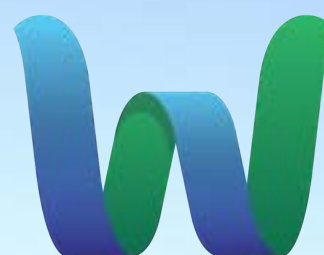


*Providing over 50 Years of
Excellent Service*



WONGABURRA
— SOCIETY —



2022 ANNUAL REPORT

WONGABURRA SOCIETY ANNUAL REPORT

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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 Commonwealth Home Support Program including FOLKS Evening Respite and Men's Shed.

VISION

Wongaburra – Providers of Flexible Aged Care Services

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.

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.

WONGABURRA BOARD AND SENIOR MANAGEMENT

Chairperson	Noela Lee
Vice Chairperson	Lindesay 'Fred' McDonald
Secretary	Clint Spence
Audit Committee	Noela Lee, Mark Hodgson, John Clark
Corporate Governance Committee	Blair Atthow, Clint Spence
Performance and Risk Management Committee	Mark Hodgson, Blair Atthow, Noela Lee
Strategic Planning Committee	Mark Hodgson, Tim Kelly, Lindesay 'Fred' McDonald, Clint Spence, John Clark
Project Working Group	Noela Lee, Lindesay 'Fred' McDonald, Tim Kelly and Clint Spence
Chief Executive Officer	Atul Singh
Facility Manager/DON	Roslyn Browning
Support Services Manager	Steven Lazzarini
Human Resources Manager	Nadia Marroni
Home Care Manager	Kellie Burnett
Clinical Care Coordinator	Muhammad Afzal
Charge Nurse Nursing Home and Little Wing	Annette Kassulke
Charge Nurse Hostel – Yalboru and Francisia	Claire Morgan

CHAIRPERSON'S STATEMENT

NOELA LEE



It's 2 years since I took on the role of chair for Wongaburra Society. The world was in the grip of Covid 19 outbreaks, we lived in fear of what would happen if the virus made its way into Wongaburra and we thought everything would right itself once a vaccine was discovered.

Little could we predict the world in which we now live. The vaccine was developed in record breaking time and administered across the world. Our borders reopened and Covid raged in our community. Wongaburra was no longer safe from the pandemic. Thanks to our management team and staff we have been able to weather the Covid 19 storm.

It is the fallouts from the pandemic and a despot leader on the other side of the world that have us now reeling. Chronic staff shortages continue to impact on our ability to function normally. Rising inflation, supply chain disruption, and natural disasters have placed immense pressure on our budget bottom line. The latest quote received for our electricity contract has trebled current costs.

Continued pressure for wages increases from unions and government compound the budgetary issues we are facing.

Our success is only achieved by a good management team. The management team at Wongaburra has the correct mix of expertise, experience, care factor and dedication of the highest degree – demonstrated many times during the past two years as the team grappled with lockdowns, staff shortages, floods, and increasing compliance demands of running an aged care facility.

Behind our management team is our staff – showing up every day, working extra shifts and hours in an incredibly challenging environment. Without the dedication of the staff, we could not operate. On behalf of the board – thank you.

We rely heavily on our volunteers to assist staff and provide companionship to our residents. It has been difficult to have volunteers in Wongaburra during Covid, however, since the easing of restrictions we are starting to build on the small and dedicated group who assisted us during the last two years. We thank you for giving up your precious time and making the lives of our residents a little bit lighter.

CHAIRPERSON'S STATEMENT

NOELA LEE

To my fellow board members – thank you for your support and time. Over the past year we have been steadily moving forward on our building project. There have been so many decisions to make.

During this time, the project working group have met at least once a month to address the issues and make the decisions necessary to keep the project moving forward. The organisation of this building project are so complex – it can be overwhelming.

Our team has confronted and dealt with all the issues as they have come up and I thank you for your time and commitment to this project.

Lastly, there is the change of logo. It was brought to our attention that the old logo was difficult to adapt to the digital world. We embarked on a project to modernise the logo so that it was adaptable to all forms of media, that would create an instant association with Wongaburra and would be with us for many years in the future.

The decision to change the logo was not made lightly. We sought expert advice and pondered over the many different logos presented to us. We hope that you will accept this change and work with us to continue to promote Wongaburra as the first choice in aged and home care in the area.

I would like to thank everyone that has made my journey as chairperson so rewarding and wish Fred all the best as he takes on this role.

CHIEF EXECUTIVE OFFICER'S REPORT

ATUL KUMAR SINGH



We welcome you to the 2021-2022 Annual General Report for Wongaburra Society. In the past 2 years, where our perseverance and resilience has been challenged, we believe we have grown stronger, with an even deeper understanding of our consumers and support of our staff and volunteers, who has sustained us throughout our 52-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, energy crisis and increasing cost of staffing have had a significant impact on our organisation and the aged care industry. Managing Residential Aged Care and Home Care throughout this crisis is a once in a generation crisis, ensuring the utmost protection of our residents and staff with ongoing visitor restrictions in place along with the screening of all staff and visitors before entering our facility onsite.

I as a representative of Wongaburra Society, 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 the most anxious time of all.

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

I am very proud to report that in very many ways we have risen 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 – Thank you

CHIEF EXECUTIVE OFFICER'S REPORT

ATUL KUMAR SINGH

We have commenced a detailed workforce planning process and are currently working our way through this to provide care that 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, however, very challenging to get new workforce motivated enough to come and join the aged care workforce in the current environment.

The Royal commission and pandemic effect on aged care has brought more compliance challenges, increased infection control and safety measures, and more emotional and social support challenges for our Residents. Adapting, while managing to maintain high standards of care, as well as juggling the careful management of visitors and staff rosters, however, our core objective has always been the care of our residents and their safety.

Biggest challenges were negative campaigns run by certain media organisations and the Aged Care 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 aged care 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 and belief on 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 of our Volunteers; 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.

CHIEF EXECUTIVE OFFICER'S REPORT

ATUL KUMAR SINGH

New Building project and strategic planning

While our COVID-19 daily management was preoccupying, challenging and taking its toll on our staff and residents, the year also allowed for our voluntary community Board Members to look at new opportunities and avenues to start the new building program and replace the existing aging building.

As discussed last year we have two new websites one for Residential aged care and one for Home Care. We have our new logo, and we are in the process of upgrading our documents and other key templates to reflect our new branding.

Home Care

The Home Care Sector in Australia is undergoing enormous changes from Compliance to Fees for the care and services. Now we no longer receive the advance payment, and we no longer get the full amount of subsidy.

We have to provide the service first, then we need to submit the client bill. Finally we get paid after delivering the services after almost 40 days.

Compliance

As of 1st July 2019, the new Aged Care Quality and Safety 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.

The Government is now having consultation to design new Accreditation and Care Standard which will have more tangible and measurable outcomes for the residents and consumers.

Big thank you to all

Thanks to all of 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 on a daily basis.

It is truly a privilege to serve this organisation and community in general.

FINANCIAL OVERVIEW

RIKARD KUMLIN CA
RED SHED BUSINESS ADVISORS

FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

It's a pleasure to provide our second annual report as the Accountants for Wongaburra Society.

The 2021/2022 financial year has been challenging from an operational viewpoint due to the ongoing changes in the Aged Care compliance landscape coupled with several Covid-19 outbreaks.

