



# ANNUAL REPORT 2020

*Celebrating 50 Years of  
Excellent Service*







# WONGABURRA SOCIETY

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## WHO WE ARE?

Wongaburra is owned and run by the people of the Beaudesert District. It is administered by the Wongaburra Society, which is an incorporated body with membership open to the general public. Members of Wongaburra's Board donate the expertise and many hours of time required to successfully implement the administration of the complex.

The Wongaburra Society was formed as a result of a public meeting called by the Beaudesert District Chamber of Commerce in May 1965 and the first Hostel residents were welcomed in August 1970.

Gradually more Hostel buildings were added and in August 1984, the 30 bed Nursing Home opened. Regular extensions and upgrades have followed, culminating in the opening of our 64 bed facility on 20th July 2007. This new work means that we can now care for up to 128 residents. Residential care is provided for ACAT assessed low care, high care, respite and extra services. Community care is also an important aspect of what we do at Wongaburra. We offer Home Care Packages, Level 1-4 and Community Home Support Program including FOLKS, Evening Respite and Men's Shed.

## MISSION STATEMENT

Wongaburra is an Aged Care provider supplying residential and community services that is committed to provide a flexible high quality range of services to residents and community that is supportive and responsive to the needs of individuals and their families.

## VISION

Wongaburra - Providers of Flexible Aged Care Services

## VALUES

We believe that the contentment and quality of life of our residents is of the utmost importance. We employ staff who are compassionate and caring and with a genuine understanding of the special needs of the aged. We encourage a workplace that is safe, dignified and happy. We believe that care should be taken to ensure that no member of staff exerts any influence on resident's decision-making, particularly in financial matters.

## QUALITY STATEMENT

Wongaburra is committed to continuous quality improvement and follows processes that comply to accreditation guidelines.

We encourage all members of staff to share with us any ideas for improvement. It is the responsibility of all employees to actively participate and contribute to the activities of Continuous Improvement by attending service improvement meetings and completing continuous quality improvement forms.

The Board and management shall provide all resources necessary to achieve these ongoing improvements.

# WONGABURRA BOARD AND SENIOR MANAGEMENT

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<b>Chairperson:</b>	Tim Kelly
<b>Vice Chairperson:</b>	Noela Lee
<b>Secretary:</b>	Lindesay 'Fred' McDonald
<b>Audit Committee:</b>	Noela Lee, Mark Hodgson, John Clark
<b>Corporate Governance Committee:</b>	Blair Atthow, Clint Spence
<b>Performance and Risk Management Committee:</b>	Mark Hodgson, Blair Atthow, Noela Lee
<b>Projects and Works Committee:</b>	Lindesay 'Fred' McDonald, Tim Kelly, Staff Representative
<b>Strategic Planning Committee:</b>	Mark Hodgson, Tim Kelly, Lindesay 'Fred' McDonald, Clint Spence, John Clark
<b>Chief Executive Officer:</b>	Atul Singh
<b>Facility Manager:</b>	Sherie Rowan
<b>Acting Support Services Manager:</b>	Fiona Harris
<b>Human Resources Manager:</b>	Tessa Schuh
<b>Home Care Manager:</b>	Kylie Jones
<b>Charge Nurse, Nursing Home and Little Wing:</b>	Annette Kassulke
<b>Hostel Supervisor - Yalboru and Francisia:</b>	Alla Illarionova
<b>ACFI Coordinator:</b>	Mohammad Afzal



# CHAIRPERSON'S STATEMENT

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Our lives appear to be getting busier and the business of aged care is the same. Legislative changes and the Royal Commission have caused continuous review and amendments to policies and procedures. The impacts of COVID-19 has then escalated these changes further. It is a credit to the whole of the organisation the way in which Wongaburra has persisted and managed its way through. The expression “what doesn’t kill you, makes you stronger” is quite appropriate for the 2019/2020 year.

There have been movements in senior management and the Board during this period. Carlita Buchanan retired from the Board. We are very grateful for Carlita’s contributions over her eight years of service. Our Director of Nursing has recently resigned. Dafni excelled in her roles with Wongaburra and will be missed.

The Board has applied a broad focus around the Wongaburra business. Some matters worthy of mention include:

- Ensuring that our Home Care section continues their high levels of care and attention and achieve this in a business-like fashion;
- Introduction of new accounting software (Care Systems) that has significantly improved our financial recording and reporting processes;
- Through the introduction of Care Systems software comes the ability to align with benchmark reporting in this industry to highlight areas that we do well and areas where we do poorly when compared to a large number of other providers;
- Seeking areas of improved and additional funding;
- Progression of the future building planning works, while waiting on the next funding round;
- Improvement of our bottom-line figures;
- Strengthening occupancy rates, ACFI returns and controlling costs; and
- Upgrading IT and Communication systems.

I would like to thank our senior staff for the work done this year. It has been considerable and continuous. Staff have set goals and in almost all cases, these goals are being met.

I would like to thank the Board executive, Noela and Fred for the support they have given me in this role. I would like to thank the full Board for the energy they put into their roles. Particular thanks in regards to the oversight given to the Society’s financials. This effort is now producing the rewards.

# CHAIRPERSON'S STATEMENT

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I thank our Homecare staff who have been asked to significantly change the way they operate. They have and continue to improve this part of our business. To our Support Staff, I would like to thank you for the work that is done to keep the grounds and assets of Wongaburra in good order. Thank you to Kitchen and Laundry staff who attend to the never-ending tasks given to them. A massive thank you goes to our nurses and care staff. You are the backbone of Wongaburra and your kind and professional service to the community is always appreciated. Thanks to our administration staff who have been tasked with the revamp of many of our systems.

Thanks also to our volunteers. It has been a patchy year due to COVID-19 and the generous gift of your time and talents is truly appreciated. The Ladies Auxiliary also volunteer their time for the betterment of Wongaburra. Due to the distancing needs caused by COVID-19, we have not seen much of each other in recent times.

Great thanks must go to Atul, our CEO. We have worked closely together and I believe that Atul's energy and passion to see Wongaburra succeed will ensure it does. I would also like to thank Dafni who did marvellous things for Wongaburra in her time here.

My final message to our members, I feel that this year has been a very important year for the Society. The Board and Staff have worked to implement systems and procedures designed to guide Wongaburra well into the future. It has been my honour to serve as Chair for two years and I am pleased to hand this role onto Noela and Fred as incoming Chair and Vice-Chair.

Thank you to all.

**TIM KELLY**

Board Chairperson

# CHIEF EXECUTIVE OFFICER'S REPORT

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It is my privilege to report to you as the Chief Executive Officer (CEO) of the Wongaburra Society for the 2019-2020 Financial Year.

There have been numerous changes to the Commonwealth Governments' aged care legislation with the continued introduction of the Living Longer Living Better (LLLBB) Policy.

The major effect the COVID-19 pandemic has on every corner of our life in particular on the aged care industry and has on individual residential clients and their families is beyond explanation.

## **Home Care Program**

One of the major changes enforced on us on the 27th February 2017 was the deregulation of the Home Care Package (HCP) service provision. Originally, we were licenced to provide thirty-two, Level 2 Home Care Packages. Now that the restriction has been removed, we are currently providing HCP to seventy Subsidised Clients, with package needs varying from Level 1 & 2 to Level 3 & Level 4. We have an additional three Private Clients who are not subsidised by the Commonwealth, while on the National Waitlist awaiting approval to receive services. At the time of writing this report there were approx. 125,000 Clients nationally who have been approved by ACAT as eligible for services, but are held up from receiving services, as they have to ascend to the top of the nation waitlist which continues to grow. We are now open to more market driven competition forces, which has its advantages in that we can serve as many Clients as we can professionally manage at all four levels of care provision. The Minister for Aged Care has legislated that all HCP Service Providers provide details of their costs on the My Aged Care website by the 30th November 2018, with a further review and reformatted pricing to be in place by June 2020. Wongaburra has reviewed its home care pricing structure and updated the My Aged care website in comparison to other competitors. In addition to these HCP changes, the Government has changed the rules again in relation to unspent fund liability. Now Home Care providers will have to pay back the unspent fund liabilities to the commonwealth government at the end of this financial year.

## **Community Home Support Program**

Our Community Home Support Program (CHSP) was originally expected to change on 1st July 2018 by being incorporated into the Home Care Program. This has officially been deferred until 1st July 2022, with the current "Block Funding" arrangements being extended until 2022. We currently provide Social Support and Allied Health services to as many in the community as possible and have been authorised to provide Transport, Maintenance and Gardening services with no additional funding provided.



# CHIEF EXECUTIVE OFFICER'S REPORT

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CHSP will become individualised, similar to the current HCP where each Client has an individualised budget that informs the client what fees they pay, and subsidies received to provide Consumer Directed Care services to achieve the personal goals set to enable wellness and restorative care in their home. Yes, the cost of provision of Aged Care is changing due to legislation; however, Wongaburra continues to follow our culture of continuous improvement in caring for our current and prospective Residents and Clients. We still need to do some considerable work to respond and keep pace with the changes but we are committed to responding to the challenges ahead such as Royal Commission recommendations. More information about these changes can be accessed through the Department of Health Website [www.myagedcare.gov.au](http://www.myagedcare.gov.au).

## **Aged Care - Future Direction**

It appears the Government has affected the Aged Care Industry through funding cuts to the point where 60 % of all Aged Care Service Providers, which participated in the Stewart Brown Aged Care Financial Performance Survey 2019-20, are making a negative result. Wongaburra, with the assistance of the National Peak Bodies; LASA & ACSA, have a responsibility to follow the direction of the Government, which tends to cost us more in accreditation and compliance and usually a reduction to our funding base, each time a change is made.

The RUCS Study commissioned by the Department of Health was conducted by the University of Wollongong to gather information to identify from a broad sample of Service Providers what the true costs of care provision are. I hope that this study has provided evidence to the government that we need additional injections of funds to the Aged Care Industry as a whole if we are to continue to provide these essential community services to the elderly.

We are Wongaburra Society and our Vision: Wongaburra Society – Providers of Flexible Aged Care Services, anticipates change by stating we are flexible.

## **Finances**

Wongaburra is implementing the new aged care financial software product to integrate each of the financial departments such as payroll, rostering, billing to general ledger. This allows Wongaburra to eliminate human error and have clear cost centre analysis on a monthly basis and to the Stewart brown benchmark. We have developed new budget documents based on three major cost centre, which will help Wongaburra to identify expenditure in those key areas of our operations.

# CHIEF EXECUTIVE OFFICER'S REPORT

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## **Volunteers**

The programs which we provide and the depth of choice that our Residents have, is in no small way underpinned by the number of volunteers who assist us and the level of commitment they demonstrate towards Wongaburra and those we serve. The value of the work you do cannot be expressed in monetary terms, but rather by accepting our heartfelt thanks. We hope that you notice the smiles on our Residents' faces. We certainly do and we encourage you to continue the great work and friendships you cultivate with our Residents and Clients.

## **Community, Board & Staff Support**

We are here to serve the Beaudesert and surrounding community and there will always be a place for people to receive quality care from our loving and caring staff. It's appropriate that I take a moment to thank a few people:

Firstly, to the Senior Management Team who have continued to grow in professionalism over the past twelve months. I also acknowledge the support provided by Noelle Drummond (Accountant) who was the essence of our successful recording of General Purpose Financial Reports, managing month to month finances and notes to the Accounts and Audit. I also thank the administration staff, care staff and support staff, who continue to be flexible to change and an ever-increasing demand of Consumer Directed care; Secondly, I would like to acknowledge the Board for their time, commitment and counsel. Their direction and support is central to ensuring we remain a viable and vibrant force into the future.

To the Ladies Auxiliary who play such a vital role in the day to day fabric of Wongaburra. Through the years they have provided much equipment which has often been the seeding to great positive change within our business. This year has proved challenging and I am sure that when the COVID-19 restrictions imposed on Aged Care are released we will see the same continued growth of our assets as we have known in the past.

I'd also like to acknowledge the broader Beaudesert Community for your ongoing and unwavering support. From community groups to our suppliers, your support has been tremendous.

I believe we as a team and all the staff have contributed to the vision of the Wongaburra Society - Providers of Flexible Aged Care Services - by managing and directing the improvements to Wongaburra's operational efficiencies and growth of aged care services to the Beaudesert and surrounding community during the past years in various roles and responsibilities. I respectfully present the annual report for 2019-20.

