



Honeysuckle
Regional Health

HONEYSUCKLE
REGIONAL HEALTH
ANNUAL
REPORT
2019-20



HONEYSUCKLE REGIONAL HEALTH STRATEGIC PLAN

The Honeysuckle Regional Health Strategic Plan 2020 – 2025 was generated in consultation with consumers, staff, Senior Management, the CEO and the Board of Management over an 18 month period. The following statements will guide our direction to ensure we remain true to the plan and fulfil all aspects of the plan.

Chairperson of the Board of Management Statement: - Linden Biddle

On behalf of Honeysuckle Regional Health incorporating Violet Town Bush Nursing Centre and Bentleys Aged Care I am pleased to present our Strategic Plan for 2020 – 2025. This plan outlines our collaborative approach to improving our core and service delivery for consumers and their family members and representatives.

This plan provides a framework to ensure responsible stewardship of the resources entrusted to the Board of Management, Chief Executive Officer and Senior Staff and ensures that we meet and exceed expectations. To this end, the Strategic Plan outlines our priorities for the next five years.

Throughout this planning process the Board was vigilant in ensuring that our Vision, Mission and Core Values reflect consumer and community expectations of care.

There is no doubt that the world has certainly changed as a result of Covid-19 and so have we at Honeysuckle Regional Health. No one knows how long we will be dealing with this pandemic and its aftermath. While there may be more changes and uncertainty in the months ahead there is one thing of which we I am certain, the Mission and Core Value purpose of our Violet Town campus and Bendigo campus has never been more important.

CEO Statement: - Barry Hobbs

The development of Strategic Plan 2020-2025 has been a collaborative process with all stakeholders involved. Whilst the Royal Commission into Aged Care keeps rolling on in the background and the unprecedented happenings in 2020 we continue to focus and concentrate on our most valuable asset, our consumers, their family members and carers. This plan gives us a clear direction no matter what challenges we face and we will continue to confront and adapt to these challenges.

Strong and consistent Board involvement is paramount to the journey through this plan along with disciplined and educated leadership from Senior Management. Working as a team with staff, volunteers and community support, we will ensure the organisation continues to thrive and be respected throughout our communities.

Our Vision and Mission Statements reflect our commitment to be leaders in our field and we encourage all involved to be part of our journey.

We will continue to provide quality care in a homelike environment ensuring our cherished consumers are treated with the utmost respect and dignity in their time with us.

OUR VISION STATEMENT:

To be a leader in the provision of health and wellbeing programs for Aged and Primary Healthcare in regional and rural communities that promote and encourage the highest possible quality of life, independence and dignity to the diverse members of our community

OUR MISSION STATEMENT:

Caring for our Communities in a homelike environment through consumer engagement, assessment and evaluation of innovative, quality health and wellbeing programs that are financially viable and meet the changing needs of our Communities

OUR VALUES STATEMENTS:

Caring – for one another with respect, kindness and compassion

Inclusion – by recognising and celebrating diversity amongst our consumers, staff and community members and welcoming them as part of the Honeysuckle Regional Health community

Enjoyment – in and creating an environment that is consumer directed, empowering community members to live a fulfilling and enriching life that is filled with energy, laughter and purpose

Integrity – in our interaction with others we will foster accountability, transparency and honesty

Consultation – by recognising that we are accountable to our consumers, staff, volunteers and the wider community, we will actively engage with them in the planning, development, implementation and review of our services

Our Core Service Areas:

1. Aged Care Service Areas - Home Care Packages, Day Therapy Centre, Residential Aged Care
2. Organisational and financial sustainability
3. Workforce and volunteers
4. Partner groups and community
5. Chaplaincy, cultural, religious, spiritual and emotional care

Our Objectives:

1. To facilitate high quality consumer directed care through a continuous improvement approach driven by consumer engagement in care and service delivery that is reflective of our values and will enhance quality of life for our consumers in Residential Aged Care and Primary and Community Care
2. To ensure Honeysuckle Regional Health is managed in a financially sustainable way that guarantees our financial wellbeing in order that we can continue to provide quality facilities and services to our consumers and their families
3. To ensure that the governance and management of Honeysuckle Regional Health will embrace the standards of compliance, accountability, transparency and best practice in all its transactions to ensure that the organisation is sustainable and well respected
4. To maintain present sites across both campuses and to explore innovative ways to develop infrastructure that will enhance sustainability and meet consumer and other stakeholders needs
5. To provide our workforce and volunteers with education and training to ensure that they are qualified and skilled in delivering excellent care and services to our consumers in an environment that is safe and conducive to staff and volunteer health and wellbeing
6. To maintain and promote partnerships within our communities and with other organisations and professional bodies that are supportive of our vision and mission and will enhance our sustainability and consumer quality of life

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PRESIDENT/CHAIRPERSON REPORT

It is with great pleasure that I present the 2019 Annual Report

“Life wasn’t meant to be easy”. However, at Honeysuckle Regional Health, we endeavour to make life as enjoyable, pleasant and as easy as possible for the residents and their families and many find it delightful! Which I find as rewarding as one could wish for.

During the year a number of committees were formed to review and upgrade various matters. We reassessed our constitution and are putting forward a motion at this meeting to amend the Board of Management voting requirements for Land and Buildings. It is proposed to increase the voting requirement from 50% to 75% for the purchase or sale of any Land or Building by Honeysuckle Regional Health. We have produced a new 5-year Strategic Plan, updated our Organisational Chart and did a comprehensive review of our Budget.

It has been a demanding year. Across the Health and Age Care sector there has been a collective experience of reduced government funding, additional scrutiny, new regulations and financial stress that Honeysuckle Health has not been immune to. It has been a tough year for the whole industry and this can be seen in our financial results where the percentage increase in our funding is well below our wage and other operating expenses.

Honeysuckle Regional Health at the end of June 2020 had 109 residential care residents, we serviced 31 Home Care Packages operated Day Activity Centre and Community Health employing 153 staff to achieve this.

Over 78% of our expenses are wages – that means we maintain our assets, cover the costs for power, maintainance, laundry, meals and administration including government audit fees, medical dressings and a host of other necessary actions from 22% of our income. Some would say “Mission Impossible”. It is hoped that the results of the Royal Commission into Aged Care and the Governments stated commitment to assist with additional funding will provide us with the necessary funds to continue operating efficiently and effectively. Unlike many in the industry we have been able to continue to operate without going into the red.

I would like to express my gratitude to all those that contribute to Honeysuckle Regional Health including my fellow Board Members. Their expertise, guidance and commitment are invaluable and greatly appreciated. On behalf of the Board of Management, I wish to acknowledge the significant contribution of our Chief Executive Officer, Mr Barry Hobbs, the executive team and all Honeysuckle staff and volunteers.

Finally, I want to thank Honeysuckle Regional Health supporters and their ongoing generous support, without which we would not be able to deliver some of the additional innovative services that help us support our residents.

Linden F M Biddle

PRESIDENT

CEO REPORT

The ever changing face of Aged Care and the media giving us a bloodbath every second day - Why do we do it? We do it because we cherish the industry we are involved in and stand tall above the negativity delivering quality care. I believe this adversity makes us stronger and more resilient especially with the unprecedented challenges faced this year. Our reputation and standing in our communities is something we strive to achieve and any attempts to besmirch us will only make our resolve stronger. This is all achieved by an educated, intelligent and caring team that I am so proud to lead. All staff need to be congratulated for their commitment in such trying times and I along with Board of Management applaud them for what they are doing.

Our Bendigo site, Bentleys Aged Care, is now a sixty (60) bed fully funded Aged Care Facility. Our contract with Bendigo Health finished in June 30 2020 and the filling of these beds with permanent residents has begun in gusto led by the passionate Facility Manager Wendy Rogasch and her capable team. Bendigo poses a fairly competitive market for aged care placement so a “good name” is paramount. This superbly run facility with spacious rooms and living areas and the adage “Feel at Home” continues to provide superior care and accommodation. The dreaded COVID-19 has been a real threat in this populated region but at this time we remain COVID free thanks to the exceptional way it is being managed.

The Violet Town campus continues “the dare to be different” approach continually striving to provide those things we take for granted at home but not necessarily in an Aged Care setting. The Lifestyle Teams at both facilities provide activities and events that try and capture all consumers from life on the high seas to a snag around the bonfire. Facility Manager, Arun Bhasi, leads by example and oversees a wonderful caring team at Violet Town.

