on alone. The two have attended Morning Melodies to enjoy music, seen the Town Tenors at Frankston Cultural Centre, enjoyed a High Tea in Olinda, and visited the beach at Frankston. "Caron coming into my life has improved it. She is a very thoughtful, lovely lady, and I look forward to her company once a week."

For volunteer Caron, these visits have become more than just acts of kindness. She feels they've given her a sense of purpose. Even when she takes trips in her caravan, Caron keeps in touch with Julie by calling her or sending her a postcard. "I share my pictures with her when I get back, and she feels like she is traveling with me through my eyes," Caron shares.

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## ▶ Financial statement

We are committed to maintaining financial transparency and accountability to support our mission of advocating for and protecting the rights of older Australians.

The following pages present our financial statements for the year, prepared by an independent auditor to ensure compliance with financial standards and integrity in reporting.

# **Elder Rights Australia Ltd**

**(Formerly known as Residential Care Rights Inc)**

**ABN 63 367 539 827**

**Annual Report - 30 June 2025**

**Elder Rights Australia Ltd**  
**(Formerly known as Residential Care Rights Inc)**  
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**Elder Rights Australia Ltd**  
**(Formerly known as Residential Care Rights Inc)**  
**Statement of profit or loss and other comprehensive income**  
**For the year ended 30 June 2025**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
<b>Revenue</b>		
Grant - Older Persons Advocacy Network Limited (OPAN)	7,640,338	6,700,538
Grant - Commonwealth represented by Department of Health and Aged Care Residential Care Rights Inc	2,006,000	837,906
Other income	149,687	147,005
	776	-
<b>Total revenue</b>	<u>9,796,801</u>	<u>7,685,449</u>
<b>Expenses</b>		
Conferences and training	(110,321)	(51,874)
Depreciation and amortisation expense	(92,536)	(86,988)
Employee benefits expense	(7,073,466)	(5,979,328)
Insurance expenses	(48,919)	(50,348)
Marketing and events	(537,880)	(68,181)
Memberships and subscriptions	(142,668)	(194,743)
Motor vehicle expenses	(106,483)	(96,813)
Occupancy costs	(636,520)	(279,909)
Professional fees	(327,333)	(216,671)
Scholarships	-	(1,000)
Other expenses	(298,976)	(349,774)
<b>Total expenses</b>	<u>(9,375,102)</u>	<u>(7,375,629)</u>
<b>Surplus for the year</b>	421,699	309,820
Other comprehensive income for the year	-	-
<b>Total comprehensive income for the year</b>	<u><u>421,699</u></u>	<u><u>309,820</u></u>

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

**Elder Rights Australia Ltd**  
**(Formerly known as Residential Care Rights Inc)**  
**Statement of financial position**  
**As at 30 June 2025**

	Note	2025 \$	2024 \$
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	3	1,269,059	1,957,344
Trade and other receivables		15,574	11,477
Investments	4	2,529,885	2,291,584
Other assets		25,460	30,247
Total current assets		<u>3,839,978</u>	<u>4,290,652</u>
<b>Non-current assets</b>			
Property, plant and equipment	5	204,130	170,393
Total non-current assets		<u>204,130</u>	<u>170,393</u>
<b>Total assets</b>		<u>4,044,108</u>	<u>4,461,045</u>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	6	1,139,604	676,845
Grants in advance	7	300	985,397
Employee benefits	8	402,913	374,213
Total current liabilities		<u>1,542,817</u>	<u>2,036,455</u>
<b>Non-current liabilities</b>			
Grants in advance	7	-	344,998
Total non-current liabilities		<u>-</u>	<u>344,998</u>
<b>Total liabilities</b>		<u>1,542,817</u>	<u>2,381,453</u>
<b>Net assets</b>		<u>2,501,291</u>	<u>2,079,592</u>
<b>Equity</b>			
Retained surpluses		<u>2,501,291</u>	<u>2,079,592</u>
<b>Total equity</b>		<u>2,501,291</u>	<u>2,079,592</u>

