



# ANNUAL REPORT

## 2021

*Providing over 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>	Noela Lee
<b>Vice Chairperson</b>	Lindesay 'Fred' McDonald
<b>Secretary</b>	Clint Spence
<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>Strategic Planning Committee</b>	Mark Hodgson, Tim Kelly, Lindesay 'Fred' McDonald, Clint Spence, John Clark
<b>Project Working Group</b>	Noela Lee, Lindesay 'Fred' McDonald, Tim Kelly and Clint Spence
<b>Chief Executive Officer</b>	Atul Singh
<b>Facility Manager/DON</b>	Roslyn Browning
<b>Support Services Manager</b>	Steven Lazzarini
<b>Human Resources Manager</b>	Nadia Marroni
<b>Home Care Manager</b>	Eden Sleightholme
<b>Clinical Care Coordinator</b>	Muhammad Afzal
<b>Charge Nurse, Nursing Home and Little Wing</b>	Annette Kassulke
<b>Hostel Supervisor - Yalboru and Francisia</b>	Claire Morgan

# CHAIRPERSON'S STATEMENT

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2021- where has the year gone. It seems the more you have to stay at home the faster the year goes.

At Wongaburra, 2021 has meant more lockdowns, staff shortages, postponements and general inconvenience. But the light at the end of the tunnel has grown significantly brighter.

Vaccine roll outs hopefully will ensure that we will have no further Covid lockdowns. The usual outbreak bugs (flu and gastro) appear to have disappeared for the moment.

The successful ACAR Capital Grant Application of \$10m is the shining star in our future. I would like to thank Atul for the work he has put into the grant application. If it was not for his persistence and dedication, it is unlikely we could have received the same result. The grant has allowed us to move forward with the rebuild of Wongaburra. It has allowed us to pursue the building project with confidence in our capacity to fund the project and manage the debt that will be incurred in the process.

The building project will provide a long future; providing Beaudesert and surrounds with first class aged care.

February 2021, the Royal Commission into Aged Care Quality and Safety delivered recommendations which have and will continue to have significant impact on our operations.

These recommendations have increased reporting and altered some work routines that were once thought to be set in stone. I congratulate our staff who embrace these changes and continue to deliver best care to our beautiful clients.

As a Board we rely heavily on the management team, care staff and support workers of Wongaburra. To all of you – thank you. Thank you for your dedication and hard work.

Our members are the backbone of our Society – without you we can no longer exist. The past year has been particularly frustrating – it felt like the Chief Health Officer was conspiring to prevent our meetings. Hopefully, the new year will bring an easing of lockdowns, and we look forward to seeing you at the quarterly meetings.

This year we hoped to celebrate 50 years of Wongaburra. Unfortunately, like so many events, this was cancelled. I would like to acknowledge the time, Clint Spence has put into this project. We are hoping to have an anniversary book available in the new year and maybe if Covid stays away, we may be able to have a party.

# CHAIRPERSON'S STATEMENT

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We were saddened to learn of the discontinuation of the Ladies Auxiliary fundraising activities. This band of dedicated volunteers have provided so much support to Wongaburra over the past 50 years. It is very welcoming to hear that rather than close the association, the Ladies Auxiliary will continue to be part of Wongaburra as volunteers – thank you for your tireless work and we look forward to seeing your happy faces at Wongaburra for many years in the future.

To my fellow Board members – thank you for your support and encouragement during the year. We have had to make several major decisions this year, consuming hours of your precious time. Thank you for giving up that precious commodity.

Wongaburra's future will be like a rollercoaster, full of unexpected twists and turns, ups and downs – hang on for the ride – the end goal is going to be fantastic.

**NOELA LEE**

Board Chairperson

# CHIEF EXECUTIVE OFFICER'S REPORT

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We welcome you to the 2020-2021 Annual General Report for Wongaburra Society. During the past 2 years where our perseverance and resilience has been challenged, I believe we have grown stronger, with an even deeper understanding of our consumers needs with the support of our staff and volunteers who have sustained us throughout our 51-year history.

Wongaburra Society is exceptionally fortunate to have a wonderful team of staff; each one of you demonstrated your commitment to our residents, clients, and your colleagues. Undoubtedly, the COVID-19 global pandemic has had a significant impact on our organisation and the aged care industry (globally). Managing Residential Aged Care and Home Care throughout this health crisis has been a significant activity, ensuring the utmost protection of our residents and staff with ongoing visitor restrictions in place along with the screening of all staff and visitors upon entering our facility. Many staff worked extra shifts, and whilst they were paid for in full, the extra shifts were certainly not in any way mandatory.

I must congratulate all staff, volunteers and general community who were involved during this period in making all residents feel as safe and comfortable as possible in one of the most anxious times.

Our Home Care team also experienced disruption to the delivery of their services but maintained the focus on ensuring that clients who were at risk of isolation continued to receive care and support services.

I am very proud to report that in very many ways we rose to those challenges and have done the best we could have hoped for. I am not going to say that some things could not have been handled better, but I do say most emphatically that in view of the many uncertainties facing us at times, we made the right decision for that time, and further I would say that I don't think we would change many of those decisions, even with hindsight. Reflection is always a good practice to learn and grow our business based on previous experiences.

## **Staff**

I would like to personally thank each staff member for the dedication and support you offer our residents and clients each day – Thankyou.

We have started detailed workforce planning and currently working our way through this to provide the care our community deserves.

While attracting and retaining staff is imperative if we are going to meet the ever-growing needs of the aged within our community, it is very challenging to find new workforce employees motivated enough to come and join the aged care sector.

# CHIEF EXECUTIVE OFFICER'S REPORT

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The Royal Commission and pandemic 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, our core objective has always been the care of our residents and their safety.

Biggest challenges were the negative campaigns run by certain media organisations and the Royal Commission report highlighting the challenges that the Aged Care industry is facing.

The individual people who make up the aged care workforce play a valuable and essential role in caring for our elders. Workforce development is of critical importance to the future of the age services industry. We continually work towards ensuring we have the right number of staff, with the right mix of skills, to meet the different needs of every resident or client in our care.

None of our achievements would have been possible without our passionate staff who live our values on a daily basis. Our staff do a fantastic job each day. I continue to be humbled by the passion and care shown by the people who work at Wongaburra Society. They are the ones who bring our purpose to life, improving quality of life for people in need each day.

## **Volunteers**

I would like to personally thank each and every Volunteer and Member of Ladies Auxiliary – THANK YOU!

You are here for the benefit of every one of our residents and clients; all with the hardest working persona and the kindest heart; a thank you hardly seems enough for all you do. Wongaburra could never be the service that we are without you all.

## **New building project and strategic planning**

While our COVID-19 daily management was preoccupied and challenging, taking its toll on staff and residents, the year also gave our voluntary Community Board the time to look at new opportunities and avenues to start the new building program and replace the existing ageing buildings.

The Board has considered many variable and important key factors in relation to future building project.

To name a few are as below

- Is your proposed site in the best possible location?
- What is the appropriate catchment for market analysis?
- What is our catchment profile?
- What is the current and future balance of supply and demand in the catchment?

# CHIEF EXECUTIVE OFFICER'S REPORT

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- What size facility will be viable given the mix of likely resident levels?
- What are our chances of a capital grant?
- How does the facility layout and design support your care and staffing model?
- Will the bank give us the loan to fund such a big project in the current era where aged care industry is in financial trouble as highlighted by royal commission and the Stewart Brown benchmark reporting over the period of three years and funding cuts and uncertainty?
- What is the business viability of this future project and the Residential aged care market?

