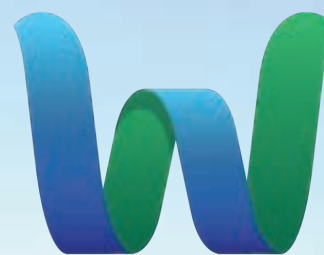


*Providing over 50 Years of
Excellent Service*



WONGABURRA
— SOCIETY —



2023 ANNUAL REPORT

WONGABURRA SOCIETY ANNUA 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 and respite.

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.

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.

VISION

Wongaburra – Providers of Flexible Aged Care Services

WONGABURRA BOARD AND SENIOR MANAGEMENT

Chairperson	Lindesay 'Fred' McDonald
Vice Chairperson	Clint Spence
Secretary	Noela Lee
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	Roslyn Browning
Support Services Manager	Steven Lazzarini
Home Care Manager	Kellie Burnett
Clinical Care Coordinator	Muhammad Afzal
Charge Nurse Nursing Home and Little Wing	Claire Morgan
Charge Nurse Hostel – Yalboru and Francisia	Imran Shaukat

CHAIRPERSON'S STATEMENT

LINDESAY 'FRED' MCDONALD



What a learning curve the last 12 months has been as Chairperson. My praise goes to the CEO and all the staff that keep the Wongaburra facility running smoothly day to day.

Wongaburra has achieved full accreditation for Residential Aged Care and Home Care until January 2026. Occupancy has increased to approximately 93% and holding steady.

With the Home Care Managers guidance, Kellie and her staff in Home Care, continue to expand and grow with providing services to a growing number of clients.

Celebrating Wongaburra's 50 Year Anniversary, was quite an occasion even if it happened three years late due to COVID restrictions. My thanks go to Clint and Melissa for putting together the Commemorative booklet and a dinner on the 19th of August 2023 at The Centre in Beaudesert. I had the privilege to present Life Membership awards to past Board member Mike Steindl, and to Volunteers Arthur and Delma Day. Our existing Life Members, Rob Ruddle and Heather Barnes, were acknowledged at the event and presented with Life Member badges. A luncheon was held in the Bob Berg room for residents, families and volunteers, a few days later. A scrumptious lunch was provided by the Wongaburra kitchen.

Our building program is continuing. The construction drawings are completed and tenders have been received from three building contractors. The architects are currently working their way through each tender to confirm that each tender is conforming. Construction is continuing on the temporary laundry, located under the Hostel Building. It will be completed prior to the building project commencement.

To combat our ever increasing electricity costs, the Board, CEO and the Support Services Manager, have engaged a local electrical company, Rylec (Qld) Pty Ltd, Beaudesert, to supply and install a solar system, to be fixed to the roof of the Hostel. The project has been approved by Energex and the installation will commence early February 2024, weather permitting.

I would like to say thank you to all the Board members for their assistance and commitment over the last twelve months. Special mention should go to Clint Spence, Noela Lee and Tim Kelly, we have worked well together in furthering the building project.

CHAIRPERSON'S STATEMENT

LINDESAY 'FRED' MCDONALD

Our Management team goes to great lengths to ensure the smooth and efficient running of our facility. Thank you for your dedication and hard work.

Special mention must go to all our wonderful staff, from Nursing & Caring to Kitchen & Laundry, Support staff and administration. Your care, dedication, and commitment to keeping the facility running successfully, is an absolute credit to each and every one of you. Thank you.

Of course we mustn't forget our volunteers. We are very fortunate to have such a dedicated group who are happy to assist whenever and wherever they are required. Thank you.

Who knows what the year ahead will bring. It's a bit like riding a motorbike through the mountains, lots of curves, twisty bits, straights, ups and downs and hopefully, clear skies. I always look forward to a clear run without any hiccups along the way. If there is any, we know we have the management and staff to see us through.

I extend a sincere Thank you.

CHIEF EXECUTIVE OFFICER'S REPORT

ATUL KUMAR SINGH



We welcome you to the 2022–2023 Annual General Report for Wongaburra Society. Past 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 53-year history.

As you all are aware of there is no COVID–19 restriction, however the infection is still in the community. So, it is up to us as an individual to be proactive in this regard.

Wongaburra Society is exceptionally fortunate to have a wonderful team of staff; each one of them demonstrated their commitment to our residents, clients, and their colleagues.

Undoubtedly, the COVID–19 global pandemic, energy crisis, competent and caring employee shortage in general and increasing cost of living, especially energy and food prices and rent increases, have had a significant impact on our aged care sector. Managing Residential aged care and Home Care throughout these crises are once in generation challenges, ensuring the utmost protection of our residents and staff with ongoing compliance requirement.

Many staff worked extra shifts, and whilst they were paid for in full, the extra shifts were certainly not in any way mandatory.

I, as a representative of Wongaburra Society, 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 our era.

Our new Home Care team 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.

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.

CHIEF EXECUTIVE OFFICER'S REPORT

ATUL KUMAR SINGH

Staff

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

We have commenced a detailed workforce plan and are currently working our way through this to provide care our community deserve.

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

Recently we engaged a third-party consultant who has assisted with hiring more staff. We have also arranged a Labour Hire agreement with the department to fill this chronic shortage of personal care staff.

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 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 a daily basis. Our staff do a fantastic job each day. I continue to be humbled by the passion and care shown by the people who work at Wongaburra Society. They are the ones who bring our purpose to life, improving quality of life for people in need each day.

Volunteer

I would like to personally thank all 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 daily management was preoccupying, challenging and taking lots of tolls on staff and residents, the year also gave our voluntary Community Board to look at new opportunities and avenues to start the new building programme and replace the existing programme.

This year alone we were able to negotiate with federal government an additional \$10 million dollar grant for new building project.

As discussed last year we have two new website 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 new Logo.

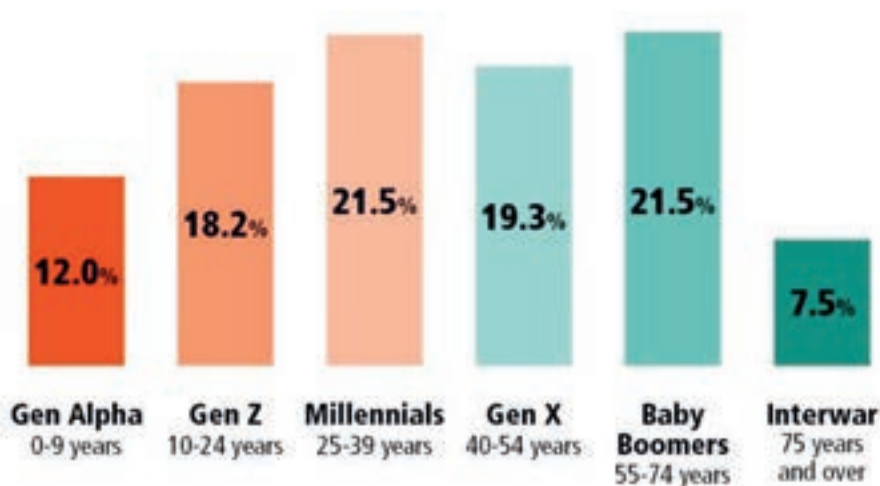
We have now two new dedicated websites for residential and home Care operations.