Home Care Packages and Planned Activity group have continued to flourish albeit rules and logistics changing to adapt to this dreaded pandemic. These locals caring for locals have had to change practices but maintain vital services and have done an admirable job in a very trying climate. This part of our operation gives us a great connection to the community allowing us to keep a bit of an eye on some of our more vulnerable consumers. Welfare checks and socialisation have been an important role at this time.

Both facilities are blessed with a band of volunteers whom we thank and encourage to continue their much appreciated work. Donations allow us to do the special things and we thank individuals, groups and foundations who have supported us. The Friends of VTBNC continue to work for us tirelessly, and this is greatly appreciated.

Finally I would like to thank VTBNC members, Board of Management, the communities and all staff.

Barry Hobbs

CEO

VIOLET TOWN BUSH NURSING CENTRE BOARD OF MANAGEMENT

PRESIDENT

Linden Biddle

VICE PRESIDENT

John Hawkes

JUNIOR VICE PRESIDENT

Fay Whitewood

BOARD MEMBER

Irene Gilliland

David Staff

Linda Reeves

Nick Palmer

MEETING SECRETARY

Ann Byrnes

CEO

Barry Hobbs

ACKNOWLEDGE DONATIONS

The Board of Management gratefully recognises and thanks the individuals and organisations who have supported the Centre with generous donations throughout the year.

Violet Town and Dookie Lions Club

Friends of Violet Town Bush Nursing Centre

Violet Town Op Shop

Soroptimist Interational Benalla

And Support from various other donors and our band of volunteers

Violet Town RSL Sub-Branch

LIFE MEMBERS

Mrs. Joyce Bryce

Mr. Warwick Paton

Mr. John Hawkes

Mr. Nick Palmer

Mrs. Fay Whitewood

QUALITY CO-ORDINATOR - BOARD OF MANAGEMENT ANNUAL GENERAL MEETING REPORT 2019-20

2020 began with the continuation of the review and implementation of policy and processes to meet the Single Quality Aged Care Standards of Care while embedding our Care Model of 'Consumer Directed Care through Consumer Engagement' in all aspects of the care and services we provide to consumers, their representatives and their family or family of choice.

The introduction of Honeysuckle Regional Health's Strategic Plan for 2020 – 2025 introduces a mission statement, philosophy and set of goals that align with our Model of Care that sees us moving away from the traditional 'medical model of care' to a care model that puts the focus on consumer engagement and supported decision making through consultation and respect of individuals and their lifestyle choices.

To this end staff recruitment and education is focused on providing a workforce that is able to meet the care needs and services chosen by our consumers to live the life they chose in the way they choose to live.

Analysis and review of feedback, adverse events and staff incidents which can improve our quality of care continues with monthly reports to both the Board of Management and at scheduled staff meetings.

Then 'along came COVID-19'

The focus on providing care and services through consumer engagement remains but the delivery of this care and services is now centred around maintaining consumer and staff physical and emotional health and wellbeing in the face of the constant threat of contracting COVID-19.

Infection control, prevention and management through generation of policy, processes, emergency plans, education and training of staff, consumers, visitors and contractors has been a major focus in keeping Honeysuckle Regional Health consumers and staff safe across both campuses.

Together with a local Registered Training Organisation, the Australian Defence Force and Goulburn Valley Health In Reach Infection Control Hub and Bendigo Health Infection Control Hub we have been able to train our staff, implement and maintain processes that have kept our community safe and have emergency plans in place should the need arise to manage an outbreak of COVID-19.

There have been changes that have not been popular but both consumers and staff have embraced these changes recognising the importance of keeping each other safe. Further changes will be enacted as directed by both State and Federal governments and communication of these changes will continue to be relayed to consumers, staff, family members and contractors through newsletters, informal and formal meetings and individual face to face meetings where required.

Staff from both our Violet Town Campus and Bendigo Campus are acknowledged for the way in which they have adapted to changes in both our model of care and infection control prevention, and in the support they have given to Senior Management in implementing these changes.

I thank our CEO, Facility Managers and Board of Management for their support and understanding during this trying time.

Arlene Collins
Registered Nurse
Quality Coordinator
Violet Town Bush Nursing Centre – Honeysuckle Regional Health

VIOLET
TOWN

FRIENDS OF VIOLET TOWN BUSH NURSING CENTRE

- ANNUAL REPORT FOR 2019-20

2020 has been an interesting year with the bushfire season and a pandemic! The Friends have met only four (4) times due to the various “interruptions”. Communicating via email and mobile phones has allowed us to maintain vital contact throughout these times.

Fund raising has also been interesting. The Violet Town Market was cancelled for most of the year and we could not hold our usual raffles, Mother’s Day and Firewood. The VT Market Committee has recently been reformed and we are hoping to hear when we can have the Tin Rattle, as this is a major contributor to our fund raising.

Despite the drawbacks and lack of “face-to-face” fund raising we made approximately \$300 more this year because of the fantastic tin rattle in December. We implemented our first social media firewood raffle, raising a creditable \$615 through direct bank deposits. The Tin Rattle at the December 2019 market raised \$2,054.50. VT Seed Savers also made a generous donation of \$200.

The Friends voted and pledged close to \$10,000 towards an automatic opening door to the courtyard in the River Gum wing of the Centre. This major expense will go a long way towards the residents independently and easily accessing the outdoors, great for their physical and mental health. Unfortunately, the pandemic has delayed the installation and will be done as soon as is practicable.

The Lifestyle crew requested Friends donate funds towards a laptop to be used, particularly during the pandemic, as a means of communication (via Zoom, Facetime etc) between residents and family and friends who could not physically visit. The laptop, after Barry and Madonna negotiated a good price, was \$788.

Thanks to Kerry Wilson for her monthly financial reports. Thanks also to Pam Ellis, Vice President, and all members of the Friends whose help and contributions throughout the year has been invaluable. Appreciation also, for David (Friends & Board member) and Linden (VTBNC Board President) who organised the trailer load of firewood for our raffle.

Thank you to all our “unofficial” members who rattled tins at the market and spruiked our firewood raffle, and of course our wonderful community of Violet Town, who have supported our efforts throughout a somewhat interesting year!

Linda Reeves

PRESIDENT

Lifestyle Annual Report 2019-2020

Violet Town

Where to start!

Our Violet Town Bush Nursing Community has had highs and lows of great proportion all I might add have been met with great strength and adversity unique to our Facility.

We started our year with the introduction of the Magic Table in the Blue Wren Unit also known as the Tover taffel, this wonderful resource courtesy of a generous donation provided residents with a virtual tool to assist with sensory and memory stimulation.

We commenced a fun exercise program under the watchful eye of our Physio Sarah Jennings. This program has proven a great success as as both residents and staff enjoy the diverse array of activities designed to promote muscle strength, endurance and engagement. Activities include laundry Basket Hungry Hippo, Tug of War, Balloon Volley Ball, Dance and Movement designed for chair exercise.

Our 'Dinner Party Dates' provide residents with an opportunity to share with friends a meal of their choice in a café setting. We have travelled around the world with cuisines ranging from Hungarian, Italian, French and Indian. The café also hosts weekly 'Coffee and Conversation' and much thanks to Dookie Lion's Club who assisted in funding a coffee machine. We solve the problems of the world!

Over the year the "Friends of the VTBNC" have been generous in funding our requests for items that enhance the lifestyle of the residents, one such gift was a Lap Top and speakers that is used daily for Skype, Zoom and House party- this enable residents to keep in touch with family and friends from near and far.

The Lifestyle Team has had staff changes with the addition of Ian (Maintenance Team Member) and Jo(Lifestyle Team Member and PCA). With both bring diversity and versatility as they hold additional positions in our service. The Violet Town Activity Programs are initiated in consultation with residents and are implemented as a result of Quarterly Activity Surveys to ensure we meet the wants and needs of the residents.

It would be easy to assume that the Residential Care Community is sheltered from the COVID-19 Pandemic and its challenges, however the impact has been evident with a decline in some resident's physical, emotional and mental health well-being.