However, I am pleased to note that Wongaburra has managed to stay on top and deliver surplus in these challenging conditions.

Overall operating revenue for the year increased to \$15m. This represents an improvement of almost \$900,000 from the year before. This was largely driven by above budget residential occupancy which averaged at 91.5%.

The Home Care business transitioned into a new funding model in October 2021. Home Care revenue was steady on last year and we are pleased to note improvements in its overall contribution margin.

We also note an overall reduction in general overhead costs attributable to the cost savings initiatives and business improvements incurred last year.

Total net result for the year was a surplus of \$902,000. This was a significant improvement compared to \$327,000 reported in 2020/2021.

The positive result has supported Wongaburra in maintaining a healthy financial position with a strong balance sheet.

Whilst Refundable Accommodation Deposits held on behalf of residents increased by \$1.5m to \$14.9m. Overall Cash at Bank increased by over \$2 million to a total of \$12.8m. As such, Wongaburra improved its net cash position by \$500,000 compared to last year.

Capital Expenditure amounted to \$443,000 of which \$155,000 relates to new and improved equipment for residents and staff. The balance of \$287,000 relates to project expenditure for the new building project.

FINANCIAL OVERVIEW

RIKARD KUMLIN CA
RED SHED BUSINESS ADVISORS

The Board maintains its conservative investment strategy with surplus funds invested exclusively in term deposit and high interest bank accounts. We expect an increased rate of return this financial year from increased interest rates.

Combined equity of the Society as of 30 June 2022 was \$23.3m (FY21: \$22.4m).

The 2021/2022 Financial Report has been audited by C&N Audit Services who has delivered an unqualified audit report.

Looking forward, management conservatively forecast a lesser surplus for the 2022/2023 financial year. This is due to significant increases in service delivery costs driven by inflation and industry wide staffing shortages. This is expected to drive up employment costs, agency fees and general overhead expenses, such as energy prices.

Management is proactively working with all stakeholders in managing the associated risks whilst monitoring that the new AN-ACC funding model adequately compensates the facility for the additional costs.

In closing, I would like to thank Atul and the Board for their continued support.

FACILITY MANAGER'S REPORT

ROSLYN BROWNING



Another year has flown by, and I can still 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 be able to continue to offer my knowledge and expertise to support and benefit the residents and staff of Wongaburra.

Even with the challenges Covid brought us through this past year 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.

2022 Reflection

Covid again this year placed constraints on visitation and restrictions for outings etc throughout the year. With the Covid vaccination rollout for all residents and staff the impact had started off minimal though we soon faced our own outbreak situations regardless of the vaccination status.

Wongaburra received great support from the Covid Management Team and Clinical First Responders from the Aspen Covid team. Residents also quite enjoyed having the Defence Force Personnel onsite assisting where they could.

Onsite RAT testing proved to be a cumbersome task for staff to attend daily, though staff met the expectations without too much impact on their daily routines. This has had a positive impact on our residents and the outbreaks we faced we were able to manage and come through the other side with minimal impact to our residents.

We have faced many departmental challenges this past year, a SIRS investigation team as well as the WH&S investigation team turned up due to some false allegations they had received. The team were great in rallying together to provide all information as requested with open transparency. We received very positive feedback and supportive suggestions from both departments which reiterated we are maintaining the standards to the department's requirements. Great teamwork across the organisation is the main contributor to this success.

FACILITY MANAGER'S REPORT

ROSLYN BROWNING

In the later part of last year, we prepared and submitted Wongaburras self-assessment in readiness for accreditation, though we have received 2 extensions due to Covid, we can still expect them any day. I have confidence we are ready and will pass with no major concerns.

There have been many changes in the time I have been at Wongaburra, and staffing continues to change frequently. Wongaburra as well as other industries are managing these unprecedented staffing times as best, we can.

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

Honnay Spencer has been with the Wongaburra team for a while now and was offered and has accepted the role of Holistic Care Coordinator and will continue to offer support and guidance to the Holistic Care team, as well as our volunteers.

Home and Community Care

There have been many challenges in Home Care this past year with the changeover the Government had implemented with the billing process. The team are doing well to navigate their way through the relevant changes and learning platforms.

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

We can announce we have recruited Kellie Burnett as the new Home Care Manager for Wongaburra. Kellie comes to us with a wealth of experience in NDIS and is keen to use this expertise in the Home Care sector and grow her own skill set within Home Care. New members to the team are Teagan Iselin (admin/finance) and Lisa Denning (scheduler/admin). The new Clinical team consists of Savindi Neththikumara RN, Katey Lennon EN, Rowena Catton EN. They all come with their own knowledge and expertise in their specialty fields, and we welcome them to Wongaburra.

The Home Care team worked well together with the Management team whilst we were recruiting for the role of Home Care Manager and other team positions.

FACILITY MANAGER'S REPORT

ROSLYN BROWNING

Wongaburra Management would like to acknowledge their support through this process and continuing to provide supportive care to our clients and their extended families.

We have been and will continue working on the self-assessment for Home Care, and with the addition of the new Home Care Manager Kellie, we expect we will meet the department's requirements with ease.

The Home Care department continues to support the Mens Shed with Tiffany Kassulke supporting the Mens Shed participants and assisting where needed. 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.

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 our volunteers returning to support our residents year after year, with some new faces joining our volunteer group.

Some of the areas they contribute to include:

- Providing one on one social engagement
- Gardening and pet therapy
- Pastoral care
- Fundraising
- Outings
- Mens Shed
- 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 HolisticCare@wongaburra.com.au.

FACILITY MANAGER'S REPORT

ROSLYN BROWNING

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. We had hoped we would have seen an improvement with staffing once the borders were opened to overseas travellers, though this has not occurred. There is a major staffing shortage across the aged care sector with no immediate or real end in sight. Wongaburra is relying heavily on agency staffing to help support our staff where we can.

Considering this we can say our team of dedicated staff strive to ensure our residents are continued to be cared for to a high standard.

With regular training options and our mandatory training regime we can ensure our workforce are trained and mentored to have the skills in providing care that meets the Aged Care Quality Standards.

Clinical Governance

It has been a busy year with many improvements implemented.

Monthly clinical governance meetings and quarterly MAC meetings are proving effective and ensuring we stay up to date with legislative changes and ensuring best outcomes for our residents.

Clinical leads are working in collaboration with our contracted Allied health teams to ensure residents needs are met and continue to improve their quality of life, so they can continue to live their best life.

Quality clinical indicators are on par with other facilities, and we are tracking quite well. No immediate concerns for Wongaburra.

Our assessment and documentation collection will be changing over the next few months to be able to capture the relevant information for the new funding model AN-ACC, that came into effect from the 1st October 2022.

Wongaburra was also involved in an AN-ACC pilot study that calculates the care hours required to attend to residents and provide quality care. This pilot study will use data collected to shape further funding for the AN-ACC funding tool .