Some Statistics to be worth mentioning Here;

Statistics in this release are commonly known as Estimated Resident Population (ERP).

- Australia's population was 26,473,055 people at 31 March 2023.

Australia is undergoing a significant generational shift. Baby Boomers and Millennials each have over 5.4 million people, with only 5,662 more Baby Boomers than Millennials counted on 10 August 2021.



Age	Beaudesert	%	Queensland	%	Australia	%
All people						
65-69 years	1,002	6.8	264,515	5.1	1,298,460	5.1
70-74 years	926	6.3	238,952	4.6	1,160,768	4.6
75-79 years	658	4.5	168,385	3.3	821,920	3.3
80-84 years	377	2.6	106,611	2.1	554,598	2.2
85 years and over	369	2.5	97,140	1.9	542,342	2.1

CHIEF EXECUTIVE OFFICER'S REPORT

ATUL KUMAR SINGH

The Australian workforce

- Of the 12 million people (12,049,410) employed in the week before the Census, 7 million people (7,095,103) worked full-time, 4 million worked part-time (3,962,550), and almost 1 million were away from work (991,758).
- The median hours worked in Australia is 38 hours per week.
- 38 per cent of the workforce worked 40 hours or more, a decrease from 45 per cent a decade ago.
- Health Care and Social Assistance is the largest employing industry in Australia (14.5 per cent of the workforce), followed by Retail Trade (9.1 per cent) and Construction (8.9 per cent).
- The top three reported occupations were Sales Assistants (General) (514,084), Registered Nurses (262,742), and General Clerks (244,849).

Source: Labour force status ([LFSP](#)), Hours worked ([HRSP](#)), Industry of employment ([INDP](#)), Occupation ([OCCP](#)).

Beautesert Employment Statistics

Industry of employment, top responses Employed people aged 15 years and over	Beautesert	%	Queensland	%	Australia	%
Primary Education	192	3.4	59,930	2.5	265,249	2.2
Aged Care Residential Services	183	3.2	53,478	2.2	258,274	2.1
Beef Cattle Farming (Specialised)	175	3.1	16,209	0.7	44,450	0.4
Supermarket and Grocery Stores	168	2.9	61,444	2.5	299,810	2.5
Local Government Administration	168	2.9	33,042	1.4	156,402	1.3

More information on [industry of employment \(INDP\)](#)
Table based on place of usual residence

Health

Type of long-term health condition All people	Beautesert	%	Queensland	%	Australia	%
Arthritis	1,892	12.9	456,138	8.8	2,150,396	8.5
Asthma	1,513	10.3	438,183	8.5	2,068,020	8.1
Cancer (including remission)	539	3.7	159,887	3.1	732,152	2.9
Dementia (including Alzheimer's)	139	0.9	37,680	0.7	189,162	0.7
Diabetes (excluding gestational diabetes)	896	6.1	231,642	4.5	1,198,721	4.7
Heart disease (including heart attack or angina)	796	5.4	215,678	4.2	999,096	3.9
Kidney disease	204	1.4	47,737	0.9	231,777	0.9
Lung condition (including COPD or emphysema)	493	3.4	106,989	2.1	441,109	1.7
Mental health condition (including depression or anxiety)	1,756	12.0	496,662	9.6	2,231,543	8.8
Stroke	191	1.3	49,769	1.0	234,609	0.9
Any other long-term health condition(s)	1,377	9.4	434,963	8.4	2,041,929	8.0
No long-term health condition(s)	7,223	49.2	1,001,387	58.2	15,292,718	60.2
Not stated	1,711	11.7	459,562	8.9	2,066,251	8.1

<https://abs.gov.au/census/find-census-data/quickstats/2021/31101#health>

CHIEF EXECUTIVE OFFICER'S REPORT

ATUL KUMAR SINGH

Home Care

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

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

Government has proposed a completely new model for Home Care coming in 2024-2025, which again will require lots of management and planning to ensure we are delivering the care and still comply with these new rules and regulations.

We have expanded our Home Care operation through Brokerage services. Now we are servicing more Home Care clients and DVA clients than ever before.

Compliance

This year Wongaburra achieved its accreditation for 3 years for Residential Aged Care operations and Home Care services. We are now a fully compliant and accredited facility until January 2026.

Government is now having consultation to design new quality standards, which has more tangible and measurable outcomes.

Government has also introduced new Governance responsibilities on aged care providers, which is becoming mandatory from 1st December 2023.

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

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 2023

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

2022/23 proved to be another challenging year operationally. This includes adoption of the the new AN-ACC funding instrument, industry wide staffing shortages and lingering effects of Covid-19.

However, I am pleased to report that Wongaburra has successfully mitigated these challenges and managed to deliver another year of revenue growth whilst maintaining a trading surplus.

Total income for the year increased to \$17m. This represents an uplift of 12% and was largely driven by the new AN-ACC funding model combined with a continued strong occupancy rate of 90.5%.

The Home Care business also contributed to the growth. Total packages under management as of 30 June 2023 was 109 which represents an increase of more than 50% compared to the previous year.

Increased interest rates also provided a boost of \$350K in interest returns from Refundable Accommodation Deposits invested in term deposit.

Total net result for the year was a surplus of \$834K. As expected, the surplus was smaller compared to the year prior due to continued reliance on agency fees to fill staffing shortages and inflationary pressures in care delivery and general overhead costs.

Regardless, the result exceeded budget expectations and has further strengthened Wongaburra's balance sheet.

Refundable Accommodation Deposits held on behalf of residents reduced by \$700K to \$14.2m. However, overall Cash at Bank increased by \$2 million to a total of \$14.8m. Capital Expenditure amounted to \$1m of which \$900K relates to project expenditure for the re-development of the facility.

FINANCIAL OVERVIEW

RIKARD KUMLIN CA
RED SHED BUSINESS ADVISORS

The Board continues to maintain a conservative investment strategy with all surplus funds invested exclusively in term deposit and high interest savings accounts. Total funds invested as of 30 June 2023 was \$13.2m and represents an increase of \$2.5m on the year prior. This is expected to contribute to continued high investment returns in 2023/24.