It is my pleasure to announce that Wongaburra Society was successful to obtain \$10 million Capital Grant from the Federal Government through a very competitive process. This historical milestone has given Wongaburra Society and its key stakeholders, a lifeline, which will ensure that our services and accommodation offering is contemporary, and we will be able to provide our care and services in next 25-30 years to our communities.

We have engaged an Architect and other building industry related consultants for the new building project (Preliminary cost is around \$25 million). We have three rounds of meetings with our banking partner to support this building project through a loan. We are also looking at refreshing our brand logo with improving our website and online marketing in local and general community.

## **Finances**

I turn your attention to the major features of Wongaburra Society's financial performance for the year 2020-2021.

Wongaburra's financial performance for the year is a Total Operating Income of \$14,114,071 less Employee benefit expenses and Care related expenses of \$12,105,921 less Depreciation & Amortisation of \$873,073 and less other expenses as outlined in the Auditors financial statements . Net performance for the year 2020-21 is a surplus of \$327,650, in comparison with the previous year net loss of \$106,064.

The results for 2020-2021 is an improved performance on last financial year by \$430,000 mainly attributable to well managed expenses and quality ACFI management by our ACFI Coordinator and our key management staff mainly Steven Lazzarini and Facility Manager.

The most startling result for the year 2020-2021 is that even though we experienced reduced occupancy (92.5 percent of our residential aged care facility in 20-21 compared to previous years 97 per cent average), we managed to maintain positive results.

# CHIEF EXECUTIVE OFFICER'S REPORT

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Two major steps Wongaburra took last year to improve our financial governance are:

- 1) We now have a new financial management software (Care Systems) which has an automated function for reconciliation and billing, General ledger, Budgeting, Rostering and Payroll function and many more modern functions as required by the Taxation and Superannuation office.
- 2) Implemented Turnpoint care system for Home Care clients for daily staffing, financial and individual client budget management.

We have turned the Home Care department into positive results this year compared to previous year losses.

We have invested current operating surpluses into accumulation of funds in cash deposits to add to our financial security and investment in future buildings.

A detailed copy of our General Purpose Financial Reports (GPFR) and Auditors Report are included in this book of reports for the AGM.

## **Home Care**

Home Care department in Australia has gone through a massive amount of changes from Compliance to Fees payment for the care. Now we no longer receive the advance payment, and we no longer get the full amount of subsidy.

We must provide the service first, then we submit the client bill, then we are paid after delivering the services. This is a significant change to the billing process.

## **Compliance**

As everyone is aware as of July 1st, 2019 new aged care quality standards were introduced with a strong focus on consumers. This new system focuses more on consumer choice than systems and processes which is great for our consumers and residents. Over the last year, we have been working with our staff, residents, and clients in bedding down the new standards and maintaining a focus on the resident / client as the centre of everything we do. That is, ensuring our residents and clients have a choice about their care and services.

Thank you to all our directors, our executive team and senior leadership group. We extend a deep appreciation for your skill, talent, insights, and acumen. Thank you for your deep commitment to your teams. Finally, I wish to thank our residents, clients and families who inspire us to enrich their lives every day.

It is truly a privilege to serve this organisation.

**ATUL SINGH**  
Chief Executive Officer

# FINANCIAL OVERVIEW

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It's a pleasure to provide our first annual report since being appointed the Accountants for Wongaburra Society. We have now been in the seat for a little over 12 months.

The 2020/2021 year was a challenging but rewarding year and I am pleased to advise that Wongaburra is reporting improvements in both of its financial performance and position.

Overall operating income for the year was \$14.1m. This represents a reduction of \$615,000 from the year before. This was largely due to temporary decline in residential occupancy noted in the last half of the year.

However, I am pleased to advise that occupancy is since on the rise and has steadily been improving in the current financial year.

Home Care revenue also improved throughout 2020/2021 and now represents 18% of Wongaburra's overall income.

We note that Management has undertaken several successful business improvement initiatives throughout the year including implementation of new systems and technology.

The additional costs associated with these initiatives were offset by a Commonwealth Business Improvement Grant.

Overall, this has contributed to a more efficient and streamlined business which can be noted in cost savings in most of Wongaburra's operating expense categories.

As a result, despite the decline in revenue, I am pleased to report an overall surplus of \$327,000 for the year ended 30 June 2021. This represents a significant improvement compared to the deficit reported the year before.

The positive result has also further strengthened Wongaburra's financial position. Cash at bank increased by \$330,000 to a total of \$10.7m. This is reassuringly \$8.2m more than the Society's minimum liquidity requirement.

A reduction in resident liabilities of \$220,000 was also noted. Total resident liabilities at 30 June 2021 was \$13.4m.

The Board has maintained a conservative investment strategy with surplus funds invested exclusively in term deposit and high interest bank accounts. Combined equity of the Society at 30 June 2021 was \$22.4m.



# FINANCIAL OVERVIEW

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The 2020/2021 Financial Report has been audited by C&N Audit Services who has provided an unqualified audit report.

Moving forward, I am excited to continue working with all stakeholders to support Wongaburra throughout its upcoming re-build and growth phase.

I would like to thank the CEO and Board for the opportunity to act as the Society's Accountant and I look forward to the year to come.

**RIKARD KUMLIN CA**

Partner, Red Shed Business Advisors

# FACILITY MANAGER/ DON REPORT

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I am new to the team at Wongaburra and can say I am thoroughly enjoying being part of a supportive team, who demonstrate daily their dedication to the care and support to the residents of Wongaburra. It is a privilege and honour to be in this position and to bring my knowledge and expertise to support and benefit the residents and staff of Wongaburra.

In the short time I have been at Wongaburra, I am pleasantly surprised to see the amount of wonderful and supportive volunteers who attend Wongaburra daily and willingly donate their time to improve the quality of life of our residents. It is great to see and recognise their valued input to the lives of our residents.

## **2021 Reflection**

Covid again earlier this year placed some constraints on visitation and restrictions for outings etc. With the Covid vaccination rollout for all residents and staff later in the year the impact has been minimal and we have returned to a sense of normality now. This has had a positive impact on our residents and staff as visitors and excursions outside the facility have been able to recommence.

Earlier in the year, there were some challenges around compliance, which Wongaburra was able to rectify and maintain the standard to the department's requirements. Great teamwork across the organisation is the main contributor to this success.

In the later part of the year, we have prepared and submitted Wongaburras self-assessment in readiness for accreditation, which can occur any day now. I have confidence we are ready and will pass with no major concerns.

There have been many changes in the short time I have been at Wongaburra.

Wongaburra has gone through a work force analysis adding some new roles to further support the facility in regards to needs was identified and recruited for.

Steven Lazzarini is the Support Services Manager. Steven qualifications are as a Chef and Baker with experience as a hospitality manager in Aged Care. He has taken to the role with enthusiasm and a great sense of leadership.

Nadia Marroni is the Human Resources Manager. Nadia has a wealth of experience in Human Resources and is a great support and advocate for staff and residents.

Robert Campbell joined our team as Marketing / Admissions officer and is currently also supporting the lifestyle team. Robert has been working closely with our Clinical Care Coordinator Muhammad and having great success in achieving the goals of increasing our admissions at Wongaburra.

The CN in the Hostel resigned her position due to family commitments. We recruited Claire Morgan for the role as CN and Claire has hit the ground running. Great addition to the team at Wongaburra.

# FACILITY MANAGER / DON REPORT

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The long-term hairdressers for Wongaburra Denise Winter and her daughter Loretta unfortunately ended their services with Wongaburra. We would like to express our deepest thank you for all the years they supported the residents at Wongaburra and wish them well. The commencement of the new hairdresser Deb Chidgey has been a smooth transition for the residents. It is lovely to see the salon in full swing 3 days a week, with residents chatting and meeting up in the coffee area between hair appts.