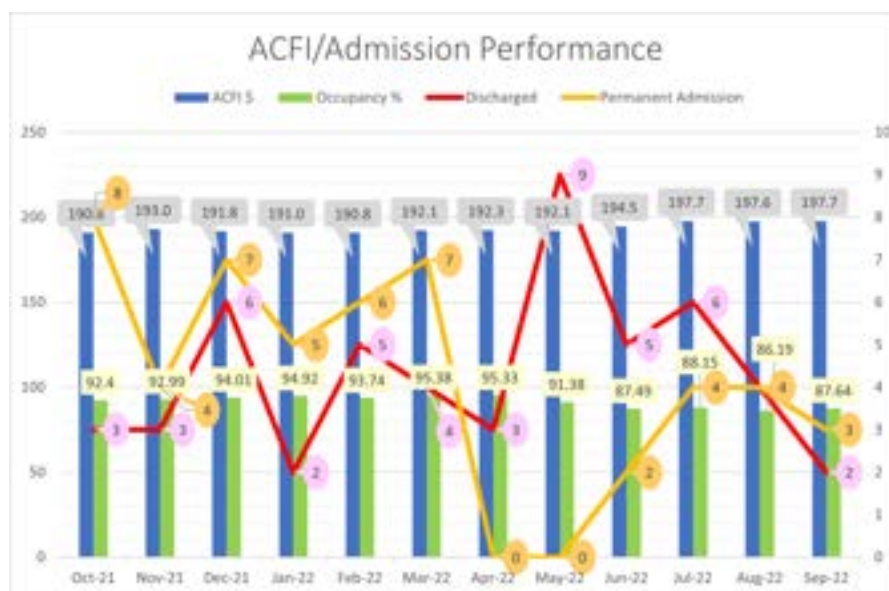
FACILITY MANAGER'S REPORT

ROSLYN BROWNING

We decided to reduce the number of beds in the Memory Support Unit to meet the demands of general facility beds needed. Which we were able to fill quickly and make the MSU a smaller more homely environment.

Introducing COWS (computers on wheels) to improve the efficiency for clinical documentation and response times to residents in Francesia.

The table below gives a snapshot of our occupancy, admissions, discharges and ACFI for the past 12 months until Sep 30th 2022.



Month	ACFI \$	Occupancy %	Discharged	Permanent Admission
Oct 21	190.88	92.4	3	8
Nov 21	193.03	92.99	3	4
Dec 21	191.84	94.01	6	7
Jan 22	191.02	94.92	2	5
Feb 22	190.81	93.74	5	6
Mar 22	192.18	95.38	4	7
Apr 22	192.31	95.33	3	0
May 22	192.16	91.38	9	0
Jun 22	194.58	87.49	5	2
Jul 22	197.76	88.15	6	4
Aug 22	197.64	86.19	4	4
Sep 22	197.76	87.64	2	3

FACILITY MANAGER'S REPORT

ROSLYN BROWNING

The Future

There are many Government governance changes coming into effect over the next couple of years.

Facility compliance with these changes will reflect in a Star rating the Government will have on their website, so anyone looking for an aged care facility for their loved one or themselves, they will have an immediate Star rating they can choose facilities from based on data outcomes.

About the program

Star Ratings will be available for all residential aged care services on My Aged Care from later in December 2022.

Star Ratings will support older Australians and their representatives to easily compare services and make informed choices based on an overall Quality Rating and four sub-categories:

- *Quality Measures – data on five existing quality indicators (pressure injuries, physical restraint, unplanned weight loss, falls and major injury, and medication management) reported quarterly.*
- *Compliance – based on non-compliance decisions made by the Aged Care Quality and Safety Commission reported daily.*
- *Residents' Experience – at least 10% of older Australians living in residential aged care homes are interviewed face-to-face about their overall experience at their residential aged care home by a third-party vendor annually.*
- *Staffing minutes – derived from reporting under the Quarterly Financial Report and Annual Financial report, case-mix adjusted through the Australian National Aged Care Classification and reported quarterly.*

Why Star Ratings are important

The Royal Commission into Aged Care Quality and Safety recommended developing and publishing a Star Ratings based on measurable information.

Star Ratings will help older Australians and their families to compare the quality and safety performance of different services.

Benefits of Star Ratings

Star Ratings will make searching for a residential aged care service:

- *simple to navigate*
- *transparent*
- *informed by data.*

Star Ratings can benefit aged care quality by supporting:

- *older Australians and their representatives to make more informed choices about their aged care*
- *provider engagement in improving the quality of services delivered to older Australians and their representatives*
- *government transparency and improvement of aged care at a system level.*

FACILITY MANAGER'S REPORT

ROSLYN BROWNING

The new funding model AN-ACC commenced with some challenges in the way information is recorded and documented to ensure appropriate funding is received. Minimum care minutes is another change that will have an impact on aged care facilities. This is coming into effect with oversight by reporting to the department quarterly now, though this will be a mandatory requirement by October 2023 with 24/7 Registered Nurses implemented from July 2023.

At Wongaburra we already have 24hr Registered Nurses so would expect the changes to have a minimal impact on our facility.

Care minutes represent the minimum direct care time approved residential aged care services will be required to provide to residents through registered nurses (RNs), enrolled nurses (ENs), and personal care workers (PCWs).

The Royal Commission into Aged Care Quality and Safety (Royal Commission) identified that staffing levels are critical to the quality of residential care. They found that the routine care of older people in residential aged care often did not meet expectations for assistance with the activities of daily living, with many examples of substandard care in providing for the most basic of human needs.

The Royal Commission recommended:

- *a minimum staff time standard*
- *provision for an appropriate skill mix to deliver high quality care in accordance with each service's model of care*
- *at least 200 minutes per resident per day for the average resident from registered nurses, enrolled nurses, and personal care workers*
- *at least 40 minutes of that staff time provided by a RN.*

For more information, see the Royal Commission's Final Report and Recommendation 86.

Funding for care minutes is delivered through the Australian National Aged Care Classification (AN-ACC) model, to ensure approved services are funded to provide residents with an appropriate standard of skilled care. Allied health and lifestyle services are not included in care minutes but are funded separately under AN-ACC and are required under legislation (see Section 3.2.1).

You must be a RN, EN or PCW for your work to count towards care minutes (see Section 2) and performing direct care activities that are consistent with the scope of practice of these professions (see Section 3).

Care minutes timeline

The Australian Government (Government) is introducing care minutes targets, which will become mandatory requirements in stages. The timeline is shown in Figure 1 below. The stages are:

- *an initial target of a sector average of 200 minutes per resident per day, including a minimum of 40 minutes of RN time per day*
- *from 1 October 2023, a mandatory minimum of a sector average of 200 minutes per resident per day, including a minimum of 40 minutes of RN time per day*

from 1 October 2024, a mandatory minimum of a sector average of 215 minutes per resident per day (including a minimum of 44 minutes of RN time per day).

FACILITY MANAGER'S REPORT

ROSLYN BROWNING

Funding under AN-ACC

A funding uplift of \$5.4 billion over four years commenced on 1 October 2022, with the commencement of the AN-ACC funding model to enable residential aged care services to increase their care minutes to an average of 200 minutes. This funding uplift covers the costs of wages for RNs, ENs, and PCWs, for the additional workers services need to provide to meet care minutes obligations. An additional \$1.9 billion (\$0.8 billion in 2024-25, and \$1.1 billion in 2025-26) was allocated in the October 2022-23 Budget to increase care minutes to 215 minutes.

The Government is committed to supporting claims for better pay for aged care workers at the Fair Work Commission and funding the outcomes of this case. This will assist in attracting workers to the sector and support retention of the existing workforce.