**ATUL SINGH**

Chief Executive Officer

# FINANCIAL OVERVIEW

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I am pleased to present this Financial Report to you for the year ended 30.6.2020. I have been the Accountant for Wongaburra Society since early March 2019. I will start with a brief overview, financial changes during the year and then actual figures and results.

Wongaburra Society is an Incorporated Entity, registered with the Queensland Government as a Charitable Institution. It is also Federally registered with the ACNC, the Australian Charities and Not-for Profit Commission, who regulate all entities in this sphere. Our Tax Office registration is as a Public Benevolent Institution. The primary goal of Wongaburra Society is to serve the community by providing both residential aged care in our facility, as well as providing in-home aged care assistance through our Homecare Team. A further goal is to provide community based services through our Mens' Shed, FOLKS Social Support activities, Bus outings, Tai Chi and Hydrotherapy activities.

There have been considerable changes to Wongaburra's Operations and Finances in the last year. The major change from a financial point of view was the installation of a new accounting system, which replaced a number of individual systems including all Accounting functions, the Bond Register, and the Asset Register. Preparation and planning for this change in systems commenced in the months prior to 30 June. The new system is called Care Systems and is an Aged Care specific accounting system with greater capacity than the previous accounting program. Major accounting functions were converted on 1 July 2020, however several modules for different areas of work were installed subsequently. Much training occurred, and many teething issues were dealt with. Finance staff were under considerable pressure during the implementation, and are to be commended for their efforts in learning the new system, setting up background data and transferring data to the new system, whilst keeping day-to-day functions operating, with no disruptions to payroll, client invoicing, and maintained the timely payment of Wongaburra's bills.

At the same time, Homecare staff also implemented a new system to manage visits and appointments and records of approximately 80 Homecare Clients. Their clients are in locations from Browns Plains to Boonah, to Rathdowney, to Running Creek, to Tamborine Mountain, Logan Reserve and all places in-between. Homecare finances are quite complex and the Homecare team are also due credit for their work in setting up their new system. Data from that Homecare system is now imported into Care Systems. Work is progressing on the final stages of integration between the two systems.



# FINANCIAL OVERVIEW

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Together the new systems will enable more comprehensive reporting, and reporting tailored to the requirements of management and the Department of Health, and also facilitate benchmarking against other aged care facilities.

Precautions against the Covid-19 virus and complying with Dept of Health directives was a major change to operations and considerable cost to Wongaburra. The Federal Government recognised these extra costs in aged care facilities, and provided Wongaburra with an Aged Care Supplement of \$167,000 to offset the costs. This amount was based on resident numbers at February 2020.

Wongaburra, and all businesses employing staff, also benefitted from a Tax Office “Cash Boost” in the form of a credit applied to our account when lodging the monthly BAS (Business Activity Statement). In the period to 30 June, we received credits of \$62,500 from the ATO. In order to keep front line staff who had direct caring duties, during the Covid-19 crisis, the Government also announced the Workforce Retention Bonus. This was a bonus paid to aged care facilities for front-line staff only. Actual funds were received after 30 June, and paid in full to front line staff. A further payment is also due shortly. As the funds came in and went out again to the nominated staff, there was no change to Wongaburra’s accounts.

In the early days of the Covid-19 virus we did have fewer Respite admissions, and the cancellation or postponement of a number of planned admissions. The effect was a reduction in our income.

The other operational change due to the Covid-19 virus was in our Community Home Support Program where group activities were cancelled. In order to support the community clients, and to use funds allocated to this program, one-on-one support was arranged instead of group activities. These group CHSP activities have now recommenced.

## **Financial Results**

Wongaburra’s Financial Report and Financial Statements were prepared by BDO in conjunction with myself. Our accounting figures, systems and controls were audited by a separate division of BDO. BDO is a large accounting and auditing firm who have been working with Wongaburra for a number of years. Their Audit Report, attached to the Financial Statements for the year ended 30 June 2020, had no adverse findings. Wongaburra’s Board of Directors approved the Financial Statements at the last Board Meeting on 26 October 2020 and those Financial Statements are now presented with the Annual Report.

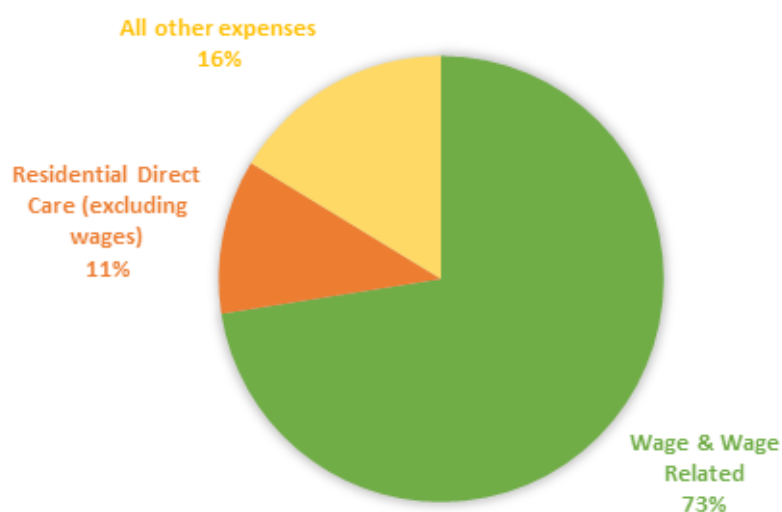
# FINANCIAL OVERVIEW

The Residential facility brings in approximately 85% of Wongaburra's income and the Homecare Division brings in approximately 15% of the income. The major expenses are staff wages, and on-costs such as superannuation, training, leave, Workcover and related costs including Agency staff. Combined, these staff costs were 72.5% of total operating expenses. Residential direct care costs, excluding wages was 11.2% of operating costs. The final 16.3% of expenses were Motor Vehicle, Repairs & Maintenance, Rates, Water, Insurance, Electricity & Gas, Admin, Security, Fire Protection, Homecare and Community Home Support Program costs.

During the year, there was significant effort to control costs and operate more efficiently. The actual Operating Result for the year to 30.6.2020 was a profit of \$490,327. After adding various Non-Operating Income and Expenses, including Depreciation of buildings, plant and equipment of \$810,233, there was a Net Loss of \$106,064. The major factor in this loss was the change in accounting systems, whereby only 11 months residents fees was included in the income. Previously fees were billed at the end of the month for the subsequent month. At 30 June, no fees were billed in the year for the coming month of July, and they were instead billed on 1 July in the new system and in the new financial year, resulting in only 11 months fees in these accounts to 30 June 2020. For comparison purposes, I advise that Wongaburra is currently on track to make a Net Profit in the 2020/2021 year.

I would like to thank the CEO, Atul Singh, the Board Members, the Finance team and Department heads, for their assistance in managing the finances of Wongaburra.

## WONGABURRA OPERATING EXPENSES 2019 - 2020



**NOELLE DRUMMOND**

Accountant

# FACILITY MANAGER'S REPORT

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It is my pleasure to present the Facility Manager's Annual Report to the Wongaburra Society. It has been a privilege and honour to be in this position and to focus my attention on achieving quality of care and wellbeing for the Residents of Wongaburra, along with the growth and development of my nursing team.

## **Thankyou**

Our sincere thanks to our wonderful Ladies Auxiliary fundraisers for your many years' dedication and selfless hard work in supporting Wongaburra and its Residents. Management and Employees are full of gratitude for your donations which improves our Residents wellbeing, life experience and their stay at Wongaburra. Without your support, genuine caring nature and dedication, we would not have been able to expand and flourish to this level. What a contribution!!! And many many thanks to each and every one of you for never ceasing efforts and everlasting support to Wongaburra.

It would be remiss of me not to acknowledge the wonderful support of our volunteers who willingly donate their time to improve the quality of life of our residents. A sincere thank you is extended to all of the volunteers including the Board members for their unwavering support, dedication and contribution to Wongaburra, your selfless devotion, compliments and without your day to day efforts Wongaburra would not be able to provide the holistic care to our precious residents.

## **2020 Challenges**

COVID-19 has certainly made any previous challenges Wongaburra has faced look like a walk in the park. It has required a fundamental shift to our way of living, our way of working and our way of thinking. Prior to the COVID-19 pandemic it would have been hard to imagine the events that have and are still unfolding in our lives.

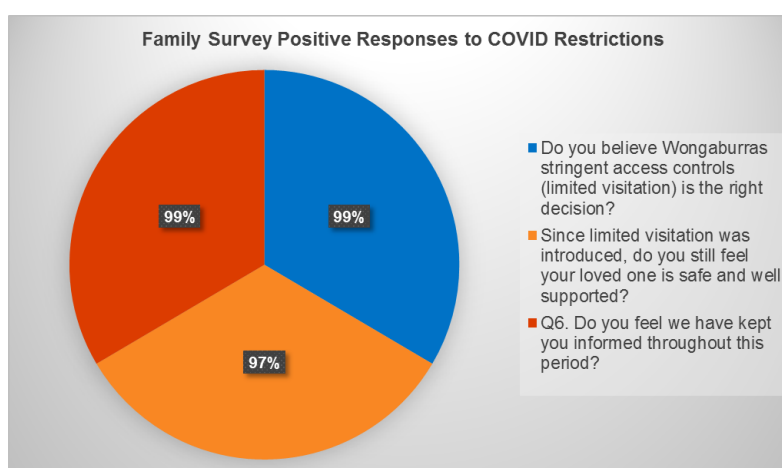
The effect on aged care has brought more compliance challenges, increased infection and safety measures, more emotional and social support challenges for our Residents adapting while managing to maintain high standards of care, as well as juggling the careful management of visitors and staff rosters, however, our core objective has always been the care of our residents and their safety. The lengths staff have instigated to protect residents and each other have been immense, supported by colleagues, management and administration, maintenance and gardening, catering and domestic services. Everyone has stepped up to do their bit.

Resilience typifies how our staff and residents took to the lockdowns associated with COVID-19, with healthy doses of good humour despite being cut off from face to face visits from families and friends.



# FACILITY MANAGER'S REPORT

I am humbled by the professionalism and the dedication of the management and staff at Wongaburra Society who from day one, under the stewardship of former DON Dafni Brown, prepared the organisation for the past 6 months before her resignation, which can only be described as exhausting, relenting and challenging. I know I speak on behalf of all to say we are grateful for her passion and leadership of Wongaburra Society and we wish her the best in her future plans. I know I am speaking for all when I say it is with deep gratitude and thanks that our residents remain safe at this point in time. It is in no short measure, due to good planning and management, the preparation, diligence and the application of the staff, that we were able to remain COVID free.



## New Position, New Challenges

In what can only be described as a tumultuous time is nevertheless a proud moment for me to present my report to the 2020 Annual General meeting to all present and represent Wongaburra as the new Facility Manager.

## Aged Care Royal Commission

Another year gone and although there is some uncertainty with Royal Commission proceedings this is the world we live in and the industry we are part of. Challenges are part of life and all businesses face challenges. We have a proven track record with change and we will embrace whatever is required ensuring the best possible outcome for our cherished residents and clients.

The introduction of the New Quality Framework in July 2019 is now our measuring stick and we have tackled it head on with the majority of staff having education on the Standards and senior staff continuing to glean as much knowledge as possible. I am blessed with having quality executive staff making these transitions so much smoother. All staff need to be applauded for their sometimes thankless work. They are special and it certainly does not go unnoticed.

# FACILITY MANAGER'S REPORT

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## Home and Community Care

The changes in the Home Care area has given us the opportunity to flourish in this area and we have grown our number and level of packages substantially. Home Care Packages with our locals caring for locals, have had to deal with some of the bigger players spreading their wings but our passionate and well led team are certainly holding their own. Our planned FOLKS group, Men's Shed, Tia Chi, Parkinson's group continue to provide socialisation, stimulus, meals, exercise and a variety of activities to keep our locals engaged.

We are blessed with a band of volunteers at whom we thank and encourage to continue their much appreciated work to enhance resident and client physical and emotional wellbeing, we thank you all.

The community plays a huge role in our operation and to have their support and willingness to help when needed is admired. A community that looks after each other especially the more vulnerable. I would finally like to recognise and thank a supportive Board of Management and members.

## 2020 Highlights

Our Mother's Day Drive Though visitation was a key highlight of the many innovative ways Wongaburra adapted to help families remain connected with their loved ones. This event was featured in our peak body LASA Facebook page where they quoted: "A fabulous Mother's Day celebration during challenging times - congratulations Wongaburra Aged Care!"