Combined equity of the Society as of 30 June 2023 was \$24.2m (FY22: \$23.3m). The 2022/23 Financial Report has been audited by C&N Audit Services who has delivered an unqualified audit report.

The outlook for 2023/24 is overall positive. Wongaburra has passed on all mandatory pay increases to its staff and conservatively forecast that a trading surplus will be maintained.

In closing, I would like to thank the Executive Management Team and Board for their continued support and dedication to the facility to ensure Wongaburra can continue to deliver high-quality care to its residents and clients.

FACILITY MANAGER'S REPORT

ROSLYN BROWNING



Another year has flown by, and I can still say I am thoroughly enjoying being part of the Wongaburra team, who demonstrate daily their dedication to the care and support to the residents of Wongaburra. This is a role I am continuing to learn and grow as the parameters for Aged Care keep changing with the new legislative requirements and I'm still able to offer my knowledge and expertise to support and benefit the residents and staff of Wongaburra.

With Covid a distant memory for many of us, it is great to see the amount of wonderful and supportive volunteers who still 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.

2023 Reflection

Wongaburra was prepared for an accreditation visit, and on the 29th November 2022 – 1st December 2022, we had our unannounced accreditation visit. Although we were confident we would pass, it was great to receive positive feedback from the accreditation team. We passed all domains of the accreditation with Met beside each standard. Staff did very well to be able to answer questions confidently and provide the information as requested. Good feedback was also received from staff and residents. Very well done to all involved.

Krystal Paulson joined our team as Admissions / Marketing Officer and is also supporting the team in general as needed. Krystal has taken to the position like a duck to water and has been working closely with our Clinical team and having great success in achieving the goals of increasing our admissions at Wongaburra and building a wait list. Krystal has been engaging with and building our brand out in the community and on social media and her next focus will be assisting with the marketing of the new build which we hope to start in the early part of 2024.

Volunteers

On behalf of Wongaburra Society, I would like to express our continued 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.

FACILITY MANAGER'S REPORT

ROSLYN BROWNING

Some of the areas they contribute to include:

- Providing one on one social engagement
- Gardening and pet therapy
- Pastoral care
- Fundraising
- Outings
- Men's 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

Our Workforce

We got through Covid with minimal impact on our residents, though with a greater impact on staffing. Covid restrictions had caused a major deficit in workforce recruitment. It 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 did not occur. Wongaburra was managing these unprecedented staffing times as best as we could though staff burnout was becoming evident, so we engaged with a HR recruitment consulting team in May 2023 and have been able to successfully increase our staffing pool. At the same time Wongaburra applied to be able to hire under the Government Labour Hire Scheme. This means we can secure overseas people or students on a study visa for lengthy contracts, which supports the continuity of care for our residents.

With these challenges 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 new and existing workforce are trained and mentored to have the skills in providing care that continues to meet the Aged Care Quality Standards.

FACILITY MANAGER'S REPORT

ROSLYN BROWNING

Clinical Governance

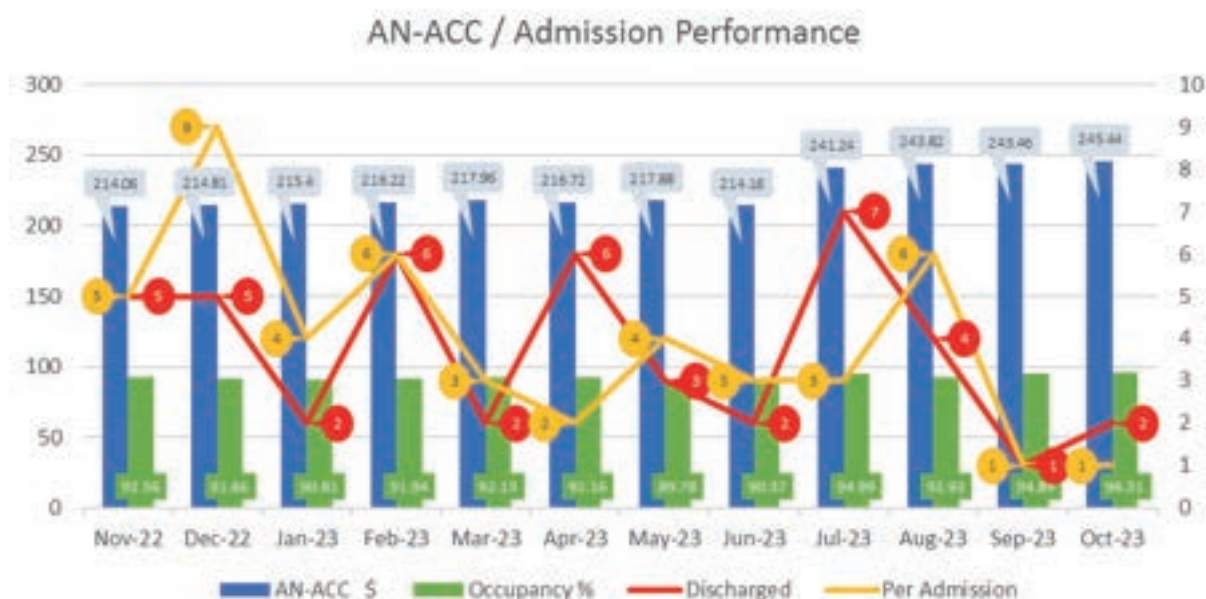
It has been a busy year with many improvements implemented.

Monthly Clinical Governance meetings and quarterly Medication Advisory Committee 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.

QPS audits are assisting with data collection so we can see a benchmark with other facilities similar to Wongaburra as well as ensuring our National Quality Indicators are collected and lodged on time with the department.

The following graph and table provide a snapshot of our occupancy, admissions, discharges and AN-ACC funding for the past 12 months until October 31st 2023.



FACILITY MANAGER'S REPORT

ROSLYN BROWNING

Month	AN-ACC Funding Av. \$ Per Resident Per Day	Occupancy %	Discharged	Permanent Admission
Nov 22	214.06	92.56	5	5
Dec 22	214.81	91.66	5	9
Jan 23	215.40	90.81	2	4
Feb 23	216.22	91.94	6	6
Mar 23	217.96	92.13	2	3
Apr 23	216.72	92.16	6	2
May 23	217.88	89.78	3	4
Jun 23	214.16	90.37	2	3
Jul 23	241.24	94.99	7	3
Aug 23	243.82	92.93	4	6
Sep 23	243.46	94.85	1	1
Oct 23	245.44	96.31	2	1

The Way Forward

The Star rating came into effect this last year and we have been able to steadily maintain a 3 star rating. We hope to have this increase to 4 stars once we can stabilise our workforce.

The new funding model AN-ACC commenced with some challenges in the way information is recorded and documented to ensure appropriate funding is received. Training was provided to staff and with some assistance from a consultancy company, we have managed to increase our funding in line with our residents care needs.