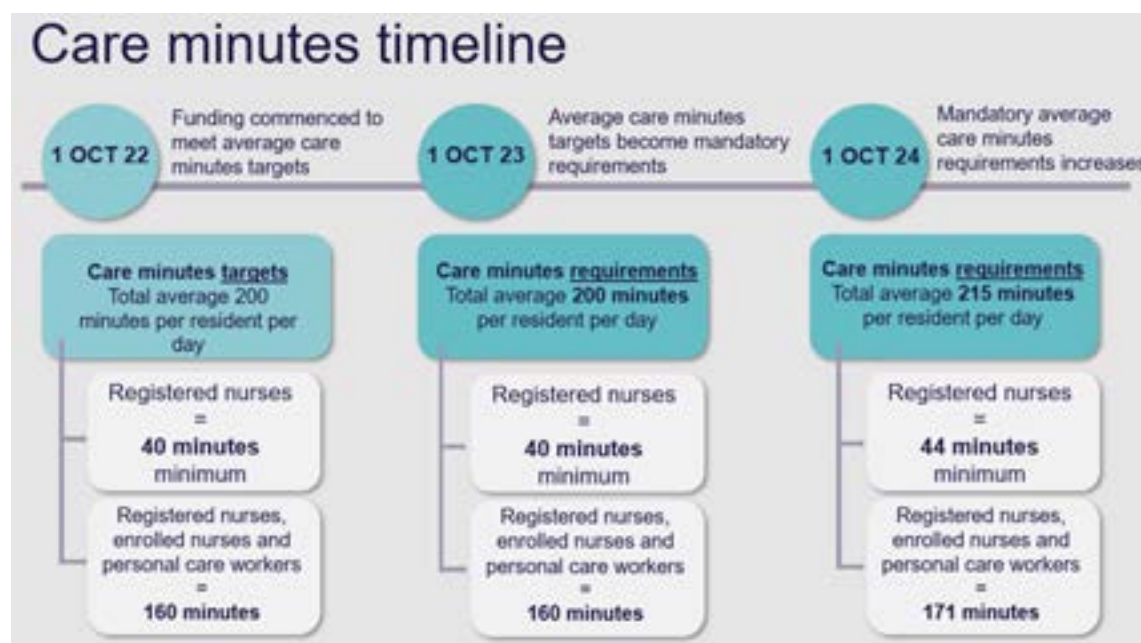
Care obligations

Care minutes establish a minimum standard of care (by RNs, ENs and PCWs) that is required to be provided to residents from 1 October 2023. Approved providers remain responsible for ensuring they have sufficient staff on duty to always meet the care needs of residents, as required by their obligations under the Aged Care Act 1997 (the Act) and the associated Aged Care Quality Standards (Quality Standards).

Registered nurse on duty 24 hours a day

From 1 July 2023 approved services must:

- have a RN on-site and on duty 24 hours a day, 7 days a week; and
- report monthly on all periods of 30 minutes or more where a RN is not on-site and on duty.



Our clinical team are working to ensure we meet all requirements and for best outcome for our residents.

FACILITY MANAGER'S REPORT

ROSLYN BROWNING

Moving forward

A huge thank you and acknowledgement to the Board and Atul for their continued support throughout the year especially through our challenging moments.

I believe we have a great team of people across our facility including admin, clinical, support services, and Home Care. Looking forward to another year continuing with the great work we do day to day collectively.

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

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

SUPPORT SERVICES REPORT

STEVEN LAZZARINI



Catering and Hotel services

There has been a drastic reduction in complaints since the introduction of the HDS software in early 2021.

Benefits that have resulted:

- Food ordering amounts
- Waste reduction due to the correct meal orders from residents the day before, with more accurate production of meals.
- Dietary requirements are more accurate
- Greater choices for residents
- Plus, many more

The introduction of food moulds is going well regarding residents with special dietary requirements, improving presentation of meals and meal sizes.

The revised Food Safety Program was submitted and approved in August 2022 by an independent Food Safety Compliance Auditor.

All Work Instructions have been reviewed and updated in line with operational changes.

The Menu will be reviewed and changed every 6 months. All residents are consulted at the Food Forum meetings. Residents are encouraged to offer feedback and suggest changes to the menu.

Staffing

This year has not been kind for Wongaburra, with major interruptions of floods, a second COVID wave and staff shortages.

The support services team managed to pull together to help each other out when it mattered. A true testament of the dedication and commitment to our residents and Wongaburra.

Major Purchases in 2021/2022

- New Oven in the main kitchen
- New Pan sanitizer in Hostel
- New Armchairs and recliners in both areas
- New Beds and Mattresses to replace broken and worn ones

We also managed to earn about \$10K from selling equipment that was no longer being used in the Facility.

SUPPORT SERVICES REPORT

STEVEN LAZZARINI

Maintenance-Grounds

We have gone away from using external Mower contractors and decided to use our own Maintenance staff, knowing that they are at a level to achieve this task.

Major leaks were identified in the Nursing Home and Hostel during the heavy rain season. We managed to repair all the damage and claimed the majority under our insurance company.

Cleaning the carpets in the MSU was becoming unsustainable with taking out stains and odours. We removed the carpet and replaced with a timber vinyl floor.



We also changed the pest management service contract to include all the internal rooms twice a year as well as our monthly service.

The Water charges since moving to Urban Utilities have increased 10-fold. I have applied for a transition discount and managed to receive a 50% reduction in the first year and a 30% reduction in the second year.

Preventative Maintenance has been properly implemented in the Sarah software program system.

One of the things we have done to prevent the cost of the fire alarms from going off was to have the alarm detectors cleaned every 6 months.

Infection Control

When we were in lock down due to Covid we decided to complete a major infection clean and fumigation of all rooms and common areas, this was done twice.

Removing all cloth chairs that belonged to Wongaburra.

SUPPORT SERVICES REPORT

STEVEN LAZZARINI

Preparation of Re-development

Apart from the 40ft container we purchased last year we have also hired a storage shed on Barron Ctr to store most of our PPE supplies, which is close by to Wongaburra.

Our Laundry will be demolished in the first stage of construction, and we could not source any laundry service that would clean personal clothes for Aged Care. We will therefore be building a temporary laundry service onsite. This will be under where we keep the big buses using most of the existing equipment. Hoping to have this project completed and running mid-February 2023.

The white Linen will be hired and Washed by Linen service Australian and negotiating a 3 day a week delivery to Beaudesert.

Continuous Improvement Summary

- Consumer smoking vest
- Additional smoking area in LW to minimise manual handling of wheelchair movements
- SARAH Maintenance Log introduction
- Sun protection blinds in the coffee shop
- Concrete pathway behind the coffee shop for wheelchair access
- Texture modified meals in moulds
- Food Focus meetings for resident feedback
- New software program for housekeepers (removed paper records)
- Develop procedures for the car and bus services
- New auto sanitary bins
- MSU flooring upgrade
- Outdoor heaters for the outdoor coffee shop area

Christmas Luncheons

Resident families have been invited to attend one of our Christmas Luncheons in the Bob Berg Room on Tuesday 20th, Wednesday 21st or Thursday 22nd of December 2022.

Wongaburra Society will be providing residents and their families a 2 course meal and entertainment, at a cost of \$25pp for attending family members (max. 2 family members per resident).