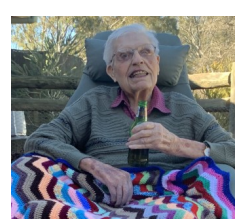
The implementation of masks and other PPE equipment have been visual reminders of the seriousness of what is happening world-wide, we adhered to State and Federal Government regulations for visiting in Residential Aged Care and have noted the systems and policy to ensure we maintained a safe living environment for our home and those who reside within. Residents have noted that they feel closer somehow to the staff and co-residents!

Diverse programs where needed, collectively the Lifestyle Team went into over drive with additional programs that endeavoure to divert attentions -Our mantra...

"We mean to go on as we have been doing...!"

Madonna Logue

Lifestyle coordinator



HOME CARE PACKAGES

Home Care Packages are provided to eligible people referenced by My Aged Care

www.myagedcare.gov.au or phone 1800 200 422.

The program is focused on ensuring our aged population can stay at home, or with family as long as possible. Support and transition to their next phase of care is also provided when required.

There are 4 package Levels, Level 4 being the highest level.

We currently hold 29 packages

- Level 4 – 2 (Benalla and VT)
- Level 3 – 9 in Euroa, Benalla, Violet Town
- Level 2 – 17 in Benalla, Strathbogie, Euroa, Violet Town, Baddaginnie and Healesville
- Level 1 – 1

There are 4 prospective new clients wanting us to be their provider when their package comes through. 5 current enquiries. One of the clients moved to Healesville but did not want to change provider so I continue to look after him, and that is working well but it does require home visit once a year.

We are not restricted in the number or level of packages we can manage and our intention is to build our numbers slowly over time, knowing that that requires more staff hours. Our clients often use VTBNC for respite and some move into permanent care here.

The client gets a letter from My Aged Care to notify them that they will be allocated a package within 3 months and another at the time of allocation it is their responsibility to find and sign up with a provider. People now interview different agencies before they decide who to choose as their Home Care Package Provider, it has become a very competitive market and people now usually talk to 3 agencies before they make a decision.

We have not needed to advertise over the last year because our numbers increased at a rate we were just barely able to manage when we got to 32 clients. With Lyn working 4 days and Lisa 3 days. In August we employed Debbie Cook who is taking over the admin as Lisa is moving to the UK. We were very fortunate to get Debbie who has worked for Benalla Health Palliative Care for many years and I believe she will help to grow the business as we are able to expand, she would like to move into case management in the future and I believe she is the perfect person to move into running the program in a few years when I am ready to reduce my hours.

We offer a more personal case management which is ideal for those who do not have close family support, we charge a higher fee than some organisations but we see our clients more regularly and our clients feel supported. There are a small number of people who do not sign with us due to our fee rate.

After doing a trial period of providing the in home service, I decided that this should not be done unless we can afford to hire 3-4 people to do this, there has to be staff to cover sick leave and annual leave. So we have gone back to using the bigger organisations that have the staff pool to cover any leave. There is many admin hours required to do rosters and deal with staff. This may be looked at again if Deb feels she could run that in the future.

Lyn Newnham

Case Manager

Honeysuckle Regional Health

Violet Town Bush Nursing Centre

DAY THERAPY CENTRE ANNUAL REPORT 2019-20

Our Day Therapy Centre provides an excellent service to Violet Town and the surrounding community.

The aim of this program is to provide day respite for family carers and an enjoyable day out for clients. Socialisation and wellbeing and enjoyment for all who attend.

Monthly Program

Our monthly program was very busy with lots of outings. Often enjoying a drive to Strathbogie and an ice-cream by the creek. Lunch at Connie's in Euroa was also a favourite and a trip to Dookie to see the canola with a cuppa in the park. Shopping on a Friday in Euroa is also an important part of our program.

Things certainly changed with COVID 19. We all stayed home with Brenda delivering Wellbeing packs and take-away Chinese lunch, and many phone calls to check up on – or keep in touch.

Hydrotherapy

Program is well attended on Monday mornings.

Creative Art & Craft

The Creative Art & Craft group have enjoyed a variety of activities including glass painting, making aprons and bags and a recycled project out of a pair of jeans.

Gardening

The courtyard is looking great with a new garden shed to keep our tools in.

Physiotherapy

Our Physiotherapy program keeps everybody moving. Sarah Jennings - our Physiotherapist assesses everybody and sets programs so that everyone can use the gym and attend balance and weights sessions.

Men's Mob

Our year started off with some favourite places to visit. Everyone spoke about their favourite day out. So to Ken Lucas's motorbike collection we went, then to Days Mill in Murchison. Yarrawonga Paddleboat BBQ and Eildon Trout Farm BBQ. Then into shutdown with restrictions. So phone contact became the social connection. A COVID 19 talk at the Men's Shed with hand hygiene and masks and we have all cleaned out our own sheds at home!! Ha Ha

Waiting to get back to "Normal". We have farewelled some members and welcomed some new ones – 32 members

Girls Day Out

The girls enjoyed a Pamper Day with Body shop and a guest speaker, Swanpool Scrap Art Expo. A day out at Myrtleford with Op Shop, Red Rami and lunch at Oven's Happy Valley Hotel. Great days out as long as there is an Op Shop to check out! Looking forward to Cruising lake Yarrawonga – 27 members and adding.

Volunteers

Volunteers are an especially important part of our Day Therapy Program. Thank you to our program volunteers and to the Friends of VTBNC for providing funds to enhance our program.

Brenda Hoare

DAY THERAPY COORDINATOR

BENTLEYS

“Feel at Home” continues to be the catch phrase that we live and work by at Bentleys Aged Care, because implicit in this mantra is the basis of all respectful and inclusive care. Staff have worked so hard this year often under difficult circumstances to shield residents from the complex and worrying issues that have presented themselves to communities all over the world and provide a safe and enjoyable environment.

With the exit of the TCP program, planning is well under way to implement a new staffing model which will ensure continuous oversight of all aspects of care by a team of experienced nursing staff, ably and passionately supported by our very special personal carers.

Dedicated hours have been increased in all areas of care, including cleaning, laundry and food services. This has enabled staff to provide the kind of care that allows them to go home satisfied in the knowledge that our residents have the best care possible.

Dementia training was again a feature in our Training calendar and we were fortunate to be able to facilitate this on site for staff prior to the impact of the Coronavirus pandemic. Families were also able to



access appropriate and person specific education, again provided by the excellent team at Dementia Australia.

Staff development is a priority and a new position has been developed which gives one of our Enrolled Nurses the opportunity to develop additional skills in quality improvements. This role supports staff to improve documentation skills, general care and nursing knowledge as well as assisting with the ongoing quality improvement cycle, auditing and evaluating new programs.

The Lifestyle team has been critical in supporting residents during an extended period of restricted visiting by families due to covid precautions. Their ability to pivot on a daily basis to respond to the changing needs of individual residents has helped to reduce the impact of the visiting restrictions for our residents.

Aged Care Standards training continues to be rolled out to all staff with particular emphasis this year on Infection Control, Charter of Aged Care Rights, and Restraint minimisation.

OUR STAFF

We thank ALL our dedicated and professional team of nurses, personal carers, activities staff, food services, cleaning and laundry, administration and building maintenance staff for the work they do every day – making a difference.

Facility Manager Wendy Rogasch RN, Grad Dip Critical Care, Grad Cert Health Admin, Dip Management, Grad Cert Health Prof Education, Cert IV TAE.

Clinical Care Coordinator / Assistant Manager Margaret Hamilton Registered Nurse,

Lifestyle Coordinator	Sandra Forge	Certificate IV Leisure & Health
Senior Administration	Gabrielle McKenzie	9 years' experience in senior administration
Reception/Admin	Laura Halliday	Cert III Business
Head Chef/ Food Safety Supervisor	Sarah Thorpe	Cert III Hospitality, Cert IV Accounting

CHALLENGES

It goes without saying that the Coronavirus pandemic has been challenging to all who live and work in Aged Care. This overlaying an already challenging industry where the Aged Care Royal Commission is shining a light on the challenges and shortcomings of the industry in general has placed additional stress for those of us who genuinely care about the outcomes of our residents. Earlier in 2020 the daily changes in Departmental requirements in relation to coronavirus precautions meant that we have had to be nimble in our approaches and responsive within short timeframes. On the bright side, however, additional provision of Infection Control education for staff has been welcome, and the annual threat of an Influenza outbreak has been curtailed by the heightened awareness of staff and the community as a whole in personal hygiene practices.