## **Our Workforce**

Covid restrictions has caused a major deficit in workforce recruitment. It has placed the Aged Care Sector under considerable strain with a major shortage of staff. The aged care industry relies heavily on working students to meet the supply demand for staff. We are starting to see a turnaround though we believe this will not have a significant impact until mid-next year once people are able to travel into the country again.

Workforce Health and Safety is a major concern for our industry especially during the changes and scrutiny the aged care industry has been going through. Wongaburra Society staff have participated in Workshops so that our senior staff and management have a better understanding of how to support peers and the needs of our residents. As part of our workforce analysis, we have implemented changes to our recruitment process and rostering systems. The changes will ensure our workforce are trained and mentored to have the skills in providing care that meets the Aged Care Quality Standards. This will also assist in reducing our agency staff costs and excessive personal leave due to staff fatigue.

## **Volunteers**

On behalf of Wongaburra Society, I would like to express our appreciation for your valuable contribution throughout the year. We are grateful to have all of our volunteers returning to support our residents now the Covid restrictions have eased.

Some of the areas they contribute to include:

- Providing one on one social engagement;
- Gardening and pet therapy;
- Pastoral care;
- Fundraising; Outings;
- Mens shed; and
- Running of the coffee shop.

The dedication you bring to your roles as volunteers makes our mission that much smoother. 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.

If you are interested in volunteering at Wongaburra Society, please call us on 5540 1400 or email [resident@wongaburra.com.au](mailto:resident@wongaburra.com.au)

# FACILITY MANAGER / DON REPORT

## Clinical Governance

From April 2021 the Serious Incident Response Scheme (SIRS) was implemented by the Aged Care Quality and Safety Commission.

SIRS is a new initiative to help prevent and reduce incidents of abuse and neglect in residential aged care services subsidised by the Australian Government.

Reportable incidents include those listed below.

Serious incidents include those where consumers experience:	Examples
Unreasonable use of force	hitting, pushing, shoving or rough handling.
Unlawful sexual contact or inappropriate sexual conduct	sexual threats or stalking, or sexual activities without consent.
Neglect	withholding personal care, untreated wounds, or insufficient assistance during meals.
Psychological or emotional abuse	yelling, name calling, ignoring a consumer, threatening gestures or refusing a consumer access to care or services as a means of punishment.
Unexpected death	in the event of a fall, untreated pressure injury, or when the actions of a consumer result in the death of another consumer.
Stealing or financial coercion by a staff member	if a staff member coerces a consumer to change their will to their advantage, or steals valuables from the resident.
Inappropriate use of restrictive practices	where restrictive practices are used other than in the circumstances set out in Part 4A of the Quality of Care Principles, such as without prior consent or without notifying the consumer's restrictive practices substitute decision-maker as soon as practicable, where restrictive practices are used in a non-emergency situation, or when a provider issues a drug to a consumer to influence their behaviour as a form of chemical restraint.
Unexplained absence from care	this occurs when the consumer is absent from the service, it is unexplained and has been reported to the police.

All of our staff across the facility have undergone extensive training relating to the mandatory reporting requirements under SIRS. As this initiative is applicable to all staff across aged care facilities.

There have also been changes to the National Aged Care Mandatory Quality Indicator Program, which now includes the following that are reported quarterly to the Department: Pressure injuries; Physical restraint; Unplanned weight loss; Falls and major injury; and Medication management (polypharmacy and antipsychotic medications). Our clinical team are working to ensure we meet all requirements and for best outcome for our residents.

# FACILITY MANAGER / DON REPORT

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## **Home and Community Care**

There have been many challenges in home care this past year with the lead up to the changeover the government has implemented with the billing process.

With the increase in the providers in the local community growing from 9 to 20 the homecare team have managed to maintain services to a steady number of clients and packages.

Kylie Jones after many years with Wongaburra decided to move onto another journey in her career. We thank Kylie for all her hard work and support in her time here at Wongaburra, and we wish her well. Wongaburra acknowledges that Kylie, in collaboration with Stella the CHSP team leader, were successful in obtaining a \$20,000 grant for the Mens Shed. This is a great achievement!

The team would also like to express their gratitude and thanks towards the community for their continued support and donations to the Mens Shed as this enables them to continue this valuable service for the community.

The home care team worked really well together with the management team whilst we were recruiting for the role of home care manager. We would like to acknowledge their support through this process and continuing to provide supportive care to our clients and their extended families.

We can announce we have recruited Eden Sleightholme as the new homecare manager for Wongaburra. Eden comes to us with a wealth of experience in the rural and remote sector of homecare.

We have been working on the self-assessment for homecare and with the addition of the new Homecare Manager Eden who commenced today; we expect we will meet the department's requirements with ease.

## **The Future**

I would like to acknowledge and thank the board and Atul for giving me the opportunity to join the Wongaburra team and for their continued support.

Wongaburra has a reputation for providing quality care to residents and I will strive to ensure this continues into the future.

I am excited to be a part of the ongoing commitment to the future growth of Wongaburra, including our workforce and the expansion of our facility.

Thank you

Have a safe and Happy Christmas

**ROSLYN BROWNING**

Facility Manager/DON

# SUPPORT SERVICES REPORT

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## **Catering and Hotel services**

My year began on the run with a brand new Hospitality Dietary Solution (HDS) software package introduced in early December 2021, to assist in the production of all meals to the residents. We have transitioned from precooked/frozen meals to fully fresh cooked daily meals.

This was a challenging roll out with staff apprehension for the introduction of going paperless and necessary roster changes to accommodate the transition of the new software. There were many hours of training and ongoing support provided by the HDS support personnel.

The outcome was a more accurate production of meal service system for the residents, resulting in less waste and less time when collecting orders with the iPad.

## **Food Safety Program**

A new consultant was contacted to write up a completely new Food Safety Program (FSP) and the new Temperature Control Sheets for food service. This project was necessary, as the previous FSP did not have sufficient data control system in place. This took several drafts and a lot of time. Scenic Rim Council approved the FSP on the 6th April 2021, and we are waiting for our first third party independent audit.

## **New menu**

We have introduced three new menus to date. Our residents are consulted at the monthly Food Forums and offer feedback to the team as to what food products and meals they would like to see on the menu.

The outcome has been positive with the staff asking for resident feedback each week with the HDS survey report system.

## **New dietitian and speech therapy**

We have engaged Plena Health Care for services in these two important areas and they provide training for all team members in IDDSI.

The International Dysphagia Diet Standardisation Initiative (IDDSI) is a global standard with terminology and definitions to describe texture modified foods and thickened liquids used for individuals with dysphagia of all ages, in all care settings, and for all cultures.

The outcome was to standardise this uniform knowledge across the facility.

## **Flavour Creation/ Introducing food moulds**

We no longer purchase pre-made thickening drinks. After organising training with Flavour Creation, our team are now making the thickening fluids on site. The benefit is a greater saving and better cost control.



# SUPPORT SERVICES REPORT

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We are still in the early stages of serving Pureed Mould meals for all residents who are on a Level 4 Care Plan diet. Once our team receive further training, we will also prepare Mince Moist Moulds for resident meals. The benefit is a more consistent meal size, less waste and the most important factor, appealing meal presentation of pureed foods.



## **Staffing**

We have had a higher than normal staff turnover this year, due to team members not wanting to get the Covid-19 vaccination when it became mandated, or staff retiring. It was evident that leadership and direction was required in the main Kitchen with ordering, food waste and training. A new Head chef has been appointed and just recently an Apprentice for the main Kitchen. We are starting to see the results with the decrease in food waste and costs.

## **Updated Work Instructions and Cleaning Procedures**

The work instructions and cleaning procedures had taken a few weeks to review and update in consultation with staff timing and scheduling issues, to ensure there will be no burden on staff not completing their daily tasks. The updated documents were implemented for more transparency of staff time management and efficiency.