HOME CARE AND COMMUNITY REPORT

KELLIE BURNETT



I have been with Wongaburra for just over two months, and I can confidently say that I feel blessed that I have been provided this great opportunity. As with any new role, there is much for me to learn and things that require further follow up. During my short time here, I have been supported by my Home Care team members as well as the greater Wongaburra family to achieve my targets and reach my desired goals. Within the Wongaburra family, I found the support and guidance that has been fundamental to my learning.

I come to Wongaburra with over 16 years' experience in managing large teams in the NDIS environment. This has equipped me with many skills that are easily transferred to the Aged Care sector including marketing and sales as well as how to build and nourish relationships with diverse communities. I take pride in my mission of being open and transparent with all that I do and to ensure my communication with the people that we work with is highly regarded. My ability to build resilient teams around the clients is an essential part of creating a solid workforce.

We also welcome other new team members to the Home Care team. The RN, Savindi came from residential care and has been working at meeting all her participants and completing reviews for the people in need of package updates. Katey and Rowena, (EN's) are both new to our Home Care team also and come to us with a wealth of knowledge within a Home Care environment and are able to utilise their expertise to work with our unique community. All three ladies approach each recipient with an open mind and are committed to their caring role. They each ensure their clinical expertise is the focus to ensure the health and wellbeing of the clients is considered in their overall care plans and in line with supporting people to remain at home as independent as possible including improving their quality of life.

As a Home Care team changes and evolves, we have welcomed several members, both office based and out in the field, which further enhances our ability to meet the needs of growing clientele. Without each person's contribution, we are not able to provide the level of support that clients require and deserve.

While this is a very busy time for us all, it is important that we keep moving forward with delivering quality services to all of the people we support. We work closely with key stakeholders and families to ensure that we are delivering a holistic approach to our most vulnerable community members.

HOME CARE AND COMMUNITY REPORT

KELLIE BURNETT

I am making my way around the region and meeting many recipients that have chosen Wongaburra as their home care provider. I have met some amazing people that talk very highly of the changes they have seen in the recent months and are more than happy with our current team. As I am meeting people, they talk to me about how their lives have changed as they manage the aging process and reflect on the importance of having a provider like Wongaburra to rely upon.

My vision for our future for homecare is to continue to build and provide that resilient team of staff to work with our older peoples, to be able to build our brand to where we are the provider of choice in the Beaudesert regions and beyond. We are in a unique position to be able to provide activities where people can build and nurture relationships in social settings within our FOLKS program and the Mens Shed. Moving forward, I would like to focus on increasing our capacity to build and grow those programs to ensure we reduce social isolation for our aging population.

I feel that I and the Wongaburra team are up for the changing landscape that is aged care and I am excited to share the path with such a competent and passionate group of people. Only with support guidance and a sense of team and togetherness will we be able to grow and diversify to meet these ever-changing needs.

I sit and reflect on the year I have had and the many changes for me not only professionally but personally and cannot be happier for the opportunities I have had. I am excited about the next phase of my Wongaburra journey with many changes still to come, I am energised for our future within the sector.

And with a blink of an eye, we are full steam ahead into Christmas. A time that is for family, togetherness, kindness and reflection and I am reminded of our special commitment and the privilege of being able to make real changes in the lives of the people we support.



HOLISTIC CARE REPORT

HONNAY SPENCER



Yet almost another year has passed, and the festive season will soon be upon us. Firstly, I would like to say I am very thankful and excited to be taking over the position of the Holistic Care Coordinator in late October of this year. Only being new to the position, I am thoroughly enjoying and looking forward to new challenges, experiencing trialing new additions to the program and being part of such a dedicated and enthusiastic team.

We consist of a team of 5 members, Carolyn Te Maipi, Teisha Dennis, Kylie Craker, Jessica Kirk and myself, Honnay Spencer. With a team that has diverse and different skills this adds a variety of knowledge and team creativity to the activities programme.

With the new roster of staff, this has proven to be a very positive step in multi skilling of staff, new ideas, varying presentations, and delivery of activities to our residents in all areas, with more residents being able to attend. Our dedicated Holistic Care members get to know the likes, dislikes and hobbies of all our residents, using this knowledge to tailor a range of lifestyle programs to suit each individual. Residents will also have the opportunity to explore new interests and activities, with a large range to choose from every month from our monthly Activities Program and can even include family members in their lifestyle activities, should they wish.

During the COVID-19 lockdowns this year, we adjusted and coordinated a variety of activities to keep residents stimulated. The Holistic Care team worked hard to continue the great work they tirelessly contribute to our facility and residents. The team introduced the word search that had been delivered to all the residents daily. The residents were encouraged to complete the word search and return the next day. Prizes were given out at the end of the week to the residents that returned them and had completed the most.

The evidence is clear, activity-based experiences and social engagement can promote the wellbeing of both our mental and physical health. We encourage each resident to engage, have fun and make the most of each day with the many activity choices we offer that suit a variety of interests. Our Holistic Care programs are developed in consultation within our team and our residents and continue to be structured with their preferences and choices in mind.

HOLISTIC CARE REPORT

HONNAY SPENCER

Bus outings are always a popular and regular event with visits to Beaudesert Golf Club, RSL Morning Melodies, Fish and Chips at the Beach, BBQ lunch at the Dam, Rosewood Pies in the Park, Morning and Afternoon Tea Drives sightseeing all the local country areas, where majority of our residents have grown up.

We continue to provide a range of wellbeing programs, with our popular activities such as chair exercises, Indoor Bowls, Morning Melodies, Foot spas pamper sessions, Cooking, weekly catch ups at Koondi Café, gardening programs, dementia specific therapies and more.

Another positive that's proven to be a great benefit and popular to many of our residents has been the commencement of "Happy Hour" each Friday. This enables residents to socialise and connect with each other. We have had residents who normally don't like to participate in activities, however they will come to Happy Hour every week to socialise and interact with residents and staff.

Celebration of traditional events are also a focus including Australia Day, Easter, ANZAC Day commemorations, Mother's and Father's Day, Queen's Birthday, Melbourne Cup Day and Christmas. Multicultural diversity events included NAIDOC week, Chinese New Year, Italian National Day and Bastille Day. All these special themed events were key favourites for the residents as they evoked memories of the past and provided opportunities for residents to share memories.

Our dedicated Holistic Care Team are very happy to dress up and support the following charities throughout the year, Pink Ribbon Day, Genes for Jeans Day, Daffodil day, Red Nose Day and R U OK Day.

With Covid easing we have increased the socialising and interaction of our residents by broadening the spectrum interacting with local educational facilities, McAuley College, Beaudesert State High School and Beaudesert State Primary School. Beaudesert State High School have visited residents here at Wongaburra joining in our activities, generally socialising, as well as inviting the residents to their NAIDOC week celebrations.

Students have been entertainers of musical, choir and instrumental bands throughout the year with still more Christmas performances to come.

HOLISTIC CARE REPORT

HONNAY SPENCER

McAuley College will also be coming on board to visit residents at Wongaburra and their school choir will perform in December.

Christmas markets came to Wongaburra. We were blessed to have members of our local community come to Wongaburra for a Pop-Up Christmas market day in our Bob Berg Room. There was shopping a plenty and the goal was to offer our residents a chance to shop for Christmas without having to go anywhere. Residents and staff both bought up big with lots of variety to choose from. Big thankyou to Beaudesert CWA, Amcal Chemist, Beau-View Hardware, Beaudesert Newsagency, Staff and Volunteers.