Covid lockdown has also affected the accreditation cycle for Bentleys. Originally due for reaccreditation by 28 June 2020, this process has been held over by the Aged Care Quality & Safety Commission to a time when it is safer to complete an on-site audit.

The departmental requirement for single site staffing has meant that those staff who had additional employment elsewhere were asked to choose the employer of their choice. This did not impact unduly on Bentleys as the vast majority of staff affected were happy to remain with us. We have, however recruited additional staff to the roster to ensure that staffing each day remains optimal. As a precaution, all staff are required to have a Covid test if they experience any symptoms at all that may indicate a Covid infection. This requires a lay off period of two to three days in each case whilst awaiting results. Fortunately, to date, there have been no positive cases in either the staff or resident cohort.

ACHIEVEMENTS

With the cessation of the Bendigo Health contract for the Transition Care Program, Bentleys is now looking towards the achievement of our long term goal to provide world class residential care and respite care for the aged. Although Covid-19 has affected our respite and permanent bookings adversely, Bentleys' reputation in the Bendigo region has seen strong growth in admissions and occupancy.

Without a doubt, however, our greatest achievement thus far is that we happily remain Covid free. With the ongoing attention to detail of all staff, we can only do our best to ensure that this continues.

Work continues to be done in relation to continuous improvement.



This year has seen the development of our Advanced Care Planning project – lead by Registered Nurse, Jennie Jaram. Jennie has a wealth of experience and training in this area and has been a valuable asset in leading this project. As Jennie also works for Bendigo Health, we have unfortunately had to pause our program. Bentley's executive and management made the decision early that we could not risk sharing staff with other health or aged care services whilst Covid remained in the community. We are very hopeful to be able to have Jennie return as soon as it is safe to do so, to continue this good work.



PARTNERSHIPS

Bendigo Health –Hospital in the Home, Carer Support Services

My Physio Co – providing best practice physiotherapy on site

Bendigo Wound Clinic

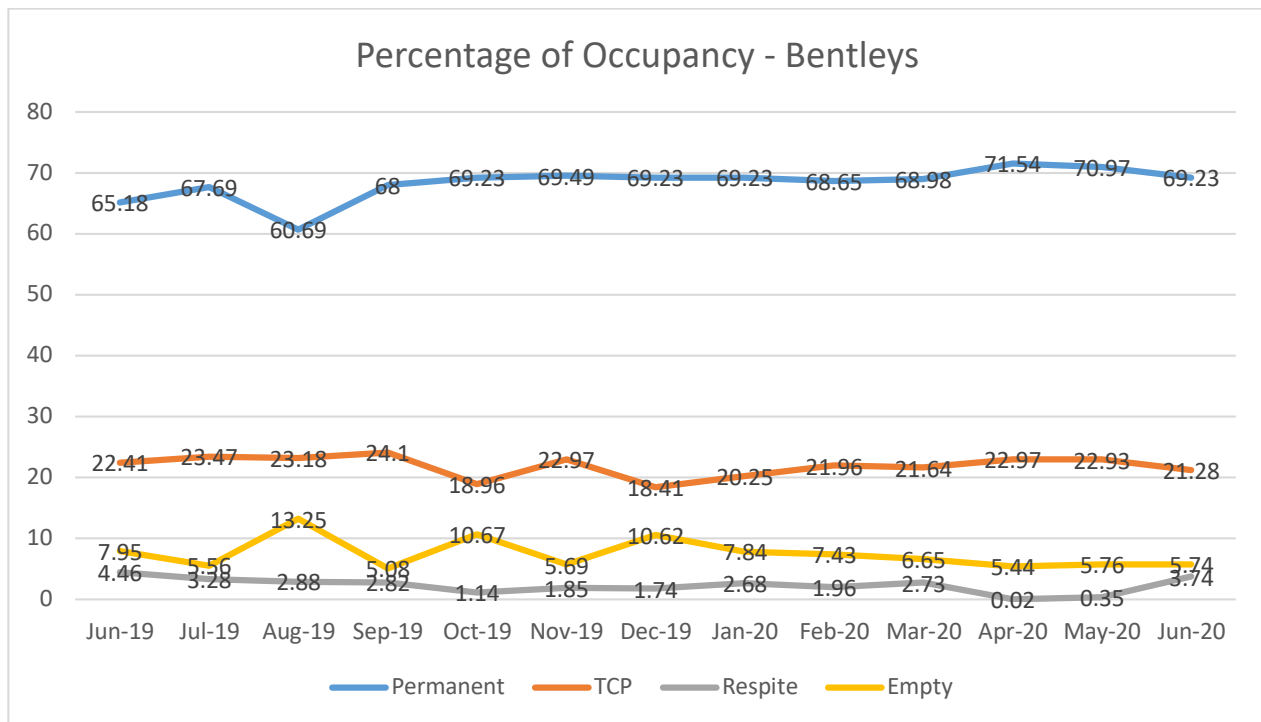
Bendigo Speech Works

Bendigo Foot Clinic

VOLUNTEERS

Bentley's volunteers' visits have been reduced as a result of Covid-19, but when they can, they regularly visit to help with the running of our activity program and make a difference in the lives of our residents. Our grateful thanks go to all the many volunteers and entertainers who donate their time and good will to brighten our day.





The average bed occupancy for this financial year was 93.12% which was an increase of 1.7% on the previous year. This is extraordinary in itself considering gastroenteritis outbreaks in both October and December of 2019. This resulted in our inability to admit Bendigo Health's TCP clients during this time, which is reflected in the above graph. In March and April of 2020 the first wave of Covid-19 saw our Respite bookings take a serious downward turn. It was also at this time that we took the decision to cease taking bookings for the Bendigo Health Hospital in the Home program which again, is reflected in the graph.

At the end of June 2020 – we had 39 government funded permanent residents and one privately funded resident. Bendigo Health's Transition Care Program contract expired on the 30th June 2020. The filling of the 15 vacancies created by this has only been hampered by concerns within the community in relation to not being able to go out and / or visitors whilst staying at Bentleys. Bookings for latter 2020/21 are improving.

The level of enquiries received for both Permanent Care and Respite at Bentleys continues to be consistent – a testament to the exceptional reputation we have both locally in the community and across the state of Victoria.



LIFESTYLE ACTIVITIES PROGRAM

2019-2020 has proven to be a very unique year for the lifestyle team. Having to cope with Gastro lockdown over the last months of 2019 and into early 2020 followed by the Covid 19 pandemic and then the departure of the Transition Care Program.

As a team, we have been actively encouraging residents to maintain contact with family. This has been either via phone, letter writing, face timing on computers and window visits. Bentleys was fortunate to



have students from two local primary schools write letters to our residents with many of our residents responding back to the students. Students from Holy Rosary Primary School have expressed an interest in visiting Bentleys in the future.

Due to the lockdowns, we were unable to have our regular concerts, visitors and volunteers. We will certainly be looking forward to getting our valued visitors back in the not too distant future.

During these restrictive times, lifestyle staff have been called upon to assist with delivering meals as well as morning and afternoon tea to residents, as needed, along with our normal activities.

We were extremely fortunate to have a strong connection with our local Dja Dja Wurrung community through Babette, one of our PCA staff. Jason and Babette provided a wonderful

display of Didgeridoo playing and provided some insight into local indigenous history and dreaming. Jason presented us with a didgeridoo and clap sticks which he made in the traditional method with local materials.

With the departure of the Transition Care Program, Lifestyle have set up an activity area in the Hillview lounge. This has enabled residents to enjoy activities on both levels simultaneously whilst being able to maintain social distancing.

Our amazing team has increased their skills through continued training and networking. We are currently focussing on sensory activities and increasing our resources in this area.

The introduction of our new "Shopping Trolley" on Thursday afternoons see residents eagerly awaiting goodies to be purchased, and, often placing orders for special items.

This year residents have been learning to play Rummikub in our games afternoons. They continue to enjoy bingo, exercise groups, cooking and being challenged with mental stimulation activities.

We are all very much looking forward to being able to resume our outings, once Covid-19 restrictions are lifted and we can enjoy the return of our concerts.