At Wongaburra we already had 24hr Registered Nurses, so when the legislation changed, which came into effect in July 2023 for 24/7hr RN's, this had minimal impact on our facility.

Minimum care hours came into effect from October 2023, though we had been working to build our staffing pool to meet this legislative requirement. 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. Our clinical team are working to ensure we meet all requirements and for best outcomes for our residents.

FACILITY MANAGER'S REPORT

ROSLYN BROWNING

Acknowledgement

A huge thank you and acknowledgement to the Board 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 Administration, 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

The menu has changed twice during the year with the support of the Food Focus group approval. These changes were made with food tasting during Food Focus meetings and resident Happy Hour events.

Our annual 3rd party food audit was conducted and we received a total tally of 96% compliance, which is a great result for everyone involved.

As part of the continuous improvement in Hotel Services, we are now presenting the daily menu items as a picture slide show on all the dining room TVs, which assists residents with identifying the meals and making their choices each day.

Major Purchases in 2022/2023

- 3 new hot water systems in the Hostel and Nursing Home wings
- Golf buggy in preparation for the transport of linen and food during the construction stages of the new building.
- A large car port was erected at the back of Lindesay to house all the 3 buses during the construction as well.
- Armchairs and recliners
- New king single beds and mattresses
- Air conditioning in both areas plus the Bob Berg Room
- New bed and chair sensors were purchased to replace the floor sensors that were seen as a trip hazard.
- Purchased 2 Computers on Wheels for staff to document at point of origin.
- In the process of installing a 350KW plus solar panel system on the roof of the Hostel area, due for completion by January 2024.
- A new sliding door motor for both the Hostel and Nursing Home reception areas.
- Commenced building a temporary laundry under the Lindesay wing. This will be used to wash all Residents personal clothes as well as all linen from the kitchenette, dining room and main kitchen.
- We have managed to sell the excess ovens from the kitchenettes and the 4 recently demolished units, in preparation for the new building project.

SUPPORT SERVICES REPORT

STEVEN LAZZARINI

Maintenance-Grounds

Preventive maintenance is up and running in our Sarah software system.

Large Car port erected for the 3 buses.

40ft container had to be moved to the back of Hostel in readiness for the new car park construction.

We will at this stage be doing all our own internal painting. If it gets too difficult to maintain, we will go to tender again for a contractor.

Only a couple of leaks were identified during the rainy season, which have all been fixed.

New pest service contractor is going well.

Infection Control

We have changed the colour format of the laundry skip bag bins, which is now in line with industry standards and provides saving in power and water.

We will be introducing micro fibre mops to the facility in early November for improved cleaning and infection control.

Preparation of Re-development

Our temporary laundry is nearly completed and looks fantastic. This will be up and running once the new car park is completed.

We have managed to relocate most of the equipment from the storerooms in the old section, due for demolition first, and utilise unused areas in the Hostel wing areas.

We continue to lease the external storeroom to hold most of our emergency Personal Protective Equipment.

We will need to purchase new modified linen trolleys which can be towed by our Buggy from the temporary laundry and up the incline of the road to the facility.

We have completed the asbestos report as well as a Hazmat report.

SUPPORT SERVICES REPORT

STEVEN LAZZARINI

Continuous Improvement Summary

- Introduced the software housekeeping program for the Nursing Home area.
- Designated smokers' area for Nursing Home residents.
- Extension of the dining room in Gill Blunk area for the safety of the residents.
- Photos of the menu displayed in all the dining rooms.
- Review of the colour coded laundry skip bags.
- New lighting system in all the Hostel area to improve energy efficiency.
- Replaced old logo at the front entrance with electronic luminous sign.
- New auto paper waste bins in the Hostel area to help reduce paper waste.

Christmas Luncheons

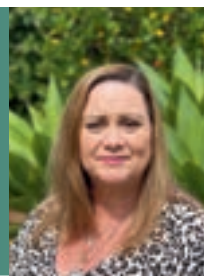
Residents and families have been invited to attend one of our Christmas Luncheons in the Bob Berg Room on Tuesday 19th, Wednesday 20th or Thursday 21st of December 2023.

Wongaburra Society will be providing residents and their families a 2 course meal and entertainment, at a cost of \$25per adult and \$12.50 per child for visitors.



HOME CARE AND COMMUNITY REPORT

KELLIE BURNETT



So here we are again 12 months on and so much has changed for Wongaburra Home Care. I remember when last I was asked to put something together for the AGM, I wasn't quite sure of what I had to say at that time, however, this year there is much to share with you all. How time flies and we are looking towards the end of year and Christmas again.

October last year was a time for learning for myself and my team. The Home Care team all commenced at about the same time last year so we were all new to Home Care. I remember it afforded us the space to all learn, grow and bring our own ideas and skills to make the best Home Care team in our local community. With support and guidance from my broader organisation, I have been able to learn and understand the Aged Care sector and have been able to grow our client numbers significantly.

October 2022 – we had a total of 89 Home Care Package recipients, 17 DVA clients and 72 CHSP clients.

October 2023 – we have a total of 129 Home Care Package clients, 86 DVA clients and 79 CHSP clients.

Our RN Savindi and our EN's Katey and Rowena have been an integral part of the team, ensuring all our clients have the confidence and support as they manage their health care needs. Our clinical team's 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. The people we work with in the community take comfort knowing that they can call the office for general advice about their health, and the clinical team can visit if required or help them to connect with their own medical teams as required. As always in this industry we also have emergencies, and this is managed by not only the staff providing the direct care, but they are also supported by having the clinical team that can advise and support them daily in their care roles.

Wongaburra Home Care have also grown through engaging with other organisations through brokerage agreements that are not currently registered as Home Care Providers. This has been a wonderful way that we can support older Australians that are not living in our local community. It has also opened us up to building quality

HOME CARE AND COMMUNITY REPORT

KELLIE BURNETT

professional relationships with other providers, both in QLD and interstate. One very important aspect that we needed to ensure we were across was how to best manage external clients and ensure the data was of high quality and fully compliant. This takes a commitment from the organisation and their understanding of the importance of accurate documentation as well as a commitment from our Case Managers/Clinical team, to be able to oversee this through Teams meetings, emails and building and maintaining solid professional relationships with the managers around Australia.

Home Care also passed our re-accreditation earlier this year. We were assessed on all quality standards and had no areas that did not fully comply. During this process we were able to delve deep into our processes and systems and were able to come up with some areas of further improvement. We have continued to look at ways that we can improve our processes internally to support a more streamlined delivery model and always putting the clients at the forefront of our thoughts when looking at the impact it may have on the services.