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

**Elder Rights Australia Ltd**  
**(Formerly known as Residential Care Rights Inc)**  
**Statement of changes in equity**  
**For the year ended 30 June 2025**

	<b>Retained surpluses \$</b>	<b>Total equity \$</b>
Balance at 1 July 2023	1,769,772	1,769,772
Surplus for the year	309,820	309,820
Other comprehensive income for the year	-	-
Total comprehensive income for the year	<u>309,820</u>	<u>309,820</u>
Balance at 30 June 2024	<u>2,079,592</u>	<u>2,079,592</u>
	<b>Retained surpluses \$</b>	<b>Total equity \$</b>
Balance at 1 July 2024	2,079,592	2,079,592
Surplus for the year	421,699	421,699
Other comprehensive income for the year	-	-
Total comprehensive income for the year	<u>421,699</u>	<u>421,699</u>
Balance at 30 June 2025	<u>2,501,291</u>	<u>2,501,291</u>

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

**Elder Rights Australia Ltd**  
**(Formerly known as Residential Care Rights Inc)**  
**Statement of cash flows**  
**For the year ended 30 June 2025**

	<b>Note</b>	<b>2025</b>	<b>2024</b>
		<b>\$</b>	<b>\$</b>
<b>Cash flows from operating activities</b>			
Receipts from government grants		9,147,837	8,567,955
Payments to suppliers and employees		(9,617,914)	(7,794,189)
Interest received		145,590	140,045
Other income		776	-
		<u>                    </u>	<u>                    </u>
Net cash from/(used in) operating activities	9	<u>(323,711)</u>	<u>913,811</u>
<b>Cash flows from investing activities</b>			
Investment in term deposits		(238,301)	(1,520,880)
Payments for property, plant and equipment		(126,273)	(14,193)
		<u>                    </u>	<u>                    </u>
Net cash used in investing activities		<u>(364,574)</u>	<u>(1,535,073)</u>
Net decrease in cash and cash equivalents		(688,285)	(621,262)
Cash and cash equivalents at the beginning of the financial year		<u>1,957,344</u>	<u>2,578,606</u>
Cash and cash equivalents at the end of the financial year	3	<u><u>1,269,059</u></u>	<u><u>1,957,344</u></u>

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

**Elder Rights Australia Ltd**  
**(Formerly known as Residential Care Rights Inc)**  
**Notes to the financial statements**  
**30 June 2025**

**Note 1. Material accounting policy information**

**Financial reporting framework**

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012*. The directors have determined that the company is not a reporting entity.

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

**Statement of compliance**

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations, excluding the following:

- AASB 16: *Leases*
- AASB 15: *Revenue from Contracts with Customers*
- AASB 1058: *Income of Not-for-profit Entities*

These financial statements have been prepared in accordance with the disclosure requirements of:

- AASB 101: *Presentation of Financial Statements*
- AASB 107: *Statement of Cash Flows*
- AASB 108: *Accounting Policies, Changes in Accounting Estimates and Errors*
- AASB 124: *Related Party Disclosures*
- AASB 1031: *Materiality*
- AASB 1054: *Australian Additional Disclosures*

**Basis of preparation**

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs unless otherwise stated in the notes. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise. The amounts presented in the financial statements have been rounded to the nearest dollar.

**Change in entity name and legal structure**

On 9 October 2024, the company changed its name from Residential Care Rights Inc to Elder Rights Australia Ltd, and converted from an incorporated association registered under the *Associations Incorporation Reform Act 2012 (Vic)* to a company limited by guarantee registered under the *Corporations Act 2001*. The conversion was effected in accordance with the requirements of both Acts, and on that date the Australian Securities and Investments Commission (ASIC) issued the company with Australian Company Number (ACN) 679 517 563.

The conversion represents a continuation of the existing legal entity rather than the creation of a new entity. Accordingly, the assets, liabilities and operations of the incorporated association transferred to the company at their existing carrying amounts. Comparative information presented in these financial statements relates to the entity's operations when it was an incorporated association.