Sandra Forge

LEISURE & LIFESTYLE CO-ORDINATOR



89TH ANNUAL GENERAL MEETING - MINUTES

Monday 11 November 2019 at 7.30pm

Violet Town Community Complex Supper Room

PRESENT: (Full Voting members) John Hawkes (Life member & Board Chairman)), Nicholas Palmer (Life Member), Faye Whitewood (Life Member), Ann Byrnes, Richard Byrnes, David Staff, Irene Gilliland, Norma Sutherland, Linden Biddle, Veronica Brown, Linda Reeves, Janet Mather, Kristy Harris, Pam Ellis, Trish Delahey, Kate Atkin

Guests – Cr. Kate Stothers (Shire of Strathbogie), Kerry Garrett (Soroptimists International of Benalla), Michael McLaughlin (VTAG), Jim Perry (Euroa Health), Nola Dudley, Steven Jackal

Staff Members (Associates) Barry Hobbs (CEO), Brenda Hoare, Linda Schultz, Julie Novosel, Arlene Collins, Wendy Rogasch

APOLOGIES: Andrew & Jean Miller, Helen Haines (Member for Indi), Janine Holland (CEO Benalla Health), Louise Armstrong (Benalla Health Board), Matt Sharp (CEO Goulburn Valley Health), Rebecca Woolstencroft (Chair GV Health) Bronwyn Beadle (CEO Nagambie Healthcare), Jim Tehan (Chair Nagambie Healthcare), Steph Ryan (MP), Jeff Welsh, Felipe Rodriguez, Louise Palmer, Ian Brown, Kristine Brown

WELCOME: Chairman welcomed members and guests

CONFIRMATION OF MINUTES: 88th Annual General Meeting held 12th November 2018

Moved: F. Whitewood

Seconded: N. Palmer

BUSINESS ARISING FROM MINUTES: Nil

ANNUAL REPORTS:

Chairman Report-Spoke to report published in Annual Report 2018 - 2019 and distributed to those present.

CEO Report – Spoke to report published and circulated in Annual report 2018 - 2019

Financial Report: Distributed in Annual report 2018-2019. Accountant Steven Jackel summarised and explained the financial statements

Motion that Chairperson's, CEO's, Bentleys Facility Manager and Financial Report be accepted

Moved: I. Gilliland

Seconded: N. Palmer

APPOINTMENT OF AUDITOR:

Motion that McLaren Hunt be reappointed as External Auditors

Moved: J. Hawkes

Seconded: D. Staff

BUSINESS:

Annual subscription to remain at \$10 per member and is due and payable 30th June.

Moved: V. Brown Seconded: J. Mather

DECLARATION OF ELECTION - AND CONFIRMATION OF COMMITTEE OF MANAGEMENT FOR 2019 - 2020

Irene Gilliland, Ann Byrnes and David Staff remain on the Board for 3 years.

Linda Reeves showed interest in joining the Board. It will be discussed at the next BOM meeting and she can be co-opted if agreed.

PRESENTATION OF BURSARIES:

Soroptimist International Benalla – Kerry Garrett presented a cheque to the CEO to be used for staff education.

Staff Recognition awards- CEO thanked staff on behalf of the BOM and made presentations to staff for those who have over 15 years' service.

Staff recognised – Brenda Hoare (34 years), Suellen Keig (33 years), Glenda Gibson (27 years), Judy Palmer (25 years), Linda Schultz (22 years), Margaret Burden (20 years), Kristine Anderson (19 years), Libby Doyle (16 years), Julie Novosel (15 years) Heather Block (15 years).

Presentation thank you to Julie Novosel for 15 years' service and now retiring.

OTHER MATTERS OF BUSINESS:

CLOSE MEETING: 8.30pm

90TH ANNUAL GENERAL MEETING - AGENDA

Monday 15th February 2021 at 7.30pm
Violet Town Community Complex Supper Room

AGENDA

CHAIRPERSON WELCOME

Mr. Linden Biddle - Chair.

APOLOGIES

CONFIRMATION OF MINUTES	89th. Annual General Meeting held 11th November 2019 (move motion)
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BUSINESS ARISING FROM MINUTES

ANNUAL REPORT	Chairman's Report
CEO Report - Barry Hobbs	
Accountant Report	

APPOINTMENT OF AUDITOR

Reappointment of McLaren Hunt Financial Group (move motion)

Special Resolution- If it is the intention of the Board of Management to purchase or dispose of Land and/or Buildings a 75% vote in favour would need to be achieved by the BOM.

Vote needed by members in attendance $\frac{3}{4}$ in favour.

DECLARATION OF ELECTION -3 Vacancies 3 year term

AND

CONFIRMATION OF COMMITTEE OF MANAGEMENT FOR 2020-21

BUSINESS

Annual Subscription amount and due date for payment (move motion)

CLOSE MEETING

Invitation to Supper

VIOLET TOWN BUSH NURSING CENTRE INC.
ABN 17 344 959 747

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

VIOLET TOWN BUSH NURSING CENTRE INC

COMPREHENSIVE OPERATING STATEMENT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020

	Note	2020 \$	2019 \$
Revenue from operating activities	2	10,743,732	9,625,089
Revenue from non-operating activities	2	98,774	110,161
Employee benefits expense	3	(8,472,629)	(8,010,243)
Other Expenses	3	(2,008,415)	(1,874,406)
Net Result Before Capital and Specific Items		361,462	(149,399)
Capital purpose income	2	63,461	79,228
Allocation of new bed licences	2	-	1,680,000
Depreciation expense	4	(545,382)	(523,675)
Net gain/(loss) on financial instruments	2	(6,066)	25,995
		(126,525)	1,112,149
NET RESULT FOR THE YEAR		(126,525)	1,112,149
Other comprehensive income			
COMPREHENSIVE RESULT		(126,525)	1,112,149

This Statement should be read in conjunction with the accompanying notes.

VIOLET TOWN BUSH NURSING CENTRE INC

BALANCE SHEET AS AT 30 JUNE 2020

	Note	2020 \$	2019 \$
Current Assets			
Cash and cash equivalents	5	4,140,549	2,876,361
Receivables	6	226,301	321,834
Investments and other financial assets	7	5,714,337	3,961,320
Other assets	8	25,511	28,392
Total current assets		10,106,698	7,187,907
Non-current assets			
Intangible assets	9	5,040,000	5,040,000
Property, plant and equipment	10	10,722,996	11,155,362
Total non-current assets		15,762,996	16,195,362
TOTAL ASSETS		25,869,694	23,383,269
Current Liabilities			
Payables	11	787,451	645,518
Employee Benefits	12	1,040,669	931,292
Other liabilities	13	12,747,088	10,464,002
Total current liabilities		14,575,208	12,040,812
Non-current liabilities			
Employee Benefits	12	506,439	427,885
Total non-current liabilities		506,439	427,885
TOTAL LIABILITIES		15,081,647	12,468,697
NET ASSETS		10,788,047	10,914,572
EQUITY			
Asset Revaluation Reserve	14(a)	2,854,000	2,854,000
Retained surplus	14(b)	7,934,047	8,060,572
TOTAL EQUITY		10,788,047	10,914,572
Commitments	19		
Contingent Assets and Contingent Liabilities	20		

This Statement should be read in conjunction with the accompanying notes.

VIOLET TOWN BUSH NURSING CENTRE INC

CASH FLOW STATEMENT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020

	Note	2020 \$	2019 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Resident fees received		5,832,580	4,613,944
Operating grants from government		4,972,107	4,855,771
Donations and bequests received		68,033	75,484
Interest received		117,248	71,774
Other receipts		109,703	88,240
Payments for suppliers & employees		(10,225,901)	(9,524,309)
Borrowing costs		(15,997)	(48,721)
NET CASH FLOW FROM OPERATING ACTIVITIES	15	857,773	132,183
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant and equipment		(4,572)	100,659
Net proceeds from/(payment for) investments		(1,759,083)	(1,022,903)
Purchase of property, plant and equipment		(113,016)	(351,985)
NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES		(1,876,671)	(1,274,229)
CASH FLOW FROM FINANCING ACTIVITIES			
Net proceeds from/(payment for) Monies in Trust		2,283,086	1,411,673
NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES		2,283,086	1,411,673
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS HELD		1,264,188	269,627
CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL YEAR		2,876,361	2,606,734
CASH AND CASH EQUIVALENTS AT END OF FINANCIAL YEAR	5	4,140,549	2,876,361

This Statement should be read in conjunction with the accompanying notes.