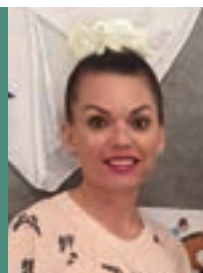
Home Care have also commenced a lawn and garden maintenance stream to meet the needs of the community. This is relatively new and is building each week. The ability to be able to manage this internally will provide us the opportunity to increase our profit and provide the clients a sense of security that we are able to meet their needs without the interventions from external brokered organisations. Also as clients needs change there may be other areas that we will need to consider in our service delivery and this will be assessed on a needs basis.

Looking forward into the new year, there is more to do to further improve our program. We will continue to focus on our relationships with our community and look at ways to further build more relationships to meet the needs of our local area as well as look for opportunities to grow further afield. We also have the building project that is exciting for us all as we wait with anticipation for our new premises to be completed.

Wongaburra is a unique and valuable part of the Scenic Rim area, and it is a privilege to be associated with this incredible organisation.

HOLISTIC CARE REPORT

HONNAY SPENCER



Wow so here we are, another twelve months have passed on by and it has been just over 12 months since I took on the position of the Holistic Care Coordinator in late October last year. I have thoroughly enjoyed the challenges, experiencing trialing new additions to the program and working alongside such a dedicated, hard working enthusiastic team.

Anyone who knows me knows that I take my role here at Wongaburra seriously. I am very passionate about making our residents feel safe in their home while giving them a better quality of life and of course some cheer and fun.

I have worked closely with my team to deliver an action packed activity planner with such a variety of activities to choose from. Activities include Bus outings, entertainers visiting the facility, pet therapy, exercise programs and of course laughter and fun, bringing smiles to all our residents.

We continue with our team of 5 members, Carolyn Te Maipi, Teisha Dennis, Kylie Craker, Jessica Kirk and myself, Honnay Spencer. We had Robert Coolwell join our team 4 months ago, who has proven to be a great asset to the team with his bubbly personality, people skills and creative ideas, contributing to our activity planner. Having Robert onboard now allows each Thursday for a Holistic staff member to be able to assist with providing transport for residents to and from appointments, when family members are unable to assist.

With a team that has diverse and different skills it continues to prove to be a very positive step in multi skilling our staff, offering 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 team 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. Our Holistic Care Programs are developed in consultation within our team and residents and continue to be structured with their preferences, choices and changes to their personal needs.

Activities in daily living for our residents are a diverse range of experiences that can help to enhance the wellbeing of each individual. Each activity targets particular needs for everyone, which can be physical, emotional, cognitive, social, and spiritual.

HOLISTIC CARE REPORT

HONNAY SPENCER

For example, walking through a local park gets their body moving, and may help them reconnect with their love of nature. As they lend a keen ear to a bingo caller, they're encouraged to concentrate, chat with friends, and are filled with a temporary sense of purpose. Painting allows them to muster their creativity and exercise the joints in their hands, creating their own mini-masterpiece. Each of these activities targets critical needs that can be difficult to satisfy elsewhere, and they achieve this by being fun, engaging, and just enough of a challenge.

Bus outings continue to be popular here at Wongaburra with local community visits to the Beaudesert Golf Club, RSL Morning Melodies, Chinese lunch, Fish and Chips at the Beach, BBQ lunch at the Dam, Hungry Jacks Lunch and of course our monthly Mystery bus outing. Morning and Afternoon Tea Drives sightseeing all the local country areas, where majority of our residents have grown up, helps with conversation on the bus with stories being told on how residents lived and how different it was when growing up to now.

This year I have introduced the Mystery bus outing, which takes place at the end of each month, where we take out two buses allowing for up to 20 residents to participate. It has proven to be a great benefit and very popular amongst many of our residents. Residents enjoy the mystery of not knowing the destination of these surprise outings. This leads to discussion of guessing where we are going. 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 request to be included on this outing, to socialise and interact with residents and staff.

A new addition to the monthly activities calendar is our Wacky Wednesday. Here at Wongaburra we now host a monthly 'Wacky Wednesday' dress up, where all staff and volunteers are asked to participate to dress in wacky outfits and costumes to help brighten the day of our residents. A new theme is chosen every month, such as Pyjama Day, Bright Colour Day, crazy hair day, crazy sock day and many more.

We have recommenced our Whiddon Vs Wongaburra indoor bowls competition, which will now be held every month, alternating between both facilities. This activity gives the residents an opportunity to catch up with old friends from the community and build new friendships and retain the old.

HOLISTIC CARE REPORT

HONNAY SPENCER

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 and many more.

Wellbeing programs are an important part of our activities program, with popular activities such as chair exercises, Indoor Bowls, Morning Melodies, Foot spas pamper sessions, Brain Exercises, weekly catch ups at Koondi Café, gardening programs, dementia specific therapies, walking group and more.

Celebration of traditional events are also a focus including Australia Day, Easter, ANZAC Day commemorations, Mother's and Father's Day, King'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.

This year we introduced Rest In Peace stations at all receptions areas to ensure all residents and visitors are aware of passing residents and are able to pay their respects to a loved one or friend. This quality improvement has been well received with positive feedback from staff, residents and families.

Here at Wongaburra we have had many visitors from the local community and abroad, including a range of local entertainers, The Donkey and Piano show, Buddy the Macaw, Canungra Alpaca Farm and Jimboomba Classic Car Club. Wongaburra welcomes all furry friends, occupied by their owner, to visit Wongaburra and put smiles on faces when they visit.

We were blessed to have members of our local community join us again at 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 thank you to Beaudesert CWA, Amcal Chemist, Beau-View Hardware, Beaudesert Newsagency, Mitre 10 Petal & Pots, Staff and Volunteers.

HOLISTIC CARE REPORT

HONNAY SPENCER

2022 Wongaburra resident and families Christmas parties were held over three days in the Bob Berg Room and all enjoyed the theme of a traditional Christmas, with local entertainers Keith Dunn, The Freiberg Family and Tom Moore. Support Unit had a very special Christmas morning tea for residents and families held in the 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 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, and for their endless efforts they provide, as it would be very difficult to achieve this outstanding activities program without such a wonderful team.



ALPACA FARM VISITS





**Whiddon Residents visited
Wongaburra for an Indoor
Bowls competition**



*Classic
Cars*





BUS OUTINGS







Wacky Wednesday







Wongaburra Society

ABN: 60633552611

NAPS ID 1003

Financial Statements

For the year ended 30 June 2023

Wongaburra Society

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Wongaburra Society

Committee's report

30 June 2023

The committee members present their report on Wongaburra Society for the financial year ended 30 June 2023.