These are just some of the many compliments received regarding this event -

- "Thanks for this special day for our mums Wongaburra staff"
- "Congratulations Wongaburra, so pleased we were able to celebrate with a drive by"
- "To all the special staff at Wongaburra for making yesterday's Drive By happen. So special to see our mums"
- "What a wonderful job done by all"
- "Fabulous day!"
- "Thank you to all Wongaburra staff and volunteers for making Mother's Day so special for our mums. The drive by was excellent and it was great to see our mums"
- "Thank you ever so much to all the wonderful staff and volunteers for organising such a lovely surprise for all the 'Mother' residents. I am sure they all thoroughly enjoyed themselves. It was so beautiful to see all the happy Mums. Much appreciated!!!"
- "You are doing such a great job to make our Mum's feel so loved"
- "Wongaburra Aged Care Thank you to all the wonderful staff at Wongaburra who made Mother's Day so special today. It was so lovely seeing mum today, wishing you all a Happy Mother's Day"

# FACILITY MANAGER'S REPORT

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Families and volunteers have been incredibly understanding, patient and supportive and we are fully aware of the strain this has put on all. It is hard to see beyond the next month at the moment, but we look forward to the day very soon when we can resume having families, volunteers and community groups back into our residential facilities without restrictions. We are sure it will be a different world when this is all over, but one thing we know we are capable of as a team here is that we are adaptable, and working together, we will get through.

## **Our Workforce**

Consumer engagement is the driving force that ensures the ageing population in our care is receiving care that is tailored to their needs and delivered in a way that promotes dignity, respect, and acceptance of cultural and social diversity. Our workforce is employed, trained and mentored to ensure they have the skills to provide care that meets these requirements and to make working in the aged care industry a vocation not just a job. Workforce Health and Safety is a major concern for our industry especially during the changes and scrutiny the aged care industry is going through at the moment. Wongaburra staff have participated in Critical Risk Management Workshops amongst others so that our senior staff and management have a better understanding of how to support peers to identify and respond to the needs of our Residents.

## **Volunteers**

On behalf of Wongaburra Society I would like to express our appreciation for your valuable contribution in particular during a very challenging year. We are grateful for the energy, enthusiasm and privilege to have over 50 volunteers of all ages and backgrounds. Some of the areas they contribute to include:

- Providing company and friendship;
- Art and music engagement;
- Gardening and pet therapy;
- Pastoral care; and
- Fundraising.

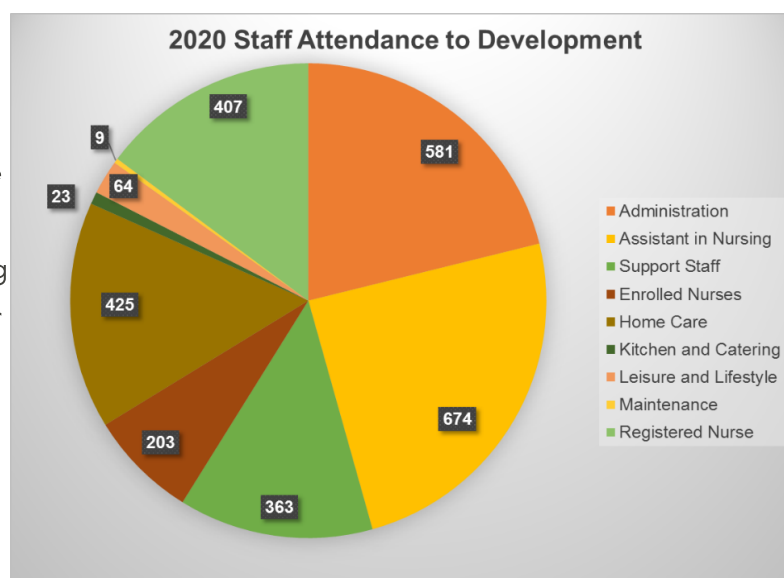
If you're interested in volunteering at Wongaburra Society call us on 55401400 or email [resident@wongaburra.com.au](mailto:resident@wongaburra.com.au)

And most importantly the selfless support you have given us during COVID. The dedication you bring to your roles as volunteers makes our mission that much smoother. They say the best present you can give a person is your time. You give not only your time but also your talents, liveliness, patience and commitment. Whether we see you once a fortnight or once a month your loyalty precedes you. You are a vital part of our community. We truly appreciate your dedication and hope you recognise, as we do, the valuable role you play in helping to enhance the lives of our residents. Thank you for your continuing support. It is through the positive efforts of people like you that we create a caring and more compassionate world.

# FACILITY MANAGER'S REPORT

## Training and Development

As a 'stand-alone' organisation the importance of being part of industry bodies such as Leading Age Services Australia (LASA) and participating in education sessions and seminars (in person and via webinars) keeps us abreast of changes and innovations in the aged care industry. Ongoing education provides great support and encouragement for staff as they care for residents. Staff input into what education is provided has been very valuable in making sure we are addressing topics staff would like more knowledge of. Staff appraisals provided a great opportunity to identify and deliver education identified as needed by staff. Education sessions have been undertaken with staff to help staff to be more aware of attention to detail, residents' privacy and dignity, efficiency, and completing all required care for residents, including tidying of their rooms & environment, making it presentable. Information gained through our industry bodies and participation in education programs drives policy and processes and allows us to participate in the industry as a progressive organisation that places great emphasis on improving the health and wellbeing for our consumers.



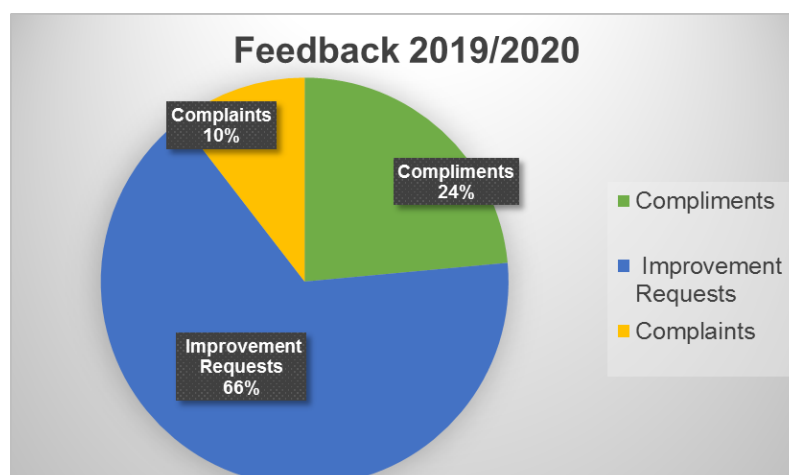
## Feedback: Our Gateway to Improvement

Residents, representatives, visitors and employees have all been using our very robust feedback system resulting in some minor and major opportunities to improve our service

Feedback from July 2019

to June 2020

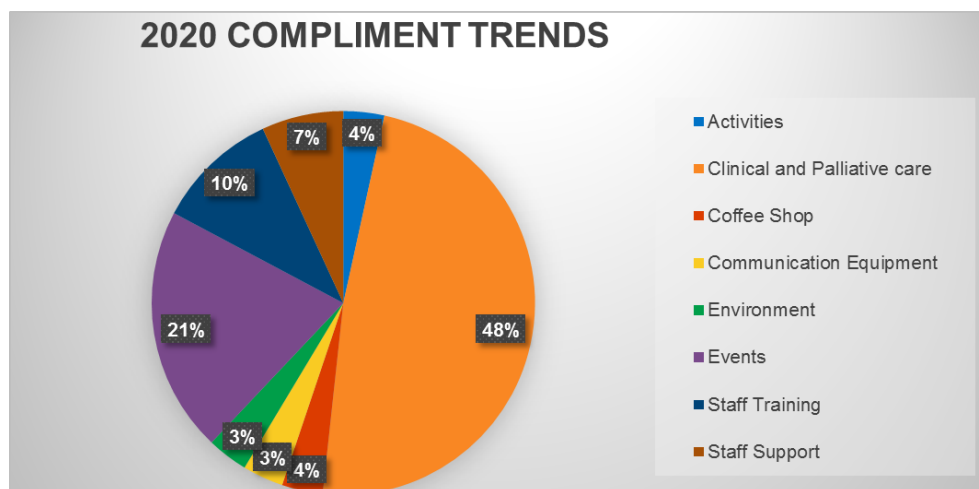
- 36 Compliments
- 16 Complaints
- 101 Suggestions



# FACILITY MANAGER'S REPORT

## Compliment Trends

Positive trends were identified by resident responses to questions about care, 'events during Covid', and staff support given to residents.



## Clinical Governance

We are on track with our Clinical Governance Management and continue to seek improvement and guidance in Corporate Governance, Regulatory Compliance, Risk Management, Continuous Improvement, HR Management, Documentation, Data Collection, Auditing, Safety, Quality and appropriate delivery of Resident Care.

## Quality Monitoring

The Aged Care Quality Standards focus on quality outcomes for consumers. This makes it easier for consumers, their families and representatives to understand what they can expect from a service provider.

There are eight Quality Standards that make up the new Aged Care Quality Standards.

Standard 1 - Consumer dignity and choice

Standard 2 - Ongoing assessment and planning with consumers

Standard 3 - Personal care and clinical care

Standard 4 - Services and supports for daily living

Standard 5 - Organisation service environment

Standard 6 - Feedback and complaints

Standard 7 - Human resources

Standard 8 - Organisational governance

Each of these eight Quality Standards is expressed in three ways:

- a statement of outcome for the consumer focuses on consumer outcomes;
- a statement of expectation for the organisation – focuses on the systems and processes that organisations have in place to support the realisation of the consumer statement; and
- organisational requirements – evidence that demonstrates the standards are met.

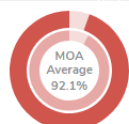
# FACILITY MANAGER'S REPORT

Wongaburra is continually monitoring and assessing our compliance with these standards through:

- internal auditing;
- education to staff via mandatory training on the Aged Care Quality Standards to assist staff in understanding consumer outcomes and recognising ways in which their practices focus on the outcomes to improve consumers' quality of life;
- information being provided to new staff at inductions;
- information on the new Aged Care Quality Standards been placed in newsletters to consumers and staff.

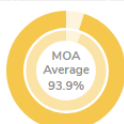
## Results of 2019/2020 Audits

STANDARD 1: Consumer dignity and choice



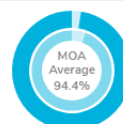
Your result: 94.5%

STANDARD 2: Ongoing assessment and planning with consumers



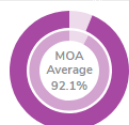
Your result: 95.1%

STANDARD 3: Personal care and clinical care



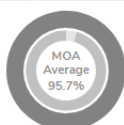
Your result: 97.5%

STANDARD 4: Services and supports for daily living



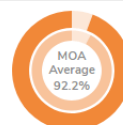
Your result: 93.7%

STANDARD 5: Organisation's service environment



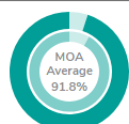
Your result: 100.0%

STANDARD 6: Feedback and complaints



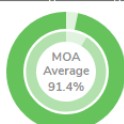
Your result: 94.3%

STANDARD 7: Human resources



Your result: 95.0%

STANDARD 8: Organisational governance



Your result: 96.8%

## Clinical Quality Indicators

National Aged Care Mandatory Quality Indicator Program commenced in 2019 with quarterly reports to the Department of Health indicating the number of residents in a facility with physical restraint in place, unintentional weight loss and pressure injuries. Information provided includes monitoring details, prevention, management and treatment of any issues identified.

Ongoing audits and collection of clinical data is undertaken in key clinical and areas including: Resident falls and management of falls; Medication incidents and management; Infection monitoring; Wound care management; Unintentional weight loss; Physical restraint monitoring and management; Chemical restraint monitoring and management; Feedback (compliments and complaints); Staff incidents; and Episodes of resident to resident aggression.



# FACILITY MANAGER'S REPORT

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## **The Future**

Effective spiritual care is already taking place at Wongaburra. This could be through the provision of pastoral care and religious activities, or through principles and philosophies such as active ageing, well-being, person-centred care, relationship-based care and holistic care. Spiritual care is also being offered by staff through every day encounters such as genuinely enquiring how a person is feeling, offering empathy, sharing joys, exchanging stories and humour. Whilst the spiritual dimension is often acknowledged, spiritual care may not always be offered systematically or consistently to all older people. Linking spiritual care as an extension to related and familiar concepts such as active ageing, well-being, person-centred care, relationship-based care and holistic care was found to gain greater acceptance and understanding. Meeting spiritual needs through journeying with a person (one-to-one or in a small group).