VIOLET TOWN BUSH NURSING CENTRE INC
STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020

	Retained Surplus	Financial Assets Avail for Sale Reval'n Surplus	Asset Revaluation Surplus	Total
	\$	\$	\$	\$
Balance at 1 July 2018	6,943,934	4,489	2,854,000	9,802,423
Net result for the year	1,112,149	-	-	1,112,149
Transfers	4,489	(4,489)	-	-
Balance at 30 June 2019	8,060,572	-	2,854,000	10,914,572
Net result for the year	(126,525)	-	-	(126,525)
Transfers	-	-	-	-
Balance at 30 June 2020	7,934,047	-	2,854,000	10,788,047

NOTE 1 : SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements cover Violet Town Bush Nursing Centre Inc. as an individual entity. Violet Town Bush Nursing Centre Inc. is a not-for-profit association incorporated in Victoria under Association Incorporation Reform Act (VIC) 2012 and the Australian Charities and Not-for-profits Commission Act 2012.

Basis of Preparation

These general purpose financial statements have been prepared in accordance with the *Associations Incorporation Reform Act 2012 (Vic)* and Australian Accounting Standards and Interpretations of the Australian Accounting Standards Board. The Association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

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

The amounts presented in the financial statements have been rounded to the nearest dollar.

The financial policies adopted are consistent with the previous year.

Going Concern Basis

During the year ended 30 June 2020 Violet Town Bush Nursing Centre had an operating deficit of \$126,525 (2019 surplus of \$1,086,154). The surplus for 2019 included the allocation of additional bed licences received of \$1,680,000 equating to an underlying deficit of \$593,846.

The financial statements have been prepared on the going concern basis in consideration of the following:

- The current ratio has improved slightly from 0.60 to 0.69.
- Improved occupancy and revenue during the year.
- The 2020/21 adopted budget provides for an operating surplus prior to depreciation of \$17,160.
- Continued review and management of operating expenditure.

Accounting Policies

(a) Income Tax

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

(b) Property, Plant and Equipment

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

Where the cost model is used, the asset is carried at its cost less any accumulated depreciation and any impairment losses. Costs include purchase price, other directly attributable costs and the initial estimate of the costs of dismantling and restoring the asset, where applicable.

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

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

	2020	2019
Buildings	2.5 to 10%	2.5 to 10%
Plant and Equipment	5 to 33.33%	5 to 33.33%
Motor Vehicles	15 to 25%	15 to 25%

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at the end of each reporting period.

Gains and losses on disposals are determined by comparing net proceeds with the carrying amount. These gains and losses are recognised in profit or loss when the item is derecognised.

When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

NOTE 1 : SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(c) Impairment of Non-Financial Assets

At the end of each reporting period the Association determines whether there is any indication that an asset may be impaired.

Where this indicator exists and regardless of goodwill, indefinite assets and intangible assets not yet available for use, the recoverable amount of the assets 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, except for goodwill.

(d) Operating Leases

Operating lease payments up until 30 June 2019 (including contingent rentals) were recognised on a straight line basis over the lease term, except where another systematic basis is more representative of the time pattern of the benefits derived from the use of the leased asset.

From 1 July 2019, the following lease payments are recognised on a straight-line basis:

Low value leases – leases with the underlying asset's fair value (when new, regardless of the age of the asset being leased) is no more than \$10,000.

Variable lease payments not included in the measurement of the lease liability (i.e. variable lease payments that do not depend on an index or a rate, initially measured using the index or rate as at the commencement date). These payments are recognised in the period in which the event or condition that triggers those payments occur.

(e) Intangible Assets

New bed licences are carried at their fair value (being the amount for which an asset could be exchanged between knowledgeable willing parties in an arm's length transaction), based on periodic, independent valuations. The Association has determined the bed licences are indefinite life assets and therefore not amortised, but subject to an annual impairment review.

(f) Employee Benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be 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 payable later than one year have been measured at the present value of the estimated future 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. These cash flows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cash flows.

(g) Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of 3 months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the Statement of Financial Position.

For the Statement of Cash Flows presentation purposes, cash and cash equivalents includes bank overdrafts, which are included as current borrowings in the Statement of Financial Position.

NOTE 1 : SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(h) Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as receivables from customers for goods sold in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified non-current assets.

Receivables are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest rate method, less any provision for impairment.

(i) Revenue Recognition

Amounts disclosed as revenue are, where applicable, net of returns, allowances and duties and taxes.

Fees

Revenue arising from fees is recognised when or as the performance obligation is completed and the resident receives the benefit of services being performed.

Operating Grants / Subsidies – under AASB 15

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations, then the revenue is recognised when control of each performance obligation is satisfied.

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract. There is no impact on the financial statements from the adoption of AASB 15.

Operating Grants / Subsidies – under AASB 1058

Assets arising from grants in the scope of AASB 1058 (i.e. agreements that are not enforceable or do not have sufficiently specific performance obligations) are recognised at their fair value when the asset is received. These assets are generally cash, but may be property which has been donated or sold to the Nursing Home at significantly below its fair value. There is no impact on the financial statements from the adoption of AASB 1058.

The Nursing Home then considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard. Once the assets and liabilities have been recognised, then income is recognised for any difference between the recorded asset and liability.

Capital Grants – under AASB 1058

Capital grants received to enable the Nursing Home to acquire or construct an item of property, plant and equipment to identified specification which will be under the Nursing Home's control and which is enforceable are recognised as revenue as and when the obligation to construct or purchase is completed. There is no impact on the financial statements from the adoption of AASB 1058.

For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project, as there is no profit margin.

For acquisition of assets, the revenue is recognised when the asset is acquired and controlled by the Nursing Home.

Donations and Other Bequests

Donations and bequests are recognised as revenue when received. If donations are for a special purpose, they may be appropriated to a reserve, such as specific restricted purpose reserve.

Interest Revenue

Interest revenue is recognised on a time proportionate basis that takes in account the effective yield of the financial asset, which allocates interest over the relevant period.

NOTE 1 : SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(j) Goods and Services Tax (GST)

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

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

Cash flows are represented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

(k) Accounts Payable and Other Payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amount normally paid within 30 days of recognition of the liability.

(l) Economic Dependence

Violet Town Bush Nursing Centre Inc. is dependent on the State and Federal Government for the majority of its revenue used to operate the business. At the date of this report the Committee members have no reason to believe the State and Federal Government will not continue to support Violet Town Bush Nursing Centre Inc.

(m) Critical Accounting Estimates and Judgements

The members of the committee evaluate estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the company.

Judgement has been exercised in considering the impacts that the Coronavirus (COVID-19) pandemic has had, or may have, on the Nursing Home based on known information. The consideration extends to the nature of the service offered, customers and staffing. The key estimates and judgements associated with COVID-19 are detailed in Note 9 regarding fair value of land and buildings.

NOTE 1 : SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(n) New Accounting Standards for Application in Future Periods

Certain new Australian accounting standards have been published that are not mandatory for 30 June 2020 reporting period.

As at 30 June 2020, the following standards and interpretations had been issued by the AASB but were not yet effective. They become effective for the first financial statements for reporting periods commencing after the stated operative dates as detailed in the table below. Violet Town Bush Nursing Centre Inc. has not and does not intend to adopt these standards early.

Topic	Key Requirements	Effective date	Impact on financial statements
AASB 2018-7 Amendments to Australian Accounting Standards – Definition of Material	This Standard principally amends AASB 101 Presentation of Financial Statements and AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors. The amendments refine and clarify the definition of material in AASB 101 and its application by improving the wording and aligning the definition across AASB Standards and other publications. The amendments also include some supporting requirements in AASB 101 in the definition to give it more prominence and clarify the explanation accompanying the definition of material.	1 January 2020	The standard is not expected to have a significant impact on the entity.
AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current	This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current. A liability is classified as non-current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period. The meaning of settlement of a liability is also clarified.	1 January 2022. However, ED 301 has been issued with the intention to defer application to 1 January 2023.	The standard is not expected to have a significant impact on the entity.