Information on 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

Lindesay (Fred) McDonald

Noela Lee

Robert Blair Atthow

Tim Kelly

Marlon Sawyers

Meredith Dunn (appointed 21 November 2022)

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

Principal activities

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

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

Operating results

The profit/(loss) of the Association after providing for income tax amounted to \$834,472 (2022: \$902,833)

Distribution of surplus funds

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

Significant changes in state of affairs

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

Events after the reporting date

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

Future developments and results

Wongaburra have been approved for Federal Government Grant funding to demolish and redevelop the older part of its residential aged care facility. The project will result in 11 additional bed licenses and bring total beds to 136. The project is currently at tender phase and construction is expected to commence in the first quarter of 2024. Estimated completion is December 2025. No reduction in operational beds are expected during construction.

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.

Environmental issues

The Association's operations are not regulated by any significant environmental regulations under a law of the Commonwealth or of a state or territory of Australia.

Indemnification and insurance of officers and auditors

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

Auditor's Independence Declaration

The 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 2023 has been received and can be found on page of the financial report.

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



Committee member

Dated: 26.10.2023



Committee member

Auditor Independence Declaration in Accordance with Section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*

In relation to my audit of Wongaburra Society for the year ended 30 June 2023, to the best of my knowledge and belief, there have been no contraventions of any applicable code of professional conduct in relation to the audit.



Peter Sheville
Registered Company Auditor (16082)

26 October 2023

Wongaburra Society

Statement of profit or loss and other comprehensive income

For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Revenue	5	16,280,165	15,012,474
Other income	5	847,495	269,752
Total income		17,127,660	15,282,226
Care expenses		(2,405,915)	(2,020,862)
Depreciation and amortisation		(859,184)	(879,546)
Employee benefit expenses		(10,849,415)	(9,882,536)
Finance expenses	6	(475,873)	(70,258)
Occupancy costs		(1,008,618)	(882,324)
Other expenses		(694,183)	(643,867)
Total expenses		(16,293,188)	(14,379,393)
Profit (loss) before income taxes		834,472	902,833
Income tax		-	-
Profit (loss) for the year		834,472	902,833
Total comprehensive income for the year		834,472	902,833

The accompanying notes form part of these financial statements.

Wongaburra Society

Statement of financial position

As at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Current assets			
Cash and cash equivalents	8	14,882,111	12,852,628
Trade and other receivables	9	1,679,164	971,304
Other assets	12	38,976	57,168
Total current assets		16,600,251	13,881,100
Non-current assets			
Property, plant and equipment	10	26,912,129	26,739,986
Intangible assets	11	250	417
Total non-current assets		26,912,379	26,740,403
Total assets		43,512,630	40,621,503
Liabilities			
Current liabilities			
Trade and other payables	13	16,271,251	16,084,045
Borrowings	14	4,016	28,345
Employee benefits	16	931,175	1,070,868
Other liabilities	15	2,000,000	-
Total current liabilities		19,206,442	17,183,258
Non-current liabilities			
Borrowings	14	4,350	6,957
Employee benefits	16	87,569	51,491
Total non-current liabilities		91,919	58,448
Total liabilities		19,298,361	17,241,706
Net assets		24,214,269	23,379,797
Equity			
Retained earnings		4,965,106	4,130,634
Reserves	18	19,249,163	19,249,163
Total equity		24,214,269	23,379,797

The accompanying notes form part of these financial statements.

Wongaburra Society

Statement of changes in equity For the year ended 30 June 2023

2022	Retained earnings \$	Other reserves \$	Total \$
Opening balance	3,227,801	19,249,163	22,476,964
Profit for the year	902,833	-	902,833
Closing balance	4,130,634	19,249,163	23,379,797

2023	Retained earnings \$	Other reserves \$	Total \$
Opening balance	4,130,634	19,249,163	23,379,797
Profit for the year	834,472	-	834,472
Closing balance	4,965,106	19,249,163	24,214,269

The accompanying notes form part of these financial statements.

Wongaburra Society

Statement of cash flows

For the year ended 30 June 2023

	2023	2022
	\$	\$
Cash flows from operating activities:		
Receipts from customers	18,960,984	16,179,187
Payments to suppliers and employees	(15,095,920)	(15,104,530)
Interest received	403,676	49,784
Interest paid	(475,873)	(70,258)
Net bonds received/(repaid) to residents	(715,882)	1,513,533
Net cash flows from/(used in) operating activities	3,076,985	2,567,716
Cash flows from investing activities:		
Proceeds from sale of plant and equipment	24,476	8,721
Purchase of property, plant and equipment	(1,045,042)	(443,248)
Net cash provided by/(used in) investing activities	(1,020,566)	(434,527)
Cash flows from financing activities:		
Repayment of lease liabilities	(26,936)	(38,388)
Net increase/(decrease) in cash and cash equivalents	2,029,483	2,094,801
Cash and cash equivalents at beginning of year	12,852,628	10,757,827
Cash and cash equivalents at end of financial year	14,882,111	12,852,628

The accompanying notes form part of these financial statements.

Wongaburra Society

Notes to the financial statements

For the year ended 30 June 2023

1. Introduction

The financial statements cover Wongaburra Society as an individual entity. Wongaburra Society is a not-for-profit Association, registered and domiciled in Australia.

The principal activities of the Association for the year ended 30 June 2023 were the operation of residential aged care facilities and home care services.

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

The financial report was authorised for issue by the committee of management on 27 October 2023.

Comparatives are consistent with prior years, unless otherwise stated.

2. Basis of preparation

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

3. Summary of significant accounting policies

a. Revenue

i. The revenue recognition policies for the principal revenue streams of the Associations 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 Australian National Aged Care Classification (AN-ACC) 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

Wongaburra Society

Notes to the financial statements

For the year ended 30 June 2023

of supported persons and financial means of the person. Funding is received in arrears from the Department of Health.

Resident fees

The Society receives daily fees for the provision of care and accommodation in accordance with the Aged Care Act which are funded by the resident as a Basic Daily Fee which is set by the Federal Government. The Basic Daily Fee is calculated as a daily rate and is payable by a resident for each day that 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

Wongaburra Society

Notes to the financial statements

For the year ended 30 June 2023

credited to income over the expected useful life of the asset on a straight-line basis.

ii. Other income

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

iii. Volunteer services

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

b. Income tax

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

c. Borrowing costs

All 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. 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.

i. Land and buildings

Land and buildings are measured using the revaluation model.

ii. Plant and equipment

Plant and equipment are measured using the revaluation model.

iii. Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a reducing balance basis over the asset's useful life to the Association, commencing when the asset is ready for use.

Leased assets and leasehold improvements are amortised over the shorter of either the unexpired period of the lease or their estimated useful life.