Wongaburra resident Christmas parties were held over three days and given the Aussie theme of a "Sunburnt Christmas" to match our climate here in Beaudesert this time of year. Hostel and Nursing Home each had their own day in the Bob Berg Room and our Memory Support Unit had a very special Christmas morning tea for residents and families held in MSU dining area.

I would personally like to take this opportunity to honour and thank all our loyal and dedicated volunteers, for all that they bring to Wongaburra.

Without their hard work, generosity and dedication, the Holistic Care team would not be able to implement, offer and deliver the large variety of activities to enrich the lives of our residents on a daily basis. Your tireless hours of contribution do not go unnoticed by staff, residents and families, it is truly appreciated.

On closure of my report, I would like to sincerely thank the Holistic Care team for their ongoing support, dedication and commitment for their endless efforts they provide, as it would be very difficult to achieve to this level without such a team. My enthusiasm for this new position is high, I am excited about the potential it has to offer and the opportunities I can bring to all our beautiful residents, staff and volunteers.

See the images following my report, of some wonderful events held at Wongaburra throughout the year.



LIZ AND PETER'S WEDDING

The Holistic Care team had the pleasure of hosting Wongaburra's very own Wedding of the Year. With help from the Holistic Care team and a couple of dedicated nursing staff the Wedding was one of Wongaburra's biggest events for the year. The day was exceptional and the newlywed couple and their families extended their thanks to all those who came to help them celebrate and all the wonderful and dedicated Wongaburra staff who volunteered their time to help make the day such a special and memorable one for the happy couple. A big thank you to the catering team in the Kitchen, Shelly for doing the flowers and Mitre 10 for the generosity of supplying props and stage settings for the day.





What a better way to celebrate International Women's Day, than by having a pedicure and a little bit of beauty therapy. Our Holistic Care team doing an amazing job by always pampering our ladies.



Residents, Volunteers and the Holistic Care Team had the pleasure of heading out for a day on the beach. Labrador was our destination and Charis Seafoods was on the menu. A beautiful day of sunshine, smiles and some of the best fish and chips the Gold Coast has to offer. All were able to enjoy the fresh air, beautiful sun and of course the lovely view of the beach.





PHOTOS OF EVENTS

Residents choice for a lunch outing was our local Beaudesert Hungry Jack's. Some of our residents had requested we go there for the delicious Hungry Jack's burgers they had been missing and Hungry Jack's did not disappoint! The burgers were great and the service was excellent! We not only received a discount, but we were also given Hungry Jack's crowns for everyone to help bring out the inner child in all.



This year Wongaburra celebrated NAIDOC week, July 3 - 10, with lots of art and craft. Our Holistic Care team had several activities planned with our Residents throughout the week. All based around Indigenous art, and also organised a special presentation of some traditional artwork done by local Indigenous artists. Plates designed and painted are now on display in our Koondi Café.



WARREN LANE



What a day out! Someone said they wanted to go bowling, so that's exactly what we did, a bus outing to 'Mt Warren Lanes' Tenpin Bowls centre was truly amazing. We think these photos just speak for themselves we'll definitely be going back, big thanks to Mt Warren Lanes for their great hospitality.





Wongaburra had the pleasure of hosting a joint 100th birthday milestone party. Two of Wongaburra residents turned 100 within a week of each other and partied with family, friends, staff and volunteers in Wongaburra's elaborately decorated Bob Berg Room.

Wongaburra Society

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

Financial Statements

For the Year Ended 30 June 2022

Wongaburra Society

ABN 60 633 552 611

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For the Year Ended 30 June 2022

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Wongaburra Society

ABN 60 633 552 611

Committee's Report

30 June 2022

The committee members present their report on Wongaburra Society for the financial year ended 30 June 2022.

Committee Members

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

Christopher Mark Hodgson

Clint Spence

John Clark

Lindsey (Fred) McDonald

Noela Lee

Robert Blair Atthow

Tim Kelly

Marion Sawyers

Commenced 29 November 2021

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

Principal activities

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

Significant changes

No significant change in the nature of these activities occurred during the 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 of the Society for the financial year after providing for income tax amounted to \$ 902,833 (2021: \$327,655).

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.

Wongaburra Society

ABN 60 633 552 611

Committee's Report

30 June 2022

Indemnification and insurance of officers and auditors

No indemnities have been given or insurance premium 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.

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

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

Auditor's independence declaration

The 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 2022 has been received and can be found on page 3 of the financial report.

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



Committee member



Committee member

Date: 28.10.2022



Audit Services

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

As auditor of Wongaburra Society for the year ended 30 June 2022, 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

Registered company auditor number: 6246

28 October 2022

Wongaburra Society

ABN 60 633 552 611

Auditor's Independence Declaration under Section 60-40 of the Charities and Not-for-profits Commission Act 2012 to the Responsible Persons of Wongaburra Society

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2022, there have been:

- (i) no contraventions of the auditor independence requirements as set out in section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

Brisbane, October 2022

Wongaburra Society

ABN 60 633 552 611

Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 30 June 2022

		2022	2021
	Note	\$	\$
Revenue	4	15,012,474	14,144,071
Other income	4	269,752	761,217
Care expenses		(2,020,862)	(2,077,278)
Employee benefits expense		(9,882,536)	(10,028,643)
Depreciation and amortisation expense		(879,546)	(873,073)
Occupancy expenses		(882,324)	(808,326)
Other expenses		(643,867)	(729,153)
Finance expenses	5	(70,258)	(61,160)
Profit before income tax		902,833	327,655
Income tax expense		-	-
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year		902,833	327,655

The accompanying notes form part of these financial statements.

Wongaburra Society

ABN 60 633 552 611

Statement of Financial Position**As At 30 June 2022**

	Note	2022 \$	2021 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	12,852,628	10,757,827
Trade and other receivables	7	971,304	404,397
Other assets	9	57,168	49,764
TOTAL CURRENT ASSETS		<u>13,881,100</u>	<u>11,211,988</u>
NON-CURRENT ASSETS			
Property, plant and equipment	8	26,740,403	27,176,701
TOTAL NON-CURRENT ASSETS		<u>26,740,403</u>	<u>27,176,701</u>
TOTAL ASSETS		<u>40,621,503</u>	<u>38,388,689</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	10	16,084,045	14,486,962
Borrowings	11	28,345	37,505
Short-term provisions	12	1,070,868	1,179,772
TOTAL CURRENT LIABILITIES		<u>17,183,258</u>	<u>15,704,239</u>
NON-CURRENT LIABILITIES			
Borrowings	11	6,957	36,185
Long-term provisions	12	51,491	171,301
TOTAL NON-CURRENT LIABILITIES		<u>58,448</u>	<u>207,486</u>
TOTAL LIABILITIES		<u>17,241,706</u>	<u>15,911,725</u>
NET ASSETS		<u>23,379,797</u>	<u>22,476,964</u>
EQUITY			
Reserves	13	19,249,163	19,249,163
Retained earnings		4,130,634	3,227,801
TOTAL EQUITY		<u>23,379,797</u>	<u>22,476,964</u>

The accompanying notes form part of these financial statements.