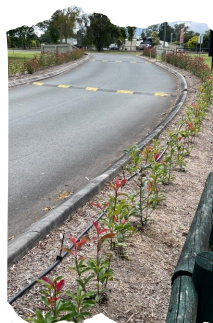
## **Maintenance-Grounds**

We introduced a lawn mowing service to keep up with the grounds that were untidy. The Maintenance Request Register module in the Sarah software program was implemented and training offered to all staff, which now allows the efficient management of daily maintenance tasks, and enable our own department to effectively maintain our grounds.

The Maintenance Request Register also has the capability to schedule all required monthly/quarterly/bi-annually and yearly maintenance service programs with our contractors.

We planted new hedging along the driveway earlier in the year, to help improve the appearance of the entrance to Wongaburra.

The plants are coming along very nicely.



A tree lopper was hired to trim most of the large trees and hedges around the grounds, which improved general grounds appearances and safety from the larger branches, and overgrown plants over the gutters.

# SUPPORT SERVICES REPORT

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A collaborative project with the Mens Shed participants saw life put back into the outdoor setting in the front gardens.



WIFI boosters have been updated and new ones installed in both the Nursing home and Hostel wings, to improve the internet signal around the facility.

A safe and environmentally friendly out door-smoking area for residents in the Hostel area was constructed, including installation of CCTV cameras, fire equipment and cement floor for disabled access.

## **Asset Register**

This project was a huge task to complete. Every item and piece of machinery in the facility has been documented to update our Asset Register. The purpose of an asset register is to enable us to know the status, procurement date, location, price, and current value of each asset. It can help keep track of the value and status of every fixed asset in the facility, which in the long term will help with smarter purchasing of new equipment as required.

## **New Building Project**

We purchased a 40ft container to store all the equipment during construction of the building project. We are liaising with the arts department at the Beaudesert State High School to use the outside of the container for their arts project in 2022. This project will have an indigenous art theme as well as offering something back to the community with prizes.

We are in the middle of weighing linen over a 3-week period to obtain a more accurate costing for outsourcing of laundry services for our linen and residents' personal clothing, in preparation for the demolition of the laundry building late 2022. Once costing have been collated, a further decision will be made.

We received a quote for the hiring of a portable Kitchen for 12 months (approx. \$500,000), which was excessively expensive, so the decision was made to work around the existing kitchen during construction of our new facilities.

## **Family Christmas Luncheons**

Nursing Home/Little Wing – 7th December 2021 Bob Berg Room, commencing at 11.30am

Hostel – 9th December 2021 Bob Berg Room, commencing at 11.30am

DSU – 14th December 2021 Dining Room, morning tea commencing at 10.30am

## STEVEN LAZZARINI

Support Services Manager



# LEISURE AND LIFESTYLE REPORT

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With another year of challenges and obstacles the Leisure and Lifestyle department have continued to provide residents and families with support during 2021. Activity programs have been put in place throughout the year to adapt to the ongoing changes.

We have just recently expanded our Leisure and Lifestyle team here at Wongaburra. We welcome our new staff member Carolyn Te Maipi to our team. We will now have three team members with existing team members Wendy Vanderee and Honnay Spencer. With a team that has diverse and different skills this will add a variety of activities to the program. We also appreciate the support and experience that Robert Campbell, our new Marketing and Admissions Officer at Wongaburra, is bringing to the Leisure and Lifestyle department.

We were lucky enough restrictions had eased in time for Christmas 2020 and we were able to invite families to join the residents for Christmas celebrations. We had two separate Christmas gatherings first in the Little Wing and Nursing Home area. Followed by the Hostel area. These events were held in the evening, a new addition to Wongaburra, making this a special event. We had our volunteers join us, including Keith Dunn and John Barnes who entertained us with Christmas carols. The DSU residents also enjoyed Christmas morning tea with their families.

We continued with our popular activities such as indoor bowls, chair exercises, footspas, cooking, whiteboard games, craft, hoi and bingo. Australia Day, Valentines Day, Easter, St Patricks Day, Anzac Day, Christmas in July and the Olympics have all been a part of important events in our Leisure and Lifestyle program during 2021.

Mothers Day and Fathers Day occasions had the support and generosity of the Adopt a Grandparent organisation, with gifts donated for every resident at Wongaburra.

Archie, Wendy's black Labrador, continues to visit most Fridays for pet therapy. Archie has now been visiting Wongaburra since he was a puppy, turning 6 years old in July 2020, with a birthday celebration held in the Bob Berg Room on his birthday.

The Leisure and Lifestyle team have continued to keep in touch with families through social media during the continuing lockdowns, including zoom video calls to ensure families keep in touch visually.

# LEISURE AND LIFESTYLE REPORT

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The beginning of March a Lone Pine Tree was replanted, as the original Lone Pine unfortunately died and was unable to be revived. A ceremony was held in the grounds where residents took turns adding soil to the newly planted tree. The tree that was replaced is from the exact same lineage of the original pine at the Australian War Memorial in Canberra. We were also lucky enough to have the Beaudesert Times visit with photos and a story published of the planting of the tree.

We continue to have our theme days once a month which included Italian Day and Scottish Day. These themed events involve staff and residents dressing up, with a lunch menu provided by the kitchen staff to suit the theme. May was a highlight with the book launch of a resident Frances Humphreys' book, 'Through My Eyes'. Stories of a mother and daughter reflection on shared memories. Lesley travelled from Victoria to launch the book at Wongaburra with her mother Francis. With the Beaudesert show cancelled for another year, we had the Wongaburra show again with resident's cooking, arts and crafts, flower arranging and show festivities. Melbourne Cup day was also celebrated in the Bob Berg Room with residents and staff dressing up for the occasion.

We have recently introduced an additional day for the resident's to participate in the Men's Shed, now adding Tuesday to the weekly program. This has proven to be a very popular activity with the male residents. With an assortment of woodwork items being created and now for sale to raise ongoing funds for the Mens Shed participants. Happy hour has also been introduced every Friday afternoon, held in the Bob Berg Room.

Wongaburra celebrated resident Eileen Boys 100th Birthday in October. Eileen received a letter from the Queen with a special morning tea at the coffee shop with her family. The Bulletin also visited with a photo and story published to recognise Eileen's milestone. October was also Breast Cancer month. Wongaburra held a pink day with resident's and staff dressing up in pink. With a pink raffle and gold coin donation raising over 250 dollars which was donated to the McGrath Foundation.

We are now all hoping for a new year full of out and about bus outings. This will include morning tea country drives, Golf Club Seniors, RSL Morning Melodies, shopping trips including to Browns Plains and out and about lunch outings. Our first big outing was Fish and Chips in Labrador on the Gold Coast. This will be the first of many out and about trips to be organised by the Leisure and Lifestyle team.

# LEISURE AND LIFESTYLE REPORT

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The Leisure and Lifestyle team are looking forward to the big wedding event at the end of November. Lizzy and Peter, two of our long term residents, are going to get married at Wongaburra. Honnay and Robert have been working hard ensuring all the wedding plans are in place. This is going to be a big event for Wongaburra.

A special thank you to all our volunteers for driving our residents on outings, collecting shopping lists and doing their shopping, for making all the cuppas, calling bingo, running the Koondi Coffee Shop, and for just being there for support. The list goes on. We could not provide the residents with all their needs without them. So thank you so much.

Thank you to the Leisure and Lifestyle team. Leisure and Lifestyle is a very diverse role that requires dedication, compassion, patience and respect. Understanding the resident's holistic needs and the importance of wellbeing for overall health. Leisure and Lifestyle will continue to be the heart of Wongaburra.