Our focus for 2021 will be to develop a Pastoral Care service for listening and 'being with' that person as they share what has meaning to them such as their joys, sorrows, pain, fears, guilt, hopes etc. The pastoral carer focuses on healing, guiding, sustaining, reconciling, liberating and empowering of people in a way that reflects the person's beliefs, values and preferences. We look forward to adapting to the ever changing aged care environment in which we provide our service and the inevitable changing expectations in a society facing increased need to care for our elders. We must continue to develop a keen understanding of the new framework and incorporate it into our customer service, while striving to maintain our Consumer Directed Care focus.

We await the outcomes of the Royal Commission and hope that support from the Government will pave the way for change. It is important to acknowledge that the last financial year has been full of challenges which our clinical, care, hospitality and administration staff have confidently embraced.

Thank you

Have a safe and Happy Christmas

# SUPPORT SERVICES REPORT

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2020 has brought a number of challenges to overcome, with the footprint of Covid-19 still persisting to dictate legislation.

As we ride through the waves of this passing year, Wongaburra has continued to infuse the focus of best practice.

New procedures and initiatives have been applied to Wongaburra's current standards with the focal point, developing consumer centered services.

## **Catering and Hotel services**

The year begun with the excitement of a newly accredited food safety program, along with inspiration to design a new fresh cook menu to accompany it. These changes evolved Wongaburra's consumer satisfaction and experience, calling on a number of new staff members to join the Wongaburra family.

Wongaburra's enthusiastic plan for a successful transformation following the focus of 2019's accreditation standards, were short lived with a number of unavoidable interruptions.

Covid-19 instigated interruptions to daily activity, functions and meetings, leaving the efforts to improve quality and service suffering. In a continued effort both management and staff worked excessively to produce quality services under restricted conditions. During these trying times Wongaburra's supreme efforts were reflected. Both resident and family feedback surveys indicated superb satisfaction and congratulations for the ongoing compassion and level of care. We look to only better our efforts in the coming new year and are effortlessly exploring new ways to develop an exceptional, efficient and quality service to our consumers and community.

This year saw our homecare department flourish, with many new clients and service plans being developed, along with a number of resident and community activities. Wongaburra is excited to oversee the growth and importance of this department to our extended community and community groups. Unfortunately, this year also marked the finality of Meals On Wheels at Wongaburra. With extensive growth within the community and expanding into surrounding areas this is exciting times for Meals On Wheels, we offer our best wishes and profound success on their new journey.

## **Ladies Auxiliary**

The Wongaburra Ladies Auxiliary has so very unfortunately been absent from our facility for majority of the year due to unforeseen circumstances. Their contributions, efforts and support have been dearly missed by Wongaburra and we look forward to their much anticipated return in the new year.

# SUPPORT SERVICES REPORT

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## **Equipment Purchases, Capital, Operational**

An exemption has been granted by the Scenic Rim Regional Council for the purpose of Levy Waste removal.

A number of facility upgrades have been integrated. The Project to install an upgraded phone and IT system is to the majority completed and in use. This project provided the addition of phone lines and services for both staff and resident communications.

Equipment purchases include:

- 4 of our 5 Serveries received a new dishwasher with an overall cost incurred of \$26,945.83;
- The main kitchen replaced a problematic and unreliable oven with a new Rational Combi Oven with an incurred cost of \$23,184.70;
- The main kitchen replaced a Stand up Freezer at the incurred cost of \$7,694.20; and
- The engagement of a new Chemical provider, inclusive of equipment with the running monthly fee of \$2503.60.

With a forecast of changes to come in the new year, our goal to make Wongaburra the pinnacle of efficiency, empathy and awareness in the care industry is thrilling.

## **Christmas**

As Christmas is swiftly arriving, the much anticipated Christmas parties are being arranged in accordance to current legislation. We aim to provide a Christmas injected with extra cheer, fun and laughter for all.

As we settle on dates and menu options to cater for all, please keep an eye on our website and newsletter for information and updates.

**FIONA HARRIS**

Acting Support Services Manager

# HOME CARE SERVICES REPORT

2020 has delivered many challenges for everyone, but I am pleased to report that with each new challenge, every member of the Home Care Team put on a brave face and remained committed to their client's needs.

Throughout 2020, clients receiving Home Care Packages remained steady with an average of 75. We have lost some long-term clients, some of those we were able to support at home until the end. We have also gained some lovely new clients who, we are honoured to have as part of the Wongaburra family, to ensure they can remain at home. Our CHSP client numbers remain steady at 95.



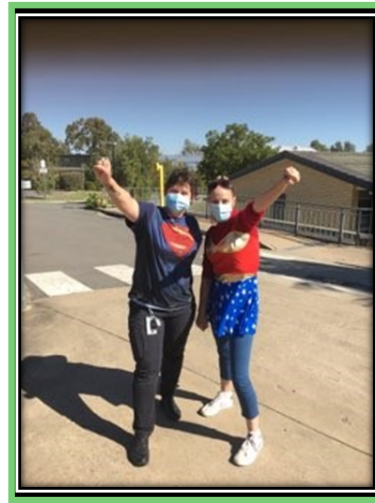
Covid-19 significantly changed the way we provided services to our Home Care clients. The greatest impact was identified in our group activities, which include our Folks program, Mens Shed, Tai Chi and Hydrotherapy. For some clients, these activities are the only services they receive from Wongaburra, and the only time they may interact outside of their homes each week. The wonderful staff who organise these activities took the initiative to ensure our most vulnerable clients continued to receive social interactions by making weekly phone calls, or spending time at the client's home.



Due to border lockdowns, families relied heavily on our services to ensure their loved ones remained safe and well. We had an increase in shopping and cooking services this year, as family were unable to complete this. Staff became experts at online shopping, and the local Woolworths were fantastic and always prioritised our client's orders to ensure the most vulnerable did not go without.

# HOME CARE SERVICES REPORT

We continue to provide high care support to clients in the community, and as people wish to remain at home longer, we are able to support clients through their whole life journey, and where able, provide end of life care at home. As a team, we more often than not find a way to support people of all level of care needs to stay at home for as long they are able.



The Home Care department have also introduced Turnpoint Care for rostering and budgeting purposes. The software allows staff to access daily service rosters from their mobile device and ensures accuracy with services. The introduction of the software has improved staff time for administrative tasks as all times are logged at the time of service, not requiring staff to return to site each day to log. The financial functions continue to be developed, but is showing great potential.

A new year is just around the corner and return to “normal”. Regardless of the challenges the Home Care Team face, we will continue to work through all challenges, and weather.



**KYLIE JONES**

Home Care Manager



# LEISURE AND LIFESTYLE REPORT

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Firstly, to introduce the Leisure and Lifestyle team. Wendy Vanderee has been employed at Wongaburra since 2006 as an AIN, Med comp nurse and had been the concierge in Extra Services for 10 years. Wendy has been the Leisure and Lifestyle Coordinator for 8 months, after the sad loss of Heather Rogers. Honnay Spencer has been working as an AIN with Wongaburra since April 2018. Wendy and Honnay have recently completed their Certificate 4 in Leisure and Health.

What a Year! What a year to start a new role. 2020 has been the most challenging but rewarding year we have ever experienced. We have all learnt to appreciate all the little things in life. The Leisure and Lifestyle team have been there to support the residents and their families through this difficult time, to ensure residents continue to have contact with their loved ones. Activity programs have been put into place to prevent residents feeling isolated from the community and their families, including zoom video calls.

With the Covid restrictions in place, our activity program was subject to change daily. The Leisure and Lifestyle team were ready to assist with ensuring the residents wellbeing and care needs were managed also assisting the nurses when needed.

Our usual popular activities such as Indoor Bowls, Chair Exercise, Footspas, Hoy, Bingo, Quiz mornings and Pet therapy days have kept a normality and routine within the Nursing Home. Pet therapy with Archie, Wendy's black Labrador, every Friday has been an activity the residents look forward to and is topic of conversation all week awaiting his return. It has been a pleasure to include Archie in the activities program. We also have Crea, one of our EN 's, who brings along her pets KiKi the alpaca and Eggy the maltese to visit the residents. Pet therapy is such a pleasure bringing smiles to all the residents' faces.

We have had some main events throughout the year starting with Easter. As a result of Covid we were unable to bring all the residents together to the Bob Berg Room. Easter functions were held in the Hostel in the Drapery area and Nursing Home / Little Wing areas in the Bob Berg Room. Our Leisure and Lifestyle Easter Bunny made a visit to all the residents. Photos were taken with our bunny and sent to families for Easter.

Other events throughout the year included Aged Care Employee Day (Superheros), Mothers Day celebrations with a drive by, Cultural Day, Fathers Day, Show Week, Halloween, Melbourne Cup, and Remembrance Day.

Our volunteer entertainers were able to come back and entertain us in July. However with some restrictions still in place, morning melodies were held in the Hostel and Bob Berg Room areas to ensure all the residents were able to enjoy the entertainment in their separate areas. John Barnes entertained the Hostel residents and the Nursing Home/Little wing residents enjoyed Keith Dunn.



# LEISURE AND LIFESTYLE REPORT

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Our pink and yellow dress up day at the end of May added some colour to the day. This was to appreciate and celebrate all our nurses, care workers and mothers.

Remembrance Day was a day to remember and reflect. DVA residents were recognised and presented with a poppy to symbolise gratitude. A Remembrance Day Ceremony was held in the Bob Berg Room with a presentation on the history and meaning of Remembrance Day. Footage was shown on the projector screen of past and present hero's. At 11am a moving minute silence speech was resided over the PA system with the ode and the playing of the last post. This gave the whole nursing home the opportunity to participate in the morning even when they were not able attend the ceremony.

The Leisure and Lifestyle team have been working to put together a stall for the local markets. We are hoping to have our first on the 5th of December. All proceeds will go towards activities for the residents.

Men's Shed is now up and running with residents now attending twice weekly. Residents now have projects to be included to sell at the stall at the local markets.

Covid has encouraged us to use social media to continue to keep in touch with the community and families. The Wongaburra Aged Care Facebook page has been very successful with positive feedback from the community and families. The Leisure and Lifestyle team continue to post our regular activities and main events throughout the year.

For a tribute to Heather Rogers the community Men's Shed has completed a bench seat with a plaque in remembrance of Heather. A memorial service will be organised at Wongaburra on the 1st Anniversary of the passing of Heather. We will invite Heather's family and residents to attend. A suitable date will be announced early in the new year.

A special thank you to all the Volunteers that are always ready to assist whenever we need them. However, with Covid they have been restricted at times throughout the year to visit us, but have been eager and always waiting for us to contact them to return. Wongaburra would have been lost without their assistance with family screening visits. This has been such an important role in keeping our residents and staff safe.

Thank you to the Leisure and Lifestyle Team for always supporting all of the changes throughout the year. Our role is always to ensure the residents spiritual and wellbeing needs have been maintained and the residents have remained safe and happy.

**WENDY VANDEREE AND  
HONNAY SPENCER**

Leisure and Lifestyle Team





# Mother's Day 2020

A drive through was organised with families to be able to give gifts and see their loved ones. We had our wonderful staff Robert Coolwell & David King volunteer to be the clowns, adding colour and smiles to the morning. We also had Keith Dunn volunteer his time to entertain with his music and songs. All of the efforts from staff, volunteers and the Leisure and Lifestyle team made for a magical and memorable morning.





# Cultural Day

The first of October, we celebrated our Multi Cultural Day with the staff taking part and dressing up. We were also finally out of lockdown and no more face masks. We welcomed back Keith Dunn for a morning of music in the Bob Berg Room. The residents were served spring rolls and pizza for morning tea. The Bob Berg Room was decorated with different country flags and assortment of multicultural themes.



We remained in lockdown for Fathers Day. Families were unable to visit on this special Day. The Leisure and Lifestyle Team wanted to ensure all the Fathers and families were not forgotten. Each dining room was decorated for a wonderful Sunday breakfast. Every father received a special greeting with a balloon. A BBQ lunch was cooked in each area of the nursing home. Photos were taken of each father and posted on Facebook and sent their families.