The change in structure does not affect the recognition or measurement of the company's assets, liabilities, income or expenses in these financial statements. The primary impacts are administrative and governance-related, including a new constitution.

**Adoption of new and revised accounting standards**

The company 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. The company has assessed and concluded there are no material impacts.

**Accounting standards issued but not yet effective**

Australian Accounting Standards and Interpretations that have been issued or amended but are not yet mandatory, have not been early adopted by the company for the annual reporting period ended 30 June 2025. The company has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

**Elder Rights Australia Ltd**  
**(Formerly known as Residential Care Rights Inc)**  
**Notes to the financial statements**  
**30 June 2025**

**Note 1. Material accounting policy information (continued)**

**Historical cost convention**

The financial statements have been prepared under the historical cost convention.

**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 company'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 2.

**Income tax**

As the company 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.

**Impairment of non-financial assets**

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

**Note 2. Critical accounting judgements, estimates and assumptions**

The directors evaluate estimates and judgements incorporated into the financial statements 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 company.

*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.

*Estimation of useful lives of assets*

The company 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*

The company assesses impairment of non-financial assets at each reporting date by evaluating conditions specific to the company 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*

Employee benefits expected to be settled more than 12 months from the reporting date are 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.

**Elder Rights Australia Ltd**  
**(Formerly known as Residential Care Rights Inc)**  
**Notes to the financial statements**  
**30 June 2025**

**Note 3. Cash and cash equivalents**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
<i>Current assets</i>		
Cash at bank	<u>1,269,059</u>	<u>1,957,344</u>

**Note 4. Investments**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
<i>Current assets</i>		
Term deposits	<u>2,529,885</u>	<u>2,291,584</u>

**Note 5. Property, plant and equipment**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
<i>Non-current assets</i>		
Office and computer equipment - at cost	358,101	321,101
Less: Accumulated depreciation	<u>(310,566)</u>	<u>(263,915)</u>
	47,535	57,186
Motor vehicles - at cost	240,189	150,915
Less: Accumulated depreciation	<u>(83,594)</u>	<u>(37,708)</u>
	156,595	113,207
	<u>204,130</u>	<u>170,393</u>

*Accounting policy for property, plant and equipment*

Property plant and equipment is stated at historical cost less accumulated depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

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

Office and computer equipment	2 - 4 years
Motor vehicles	5 years

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

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

**Elder Rights Australia Ltd**  
**(Formerly known as Residential Care Rights Inc)**  
**Notes to the financial statements**  
**30 June 2025**

**Note 6. Trade and other payables**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
<i>Current liabilities</i>		
Trade payables	291,584	185,607
Accruals	726,505	473,413
ATO payables	40,246	-
Other payables	81,269	17,825
	<u>1,139,604</u>	<u>676,845</u>

*Accounting policy for trade and other payables*

These amounts represent liabilities for goods and services provided to the company 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 7. Grants in advance**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
<i>Current liabilities</i>		
Unspent grant funds	-	708,597
Income in advance	300	276,800
	<u>300</u>	<u>985,397</u>
<i>Non-current liabilities</i>		
Unspent grant funds	-	344,998
	<u>300</u>	<u>1,330,395</u>

*Accounting policy for contract liabilities*

Contract liabilities represent the company's obligation to transfer goods or services to a customer and are recognised when a customer pays consideration, or when the company recognises a receivable to reflect its unconditional right to consideration (whichever is earlier) before the company has transferred the goods or services to the customer.