**WENDY VANDEREE, HONNAY SPENCER  
AND CAROLYN TE MAIPI**

Leisure and Lifestyle Team





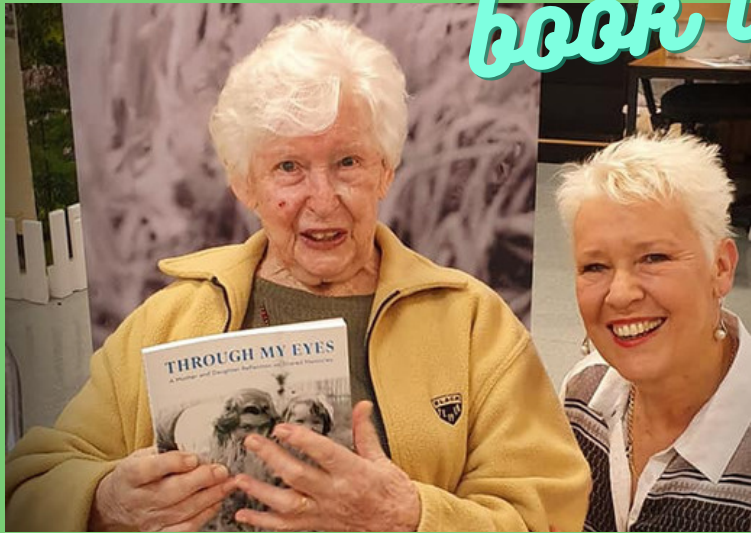
# Mothers Day 2021



# Beach Fun







book launch



# 2021 SHOW WEEK

Volunteers and staff collected items from residents rooms to create a very special display. The display was placed into 2 different categories. The arts/crafts/paintings the other being a item of importance with a story to share. We started our week with strawberry ice creams with the opening of the Show and sharing stories of the Beaudesert Show. Tuesday we baked jam drops in the Bob Berg Room and decorated patty cakes in the Hostel area. Wednesday was the flower arranging day. Flowers were arranged with the residents in the Bob Berg Room and the Coffee Shop Area. Thursday was presentation day held in the Bob Berg Room. This was the day to bring all the residents creations together for judging day. Dagwood dogs were also on the menu. A big thank you to Coral and Delma for baking the patty cakes Monday afternoon. To Shelly & Delma for donated the flowers from their gardens. To Wendy Heit for the judging. To all the staff for dressing up. To all our wonderful volunteers. And of course to all the residents for making the show so special.





# St. Patrick's Day



# Italian Day



# SCOTTISH DAY







happy  
**Father's Day**



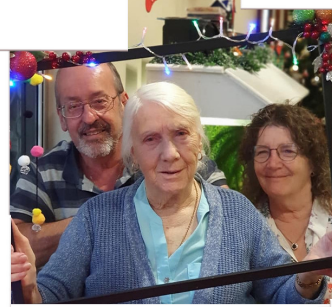
We celebrated Fathers Day at the Coffee Shop. We welcomed Keith Dunn back to entertain us. Gordon cut the cake, gifts that were donated by Adopt a Grandparent were also given out to all the Fathers. We also had the Jimboomba Quota Ladies drop in giving out gifts. Thank you to all.



Thursday the 22nd of July The Wongaburra Olympics was held in the Bob Berg Room. We opened the games with a ceremony including the Olympic torch. The games then started with Ten Pin Bowling being one of the most popular games. The residents also enjoyed cooking and decorating cupcakes for the occasion. Everyone was a winner going for gold.



# Christmas 2020



# LADIES AUXILIARY REPORT

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Chair, guests and members.

I have much pleasure in presenting the 53rd Wongaburra Ladies Auxiliary Annual Report for 2021.

The last 12 months have been difficult for the Ladies Auxiliary to take the Trolley around to the residents, with lockdowns over the year due to Covid-19 restrictions.

Treasurer Lyn Kenny and myself had a meeting with Atul Singh CEO in April 2021 and we discussed bringing the Trolley service to an end and cease financial operations, which includes the Street Stalls and Cent Auctions.

Our existing funds of around \$15,000 will be donated to Wongaburra, to assist with purchase of equipment in the future, for continued resident care. Any goods in storage will be distributed amongst the residents.

Some of our members have recommenced visiting on a fortnightly basis, and will continue to provide support to our residents. The staff and residents were pleased to see us return to Wongaburra.

I would like to thank everyone involved in the Ladies Auxiliary over the years for their friendship, hard work and support.

## HEATHER BARNES

President, Wongaburra Ladies Auxiliary

# **WONGABURRA SOCIETY**

**NAPS ID 1003**

**ABN 60 633 552 611**

## **FINANCIAL REPORT**

**FOR THE YEAR ENDED 30 JUNE 2021**

**WONGABURRA SOCIETY**  
**NAPS ID 1003**  
**ABN 60 633 552 611**

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**WONGABURRA SOCIETY**  
**NAPS ID 1003**  
**ABN 60 633 552 611**

**COMMITTEE'S REPORT**

Your committee members submit the financial report of Wongaburra Society for the financial year ended 30 June 2021.

**Committee Members**

The names of the committee members in office at anytime during or since the end of the year are:

Christopher Mark Hodgson  
Clint Spence  
John Clark  
Lindsay Fred McDonald  
Noela Lee  
Robert Blair Atthow  
Tim Kelly

**Principal Activities**

The principal activities of the association during the financial year were:

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

**Significant Changes**

No significant change in the nature of these activities occurred during the financial year. However, the Society has made significant investments in systems and technology as a result of an ongoing business improvement review.

**Operating Result**

The profit after providing for income tax amounted to \$327,655 (2020: loss of \$106,064).

**Distribution of surplus funds**

The incorporated association is prohibited under its rules from making any distribution of surplus funds to its members.

**Committee member benefits**

No committee member has received or become entitled to receive, during or since the end of financial year, a benefit because of a contract made by the incorporated association or a related body corporate with the committee member, a firm of which a committee member is a member or an entity in which a committee member has a substantial financial interest.

**Indemnification and insurance of officers and auditors**

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

**Objectives**

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



**WONGABURRA SOCIETY**  
**NAPS ID 1003**  
**ABN 60 633 552 611**

**COMMITTEE'S REPORT**

**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.

**Events after the reporting date**

In August 2021, the Society received approval from the Australian Federal Government to receive a capital grant of \$10 million to be used to rebuild and modernise the facility.

No other 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 the future financial years.

**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 2021 has been received and can be found on page 4 of the financial report.

Signed in accordance with a resolution of the members of the committee:



Committee member



Committee member

Date: 25 October 2021



Audit Services

**AUDITOR'S INDEPENDENCE DECLARATION  
TO THE MEMBERS OF WONGABURRA SOCIETY**

As auditor of Wongaburra Society for the year ended 30 June 2021, 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-profit Commission Act 2012* in relation to the audit; and
2. no contraventions of any applicable code of professional conduct in relation to the audit.

C & N Audit Services

Robert Edwards

Director

25 October 2021

Page



Audit Services

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**WONGABURRA SOCIETY**  
**NAPS ID 1003**  
**ABN 60 633 552 611**

**STATEMENT OF PROFIT OR LOSS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	Note	2021 \$	2020 \$
Revenue	2	14,144,071	14,759,557
Other income	2	761,217	480,495
Employee benefits expense		(10,028,643)	(10,377,274)
Care expenses		(2,077,278)	(2,404,749)
Depreciation and amortisation expenses		(873,073)	(810,233)
Occupancy expenses		(808,326)	(846,518)
Finance costs	3	(61,160)	(155,335)
Other expenses		<u>(729,153)</u>	<u>(752,007)</u>
<b>Profit (loss) before income tax</b>		327,655	(106,064)
Income tax expense	1(a)	<u>-</u>	<u>-</u>
<b>Profit (loss) for the year</b>		<u><u>327,655</u></u>	<u><u>(106,064)</u></u>
Profit (loss) attributable to members of the entity		<u><u>327,655</u></u>	<u><u>(106,064)</u></u>

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached compilation report.