# 2020 SHOW WEEK

One of our highlights of the year was our Wongaburra Show Week. With the cancellation of our local show the Leisure and Lifestyle team created the Wongaburra Show. Our week started on Monday with an arts and crafts display from residents, including creations from the past, along with our photo gallery of special occasions throughout the year. Arts and crafts were collected from residents rooms ready to be presented with prizes. Residents were also able to experience the traditional ice cream with strawberries and milkshakes. Tuesday was cooking day for residents, including cupcake decorating, chocolate crackles, and the preparing and baking of Anzac Biscuits and the popular jam drops. Wednesday we had flower arrangement day. Flowers were collected from the Wongaburra gardens early that morning. Thursday was presentation Day and this was the day to judge all of the residents' creations from the week and also their skills from previous years. Hot chips were served to add to the atmosphere. We also included a country wear dress up day for the staff. The residents enjoyed judging the best dressed staff. With prizes given out to the winning staff. Friday was the Side Show Alley day. The morning was full of fun games, with carnival music including the Leisure and Lifestyle team dressing up as the side show alley girls. Archie was also included as the amazing side show dog. The residents enjoyed Dagwood Dogs and mini soft drinks. Everyone also received a showbag on the day.





We celebrated Halloween at the Koondi Coffee Shop on Friday the 31st October. The Coffee Shop was decorated by Brenty and Chrissy our volunteers that continue to do an outstanding job making the Coffee Shop their own. The Leisure and Lifestyle staff also got into the spirit by dressing for the occasion, including Archie. Residents were invited from all areas of the Nursing Home to walk with Archie and enjoy a cuppa and a morning quiz at the Coffee Shop.

# HALLOWEEN



By the end of October the residents were finally able to go on a bus outing. The residents enjoyed a country drive to the Christmas Creek area. We organised two bus drive outings to ensure none of the residents missed out. Arthur, our wonderful volunteer was also excited to get behind the wheel and get our residents out and about.





# SUPERHEROS

The beginning of August we celebrated aged care employee day. The theme being superheroes. The Leisure and Lifestyle team and staff dressed up for the occasion. This was a very difficult month being in lockdown and all the staff were required to wear a mask. The residents enjoyed the staff dressing up. This was a benefit to the residents and staff to take the focus off Covid. A best dressed costume was also presented on the day.



Melbourne Cup Day we invited Keith Dunn back to entertain us with a morning of music. Tables were decorated in the Bob berg Room for the occasion. The residents picked a horse from the lucky dip box and prizes were won for first, second, third and last place. Morning tea was served with sandwiches and cupcakes. The volunteers Marta & Ceccilia also had the coffee machine running with cappuccinos on offer. Residents were then invited back for the big race with beer, wine and champagne on offer.









# LADIES AUXILIARY REPORT

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Chair, guests and members.

I have much pleasure in presenting the 52nd Annual Report for the 12 months 2019 – 2020.

We hold our meetings in the Bob Berg Activities Room at Wongaburra at 11am on the first Monday of the month of February, April, June, August and November and our AGM is held in September. This year has been so different, with our last meeting being held in February 2020.

Two Street Stalls were held in September and November 2019 and were very successful. The Cent Auction was held in September 2019 in the Bob Berg Room and went very well. We did not hold our Cent Auction and Street Stalls during 2020. Our last trolley was on 19th March 2020.

The Ladies Auxiliary would like to thank the following:

- Mitre 10
- Joy Drescher for our news in the Beaudesert Times
- Ray Southwell and Associates for auditing our books at no cost

The Ladies Auxiliary held their Christmas Luncheon on Monday 2nd December 2019 and I would like to thank the kitchen staff for the lovely food provided.

I would like to thank the executive and members for their friendship and hard work and their support over this last 12 months.

## HEATHER BARNES

President, Wongaburra Ladies Auxiliary

**Wongaburra Society**  
**ABN 60 633 552 611**  
**NAPS ID: 1003**

**Financial Report**

**For the Year Ended 30 June 2020**

# Wongaburra Society

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**Wongaburra Society**  
**ABN 60 633 552 611**

**Committee Members' Report**  
**30 June 2020**

The committee members present their report on Wongaburra Society for the financial year ended 30 June 2020.

**1. General information**

**Information on committee members**

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

Carlita Buchanan (resigned 2 June 2020)

Christopher Mark Hodgson

Clint Spence

John Clark

Lindsay Fred McDonald

Noela Lee

Robert Blair Atthow

Tim Kelly

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

**Principal activities**

The principal activity of Wongaburra Society during the financial year was the operation of residential aged care facilities and home care services.

No significant changes in the nature of the Society's activity occurred during the financial year.

**2. Operating results and review of operations for the year**

**Operating results**

The loss of the Society after providing for income tax amounted to \$ 106,064 (2019: profit of \$310,629).

**Dividends paid or recommended**

No dividends were paid or declared since the start of the financial year. No recommendation for payment of dividends has been made.

**3. Other items**

**Significant changes in state of affairs**

There have been no significant changes in the state of affairs of the Society during the year.

**Events after the reporting date**

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

**Wongaburra Society**  
**ABN 60 633 552 611**

**Committee Members' Report**  
**30 June 2020**

**3. Other items**

**Objectives**

The objective of the Society is to continue to provide residential and other aged care services to the community.

**Environmental issues**

The Society's operations are not regulated by 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 Wongaburra Society.


**Auditor's independence declaration**

The lead auditor's independence declaration in accordance with section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012, for the year ended 30 June 2020 has been received and can be found on page 3 of the financial report.

Signed in accordance with a resolution of the Committee Members:

  
Committee Member:

.....

  
Committee Member:

.....

Dated this 26 day of October 2020



**Wongaburra Society  
ABN 60 633 552 611**

**Auditor's Independence Declaration**



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Fax: +61 7 3221 9227  
[www.bdo.com.au](http://www.bdo.com.au)

Level 10, 12 Creek St  
Brisbane QLD 4000  
GPO Box 457 Brisbane QLD 4001  
Australia

**DECLARATION OF INDEPENDENCE BY K L COLYER TO THE DIRECTORS OF WONGABURRA SOCIETY**

As lead auditor of Wongaburra Society for the year ended 30 June 2020, I declare that, to the best of my knowledge and belief, there have been:

1. No contraventions of the auditor independence requirements of the section 60-40 of *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
2. No contraventions of any applicable code of professional conduct in relation to the audit.

A handwritten signature in black ink, appearing to read 'K L Colyer', with a stylized flourish at the end.

**K L Colyer**  
Director

**BDO Audit Pty Ltd**

Brisbane, 26 October 2020

**Wongaburra Society**  
**ABN 60 633 552 611**

**Statement of Profit or Loss and Other Comprehensive Income**  
**For the Year Ended 30 June 2020**

		2020	2019
	Note	\$	\$
Revenue	3	14,759,557	13,184,422
Other income	3	480,495	554,310
Employee benefits expense		(10,377,274)	(9,500,999)
Resident care expenses		(2,404,749)	(1,288,409)
Depreciation and amortisation expense		(810,233)	(786,390)
Occupancy expenses		(846,518)	(862,348)
Finance costs	4	(155,335)	(63,534)
Other expenses		(752,007)	(926,423)
<b>Profit/(Loss) before income tax</b>		<b>(106,064)</b>	<b>310,629</b>
Income tax expense	2(d)	-	-
<b>Profit/(Loss) for the year</b>		<b>(106,064)</b>	<b>310,629</b>
<b>Other comprehensive income</b>			
Other comprehensive income for the year, net of tax		-	-
<b>Total comprehensive income/(loss) for the year</b>		<b>(106,064)</b>	<b>310,629</b>

The accompanying notes form part of these Financial Statements.

**Wongaburra Society**  
**ABN 60 633 552 611**

**Statement of Financial Position**  
**As At 30 June 2020**

	Note	2020 \$	2019 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	5	10,420,123	9,601,363
Trade and other receivables	6	697,952	556,228
Inventories	7	124,392	118,535
Other assets	8	89,585	149,606
<b>TOTAL CURRENT ASSETS</b>		<b>11,332,052</b>	<b>10,425,732</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	9	27,598,940	28,096,586
<b>TOTAL NON-CURRENT ASSETS</b>		<b>27,598,940</b>	<b>28,096,586</b>
<b>TOTAL ASSETS</b>		<b>38,930,992</b>	<b>38,522,318</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	10	15,243,523	14,770,387
Borrowings	11	39,033	28,841
Employee benefits	12	934,804	895,371
<b>TOTAL CURRENT LIABILITIES</b>		<b>16,217,360</b>	<b>15,694,599</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	11	62,269	62,267
Employee benefits	12	502,054	510,079
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>564,323</b>	<b>572,346</b>
<b>TOTAL LIABILITIES</b>		<b>16,781,683</b>	<b>16,266,945</b>
<b>NET ASSETS</b>		<b>22,149,309</b>	<b>22,255,373</b>
<b>EQUITY</b>			
Reserves	13	19,249,163	19,249,163
Retained earnings		2,900,146	3,006,210
<b>TOTAL EQUITY</b>		<b>22,149,309</b>	<b>22,255,373</b>

The accompanying notes form part of these Financial Statements.

**Wongaburra Society**  
**ABN 60 633 552 611**

**Statement of Changes in Equity**  
**For the Year Ended 30 June 2020**

**2020**

	Retained Earnings \$	General Reserve \$	Total \$
Balance at 01 July 2019	3,006,210	19,249,163	22,255,373
Loss attributable to members of the parent entity	(106,064)	-	(106,064)
Balance at 30 June 2020	<u>2,900,146</u>	<u>19,249,163</u>	<u>22,149,309</u>

**2019**

	Retained Earnings \$	Reserves \$	Total \$
Balance at 01 July 2018	2,695,581	19,249,163	21,944,744
Profit attributable to members of the parent entity	310,629	-	310,629
Balance at 30 June 2019	<u>3,006,210</u>	<u>19,249,163</u>	<u>22,255,373</u>

**Wongaburra Society**  
**ABN 60 633 552 611**

**Statement of Cash Flows**  
**For the Year Ended 30 June 2020**

	2020	2019
Note	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from customers	15,134,209	12,956,695
Payments to suppliers and employees	(14,113,396)	(12,389,937)
Interest received	123,492	571,521
Interest and finance costs paid	(141,334)	(63,534)
Net bonds received/(repaid) to residents	121,330	3,950,864
Net cash provided by/(used in) operating activities	<u>1,124,301</u>	<u>5,025,609</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Proceeds from sale of plant and equipment	9,500	7,400
Payment for property, plant and equipment	(281,786)	(317,158)
Net cash used in investing activities	<u>(272,286)</u>	<u>(309,758)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Proceeds / (repayment) of lease liabilities	(33,255)	(24,278)
Net cash provided by/(used in) financing activities	<u>(33,255)</u>	<u>(24,278)</u>
Net increase/(decrease) in cash and cash equivalents held	818,760	4,691,573
Cash and cash equivalents at beginning of year	9,601,363	4,909,790
Cash and cash equivalents at end of financial year	5 <u><u>10,420,123</u></u>	<u><u>9,601,363</u></u>

The accompanying notes form part of these Financial Statements.

**Wongaburra Society**  
**ABN 60 633 552 611**

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2020**

The financial report covers Wongaburra Society ("the entity" or "the society") trading as Wongaburra Nursing Home, as an individual entity. Wongaburra Society is a not-for-profit Society incorporated in Queensland under the *Associations Incorporation Act (QLD) 1981* (as amended by the *Associations Incorporation and Other Legislation Amendment Act (QLD) 2007*) ('the Act').

The principal activities of the Society for the year ended 30 June 2020 was the operation of residential aged care facilities and home care services.

The financial report was authorised for issue by the members of the Society on 26 October 2020.

**1 Change in Accounting Policy**

**Adoption of AASB 15 Revenue from Contracts with Customers**

The Society has adopted AASB 15 *Revenue from Contracts with Customers* for the first time in the current year with a date of initial application of 01 July 2019 which resulted in changes in accounting policies. This standard requires recognised revenue to depict the transfer of promised goods and services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods and services. This means that revenue will be recognised when control of the goods or services is transferred, rather than on transfer of risks and rewards.

In accordance with the transition provisions in AASB 15, the Society has adopted the new rules retrospectively. However, there was no material impact on the amounts disclosed previously and as a result there has been no restatement was required as a result of reclassification or remeasurement.