Wongaburra Society

ABN 60 633 552 611

Statement of Changes in Equity For the Year Ended 30 June 2022

2022

	Retained Earnings	General Reserve	Total
	\$	\$	\$
Balance at 1 July 2021	3,227,801	19,249,163	22,476,964
Profit for the year	902,833	-	902,833
Transactions with owners in their capacity as owners			
Balance at 30 June 2022	4,130,634	19,249,163	23,379,797

2021

	Retained Earnings	General Reserve	Total
	\$	\$	\$
Balance at 1 July 2020	2,900,146	19,249,163	22,149,309
Profit for the year	327,655	-	327,655
Transactions with owners in their capacity as owners			
Balance at 30 June 2021	3,227,801	19,249,163	22,476,964

The accompanying notes form part of these financial statements.

Statement of Cash Flows

For the Year Ended 30 June 2022

	2022	2021
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	16,179,187	14,966,938
Payments to suppliers and employees	(15,104,530)	(13,994,627)
Interest received	49,784	112,110
Interest paid	(70,258)	(38,920)
Net bonds received/(repaid) to residents	1,513,533	(234,060)
Net cash provided by/ (used in) operating activities	19 2,567,716	811,441
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from sale of plant and equipment	8,721	4,748
Payment of property, plant and equipment	(443,248)	(450,835)
Net cash provided by/(used in) investing activities	(434,527)	(446,087)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Repayment of lease liabilities	(38,388)	(27,650)
Net cash provided by/(used in) financing activities	(38,388)	(27,650)
Net increase/(decrease) in cash and cash equivalents held	2,094,801	337,704
Cash and cash equivalents at beginning of year	10,757,827	10,420,123
Cash and cash equivalents at end of financial year	6 12,852,628	10,757,827

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 30 June 2022

The financial report covers Wongaburra Society ("the entity" or "the society") trading as Wongaburra Nursing Home as an individual entity. Wongaburra Society is a not-for-profit Society, registered and domiciled in Queensland, Australia.

The functional and presentation currency of Wongaburra Society is Australian dollars.

The financial report was authorised for issue by committee members on _____.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Simplified Disclosures requirements 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.

The financial statements 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.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

2 Summary of Significant Accounting Policies

(a) Revenue and other income

The revenue recognition policies for the principal revenue streams of the Society are:

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 received is based on the Home Care Packages Subsidy assessment and recognised on a daily basis (in line with the care given to the persons). The funding received is determined by the Department of Health and based on a range of factors including person's care needs; level of supported persons and financial means of the person. Funding is received in advance from the Department of Health.

Notes to the Financial Statements

For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies

(a) Revenue and other income

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 are 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 charges 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 RBAS's Overnight Cash Rate.

Grant revenue

Government grants are recognised at fair value where there is reasonable assurance that the grant will be received and all grant conditions will be met. Grants relating to expense items are recognised as income over the periods necessary to match the grant to the costs they are compensating. Grants relating to assets are credited to deferred income at fair value and are credited to income over the expected useful life of the asset on a straight-line basis.

Other income

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

Notes to the Financial Statements

For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies

(b) Income Tax

The Society is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

(c) Borrowing costs

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised as part of the cost of that asset.

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

(d) Goods and services tax (GST)

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

Receivables and payable are stated inclusive of GST.

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

(e) Volunteer services

No amounts are included in the financial statements for services donated by volunteers.

(f) Property, plant and equipment

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

Items of property, plant and equipment acquired for significantly less than fair value have been recorded at the acquisition date fair value.

Land and buildings

Land and buildings are measured using the revaluation model.

Plant and equipment

Plant and equipment are measured using the cost model.

Depreciation

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

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

Notes to the Financial Statements

For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies

(f) Property, plant and equipment

Fixed asset class	Depreciation rate
Buildings	2.5%
Plant and Equipment	10% to 66.67%
Furniture, Fixtures and Fittings	10% to 50%
Motor Vehicles	10% to 25%
Computer Software	33%

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

(g) Financial instruments

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

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

Financial assets

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

Classification

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

amortised cost

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

Amortised cost

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

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

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

Notes to the Financial Statements

For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies

(g) Financial instruments

Financial assets

Impairment of financial assets

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

financial assets measured at amortised cost

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

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

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

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

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

Trade receivables

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

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

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

Other financial assets measured at amortised cost

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

Notes to the Financial Statements

For the Year Ended 30 June 2022

2 Summary of Significant Accounting Policies

Financial liabilities

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

The financial liabilities of the Society comprise trade payables, bank and other loans and lease liabilities.

(h) Impairment of non-financial assets

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

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

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

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

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

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

(i) Cash and cash equivalents

Cash and cash equivalents comprise 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.

(j) Employee benefits

Provision is made for the association's liability for employee benefits, those benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

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.

Notes to the Financial Statements

For the Year Ended 30 June 2022

(j) Employee benefits (continued)

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.

(k) Provisions

Provisions are recognised when the Society has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(l) Going concern

As at the reporting date, current liabilities exceed current assets by \$3.3M, the Society has determined the financial report should be prepared in 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;

-\$14.9M of the 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 the accommodation bonds, it is unlikely that all accommodation bonds and refundable accommodation deposits would have to be refunded in the next 2 months;

-the entity continues to receive the support of its external financiers; and

-the entity reported a net profit of \$902,833 for the year ended 30 June 2022.

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

(m) 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.

Notes to the Financial Statements

For the Year Ended 30 June 2022

3 Critical Accounting Estimates and Judgments

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

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

The significant estimates and judgements made have been described below.

Key estimates - impairment of property, plant and equipment

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

Key estimates - provisions

As described in the accounting policies, provisions are measured at management's best estimate of the expenditure required to settle the obligation at the end of the reporting period. These estimates are made taking into account a range of possible outcomes and will vary as further information is obtained.

Key estimates - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

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.

Notes to the Financial Statements

For the Year Ended 30 June 2022

4 Revenue and Other Income

Revenue from continuing operations

	2022	2021
	\$	\$
Care income:		
- Government income - residential aged care	9,064,870	8,758,872
- Government income - home care	2,256,475	2,325,328
- Resident fees	2,498,833	2,338,829
- Home care fees	6,455	16,498
Accommodation income:		
- Administration and management fees	1,141,462	659,840
- Rental income	44,379	44,704
Total Revenue	15,012,474	14,144,071

Other Income

- Gain on disposal of property, plant and equipment	8,721	4,748
- Interest received	49,784	93,545
- Other income	211,247	662,924
Total other income	269,752	761,217
Total Revenue and Other Income	15,282,226	14,905,288

5 Finance Income and Expenses

Finance expenses

Other finance expenses	70,258	61,160
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6 Cash and Cash Equivalents

Cash on hand	2,093	3,000
Bank balances	2,882,996	3,845,722
Deposits at call	50	50
Term deposits	9,967,489	6,909,055
	12,852,628	10,757,827

Wongaburra Society

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Notes to the Financial Statements For the Year Ended 30 June 2022

7 Trade and Other Receivables

	2022	2021
	\$	\$
CURRENT		
Trade receivables	324,158	183,524
Provision for impairment	(15,000)	(15,000)
	<u>309,158</u>	<u>168,524</u>
GST receivable	24,518	27,732
Other receivables	637,628	208,141
	<u>661,746</u>	<u>235,873</u>
Total current trade and other receivables	971,304	404,397