**WONGABURRA SOCIETY**  
**NAPS ID 1003**  
**ABN 60 633 552 611**

**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	Note	2021 \$	2020 \$
<b>Profit (loss) for the year</b>		327,655	(106,064)
<b>Other comprehensive income:</b>		<u>                    </u>	<u>                    </u>
<b>Total other comprehensive income for the year</b>		<u>                    -</u>	<u>                    -</u>
<b>Total comprehensive income (loss) for the year</b>		<u><u>327,655</u></u>	<u><u>(106,064)</u></u>
Total comprehensive income (loss) attributable to members of the entity		<u><u>327,655</u></u>	<u><u>(106,064)</u></u>

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached compilation report.

**WONGABURRA SOCIETY**  
**NAPS ID 1003**  
**ABN 60 633 552 611**

**STATEMENT OF FINANCIAL POSITION**

**AS AT 30 JUNE 2021**

	Note	2021 \$	2020 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash on hand	4	10,757,827	10,420,123
Accounts receivable and other debtors	5	404,397	697,952
Inventories on hand	6	-	124,392
Other current assets	7	49,764	89,585
<b>TOTAL CURRENT ASSETS</b>		<b>11,211,988</b>	<b>11,332,052</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	8	27,176,701	27,598,940
<b>TOTAL NON-CURRENT ASSETS</b>		<b>27,176,701</b>	<b>27,598,940</b>
<b>TOTAL ASSETS</b>		<b>38,388,689</b>	<b>38,930,992</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable and other payables	9	14,486,962	15,243,523
Borrowings	10	37,505	39,033
Provisions	11	1,179,772	934,804
<b>TOTAL CURRENT LIABILITIES</b>		<b>15,704,239</b>	<b>16,217,360</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	10	36,185	62,269
Provisions	11	171,301	502,054
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>207,486</b>	<b>564,323</b>
<b>TOTAL LIABILITIES</b>		<b>15,911,725</b>	<b>16,781,683</b>
<b>NET ASSETS</b>		<b>22,476,964</b>	<b>22,149,309</b>
<b>EQUITY</b>			
Reserves	12	19,249,163	19,249,163
Retained earnings		3,227,801	2,900,146
<b>TOTAL EQUITY</b>		<b>22,476,964</b>	<b>22,149,309</b>

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached compilation report.

**WONGABURRA SOCIETY**  
**NAPS ID 1003**  
**ABN 60 633 552 611**

**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	Retained Earnings \$	Reserves \$	Total \$
<b>Balance at 1 July 2019</b>	3,006,210	19,249,163	22,255,373
<b>Comprehensive income</b>			
Profit (loss) for the year	(106,064)	-	(106,064)
<b>Total comprehensive income for the year attributable to members of the association</b>	(106,064)	-	(106,064)
<b>Balance at 30 June 2020</b>	2,900,146	19,249,163	22,149,309
<b>Balance at 1 July 2020</b>	2,900,146	19,249,163	22,149,309
<b>Comprehensive income</b>			
Profit for the year	327,655	-	327,655
<b>Total comprehensive income for the year attributable to members of the association</b>	327,655	-	327,655
<b>Balance at 30 June 2021</b>	3,227,801	19,249,163	22,476,964

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached compilation report.

**WONGABURRA SOCIETY**  
**NAPS ID 1003**  
**ABN 60 633 552 611**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	Note	2021 \$	2020 \$
<b>Cash flows from operating activities</b>			
Receipts from customers		14,966,938	15,134,209
Payments to suppliers and employees		(13,994,627)	(14,113,396)
Interest received		112,110	123,492
Interest and finance costs paid		(38,920)	(141,334)
Net bonds received/(repaid) to residents		(234,060)	121,330
<b>Net cash provided by operating activities</b>	<b>17</b>	<u>811,441</u>	<u>1,124,301</u>
<b>Cash flows from investing activities</b>			
Proceeds from sale of plant and equipment		4,748	9,500
Payment for property, plant and equipment		(450,835)	(281,786)
<b>Net cash provided by (used in) investing activities</b>		<u>(446,087)</u>	<u>(272,286)</u>
<b>Cash flows from financing activities</b>			
Proceeds/(repayment) of lease liabilities		(27,650)	(33,255)
<b>Net cash provided by (used in) financing activities</b>		<u>(27,650)</u>	<u>(33,255)</u>
Net increase in cash held		337,704	818,760
Cash on hand at beginning of financial year		10,420,123	9,601,363
Cash on hand at end of financial year	<b>17</b>	<u><u>10,757,827</u></u>	<u><u>10,420,123</u></u>

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached compilation report.

**WONGABURRA SOCIETY**  
**NAPS ID 1003**  
**ABN 60 633 552 611**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

The financial statements 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 and operating pursuant to the Associations Incorporation Act (QLD) 1981 (as amended by the *Associations Incorporation and Other Legislation Amendment Act (QLD) (2007)* ("the Act").

The financial statements were authorised for issue on ..... by the members of the committee.

## **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### **Basis of Preparation**

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standard – 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 stated otherwise.

The financial statements, except for cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The financial report is presented in Australian dollar which is the functional and presentation currency of the Society and rounded to the nearest dollar.

### **(a) 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.

### **(b) Property, Plant and Equipment**

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

#### **Property**

Freehold land and buildings are carried 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 independent valuers, less accumulated depreciation for buildings.

Increases in the carrying amount arising on revaluation of land and buildings are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity; all other decreases are recognised in profit or loss.

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

**WONGABURRA SOCIETY**  
**NAPS ID 1003**  
**ABN 60 633 552 611**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**Plant and Equipment**

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount and impairment losses recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present.

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

**Depreciation**

The depreciable amount of all fixed assets, including buildings and capitalised lease assets but excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the association commencing from the time the asset is held ready for use.

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

<b>Class of Fixed Asset:</b>	<b>Depreciation Rate</b>
Buildings	2.5%
Plant and equipment	10% to 66.67%
Motor vehicles	10% to 25%
Computer software	33%
Furniture and fittings	10% to 50%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised in profit or loss when the item is derecognised. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

**WONGABURRA SOCIETY**  
**NAPS ID 1003**  
**ABN 60 633 552 611**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**(c) Impairment of assets**

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

Where the assets are not held primarily for their ability to generate net cash inflows – that is, they are specialised assets held for continuing use of their service capacity – the recoverable amounts are expected to be materially the same as fair value.

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

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

**(d) Trade and Other Receivables**

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

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.

**(e) Employee Benefits**

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the nominal amounts expected to be paid when the liability is settled, plus any related on-costs. Both annual leave and long service leave are recognised within the provisions liability.

**Short-term employee benefits**

Provision is made for the association's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The association's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.



**WONGABURRA SOCIETY**  
**NAPS ID 1003**  
**ABN 60 633 552 611**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**Other long-term employee benefits**

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

The association's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the association does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**(f) Provisions**

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

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**(g) 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.

**(h) Revenue and Other Income**

*Government 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 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 receives 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; level of supported persons and financials means of the person. Funding is received in advance from the Department of Health.

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Donations and bequests are recognised as revenue when received.

*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 the 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 service 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 fortnightly 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 fortnightly basis.

*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 contributions (DAC) revenue. Other resident revenue is recognised over time as the resident resides in the facility. Residents were invoiced on a fortnightly basis.

*Imputed value 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 that 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.