**Adoption of AASB 1058 Income for not-for-profit entities**

The Society has adopted AASB 1058 *Income for not-for-profits* for the first time in the current year with a date of initial application of 01 July 2019. The standard replaces AASB 1004 *Contributions* in respect to income recognition requirements for not-for-profit entities. The timing of income recognition under AASB 1058 is dependent upon whether the transaction gives rise to a liability or other performance obligation at the time of receipt. Income under the standard is recognised where: an asset is received in a transaction, such as by way of grant, donation; there has either been no consideration transferred, or the consideration paid is significantly less than the asset's fair value; and where the intention is to principally enable the Society to further its objectives. For transfers of financial assets to the Society which enable it to acquire or construct a recognisable non-financial asset, the Society must recognise a liability amounting to the excess of the fair value of the transfer received over any related amounts recognised. Related amounts recognised may relate to contributions by owners, AASB 15 revenue or contract liability recognised, lease liabilities in accordance with AASB 16, financial instruments in accordance with AASB 9, or provisions in accordance with AASB 137. The liability is brought to account as income over the period in which the Society satisfies its performance obligation. If the transaction does not enable the Society to acquire or construct a recognisable non-financial asset to be controlled by the Society, then any excess of the initial carrying amount of the recognised asset over the related amounts is recognised as income immediately.

The Society has applied AASB 1058 using the modified retrospective approach and as such comparatives have not been restated and continues to be reported under AASB 111, AASB 118, AASB 1004 and related interpretations. There has been no material impact on the financial statements.

**Adoption of AASB 16 Leases**

AASB 16 supersedes AASB 117 *Lease* and other related interpretations. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to account for most leases under a single on-balance sheet model.



**Wongaburra Society**  
**ABN 60 633 552 611**

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2020**

**1 Change in Accounting Policy**

**Adoption of AASB 16 Leases**

The Society adopted AASB 16 using the modified retrospective method of adoption with the date of initial application of 1 July 2019.

**Impact of adoption of AASB 16**

The impact of adopting AASB 16 is described below:

**The Society as a Lessor**

Lessor accounting under AASB 16 is substantially unchanged from AASB 117. Lessors will continue to classify leases as either operating or finance leases using similar principles as in AASB 117. The Society has evaluated its contractual arrangements relating to the provision of residential aged care accommodation and has determined that such arrangements are an operating lease pursuant to AASB 16 *Leases*.

Where residents have opted for a Daily Accommodation Payment (DAP), the Society has determined that the adoption of AASB 16 will not have a material change on the existing accounting treatment. The Society now discloses this revenue separately from revenue from contracts with customers (See Note 2(c)).

Under the Refundable Accommodation Deposit (RAD) and Accommodation bond (Bond) agreements, the Society is considered to provide a non-cash accommodation service in return of a financing benefit in the form of an interest free loan. Adoption of AASB 16 results in the recognition of an increase in revenue for accommodation and an increase in interest expense on the outstanding RAD liability, with no net impact on the result for the period. The accounting required a non-cash increase in revenue for accommodation (rental income) and a non-cash increase in finance costs (interest expense) on the outstanding RAD liability, with no net impact on the result for the period.

**The Society as a Lessee**

Until 01 July 2019, leases of property, plant and equipment were classified as either finance leases or operating leases. From 01 July 2019, leases are recognised as a right-of-use asset and a corresponding liability at the date at which the leased asset is available for use by the Society. The only exceptions are short-term and low-value leases.

The Society adopted AASB 16 using the modified retrospective method of adoption, with the date of initial application of 01 July 2019. In accordance with this method of adoption the comparatives have not been restated. The Society has used the following practical expedients permitted by the standard:

- Contracts which had previously been assessed as not containing leases under AASB 117 were not re-assessed on transition to AASB 16;
- The use of hindsight in determining the lease term where the contract contains options to extend or terminate the lease;
- The accounting for operating leases with a remaining lease term of less than 12 months as at 1 July 2019 as short-term leases; and
- For leases which were classified as finance leases under AASB 117, the carrying amount of the right-of-use asset and the lease liability at 01 July 2019 are the same value as the leased asset and liability on 30 June 2019.

**Wongaburra Society**  
**ABN 60 633 552 611**

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2020**

**1 Change in Accounting Policy**

**Adoption of AASB 16 Leases**

For leases previously classified as 'operating leases' under AASB 117, the Society has elected not to recognise a right-of-use asset and associated lease liability as the amount is not material. Therefore there has been no impact on the adoption of AASB 16 for leases previously classified as 'operating leases'.

For leases previously classified as finance leases the Society recognised the carrying amount of the lease asset and lease liability immediately before transition. The measurement principles of AASB 16 are only applied after that date.

The impact of adoption on opening retained profits as at 01 July 2019 was as follows:

	1 July 2019
	\$
Operating leasing commitments as at 1 July 2019 (AASB 117)	95,778
Less: operating leases not subject to AASB 16	(95,778)
Finance leases booked at 1 July 2019	91,108
<b>Lease liability recognised at 1 July 2019</b>	<b>91,108</b>

There is no impact on retained earnings on 01 July 2019 at the date of transition.

**2 Summary of Significant Accounting Policies**

**(a) Basis of preparation**

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements and Interpretations issued by the Australian Accounting Standards Board (AASB) and the Australian Charities and Not-for-profits Commission Act 2012, the Associations Incorporation Act (QLD) 1981 and the Aged Care Act 1997 and associated regulations.

Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless otherwise stated.

The financial statements have been prepared, except for the cash flow information, on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

The financial report is presented in Australian dollars, which is the functional and presentation currency of the Society and rounded to the nearest dollar.

**(b) Comparative Amounts**

Where necessary, comparative information has been reclassified or amended to achieve consistency in disclosure with current financial year amounts and other disclosures.

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2020**

**2 Summary of Significant Accounting Policies**

**(c) Revenue and other income**

The Society recognises revenue as follows:

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

**Government grants and subsidies - residential aged care**

The Society recognises revenue from aged care services over time as performance obligations are satisfied, which is as the services are rendered. Revenue arises from a single agreed contract with a resident. Fees received is based on the Aged Care Funding Instrument ("ACFI") assessment and recognised on a daily basis (in line with the care given to the residents). The funding received is determined by the Department of Health and based on a range of factors including resident's care needs; whether the facility has been significantly refurbished; levels of supported residents and financial means of the resident. Funding is received in advance from the Department of Health.

**Government grants and subsidies - home care**

The Society recognises revenue from home care services over time as performance obligations are satisfied, which is as the services are rendered. Revenue arises from a single agreed contract with a person. Fees received is based on the Home Care Packages Subsidy assessment and recognised on a daily basis (in line with the care given to the persons). The funding received is determined by the Department of Health and based on a range of factors including person's care needs; levels of supported persons and financial means of the person. Funding is received in advance from the Department of Health.

**Resident fees**

The Society receives daily fees for the provision of care and accommodation in accordance with the Aged Care Act which are funded by the resident as a Basic Daily Fee which is set by the Federal Government. The Basic Daily Fee is calculated as a daily rate and is payable by a resident for each day that resident resides in the facility. The fee is recognised over time as the services are provided. Residents were invoiced on a monthly basis.

Other fees and charges recognised by the Society for additional services to residents under mutually agreed terms and conditions. Each services provided to the resident represents a separate performance obligation. These services are typically provided on a regular recurring basis, with revenue recognised over time as the service is provided. Services provided were invoiced on a monthly basis.

**Home care fees**

The Society receives fees for the provision of home care services in accordance with the Aged Care Act which are funded by the person as a Basic Daily Fee which is set by the Federal Government. The Basic Daily Fee is calculated as a daily rate and is payable by the person for each day that the person receives assistance. The fee is recognised over time as the services are provided. Residents were invoiced on a monthly basis.

**Wongaburra Society**  
**ABN 60 633 552 611**

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2020**

**2 Summary of Significant Accounting Policies**

**(c) Revenue and other income**

**Resident accommodation fees**

Resident accommodation revenue represents other fees charged to residents in respect of accommodation charges and includes daily accommodation payments (DAP) and daily accommodation contribution (DAC) revenue. Other resident revenue is recognised over time as the resident resides in the facility. Residents were invoiced on a monthly basis.

**Imputed revenue on Refundable Accommodation Deposit and Accommodation Bond balances**

Under AASB 16 Leases, total revenue includes an imputed non-cash charge for accommodation in respect of residents who have chosen to pay a RAD and the corresponding finance costs representing the amount of interest expense saved on the interest-free loan. Because the RAD's are interest-free only until the resident vacates the premises, the RAD balance is required to be discounted and measured at fair value. The Society has determined the use of the RBA'S Overnight Cash Rate as the interest rate used in the calculation of the discounting of the RAD balance. Because the repayment of the RAD is guaranteed by the Federal Government, there is no credit risk and therefore the appropriate discount rate is the RBA'S Overnight Cash Rate.

**Interest revenue**

Interest is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

**Rental income**

Rental income is recognised on a straight-line basis over the lease term.

**Donations**

Donations and bequests are recognised as revenue when received.

**Volunteer services**

The incorporated association has elected not to recognise volunteer services as either revenue or other form of contribution received. As such, any related consumption or capitalisation of such resources received is also not recognised.

**Other income**

Other income is recognised on an accruals basis when the Society is entitled to it.

**(d) Income tax**

No income tax is payable as the Society is exempt from income tax in accordance with Section 50(30) of the Income Tax Assessment Act 1997.

**(e) 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.

**Wongaburra Society**  
**ABN 60 633 552 611**

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2020**

**2 Summary of Significant Accounting Policies**

**(e) Borrowing costs**

All other borrowing costs are recognised as an expense in the period in which they are incurred.

**(f) Goods and services tax (GST)**

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the statement of financial position.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

**(g) Leases**

*For comparative year*

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership that are transferred to the Society are classified as finance leases.

Finance leases are capitalised by recording an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease payments for operating leases, where substantially all of the risks and benefits remain with the lessor, are charged as expenses on a straight-line basis over the life of the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight-line basis over the life of the lease term.

*For current year*

At inception of a contract, the Society assesses whether a lease exists - i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration.

This involves an assessment of whether:

- The contract involves the use of an identified asset - this may be explicitly or implicitly identified within the agreement. If the supplier has a substantive substitution right then there is no identified asset.
- The Society has the right to obtain substantially all of the economic benefits from the use of the asset throughout the period of use.
- The Society has the right to direct the use of the asset i.e. decision making rights in relation to changing how and for what purpose the asset is used.

**Wongaburra Society**  
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**Notes to the Financial Statements**  
**For the Year Ended 30 June 2020**

**2 Summary of Significant Accounting Policies**

**(g) Leases**

At the lease commencement, the Society recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Society believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received.

The right-of-use asset is depreciated over the lease term on a straight line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Society's incremental borrowing rate is used.

Lease payments comprise of fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, amounts expected to be paid under residual value guarantees, exercise price of a purchase option when the exercise of the option is reasonably certain to occur, and any anticipated termination penalties. The variable lease payments that do not depend on an index or a rate are expensed in the period in which they are incurred.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Society's assessment of lease term.

Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

*Exceptions to lease accounting*

The Society has elected to apply the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. The Society recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

**(h) Cash and cash equivalents**

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

Bank overdrafts also form part of cash and cash equivalents for the purpose of the statement of cash flows and are presented within current liabilities on the statement of financial position where applicable.

**(i) Trade and other receivables**

Trade receivables are recognised at fair value less any allowance for expected credit losses. Trade receivables are generally due for settlement within 30 days.



**Notes to the Financial Statements**  
**For the Year Ended 30 June 2020**

**2 Summary of Significant Accounting Policies**

**(i) Trade and other receivables**

The Society has applied the simplified approach to measuring expected credit losses, which uses a lifetime expected loss allowance.

Other receivables are recognised at amortised cost, less any allowance for expected credit losses.

**(j) Fair value**

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. It is based on the presumption that the transaction takes place either in the principal market for the asset or liability or, in the absence of a principal market, in the most advantageous market. The principal or most advantageous market must be accessible to, or by, the Society.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their best economic interest.

The fair value measurement of a non-financial asset takes into account the market participants ability to generate economic benefits by using the asset at its highest and best use or by selling it to another market participant that would use the asset at its highest and best use.