Notes to the Financial Statements

For the Year Ended 30 June 2022

8 Property, plant and equipment

	2022	2021
	\$	\$
LAND AND BUILDINGS		
Freehold land		
At cost	3,500,000	3,500,000
Total Land	3,500,000	3,500,000
Buildings		
At cost	24,198,814	24,198,814
Accumulated depreciation	(2,408,805)	(1,803,820)
Total buildings	21,790,009	22,394,994
Total land and buildings	25,290,009	25,894,994
PLANT AND EQUIPMENT		
Capital works in progress		
At cost	397,393	110,260
Plant and equipment		
At cost	3,758,056	3,641,862
Accumulated depreciation	(3,087,907)	(2,908,206)
Total plant and equipment	670,149	733,656
Furniture, fixtures and fittings		
At cost	1,035,894	995,974
Accumulated depreciation	(770,112)	(710,361)
Total furniture, fixtures and fittings	265,782	285,613
Motor vehicles		
At cost	375,932	375,932
Accumulated depreciation	(259,279)	(224,447)
Total motor vehicles	116,653	151,485
Computer software		
At cost	4,032	4,032
Accumulated depreciation	(3,615)	(3,339)
Total computer software	417	693
Total plant and equipment	1,450,394	1,281,707
Total property, plant and equipment	26,740,403	27,176,701

Wongaburra Society

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Notes to the Financial Statements

For the Year Ended 30 June 2022

8 Property, plant and equipment

(a) Movements in Carrying Amounts

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

	Capital Works in Progress	Land	Buildings	Plant and Equipment	Furniture, Fixtures and Fittings	Motor Vehicles	Computer Software	Total
	\$	\$	\$	\$	\$	\$	\$	\$
Year ended 30 June 2022								
Balance at the beginning of year	110,260	3,500,000	22,394,994	733,656	285,613	151,485	693	27,176,701
Additions	287,133	-	-	107,249	39,921	-	8,944	443,247
Depreciation expense	-	-	(604,985)	(171,045)	(68,122)	(34,832)	(561)	(879,545)
Balance at the end of the year	397,393	3,500,000	21,790,009	669,860	257,412	116,653	9,076	26,740,403

Notes to the Financial Statements

For the Year Ended 30 June 2022

9 Other non-financial assets

	2022	2021
	\$	\$
CURRENT		
Prepayments	19,493	24,456
Prepaid accreditation fees	12,367	-
Ladies Auxiliary	25,308	25,308
	<u>57,168</u>	<u>49,764</u>

10 Trade and Other Payables

CURRENT		
Trade payables	67,478	48,741
Refundable accommodation bonds	14,956,068	13,442,535
Other payables	1,060,499	995,686
	<u>16,084,045</u>	<u>14,486,962</u>

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

11 Borrowings

CURRENT		
Lease liabilities	28,345	37,505
Total current borrowings	<u>28,345</u>	<u>37,505</u>
NON-CURRENT		
Lease liabilities	6,957	36,185
Total non-current borrowings	<u>6,957</u>	<u>36,185</u>
Total borrowings	<u>35,302</u>	<u>73,690</u>

Summary of borrowings

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.

Notes to the Financial Statements

For the Year Ended 30 June 2022

12 Provisions

	2022	2021
	\$	\$
CURRENT		
Provisions for holiday leave	699,633	812,561
Provisions for long service leave	371,235	367,211
	<u>1,070,868</u>	<u>1,179,772</u>
NON-CURRENT		
Provisions for long service leave	<u>51,491</u>	<u>171,301</u>

13 Reserves

Asset realisation reserve	18,350,187	18,350,187
General Reserves	898,976	898,976
Total	<u>19,249,163</u>	<u>19,249,163</u>

Asset realisation reserve

The asset revaluation reserve records revaluations of non-current assets.

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

14 Financial Risk Management

Financial assets

Held at amortised cost		
Cash and cash equivalents	12,852,628	10,757,827
Trade and other receivables	971,304	404,397
Total financial assets	<u>13,823,932</u>	<u>11,162,224</u>

Financial liabilities

Financial liabilities at amortised cost	16,119,347	14,560,652
Total financial liabilities	<u>16,119,347</u>	<u>14,560,652</u>

Notes to the Financial Statements

For the Year Ended 30 June 2022

15 Auditors' Remuneration

	2022	2021
	\$	\$
Remuneration of the auditor C&N Auditor, for:		
- Audit fees	18,000	17,500
Total	18,000	17,500

16 Contingencies

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.

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 \$616,168 at 30 June 2022. CPI increase for 2021/2022 was 6.1%.

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	580,742
Scenic Rim Regional Council	40,000	40,000
	620,742	620,742

Notes to the Financial Statements

For the Year Ended 30 June 2022

17 Related Parties

(a) The Society's main related parties are as follows:

Key management personnel - refer to Note 18.

Other related parties include close family members of key management personnel and entities that are controlled or significantly influenced by those key management personnel or their close family members.

(b) Transactions with related parties

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

18 Key Management Personnel Disclosures

The remuneration paid to key management personnel of the Society is \$546,732 (2021: \$511,979).

Notes to the Financial Statements

For the Year Ended 30 June 2022

19 Cash Flow Information

(a) Reconciliation of cash

	2022	2021
	\$	\$
Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows:		
Cash and cash equivalents	12,852,628	10,757,827

(b) Reconciliation of result for the year to cashflows from operating activities

Reconciliation of net income to net cash provided by operating activities:		
Profit for the year	902,832	327,653
Cash flows excluded from profit attributable to operating activities		
Non-cash flows in profit:		
- depreciation	879,546	873,073
- net gain on disposal of property, plant and equipment	(8,721)	(4,748)
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	(566,907)	136,550
- (increase)/decrease in prepayments	(7,405)	45,149
- (increase)/decrease in inventories	-	124,392
- increase/(decrease) in income in advance	1,513,533	(433,884)
- increase/(decrease) in trade and other payables	83,552	(202,964)
- increase/(decrease) in employee benefits	(228,714)	(53,780)
Cashflows from operations	<u>2,567,716</u>	<u>811,441</u>

20 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 2021-22 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.

Wongaburra Society

ABN 60 633 552 611

Notes to the Financial Statements

For the Year Ended 30 June 2022

21 Accreditation

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

Wongaburra Garden Settlement Hostel

RACS ID: 5085

Accreditation until: 6 February 2023

22 Events after the end of the Reporting Period

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

23 Statutory Information

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

Wongaburra Society

210-218 Brisbane Road

Beaudesert QLD 4285

Wongaburra Society


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 above, 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. complies with Australian Accounting Standards - Simplified Disclosure Requirements; and
 - b. give a true and fair view of the financial position at 30 June 2022 and of the performance for the year ended on that date of the Society.; and
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 

Dated:

28.10.2022

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 2022, 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 2022 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

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


Registered company auditor number: 6246

Date 28 October 2022


WONGABURRA SOCIETY ANNUAL GENERAL MEETING

**MONDAY 21ST NOVEMBER 2022
THE CLUB, BEAUDESERT**

**210 BRISBANE STREET
BEAUDESERT QLD 4285**

 (07) 5540 1400

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 Wongaburra Aged Care

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