**(i) Accounts Payable and Other Payables**

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period that remain unpaid. The balance is recognised as a current liability. The Society has payment terms up to 60 days. In the case of other payables the term is by arrangement.

Accounts payable and other payables are initially measured at their fair value and subsequently measured at amortised cost using the effective interest method.

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**(j) Borrowing Costs**

Borrowing costs directly attributable to the acquisition, construction or production of assets that necessarily take a substantial period of time to prepare for their intended use or sale are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

All other borrowing costs are recognised in the income statement in the period in which they are incurred.

**(k) Goods and Services Tax (GST)**

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

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

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

**(l) Critical Accounting Estimates and Judgements**

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

**Key Estimates**

**(i) 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.

**(ii) Key estimates - estimation of useful lives of assets**

The Society determined 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.

**(iii) Key estimates - lessor/lessee accounting**

Lessor:

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 as determined that 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 RBAS's Overnight Cash Rate.

These notes should be read in conjunction with the attached compilation report.



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Lessee:

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 increment 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 similar value to the right-of-use asset, with similar terms, security and economic environment.

In determining the lease term, the Society considers all factors 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
- Available at a cost other than suitable properties.

**(m) Going Concern**

As at the reporting date, current liabilities exceed current assets by \$4,492,251. 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.
- \$13,442,535 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;
- The entity continues to receive the support of its external financiers; and
- The entity reported a net profit of \$327,655 for the year ended 30 June 2021.

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.

**(n) 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 Aged 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 of at least 12 months after the reporting date. The obligation to settle could occur any time.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

		2021 \$	2020 \$
<b>2. REVENUE AND OTHER INCOME</b>			
Revenue from contracts with customers	(i)	14,144,071	14,759,557
Other income	(ii)	761,217	480,495
<b>(i) The association has disaggregated revenue into the categories below</b>			
Care income:			
Government income - residential aged care		8,758,872	9,006,320
Government income - home care		2,325,328	2,302,757
Resident fees		2,338,829	2,422,996
Home care fees		16,497	73,682
Accommodation income:			
Resident accommodation fees		659,841	835,797
Rental income		22,464	30,432
Imputed income on RAD and bond balances		22,240	87,573
		<u>14,144,071</u>	<u>14,759,557</u>
<b>(ii) Other Income</b>			
Gain on disposal of property, plant and equipment		4,748	-
Interest received		93,545	123,492
Other revenue		662,924	357,003
Total other income		<u>761,217</u>	<u>480,495</u>
<b>3. PROFIT (LOSS) FOR THE YEAR</b>			
<b>Expenses:</b>			
Interest expense on financial liabilities not at fair value through profit or loss:			
External		61,160	155,335
Total finance costs		<u>61,160</u>	<u>155,335</u>
Net loss on disposal of non-current assets:			
Property, plant and equipment		<u>-</u>	<u>3,147</u>

These notes should be read in conjunction with the attached compilation report.

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**NOTES TO THE FINANCIAL STATEMENTS**  
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	2021 \$	2020 \$
<b>4. CASH ON HAND</b>		
Petty cash - Credit card	10,162	2,736
Cash float - Mens shed	50	50
QCCU membership	10	10
Cash at bank - CBA house account	5,150	107,858
Cash at bank - cash float	3,000	3,000
Cash at bank - CBA online saver	1,027,458	945,598
Cash at bank - RAD account	2,680,839	2,441,828
Cash at bank - QCB QCCU Term Deposit	6,737,557	6,629,517
Cash at bank - QCB QCCU TD Solar & Scholarship	171,497	168,623
Cash at bank - CBA HCP Unspent funds	120,915	120,903
Cash at bank - LOC Account	1,189	-
	<u>10,757,827</u>	<u>10,420,123</u>
<b>5. ACCOUNTS RECEIVABLE AND OTHER DEBTORS</b>		
<b>CURRENT</b>		
Trade receivables	183,524	665,670
Less provision for impairment	<u>(15,000)</u>	<u>(30,000)</u>
	<u>168,524</u>	<u>635,670</u>
Good and services tax	27,732	-
Other debtors	<u>208,141</u>	<u>62,282</u>
	<u>404,397</u>	<u>697,952</u>
<b>6. INVENTORIES ON HAND</b>		
<b>CURRENT</b>		
<b>At cost:</b>		
Inventories at cost	<u>-</u>	<u>124,392</u>
<b>7. OTHER CURRENT ASSETS</b>		
<b>CURRENT</b>		
Ladies Auxiliary	25,308	25,308
Prepayments	<u>24,456</u>	<u>64,277</u>
	<u>49,764</u>	<u>89,585</u>

These notes should be read in conjunction with the attached compilation report.

**WONGABURRA SOCIETY**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
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	2021 \$	2020 \$
<b>8. PROPERTY, PLANT AND EQUIPMENT</b>		
Capital works in progress	110,260	182,590
Freehold land	<u>3,500,000</u>	<u>3,500,000</u>
Buildings	24,198,814	24,198,096
Less accumulated depreciation	<u>(1,803,820)</u>	<u>(1,198,834)</u>
	22,394,994	22,999,262
Total land and buildings	<u>26,005,254</u>	<u>26,681,852</u>
Plant and equipment	3,641,862	2,939,531
Less accumulated depreciation	<u>(2,908,206)</u>	<u>(2,380,969)</u>
	733,656	558,562
Motor vehicles	375,932	334,079
Less accumulated depreciation	<u>(224,447)</u>	<u>(216,813)</u>
	151,485	117,266
Computer software	4,032	15,859
Less accumulated depreciation	<u>(3,339)</u>	<u>(12,439)</u>
	693	3,420
Furniture and fittings	995,974	1,117,445
Less accumulated depreciation	<u>(710,361)</u>	<u>(879,606)</u>
	285,613	237,839
Total plant and equipment	<u>1,171,447</u>	<u>917,087</u>
<b>Total property, plant and equipment</b>	<u>27,176,701</u>	<u>27,598,940</u>

**(a) Movements in carrying amounts**

For disclosure on movement in carrying amounts please refer to note 18(a) at the end of this financial report.

**9. ACCOUNTS PAYABLE AND OTHER PAYABLES**

**CURRENT**

Good and services tax	-	44,645
Trade creditors	48,741	178,099
Refundable accommodation bonds	13,442,535	13,676,595
Other payables	<u>995,686</u>	<u>1,344,184</u>
	<u>14,486,962</u>	<u>15,243,523</u>

These notes should be read in conjunction with the attached compilation report.



**WONGABURRA SOCIETY**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	2021 \$	2020 \$
<b>10. BORROWINGS</b>		
<b>CURRENT</b>		
Lease liability	37,505	39,033
<b>NON-CURRENT</b>		
Lease liability	36,185	62,269
<b>Total borrowings</b>	73,690	101,302
<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>11. PROVISIONS</b>		
<b>CURRENT</b>		
Provision for holiday pay	812,561	827,586
Provision for long service leave	367,211	107,218
	1,179,772	934,804
<b>NON-CURRENT</b>		
Provision for long service leave	171,301	502,054
<b>12. RESERVES</b>		
<b>Analysis of Each Class of Reserve:</b>		
Asset revaluation reserve	18,350,187	18,350,187
General reserve	898,976	898,976
	19,249,163	19,249,163

The asset revaluation reserve records revaluations of non-current assets. Under certain circumstances dividends can be declared from this reserve.

The general reserve records funds set aside for future expansion of the association.

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**NOTES TO THE FINANCIAL STATEMENTS**  
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<b>2021</b>	<b>2020</b>
<b>\$</b>	<b>\$</b>

**13. EVENTS AFTER THE REPORTING PERIOD**

In August 2021, the Society received approval from the Australian Federal Government to receive a capital grant of \$10 million to be used to rebuild and modernise the facility.