In measuring fair value, the Society uses valuation techniques that maximise the use of observable inputs and minimise the use of unobservable inputs.

Assets and liabilities measured at fair value are classified, into three levels, using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. Classifications are reviewed at each reporting date and transfers between levels are determined based on a reassessment of the lowest level of input that is significant to the fair value measurements.

For recurring and nonrecurring fair value measurements, external valuers may be used when internal expertise is either not available or when the valuation is deemed to be significant. External valuers are selected based on market knowledge and reputation. Where there is a significant change in fair value of an asset or liability from one period to another, an analysis is undertaken, which includes a verification of the major inputs applied in the latest valuation and a comparison, where applicable, with external sources of data.

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

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

**(k) 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.

**Wongaburra Society**  
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**Notes to the Financial Statements**  
**For the Year Ended 30 June 2020**

**2 Summary of Significant Accounting Policies**

**(l) 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 accumulated impairment.

Freehold land and buildings are shown at their fair value (being the amount for which an asset could be exchanged between knowledgeable willing parties in an arm's length transaction), based on periodic, but at least triennial, valuations by external independent valuers, less subsequent depreciation for buildings. Any accumulated depreciation at the date of revaluation is estimated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

The carrying amount of property, plant and equipment is reviewed annually by Committee Members to ensure it is not in excess of the recoverable amount of these assets. The recoverable amount is assessed on the basis of expected net cash flows which will be received from the assets employment and subsequent disposal. The decrement in the carrying amount is recognised as an expense in the net profit or loss in the reporting period in which the recoverable amount writedown occurs. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

**Depreciation**

Property, excluding freehold land, is depreciated on a straight-line basis and plant and equipment is depreciated on a reducing balance basis over the assets useful life to the Society, commencing when the asset is ready for use.

The depreciation rates used for each class of depreciable asset are shown below:

<b>Fixed asset class</b>	<b>Depreciation rate</b>
Buildings	2.5%
Plant and Equipment	10% to 66.67%
Furniture, Fixtures and Fittings	10% to 50%
Motor Vehicles	10% to 25%
Website	33%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

When the assets are disposed, the gain or loss is calculated by comparing proceeds received with its carrying amount and is taken to profit or loss.

**Right-of-use assets**

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

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2020**

**2 Summary of Significant Accounting Policies**

**(l) Property, plant and equipment**

**Right-of-use assets**

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

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

**(m) Financial instruments**

Financial instruments are recognised initially on the date that the Society becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

**Financial assets**

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

*Classification*

On initial recognition, the Society classifies its financial assets into the following categories, those measured at:

- amortised cost
- fair value through profit or loss - FVTPL
- fair value through other comprehensive income - equity instrument (FVOCI - equity)
- fair value through other comprehensive income - debt investments (FVOCI - debt)

Financial assets are not reclassified subsequent to their initial recognition unless the Society changes its business model for managing financial assets.

*Amortised cost*

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows are solely payments of principal and interest on the principal amount outstanding.

The Society's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2020**

**2 Summary of Significant Accounting Policies**

**(m) Financial instruments**

**Financial assets**

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

*Impairment of financial assets*

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for the following assets:

- financial assets measured at amortised cost
- debt investments measured at FVOCI

When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating ECL, the Society considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Society's historical experience and informed credit assessment and including forward looking information.

The Society uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Society uses the presumption that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Society in full, without recourse to the Society to actions such as realising security (if any is held); or
- the financial assets is more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the Society in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

*Trade receivables and contract assets*

Impairment of trade receivables and contract assets have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Society has determined the probability of non-payment of the receivable and contract asset and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Society renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

**Wongaburra Society**  
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**Notes to the Financial Statements**  
**For the Year Ended 30 June 2020**

**2 Summary of Significant Accounting Policies**

**(m) Financial instruments**

**Financial assets**

*Other financial assets measured at amortised cost*

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

**Financial liabilities**

The Society measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Society comprise trade payables and finance lease liabilities.

**Impairment of financial assets**

At the end of the reporting period the Society assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired.

**(n) Impairment of non-financial assets**

At the end of each reporting period the Society determines whether there is an evidence of an impairment indicator for non-financial assets.

Where an indicator exists and regardless for indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the asset is estimated.

Where assets do not operate independently of other assets, the recoverable amount of the relevant cash-generating unit (CGU) is estimated.

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cash-generating unit.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

**(o) Trade and other payables**

Trade and other payables represent liabilities for goods and services provided to the entity prior to the year end and which are unpaid. These amounts are unsecured and in the case of trade creditors have payment terms of up to 60 days. In the case of other payables the term is by arrangement.

**Wongaburra Society**  
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**Notes to the Financial Statements**  
**For the Year Ended 30 June 2020**

**2 Summary of Significant Accounting Policies**

**(p) Accommodation bonds and refundable accommodation deposits**

A liability is recorded in respect of accommodation bonds and refundable accommodation deposits received by residents upon their admission. The recorded amount represents the amount received less any retention, interest amounts and other charges due in accordance with the terms of the resident agreement in compliance with the Age Care Act 1997 (CT). Any applicable retention amount is calculated based on the entry anniversary date each month. Accommodation bonds and refundable accommodation deposits liabilities are classified as current liabilities as the entity does not have the unconditional right to defer settlement for at least 12 months after the reporting date. The obligation to settle could occur any time.

**(q) Employee benefits**

Provision is made for the Society's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

Employee benefits are presented as current liabilities in the statement of financial position if the Society does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date regardless of the classification of the liability for measurement purposes under AASB 119.

**(r) Provisions**

Provisions are recognised when the Society 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.

**(s) Going concern**

As at the reporting date, current liabilities exceed current assets by \$4,885,308. Notwithstanding the deficiency in net assets, the Society has determined the financial report should be prepared on the going concern basis for the following reasons:

- Based on current occupancy levels at the aged care facilities, adequate cash flows will be generated in the next 12 months to meet current debt commitments;
- \$13,676,595 (2019: \$13,575,291) of current liabilities relate to resident accommodation bonds and refundable accommodation deposits which are required by accounting standards to be recognised as current liabilities. However, based on historical refunds of accommodation bonds, it is unlikely that all accommodation bonds and refundable accommodation deposits would have to be refunded in the next 12 months; and
- The entity continues to receive the support of its external financiers.

**Wongaburra Society**  
**ABN 60 633 552 611**

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2020**

**2 Summary of Significant Accounting Policies**

**(s) Going concern**

Having regard to these factors, the Society is of the opinion that it will be able to pay its debt as and when they fall due.

**(t) Critical accounting estimates and judgments**

The committee members make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements. However, as additional information is known, then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

**Key estimates - impairment of property, plant and equipment**

The Society assesses impairment at the end of the reporting year by evaluating conditions specific to the Society that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

**Key estimates - estimation of useful lives of assets**

The Society determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment. 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 nonstrategic assets that have been abandoned or sold will be written off or written down.

**Key estimates - lessor accounting**

Under AASB 16 Leases, total revenue includes an imputed non-cash charge for accommodation in respect of residents who have chosen to pay a RAD and the corresponding finance costs representing the amount of interest expense saved on the interest-free loan. Because the RADs are interest-free only until the resident vacates the premises, the RAD balance is required to be discounted and measured at fair value. The Society has determined the use of the RBA's Overnight Cash Rate as the interest rate used in the calculation of the discounting of the RAD balance. Because the repayment of the RAD is guaranteed by the Federal Government, there is no credit risk and therefore the appropriate discount rate is the RBA's Overnight Cash Rate.



**Wongaburra Society**  
**ABN 60 633 552 611**

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2020**

**2 Summary of Significant Accounting Policies**

**(t) Critical accounting estimates and judgments**

**Key estimates - lessee accounting**

The lease liability is initially recognised at the present value of the lease payments to be made over the term of the lease, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Society's incremental borrowing rate.

Where the interest rate implicit in a lease cannot be readily determined, an incremental borrowing rate is estimated to discount future lease payments to measure the present value of the lease liability at the lease commencement date. Such a rate is based on what the Society estimates it would have to pay a third party to borrow the funds necessary to obtain an asset of a similar value to the right-of-use asset, with similar terms, security and economic environment.

In determining the lease term, the Society considers all facts and circumstances that create an economic incentive to exercise an extension option. When exercising lease extensions of plant and equipment, the Society considers the following factors:

- any termination and make-good penalties;
- value of leasehold improvements;
- cost of disruption to the business to relocate; and
- availability and cost other suitable properties.

**Wongaburra Society**  
**ABN 60 633 552 611**

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2020**

	2020	2019
	\$	\$
<b>3 Revenue and Other Income</b>		
<b>Care income</b>		
Government grants and subsidies - residential aged care	(a) 9,006,320	8,714,382
Government grants and subsidies - home care	(a) 2,302,757	1,230,884
Residents fees	(b) 2,422,996	2,645,684
Home care fees	(a) 73,682	94,806
	<u>13,805,755</u>	<u>12,685,756</u>
<b>Accommodation income</b>		
Resident accommodation fees	835,797	469,508
Imputed revenue on RAD and Bond balances	87,573	-
Rental income	30,432	29,158
	<u>953,802</u>	<u>498,666</u>
	<u>14,759,557</u>	<u>13,184,422</u>
<b>Other income</b>		
Interest received	123,492	153,847
Bequests and donations	95,896	47,869
Insurance proceeds	24,097	6,585
Society fees	556	705
Gain on disposal of non-current asset	-	473
Other income	236,454	344,831
	<u>480,495</u>	<u>554,310</u>
<b>Total revenue and other income</b>	<u>15,240,052</u>	<u>13,738,732</u>

After the adoption of AASB 16, AASB 1058 and AASB15, the Society has disaggregated revenue based on the source of funding and discloses accommodation income separately from other revenue. The prior period comparatives have been restated for comparison purposes with no change to the overall revenue recorded.

- (a) The Society derives revenue from the transfer of goods and services at a point in time in accordance with AASB15.
- (b) The Society derives revenue from the transfer of goods and services over time in accordance with AASB15.

**Wongaburra Society**  
**ABN 60 633 552 611**

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2020**

	2020	2019
	\$	\$
<b>4 Result for the Year</b>		
The result for the year was derived after charging / (crediting) the following items:		
Finance Costs		
- Interest expense on borrowings	135,545	44,382
- Interest expense on lease liabilities	5,789	5,152
- <b>Total interest expense</b>	<b>141,334</b>	<b>49,534</b>
- Other finance costs	14,001	14,000
<b>Total finance costs</b>	<b>155,335</b>	<b>63,534</b>

<b>5 Cash and Cash Equivalents</b>		
Cash at bank	10,417,326	9,597,700
Other cash and cash equivalents	2,797	3,663
	<b>10,420,123</b>	<b>9,601,363</b>

**Reconciliation of cash**

Cash and Cash equivalents reported in the statement of cash flows are reconciled to the equivalent items in the statement of financial position as follows:

Cash and cash equivalents	10,420,123	9,601,363
<b>Balance as per statement of cash flows</b>	<b>10,420,123</b>	<b>9,601,363</b>

**(a) Reconciliation of liabilities arising from financing activities**

	Opening balance	Cash inflows	Cash outflows	Non cash charges	Closing balance
	\$	\$	\$	\$	\$
Lease liability	91,108	-	(33,255)	43,449	101,302
<b>Total</b>	<b>91,108</b>	<b>-</b>	<b>(33,255)</b>	<b>43,449</b>	<b>101,302</b>

**Wongaburra Society**  
**ABN 60 633 552 611**

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2020**

	2020	2019
	\$	\$
<b>6 Trade and Other Receivables</b>		
CURRENT		
Trade receivables	665,670	487,123
Less: allowance for expected credit losses	(30,000)	(30,000)
	<u>635,670</u>	<u>457,123</u>
Other receivables	62,282	99,105
<b>Total current trade and other receivables</b>	<u><u>697,952</u></u>	<u><u>556,228</u></u>
<b>7 Inventories</b>		
CURRENT		
At cost	124,392	118,535
	<u>124,392</u>	<u>118,535</u>
<b>8 Other Assets</b>		
CURRENT		
Prepayments	64,277	149,606
Wongaburra ladies auxiliary assets	25,308	-
	<u>89,585</u>	<u>149,606</u>