Violet Town Bush Nursing Center Inc.
Notes to the Financial Statements 30 June 2020

Note 2: REVENUE

	TOTAL 2020 \$	TOTAL 2019 \$
Revenue from Operating Activities		
- Resident Fees & Retentions	5,693,888	4,664,728
- Operating and Capital Grants	4,940,595	4,899,781
- Other Revenue	109,249	60,580
Total Revenue from Operating Activities	10,743,732	9,625,089
Revenue from Non-Operating Activities		
- Interest Received	2(a) 98,320	82,501
- Other Recoveries	454	27,660
Total Revenue from Non-Operating Activities	98,774	110,161
Revenue from Capital Purpose Income		
- Donations and Bequests	68,033	75,484
- Allocation of New Bed Licences	0	1,680,000
- Gain/(Loss) on Sale of Non Financial Assets	3(a) (4,572)	3,744
- Net gain/(loss) on financial instruments	(6,066)	25,995
Total Capital Purpose Income	57,395	1,785,223
Total Revenue	10,899,901	11,520,473

Note 2a: INTEREST RECEIVED

	TOTAL 2020	TOTAL 2019
- Financial Institutions	98,320	77,348
- Resident Bond Interest	0	5,153
	98,320	82,501

Violet Town Bush Nursing Center Inc.
Notes to the Financial Statements 30 June 2020

Note 3: EXPENSES

	TOTAL 2020 \$	TOTAL 2019 \$
Employee Expenses		
Employee Benefits Expense	8,472,629	8,010,243
Total Employee Expenses	8,472,629	8,010,243
Other Expenses		
Service Contract Fees	291,668	139,081
Operating Expenses	440,400	441,415
Repairs and Maintenance Expenses	230,143	257,129
Food & Provisions	448,141	412,683
Other Expenses	582,066	567,978
Bad/Doubtful Debts	0	7,399
Finance Costs	15,997	48,721
Total Other Expenses	2,008,415	1,874,406
Depreciation and Amortisation	4 545,382	523,675
TOTAL EXPENSES	11,026,426	10,408,324

NOTE 3a: NET GAIN/(LOSS) ON DISPOSAL OF NON-FINANCIAL ASSETS

	2020 \$	2019 \$
Proceeds from Disposal of Non Financial Assets		
- Land & Buildings	-	-
- Motor Vehicles	152,944	100,659
Total Proceeds from Disposal of Non-Financial Assets	<u>152,944</u>	<u>100,659</u>
Less: Written Down Value of Non Financial Assets Sold		
- Land & Buildings	-	(1,634)
- Motor Vehicles	(157,516)	(95,281)
Total Written Down Value of Non-Financial Assets Sold	<u>(157,516)</u>	<u>(96,915)</u>
NET GAINS/(LOSSES) ON DISPOSAL OF NON FINANCIAL ASSETS	<u>(4,572)</u>	<u>3,744</u>

NOTE 4: DEPRECIATION AND AMORTISATION

	2020	2019
	\$	\$
Depreciation		
Buildings	349,924	345,521
Plant and Equipment	178,215	161,312
Motor Vehicles	17,245	16,842
TOTAL DEPRECIATION	545,384	523,675

NOTE 5: CASH AND CASH EQUIVALENTS

	2020	2019
	\$	\$
Cash at Bank	1,084,572	350,453
Monies Held in Trust	3,055,977	2,525,908
TOTAL	4,140,549	2,876,361

NOTE 6: ACCOUNTS RECEIVABLE AND OTHER DEBTORS

	2020	2019
	\$	\$
CURRENT		
Contractual		
Trade Receivables	213,568	258,661
Accrued Income	17,733	68,173
Provision for Impairment	(5,000)	(5,000)
TOTAL ACCOUNT RECEIVABLE AND OTHER DEBTORS	226,301	321,834

At reporting date there are no balances within trade and other receivables that contain assets that are not impaired and are past due. It is expected these balances will be received when due. Impaired assets are provided in full.

NOTE 7: INVESTMENTS AND OTHER FINANCIAL ASSETS

	2020	2019
	\$	\$
CURRENT		
Term deposits, managed funds and fixed income securities - at fair value	5,714,337	3,961,320
TOTAL	5,714,337	3,961,320

NOTE 8: OTHER ASSETS

	2020	2019
	\$	\$
CURRENT		
Prepayments	25,511	28,392
TOTAL OTHER ASSETS	25,511	28,392

NOTE 9: INTANGIBLE ASSETS

	2020	2019
	\$	\$
Other Intangibles		
Bed Licences at fair value	5,040,000	5,040,000
Total Intangibles	5,040,000	5,040,000

An independent valuation of both facilities was completed by Mr David Keenan API of Knight Frank Health & Aged Care Victoria. His valuation was based on a direct comparison of the market value of bed licences as at 30 June 2017. Based on this valuation the Association has adopted the advised facility bed rate of \$40,000 per bed licence.

NOTE 10: PROPERTY, PLANT & EQUIPMENT

	2020	2019
	\$	\$
Land and Buildings		
- Land	278,142	278,142
- Buildings at Cost	14,033,850	14,032,800
Less Accumulated Depreciation	4,567,711	4,217,787
Total Land and Buildings	9,744,281	10,093,155
Plant & Equipment		
- Plant and Equipment at Cost	2,465,644	2,373,890
Less Accumulated Depreciation	1,595,408	1,417,193
Total Plant and Equipment	870,236	956,697
Motor Vehicles		
- Motor Vehicles at Cost	202,127	200,505
Less Accumulated Depreciation	93,648	94,995
Total Motor Vehicles	108,479	105,510
TOTAL PROPERTY, PLANT AND EQUIPMENT	10,722,996	11,155,362

Movements in carrying amounts of Property, Plant and Equipment

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

	Land and Buildings	Plant & Equipment	Motor Vehicles	Total
	\$	\$	\$	\$
Balance at 1 July 2018	10,399,510	949,996	74,461	11,423,967
Additions	40,800	168,013	143,172	351,985
Disposals - written down value	(1,634)	-	(95,281)	(96,915)
Depreciation Expense	(345,521)	(161,312)	(16,842)	(523,675)
Balance at 1 July 2019	10,093,155	956,697	105,510	11,155,362
Additions	1,050	91,754	177,731	270,535
Disposals - written down value	-	-	(157,517)	(157,517)
Depreciation Expense	(349,924)	(178,215)	(17,245)	(545,384)
Balance at 30 June 2020	9,744,281	870,236	108,479	10,722,996

NOTE 11: ACCOUNTS PAYABLE AND OTHER PAYABLES

	2020	2019
	\$	\$
CURRENT		
Unsecured Liabilities		
Accounts Payable	169,856	167,399
Fees Paid In Advance	192,013	98,414
Sundry Payables and Accrued Expenses	425,582	379,705
TOTAL	787,451	645,518

NOTE 12: EMPLOYEE PROVISIONS

	2020	2019
	\$	\$
CURRENT		
Employee provisions		
Long Service Leave		
- Unconditional and expected to be settled within 12 months (i)	50,000	50,000
- Unconditional and expected to be settled after 12 months (i)	304,608	239,998
Annual Leave		
- Unconditional and expected to be settled within 12 months (i)	641,061	596,294
- Unconditional and expected to be settled after 12 months (i)	45,000	45,000
Total Current Employee Provisions	1,040,669	931,292
NON CURRENT		
Long Service Leave		
- Conditional Long Service Leave	506,439	427,885
TOTAL EMPLOYEE PROVISIONS	1,547,108	1,359,177

(i) The amounts disclosed are at present values

NOTE 13: OTHER LIABILITIES

	2020 \$	2019 \$
CURRENT		
Monies Held in Trust		
- Patient Monies Held in Trust	9,638	10,415
- Accommodation Bonds	12,737,450	10,453,587
TOTAL OTHER LIABILITIES	12,747,088	10,464,002
Represented by:		
Cash at Bank	3,055,977	2,525,908
Investments and Other Financial Assets	5,714,337	3,961,320
Buildings and Infrastructure	3,976,774	3,979,774
	12,747,088	10,467,002

Accommodation bonds have been classified as current liabilities in accordance with Australian Accounting Standards, as there is no right to defer the repayment of the contributions should a resident depart a facility. However the Committee are of the view that considering the history if repayments there is no expectation that the cash flow and working capital of the Association will be adversely impacted during the next 12 months. As in prior periods it is anticipated that some residents will depart facilities with contributions being repaid and new residents will enter and provide additional contributions.