**Note 8. Employee benefits**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
<i>Current liabilities</i>		
Annual leave	364,034	335,875
Long service leave	38,879	9,462
Personal leave	-	28,876
	<u>402,913</u>	<u>374,213</u>

**Elder Rights Australia Ltd**  
**(Formerly known as Residential Care Rights Inc)**  
**Notes to the financial statements**  
**30 June 2025**

**Note 8. Employee benefits (continued)**

*Accounting policy for employee benefits*

*Short-term employee benefits*

Short-term employee benefits include the total amount accrued for annual leave entitlements and the amounts accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the company does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the company does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

**Note 9. Reconciliation of surplus to net cash from/(used in) operating activities**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
Surplus for the year	421,699	309,820
Adjustments for:		
Depreciation and amortisation	92,536	86,987
Change in operating assets and liabilities:		
Decrease/(increase) in trade and other receivables	(4,097)	75,956
Decrease in prepayments	4,787	49,961
Increase in trade and other payables	462,759	135,618
Increase/(decrease) in grants in advance	(1,330,095)	175,159
Increase in employee benefits	28,700	80,310
Net cash from/(used in) operating activities	<u>(323,711)</u>	<u>913,811</u>

**Note 10. Contingent assets and liabilities**

The directors are not aware of any contingent liabilities or assets as at the date of signing this financial report. (2024: Nil)

**Note 11. Commitments**

No capital expenditure commitments existed at year end. (2024: Nil)

**Note 12. Related party transactions**

*Transactions with related parties*

The following transactions occurred with related parties:

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
Elder Rights Australia Ltd received funding from Older Persons Advocacy Network (OPAN), an organisation in which the Board Chair also holds a directorship. The total benefit received was:	6,870,868	3,298,274

*Receivable from and payable to related parties*

There were no trade receivables from or trade payables to related parties at the current and previous reporting date.

*Loans to/from related parties*

There were no loans to or from related parties at the current and previous reporting date.

*Terms and conditions*

All transactions were made on normal commercial terms and conditions and at market rates.

**Elder Rights Australia Ltd  
(Formerly known as Residential Care Rights Inc)  
Notes to the financial statements  
30 June 2025**

**Note 13. Events after the reporting period**

No matter or circumstance has arisen since 30 June 2025 that has significantly affected, or may significantly affect the company's operations, the results of those operations, or the company's state of affairs in future financial years.

**Elder Rights Australia Ltd**  
**(Formerly known as Residential Care Rights Inc)**  
**Directors' declaration**  
**30 June 2025**

In the directors' opinion:

- the company is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the *Australian Charities and Not-for-profits Commission Act 2012*;
- the attached financial statements and notes comply with the Accounting Standards as described in note 1 to the financial statements;
- the attached financial statements and notes give a true and fair view of the company's financial position as at 30 June 2025 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

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

On behalf of the directors



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Janis Porter  
President



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Henry Brockman  
Director

11 November 2025

**Elder Rights Australia Ltd  
(Formerly known as Residential Care Rights Inc)  
Independent auditor's report to the members of Elder Rights Australia Ltd**

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**Elder Rights Australia Ltd  
(Formerly known as Residential Care Rights Inc)  
Independent auditor's report to the members of Elder Rights Australia Ltd**

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<a href="#">Our Team</a>	<a href="#">President &amp; CEO Message</a>	<a href="#">Advocacy in Action</a>	<a href="#">Networks &amp; Partnerships</a>	<a href="#">Education &amp; Events</a>	<a href="#">ACVVS</a>	<a href="#">Financials</a>
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## ► Acknowledgement

We would like to thank our community partner organisations, the Older Persons Advocacy Network and the Department of Health and Ageing for their support and encouragement over the past year.

A big thank you to our volunteers, including our board members who give of their time for the benefit of others. Thank you also to all Elder Rights Advocacy team members who step up each day to fight the good fight on behalf of older Victorians by listening, hearing and making a positive difference.



We are a non-profit organisation and member of the national Older Persons Advocacy Network (OPAN), delivering the National Aged Care Advocacy Program (NACAP), an Australian Government Initiative.



We acknowledge the traditional owners of the lands on which we work and recognise that it always has been and always will be Aboriginal land. We pay our respects to all Elders, past and present.



The Aged Care Volunteer Visitors Scheme (ACVVS) is Funded by the Australian Government.



Consistent with the vision of the aged care sector's Aged Care Diversity Framework, our work aims for all older people to experience a high-quality aged care system that ensures equitable access and outcomes and embraces their diverse characteristics and life experiences.



Accredited at Certificate level of the Australian Service Excellence Standards.