The estimated useful lives used for each class of depreciable asset are shown below:

Wongaburra Society

Notes to the financial statements

For the year ended 30 June 2023

Fixed asset class	Useful life
Buildings	2.5%
Plant and equipment	10% - 66.67%
Furniture, fixtures and fittings	10% - 50%
Motor vehicles	10% - 25%

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

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

f. Intangible assets

i. Computer software

Software has a finite life and is carried at cost less any accumulated amortisation and impairment losses. It has an estimated useful life of between one and three years.

ii. Amortisation

Amortisation is recognised in profit or loss on a straight-line basis over the estimated useful lives of intangible assets, from the date that they are available for use.

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

g. Impairment of non-financial assets

At the end of each reporting period the Association 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.

h. 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.

i. Going concern

As at the reporting date, current liabilities exceed current assets by \$2.6M, 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;

- \$14.2M 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 \$834,472 for the year ended 30 June 2023.

- the facility has an undrawn \$2M line of credit facility available through the Commonwealth Bank to support short term cash flow requirements to refund accommodation deposits if required.

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.

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, plus related on-costs.

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

k. Financial instruments

Financial instruments are recognised initially on the date that the Association 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).

i. 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 Association 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 Association changes its business model for managing financial assets.

The Association'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.

Impairment of financial assets

Impairment of financial assets is recognised on an expected credit loss (ECL) basis.

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

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

Where the Association 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.

ii. Financial liabilities

The Association 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 Association comprise trade payables, bank and other loans and lease liabilities.

I. Cash and cash equivalents

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

4. Critical accounting estimates and judgements

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

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

The significant estimates and judgements made have been described below.

a. Key estimates - impairment of property, plant and equipment

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

b. 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.

c. Key estimates - estimation of useful lives of assets

The Association 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.

d. 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.

e. Key estimates - - lessor/lessee accounting

Lessor:

Under AASB 16 Leases, total revenue includes an imputed non-cash charge for accommodation in respect of residents who have chosen to pay a RAD and the corresponding finance costs representing the amount of interest expense saved on the interest-free loan. Because the RAD's are interest-free only until the resident vacates the premises, the RAD balance is required to be discounted and measured at fair value. The Society 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.

The lease liability is initially recognised at the present value of the lease payments to be made over the term of the lease, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Society's incremental borrowing rate. Where the interest rate implicit in a lease cannot be readily determined, an incremental borrowing rate is estimated to discount future lease payments to measure the present value of the lease liability at the lease commencement date. Such a rate is based on what the Society estimates it would have to pay a third party to borrow the funds necessary to obtain an asset of similar value to the right-of-use asset, with similar terms, security and economic environment. In determining the lease term, lease Society considers all factors and circumstances that create an economic incentive to exercise an extension option. When exercising lease extensions of plant and equipment, the Society considers the following factors:

- Any termination and make-good penalties;
- Value of leasehold improvements;
- Cost of disruption to the business to relocate; and
- Available and cost other suitable properties.

Wongaburra Society

Notes to the financial statements

For the year ended 30 June 2023

5. Revenue and other income

a. Revenue from continuing operations

	2023	2022
	\$	\$
Revenue from contracts with customers		
Government income - home care	2,521,297	2,256,476
Government income - residential aged care	9,030,924	9,064,870
Home care fees	504	6,455
Administration and management fees	1,793,656	1,141,462
Resident fees	2,500,050	2,498,832
RAD rental income (AASB 16)	433,734	44,379
Total revenue	16,280,165	15,012,474

b. Other income

	2023	2022
	\$	\$
Interest received	403,676	49,784
Net gain on disposal	10,591	8,721
Other income	433,228	211,247
	847,495	269,752

c. Government grants and other assistance

Non Capital grants

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.

6. Finance income and expenses

	2023	2022
	\$	\$
Finance expenses		
RAD finance expenses (AASB 16)	475,873	70,258

Wongaburra Society

Notes to the financial statements

For the year ended 30 June 2023

7. Auditor's remuneration

	2023	2022
	\$	\$
Remuneration of the auditor of the Association, C&N Audit services, for:		
Audit fee	19,200	18,000
Other remuneration of the auditor	1,800	1,500
Total	21,000	19,500

8. Cash and cash equivalents

a. Cash and cash equivalent details

	2023	2022
	\$	\$
Cash at bank	1,655,661	2,882,996
Cash on hand	659	2,093
Short-term deposits	2,000,050	50
Other cash and cash equivalents	11,225,741	9,967,489
	14,882,111	12,852,628

b. Reconciliation of cash

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:

	2023	2022
	\$	\$
Cash and cash equivalents	14,882,111	12,852,628

9. Trade and other receivables

Current	2023	2022
	\$	\$
Trade receivables	294,136	324,158
Provision for impairment	(15,000)	(15,000)
	279,136	309,158
GST receivable	-	24,518
Other trade and other receivables	1,400,028	637,628
	1,679,164	971,304

Wongaburra Society

Notes to the financial statements

For the year ended 30 June 2023

10. Property, plant and equipment

a. Property, plant and equipment details

Summary	2023 \$	2022 \$
Land		
Land - At Valuation	3,500,000	3,500,000
Buildings		
Buildings - At Cost	24,213,250	24,198,814
Accum Depreciation Buildings	(3,013,818)	(2,408,805)
Total Buildings	21,199,432	21,790,009
Capital works in progress	1,326,263	397,393
Plant and equipment		
Plant & Equipment - At Cost	3,357,074	3,418,567
Accum Depreciation Plant & Equipment	(2,837,903)	(2,802,037)
Office Equipment - At Cost	319,252	339,489
Accum Depreciation Office Equipment	(273,520)	(285,870)
Total Plant and equipment	564,903	670,149
Furniture, fixtures and fittings		
Furniture & Fittings - At Cost	1,045,394	1,035,894
Accum Depreciation Furniture & Fittings	(830,071)	(770,112)
Total Furniture, fixtures and fittings	215,323	265,782
Motor vehicles		
Motor Vehicles - At Cost	357,861	375,932
Accum Depreciation Motor Vehicles	(251,653)	(259,279)
Total Motor vehicles	106,208	116,653
	26,912,129	26,739,986

Land and Buildings is carried at fair value, determined by independent valuers. The last valuation appraisal was performed by Aon Valuers in June 2018.