**Wongaburra Society**  
**ABN 60 633 552 611**

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2020**

	2020	2019
	\$	\$
<b>9 Property, Plant and Equipment</b>		
<b>Land and buildings</b>		
Freehold land		
At fair value	3,500,000	3,500,000
Total land	<u>3,500,000</u>	<u>3,500,000</u>
Buildings		
At fair value	24,198,096	24,153,689
Accumulated depreciation	<u>(1,198,834)</u>	<u>(603,187)</u>
Total buildings	<u>22,999,262</u>	<u>23,550,502</u>
<b>Total land and buildings</b>	<u>26,499,262</u>	<u>27,050,502</u>
<b>Plant and equipment</b>		
Capital works in progress		
At cost	<u>182,590</u>	<u>33,384</u>
	<u>182,590</u>	<u>33,384</u>
Plant and equipment		
At cost	2,939,531	2,868,190
Accumulated depreciation	<u>(2,380,969)</u>	<u>(2,240,637)</u>
	<u>558,562</u>	<u>627,553</u>
Furniture, fixture and fittings		
At cost	1,117,445	1,100,203
Accumulated depreciation	<u>(879,605)</u>	<u>(835,972)</u>
	<u>237,840</u>	<u>264,231</u>
Motor vehicles		
At cost	334,079	321,021
Accumulated depreciation	<u>(216,813)</u>	<u>(206,043)</u>
	<u>117,266</u>	<u>114,978</u>
Computer software		
At cost	15,859	14,577
Accumulated depreciation	<u>(12,439)</u>	<u>(8,639)</u>
	<u>3,420</u>	<u>5,938</u>
<b>Total plant and equipment</b>	<u>1,099,678</u>	<u>1,046,084</u>

**Wongaburra Society**  
**ABN 60 633 552 611**

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2020**

	2020	2019
	\$	\$
<b>9 Property, Plant and Equipment</b>		
<b>Total property, plant and equipment</b>	<b><u>27,598,940</u></b>	<b><u>28,096,586</u></b>

**(a) Valuations of land and buildings**

The basis of valuation of land and buildings is fair value as disclosed in Note 2(l). The increase between the carrying value and the fair value is adjusted to the Asset Revaluation Reserve account (Note 13).

**(b) 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	Capital Works in Progress	Plant and Equipment
	\$	\$	\$	\$
<b>Year ended 30 June 2020</b>				
Balance at the beginning of the year	3,500,000	23,550,502	33,384	627,553
Additions	-	29,328	164,286	71,341
Disposals	-	-	-	-
Transfers	-	15,080	(15,080)	-
Depreciation	-	(595,648)	-	(140,332)
<b>Balance at the end of the year</b>	<b><u>3,500,000</u></b>	<b><u>22,999,262</u></b>	<b><u>182,590</u></b>	<b><u>558,562</u></b>
	Furniture, Fixtures and Fittings	Motor Vehicles	Website development costs	Total
	\$	\$	\$	\$
<b>Year ended 30 June 2020</b>				
Balance at the beginning of the year	264,231	114,978	5,938	28,096,586
Additions	17,241	41,756	1,282	325,234
Disposals	-	(12,647)	-	(12,647)
Transfers	-	-	-	-
Depreciation	(43,632)	(26,821)	(3,800)	(810,233)
<b>Balance at the end of the year</b>	<b><u>237,840</u></b>	<b><u>117,266</u></b>	<b><u>3,420</u></b>	<b><u>27,598,940</u></b>

**Wongaburra Society**  
**ABN 60 633 552 611**

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2020**

2020                      2019  
\$                              \$

**9 Property, Plant and Equipment**

**(c) Right-of-use assets**

Included in plant and equipment and motor vehicles are the following right-of-use assets:

	Plant and Equipment \$	Motor Vehicles \$	Total \$
<b>Year ended 30 June 2020</b>			
Balance at the beginning of the year	31,309	39,125	70,434
Additions	-	41,756	41,756
Depreciation	(4,698)	(13,580)	(18,278)
<b>Balance at the end of the year</b>	<b>26,611</b>	<b>67,301</b>	<b>93,912</b>

**10 Trade and Other Payables**

**CURRENT**

Trade payables	178,099	229,021
GST payable	44,645	72,738
Accommodation bonds & refundable accommodation deposits	13,676,595	13,575,291
Other payables	1,344,184	893,337
	<b>15,243,523</b>	<b>14,770,387</b>

**11 Borrowings**

**CURRENT**

Secured liabilities:

Lease liability	39,033	28,841
<b>Total current borrowings</b>	<b>39,033</b>	<b>28,841</b>

**NON-CURRENT**

Secured liabilities:

Lease liability	62,269	62,267
<b>Total non-current borrowings</b>	<b>62,269</b>	<b>62,267</b>
<b>Total borrowings</b>	<b>101,302</b>	<b>91,108</b>



**Wongaburra Society**  
**ABN 60 633 552 611**

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2020**

	2020	2019
	\$	\$
<b>11 Borrowings</b>		
<b>(a) Assets pledged as security:</b>		
The overdraft facility has a limit of \$2,000,000 of which no amount has been utilised at balance date.		
Lease liabilities for motor vehicles and laundry equipment are secured against the assets to which the borrowings relate, due to expire within the next 2 - 4 years.		
<b>12 Employee Benefits</b>		
CURRENT		
Provision for annual leave	827,586	835,207
Provision for long service leave	107,218	60,164
	<u>934,804</u>	<u>895,371</u>
NON-CURRENT		
Provision for long service leave	502,054	510,079
	<u>502,054</u>	<u>510,079</u>
<b>13 Reserves</b>		
Asset revaluation reserve	18,350,187	18,350,187
General reserve	898,976	898,976
	<u>19,249,163</u>	<u>19,249,163</u>
<b>(a) Asset revaluation reserve</b>		
The asset revaluation reserve records fair value increments and decrements on revaluation of property, recorded at fair value.		
<b>(b) General reserve</b>		
The general reserve records Government subsidies received for capital projects undertaken in past years.		

**Wongaburra Society**  
**ABN 60 633 552 611**

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2020**

	2020	2019
	\$	\$
<b>14 Capital and Leasing Commitments</b>		
<b>(a) Finance leases</b>		
Minimum lease payments:	-	-
- not later than one year	-	28,841
- between one year and five years	-	62,267
Minimum lease payments	<u>-</u>	<u>91,108</u>
Finance lease commitments includes contracted amounts for laundry equipment and motor vehicles secured under finance leases, expiring within 2 - 4 years.		
Contracts were entered during the year for new motor vehicles secured under contract leases due to expire in 3 years.		
From 1 July 2019, the Society has applied AASB 16. Refer to Note 11 for lease liabilities as at 30 June 2020.		
<b>(b) Operating leases</b>		
Minimum lease payments under non-cancellable operating leases:	-	-
- not later than one year	-	22,914
- between one year and five years	-	72,864
	<u>-</u>	<u>95,778</u>
The Society leases a Holden Colorado which is due to expire on 27 June 2021. The lease payments are fixed during the lease term, with the option to purchase the Holden Colorado at the end of the lease for a residual of \$12,380.		
The Society has a five year contract arrangement with Programmed Property Services Pty Ltd for painting of the facility.		
The Society has elected not to recognise right-of-use assets and associated lease liabilities for the motor vehicle and the painting contract as the amounts are not material. The Society recognises the payments associated with the leases as an expense on a straight-line basis over the lease terms.		

**Wongaburra Society**  
**ABN 60 633 552 611**

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2020**

2020	2019
\$	\$

**15 Contingencies**

Wongaburra Society had the following contingent liabilities at the end of the reporting period:

**(a) Queensland Department of Housing**

The Society has entered into an agreement with the Queensland Department of Housing whereby the Department provided a grant of \$321,000 for the Society to construct three, one bedroom duplex buildings. These buildings are to be rented to aged and disabled persons. The grant monies of \$321,000 were provided during the 1991 financial year. In accordance with the terms of the agreement, should the Society sell or otherwise dispose of the property, or use the property for another purpose, the Society will be required to repay the grant monies adjusted for CPI since 1991. No provision has been provided for within these financial statements.

After discussions and agreement with the Department In 2004, one of the duplexes was removed to enable new residential buildings to be built. The Society requested in 2004 that the financial liability be waived. No formal reply was received. This request was again made to the Department of Housing and Public Works at a meeting on 4 April 2019. Discussions are underway with the Department in September 2020.

The Society obtained a Valuation in 2019 of the remaining two duplexes. The valuation was \$160,000. This value is considerably less than the original debt plus annual CPI increases, being \$559,482 at 30 June 2020.

**(b) Scenic Rim Regional Council**

The Society has an agreement with the Scenic Rim Regional Council for the completion of landscaping on the grounds of the Society. If the landscaping is not completed to the satisfaction of the Council, the bond will be forfeited.

Landscaping has been done and inspected by the Council. Plants have not yet grown to sufficient height to satisfy Council requirements.

Queensland Department of Housing	559,482	567,866
Scenic Rim Regional Council	40,000	40,000
	599,482	607,866

**Wongaburra Society**  
**ABN 60 633 552 611**

**Notes to the Financial Statements**  
**For the Year Ended 30 June 2020**

**16 Key Management Personnel Disclosures**

The total remuneration paid to key management personnel of the Society is \$ 511,238 (2019: \$ 359,755).

Remuneration for the year ended 30 June 2020 includes all key management personnel, whereas the 2019 financial year only included the two most senior staff members. The remuneration listed for the 2020 financial year also includes termination payouts for several senior staff members.

**17 Related Parties**

(a) Key management personnel:

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity are considered key management personnel.

For details of remuneration disclosures relating to key management personnel, refer to Note 16: Key Management Personnel Disclosures.

Other transactions with KMP and their related entities are shown below.

(b) Transactions with related parties:

There were no transactions with related parties during the current or previous year.

**18 Events Occurring After the Reporting Date**

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

**19 Entity Details**

The registered office and principal place of business of the Society is:

Wongaburra Society  
210 Brisbane Street  
BEAUDESERT QLD 4285

**20 Accreditation**

Wongaburra Society has achieved accreditation from the Aged Care Standards and Accreditation Agency Ltd as follows:

Wongaburra Garden Settlement Hostel	(RACS ID: 5085)	Accreditation Until
Wongaburra Nursing Home	(RACS ID: 5521)	6 February 2022
		6 February 2022

Wongaburra Society  
ABN 60 633 552 611

Committee Declaration

The Committee members of the Society declare that:

1. The financial statements and notes, as set out on pages 4 to 32, are in accordance with the Australian Charities and Not-for-profits Commission Act 2012, the Aged Care Act 1997 and the ACNC Regulations 2013 and:
  - a. comply with Australian Accounting Standards - Reduced Disclosure Requirements; and
  - b. give a true and fair view of the financial position as at 30 June 2020 and of the performance for the year ended on that date of the Society.
2. In the directors' opinion, there are reasonable grounds to believe that the Society will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.



Committee Member



Committee Member

.....

Dated this 26 day of October 2020

## INDEPENDENT AUDITOR'S REPORT

To the members of Wongaburra Society

### Report on the Audit of the Financial Report

#### Opinion

We have audited the financial report of Wongaburra Society (the registered entity), which comprises the statement of financial position as at 30 June 2020, 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 report, including a summary of significant accounting policies, and the responsible entities' declaration.

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

- (i) Giving a true and fair view of the registered entity's financial position as at 30 June 2020 and of its financial performance for the year then ended; and
- (ii) Complying with Australian Accounting Standards - Reduced Disclosure Requirements 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 the audit of the Financial Report* section of our report. We are independent of the registered entity in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

#### Other information

Those charged with governance are responsible for the other information. The other information obtained at the date of this auditor's report is information included in the Wongaburra Society's committee member's report, 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 on the other information obtained prior to the date of this auditor's report, 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 responsible entities of the registered entity are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards - Reduced Disclosure Requirements and the ACNC Act, and for such internal control as the responsible entities 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, responsible entities 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 responsible entities either intends to liquidate the registered entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance 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 the 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.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (<http://www.auasb.gov.au/Home.aspx>) at: [http://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf)

This description forms part of our auditor's report.

**BDO Audit Pty Ltd**



**K L Colyer**  
Director


Brisbane, 26 October 2020



# WONGABURRA SOCIETY ANNUAL GENERAL MEETING

MONDAY 30TH NOVEMBER 2020  
BEAUDESERT RSL

**210 BRISBANE ROAD  
BEAUDESERT QLD 4285**

 (07) 5540 1400

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 Wongaburra Aged Care

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