No other 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.

**14. RELATED PARTY TRANSACTIONS**

**Related Parties**

The association's main related parties are as follows:

**(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, is considered key management personnel.

The total remuneration paid to key management personnel of the Society is \$511,979 (2020: \$511,238).

**(b) Transactions with related parties**

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

**15. ASSOCIATION DETAILS**

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

Wongaburra Society  
210-218 Brisbane Road  
Beaudesert QLD 4285

**16. ACCREDITATION**

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

1) Wongaburra Garden Settlement Hostel  
RACS ID: 5085  
Accreditation until: 6 February 2022

2) Wongaburra Nursing Home  
RACS ID: 5521  
Accreditation until: 6 February 2022

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	2021 \$	2020 \$
<b>17. CASH FLOW INFORMATION</b>		
<b>(a) Reconciliation of cash</b>		
Cash on hand at the end of financial year as included in the statement of cash flows is reconciled to the related items in the statement of financial position as follows:		
Cash at Bank	10,747,665	10,417,326
Other cash and cash equivalents	10,162	2,797
	<u>10,757,827</u>	<u>10,420,123</u>
<b>(b) Reconciliation of cash flow from operating activities with net current year profit</b>		
Current year profit (loss)	327,655	(106,064)
Cash flows excluded from current year loss:		
Depreciation	873,073	810,233
(Profit) loss on sale of property, plant and equipment	(4,748)	3,147
(Increase) decrease in trade and other receivables	136,548	164,625
(Increase) decrease in inventory	124,392	(5,857)
(Increase) decrease in prepayments	45,149	85,329
Increase (decrease) in income in advance	(433,884)	533,009
Increase (decrease) in trade creditors and accruals	(202,964)	(411,617)
Increase (decrease) in employee entitlements	(53,780)	51,496
<b>Net cash provided by operating activities</b>	<u>811,441</u>	<u>1,124,301</u>

**18. CONTINGENCIES**

**(a) Queensland Department of Housing**

The Society 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. A follow up request was submitted in October 2020. A representative from the Department visited the facility on 6 October 2021 and the Society is currently awaiting a request of additional information required to consider the request.

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	2021	2020
	\$	\$
<p>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 \$580,742 at 30 June 2021. CPI increase for 2020/2021 was 3.8%.</p>		

**(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. This status was unchanged during the 2020/2021 financial year.

Queensland Department of Housing	580,742	559,482
Scenic Rim Regional Council	<u>40,000</u>	<u>40,000</u>
	<u><b>620,742</b></u>	<u><b>599,482</b></u>

**19. COVID-19**

The members of the committee have carefully reviewed the basis of preparation of accounts and assessed the impact of COVID-19 on the Society. Given the experience during 2020-21 which did not have a significant impact on the Society's financial situation, the members of the committee are confident that the Society will continue to take actions to limit exposure and continue to meet its obligations as they fall due for a period of 12 months from the date of signing these financial statements.

Accordingly, the members of the committee consider that it is appropriate to prepare the financial statements on the going concern basis meaning that the assets are expected to be realised at the values stated, the liabilities will be met as and when they fall due.



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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	Capital works in progress \$	Freehold land \$	Buildings \$	Plant and equipment \$	Motor vehicles \$	Computer software \$	Furniture and fittings \$	Total \$
<b>18. (a) MOVEMENT IN CARRYING AMOUNTS</b>								
Movements in the carrying amounts for each class of property, plant and equipment.								
Balance at 1 July 2019	33,384	3,500,000	23,550,502	627,553	114,978	5,938	264,231	28,096,586
Additions	164,286	-	29,328	71,341	41,756	1,282	17,241	325,234
Disposals	-	-	-	-	(12,647)	-	-	(12,647)
Depreciation expense	-	-	(595,648)	(140,332)	(26,821)	(3,800)	(43,632)	(810,233)
Transfer	(15,080)	-	15,080	-	-	-	-	-
<b>Carrying amount at 30 June 2020</b>	<b>182,590</b>	<b>3,500,000</b>	<b>22,999,262</b>	<b>558,562</b>	<b>117,266</b>	<b>3,420</b>	<b>237,840</b>	<b>27,598,940</b>
Additions	34,408	-	719	238,897	74,461	-	107,098	455,583
Disposals	-	-	-	-	-	-	(4,748)	(4,748)
Depreciation expense	-	-	(604,987)	(172,806)	(40,243)	(462)	(54,576)	(873,074)
Transfer	(106,738)	-	-	109,003	-	(2,265)	-	-
<b>Carrying amount at 30 June 2021</b>	<b>110,260</b>	<b>3,500,000</b>	<b>22,394,994</b>	<b>733,656</b>	<b>151,484</b>	<b>693</b>	<b>285,614</b>	<b>27,176,701</b>

These notes should be read in conjunction with the attached compilation report.

**WONGABURRA SOCIETY**  
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**ABN 60 633 552 611**

**STATEMENT BY MEMBERS OF THE COMMITTEE**

The Committee members of the Society declare that:

1. The financial statements and notes, as set out on pages 5 to 24, 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 at 30 June 2021 and of the performance for the year ended on that date of the Society.
2. at the date of this statement there are reasonable grounds to believe that Wongaburra Society will be able to pay its debts as and when they fall due.

This statement is signed for and on behalf of the committee by:

Committee member



Committee member



Date: 25 October 2021



**Audit Services**

INDEPENDENT AUDIT REPORT  
TO THE MEMBERS OF WONGABURRA SOCIETY

**Opinion**

I have audited the financial report of Wongaburra Society (the entity), which comprises the statement of financial position as at 30 June 2021, the income statement, statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and the Committee's Declaration.

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

1. Giving a true and fair view of the entity's financial position as at 30 June 2021 and of its financial performance for the year ended on that date; and
2. Complying with Australian Accounting Standards-reduced Disclosure Requirements and Division 60 of the *Australian Charities and Not-for-profit Commission Regulation 2013*.

**Basis for Opinion**

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the entity in accordance with the *Australian Charities and Not-for-profit Commission Act 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES110 Code of Ethics for Professional Accountants (the Code) that are relevant to my audit of the financial report in Australia; and I have fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

**Responsibilities of responsible entities**

The responsible entities of the entity are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Australian Charities and Not-for-profit Commission Act 2012* and is appropriate to meet the needs of the members. The responsible entities' responsibility also includes such internal control as the responsible entities determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, responsible entities are responsible for assessing the 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 intend to



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liquidate the entity or cease operations, or have no realistic alternative but to do so.

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

My 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 my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the responsible entities.
- Conclude on the appropriateness of the responsible entities use of the going concern basis of accounting in the preparation of the financial report. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists related to events and conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the disclosures in the financial report about the material uncertainty or, if such disclosures are inadequate, to modify the opinion on the financial report. However, future events or conditions may cause an entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the entity to express an opinion on the financial report. I am responsible for the direction, supervision and performance of the audit. I remain solely responsible for my audit opinion.



I communicate with the responsible entities regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

C & N Audit Services

A handwritten signature in black ink, appearing to be 'Robert Edwards', with a stylized, cursive script.

Robert Edwards

Director


Brisbane

Date 25 October 2021

# WONGABURRA SOCIETY ANNUAL GENERAL MEETING

MONDAY 29TH NOVEMBER 2021  
BEAUDESERT RSL

**210 BRISBANE ROAD  
BEAUDESERT QLD 4285**

 (07) 5540 1400

 [www.wongaburra.com.au](http://www.wongaburra.com.au)

 Wongaburra Aged Care

 [society@wongaburra.com.au](mailto:society@wongaburra.com.au)