Wongaburra Society

Notes to the financial statements
For the year ended 30 June 2023

Movements in Carrying Amounts

2022	Land \$	Buildings \$	Capital works in progress \$	Plant and equipment \$	Furniture, fixtures and fittings \$	Motor vehicles \$	Total \$
As at 30 June 2022							
Balance at the beginning of the year	3,500,000	22,394,994	110,260	733,656	285,613	151,485	27,176,008
Additions	-	-	287,133	107,538	48,291	-	442,962
Depreciation expense	-	(604,985)	-	(171,045)	(68,122)	(34,832)	(878,984)
Balance at the end of the 2022 year	3,500,000	21,790,009	397,393	670,149	265,782	116,653	26,739,986

2023	Land \$	Buildings \$	Capital works in progress \$	Plant and equipment \$	Furniture, fixtures and fittings \$	Motor vehicles \$	Total \$
Balance at the beginning of the year	3,500,000	21,790,009	397,393	670,149	265,782	116,653	26,739,986
Additions	-	14,436	928,870	58,082	11,661	22,466	1,035,515
Disposals	-	-	-	(12,280)	14,538	(6,612)	(4,354)
Depreciation expense	-	(605,013)	-	(151,048)	(76,658)	(26,299)	(859,018)
	3,500,000	21,199,432	1,326,263	564,903	215,323	106,208	26,912,129
Closing balance	3,500,000	21,199,432	1,326,263	564,903	215,323	106,208	26,912,129

Wongaburra Society

Notes to the financial statements

For the year ended 30 June 2023

11. Intangible assets

a. Intangible asset details

Summary	2023	2022
	\$	\$
Computer software	250	417
2022	Computer software	Total
	\$	\$
As at 30 June 2022		
At cost	4,032	4,032
Accumulated amortisation	(3,616)	(3,616)
	416	416
2023	Computer software	Total
	\$	\$
Opening balance	250	250
Closing balance	250	250
As at 30 June 2023		
At cost	4,032	4,032
Accumulated amortisation	(3,782)	(3,782)
	250	250

Wongaburra Society

Notes to the financial statements

For the year ended 30 June 2023

12. Other assets

Current	2023	2022
	\$	\$
Other assets		
Prepayments	7,009	19,493
Other assets	31,967	37,675
	38,976	57,168

13. Trade and other payables

Current	2023	2022
	\$	\$
Trade payables	179,610	67,478
Refundable accommodation bonds	14,240,186	14,956,068
Other trade and other payables	1,851,455	1,060,499
	16,271,251	16,084,045

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.

14. Borrowings

Current	2023	2022
	\$	\$
Secured		
Lease liabilities	4,016	28,345
Non-current	2023	2022
	\$	\$
Secured		
Lease liabilities	4,350	6,957

a. 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 1-2 years.

b. Defaults and breaches

During the current and prior year, there were no defaults or breaches on any of the loans.

Wongaburra Society

Notes to the financial statements

For the year ended 30 June 2023

15. Other liabilities

Current	2023	2022
	\$	\$
Deferred income - Capital grant	2,000,000	-

16. Employee benefits

a. Employee benefit details

Current	2023	2022
	\$	\$
Long service leave	282,036	371,235
Annual leave	649,139	699,633
	931,175	1,070,868
Non-current	2023	2022
	\$	\$
Long service leave	87,569	51,491

Wongaburra Society

Notes to the financial statements

For the year ended 30 June 2023

17. Financial risk management

Financial assets	2023	2022
	\$	\$
Held at amortised cost		
Cash and cash equivalents	14,882,111	12,852,628
Trade and other receivables	1,679,164	971,304
	16,561,275	13,823,932

18. Reserves

	2023	2022
	\$	\$
Other reserves		
Asset Revaluation Reserve	18,350,187	18,350,187
General Reserve	898,976	898,976
Total Other reserves	19,249,163	19,249,163
	19,249,163	19,249,163

19. Contingencies

In the opinion of the Directors, the Association did not have any contingencies at 2023 (2022: None).

20. Related parties

a. The Association's main related parties are as follows:

The remuneration paid to key management personnel of the Association is \$575,831 (2022: \$546,732).

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

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

The amount paid to related parties totalled \$17,575 during the year

Wongaburra Society

Notes to the financial statements

For the year ended 30 June 2023

21. Cash flow information

Reconciliation of net income to net cash provided by operating activities:

	2023	2022
	\$	\$
Profit for the year	834,472	902,833
Add / (less) non-cash items:		
(Profit) / loss on sale of assets	(10,591)	(8,721)
Depreciation and amortisation	859,184	879,546
Changes in assets and liabilities:		
(increase) / decrease in receivables	(707,860)	(566,908)
(increase) / decrease in other assets	18,192	(7,404)
increase / (decrease) in payables	187,203	1,597,084
increase / (decrease) in employee benefits	(103,615)	(228,714)
increase / (decrease) in other liabilities	2,000,000	-
Cash flows from operations	3,076,985	2,567,716

22. Accreditation

Wongaburra Society has achieved the 3 years Accreditation from Aged Care Quality and safety Commission:

Wongaburra Garden Settlement Hostel

RACS ID: 5085 Accreditation until: 5 January 2026

Wongaburra Society

RACS ID: 700096, Accreditation until: 28 June 2026

23. Events occurring after the reporting date

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

24. Statutory information

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

Wongaburra Society

210-218 Brisbane St. Beaudesert

Queensland 4285 Australia

Wongaburra Society
Statement by members of committee

The Committee members of the Society declare that:

- there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the Australian Charities and Not-for-profits Commission Act 2012 and the Aged Care Act 1997.

Signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profit Commission Regulation 2013.

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



Committee member

Dated: 26.10.2023



Committee member

INDEPENDENT AUDITOR'S REPORT

To the Members of Wongaburra Society

Opinion

I have audited the financial report of Wongaburra Society (the Company), which comprises statement of financial position as at 30 June 2023, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the Committee's Declaration.

In my opinion, the accompanying financial report of the Company is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* (the Act), *Australian Charities and Not-for-profits Commission Regulations 2013* (the Regulations) and AASB 1060 - *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities*, including:

- (a) giving a true and fair view of the Company's financial position as at 30 June 2023 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013* (Regulation).

Basis for Opinion

I conducted the 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 Report* section of the report. I am independent of the Company in accordance with the ethical requirements of the Accounting Professional & Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants* (including Independence Standards) (the Code) that are relevant to the audit of the financial report in Australia. I have also 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 Management and Those Charged with Governance for the Financial Report

The responsible persons are responsible for the preparation and fair presentation of the financial report in accordance with the Act and the Regulation, and for such internal control as they determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the responsible persons are responsible for assessing the Company'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 they either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those responsible persons are responsible for overseeing the Company's financial reporting process.

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 the financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- I communicate with responsible persons 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 the audit.

Independence

I confirm that the independence declaration required by the Act, which has been given to the responsible persons of the Company, would be in the same terms if given to the responsible persons as at the time of this auditor's report.





Peter Sheville, Director
Registered Company Auditor (16082)


26 October 2023


WONGABURRA SOCIETY ANNUAL GENERAL MEETING MONDAY 21ST NOVEMBER 2023 BOB BERG ROOM

**210 BRISBANE STREET
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 Wongaburra Aged Care

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