NOTE 14: RECONCILIATION OF CASH FLOW FROM OPERATING ACTIVITIES WITH NET CURRENT YEAR SURPLUS

	2020 \$	2019 \$
NET RESULT FOR THE PERIOD	(126,525)	1,112,149
Depreciation & Amortisation	545,382	523,675
Allocation of Bed Licences	-	(1,680,000)
Net (Gain)/Loss from Sale of Plant and Equipment	4,572	(3,744)
Net (Gain)/Loss on Financial Instruments	6,066	(25,995)
Change in Operating Assets & Liabilities		
(Increase)/Decrease in Receivables	95,523	(100,242)
(Increase)/Decrease in Other Assets	2,881	(1,844)
Increase/(Decrease) in Income in Advance	93,599	(5,279)
Increase/(Decrease) in Trade and Other Payables	48,344	33,978
Increase/(Decrease) in Employee Benefits	187,931	279,485
NET CASH FLOWS FROM OPERATING ACTIVITIES	857,773	132,183

NOTE 16: FINANCIAL INSTRUMENTS

Financial Risk Management Objectives and Policies

From 1 July 2018, the Nursing Home applies AASB 9 and classifies all of its financial assets based on the business model for managing the assets and the asset's contractual terms.

(a) Categorisation of financial instruments

	Financial assets at fair value through net result	Financial assets - amortised cost	Financial liabilities at amortised cost	Total
	\$	\$	\$	\$
2020				
Contractual Financial Assets				
Cash and cash equivalents	-	4,140,549	-	4,140,549
Receivables	-	213,568	-	213,568
Term deposits	-	5,188,910	-	5,188,910
Investments and other financial assets	525,427	-	-	525,427
Total Financial Assets (i)	525,427	9,543,027	-	10,068,454
Financial Liabilities				
Payables	-	-	729,392	729,392
Other financial liabilities	-	-	12,747,088	12,747,088
Total Financial Liabilities(ii)	-	-	13,476,480	13,476,480

	Financial assets available for sale	Financial assets - loans and receivables	Financial liabilities at amortised cost	Total
	\$	\$	\$	\$
2019				
Contractual Financial Assets				
Cash and cash equivalents	-	2,876,361	-	2,876,361
Receivables	-	258,661	-	258,661
Term deposits	-	3,429,826	-	3,429,826
Investments and other financial assets	531,494	-	-	531,494
Total Financial Assets (i)	531,494	6,564,848	-	7,096,342
Financial Liabilities				
Payables	-	-	581,884	581,884
Other financial liabilities	-	-	10,464,002	10,464,002
Total Financial Liabilities(ii)	-	-	11,045,886	11,045,886

(i) The total amount of financial assets disclosed here excludes statutory receivables (i.e. GST input tax credit recoverable)

(ii) The total amount of financial liabilities disclosed here excludes statutory payables (i.e. Taxes payable)

	2020	2019
	\$	\$
Contractual Financial Assets		
Cash and Cash Equivalents	4,140,549	2,876,361
Trade and Other Receivables (i)	213,568	258,661
Term Deposits, Managed Funds & Fixed Income Securities - at Fair Value	5,714,337	3,961,320
Total Financial Assets	10,068,454	7,096,342
Financial Liabilities		
Financial Liabilities at amortised cost		
Trade & Other Payables (ii)	729,392	581,884
Borrowings	-	-
Monies Held in Trust	9,638	10,415
Accommodation Bonds	12,737,450	10,453,587
Total Financial Liabilities	13,476,480	11,045,886

Note:

(i) The impairment of receivables is not considered as a financial instrument.

(ii) The amounts disclosed here exclude statutory amounts (e.g. GST input tax credit recoverable and tax payables).

(b) Maturity analysis of financial liabilities as at 30 June

	Total Carrying Amount 2020	Total Carrying Amount 2019	Within 1 Year		1 to 5 Years		Over 5 Years	
	\$	\$	2020	2019	2020	2019	2020	2019
	\$	\$	\$	\$	\$	\$	\$	\$
Financial Liabilities								
<i>At amortised cost</i>								
Payables (i)	729,392	581,884	729,392	581,884	-	-	-	-
Accommodation Bonds	12,737,450	10,453,587	1,850,000	1,862,927	10,887,450	8,590,660	-	-
Monies held in trust	9,638	10,415	9,638	10,415	-	-	-	-
Total Financial Liabilities	13,476,480	11,045,886	2,589,030	2,455,226	10,887,450	8,590,660	-	-

(i) The amounts disclosed here exclude statutory amounts (e.g. GST input tax credit recoverable and tax payables).

NOTE 16: FINANCIAL INSTRUMENTS (Continued)

(c) Contractual receivables at amortised costs

	1 July 2019	Current	Less than 1 month	1-3 months	3 months - 1 year	1-5 years	Total
Expected loss rate		0%	0%	0%	11%	0%	11%
Gross carrying amount of contractual receivables		14,957	166,361	30,095	47,248	0	258,661
Loss allowance		-	-	-	5,000	-	5,000

	30 June 2020	Current	Less than 1 month	1-3 months	3 months - 1 year	1-5 years	Total
Expected loss rate		0%	0%	0%	19%	0%	19%
Gross carrying amount of contractual receivables		9,370	128,712	37,063	26,700	0	201,845
Loss allowance		-	-	-	5,000	-	5,000

Contractual receivables at amortised cost

The Nursing Home applies AASB 9 simplified approach for all contractual receivables to measure expected credit losses using a lifetime expected loss allowance based on the assumptions about risk of default and expected loss rates. The Nursing Home has grouped contractual receivables on shared credit risk characteristics and days past due and select the expected credit loss rate based on the Department's past history, existing market conditions, as well as forward-looking estimates at the end of the financial year.

On this basis, the Nursing Home determines the opening loss allowance on initial application date of AASB 9 and the closing loss allowance at end of the financial year as disclosed above.

Reconciliation of the movement in the loss allowance for contractual receivables

	2020	2019
Balance at the beginning of the year	5,000	5,000
Opening retained earnings adjustment on adoption of AASB 9	-	-
Opening Loss Allowance	5,000	5,000
Modification of contractual cash flows on financial assets	-	-
Increase in provision recognised in the net result	-	-
Reversal of provision of receivables written off during the year as uncollectible	-	-
Reversal of unused provision recognised in the net result	-	-
Balance at end of the year	5,000	5,000

Impairment of financial assets under AASB 9 Financial Instruments

Violet Town Bush Nursing Centre records the allowance for expected credit loss for the relevant financial instruments, in accordance with AASB 9 Financial Instruments 'Expected Credit Loss' approach. Subject to AASB 9 Financial Instruments, impairment assessment includes the the Nursing Home's contractual receivables, statutory receivables and its investment in debt instruments.

Equity instruments are not subject to impairment under AASB 9 Financial Instruments. Other financial assets mandatorily measured or designated at fair value through net result are not subject to impairment assessment under AASB 9 Financial Instruments. While cash and cash equivalents are also subject to the impairment requirements of AASB 9 Financial Instruments, any identified impairment loss would be immaterial.

Contractual receivables at amortised cost

The the Nursing Home applies AASB 9 Financial Instruments simplified approach for all contractual receivables to measure expected credit losses using a lifetime expected loss allowance based on the assumptions about risk of default and expected loss rates. The the Nursing Home has grouped contractual receivables on shared credit risk characteristics and days past due and select the expected credit loss rate based on the Nursing Home's past history, existing market conditions, as well as forward-looking estimates at the end of the financial year.

On this basis, the the Nursing Home determines the opening loss allowance and the closing loss allowance at end of the financial year as disclosed above.

NOTE 16: FINANCIAL INSTRUMENTS (Continued)

Categories of financial assets under AASB 9 Financial Impairments

Financial assets at amortised cost

Financial assets are measured at amortised costs if both of the following criteria are met and the assets are not designated as fair value through net result:

- the assets are held by the Nursing Home to collect the contractual cash flows, and
- the assets' contractual terms give rise to cash flows that are solely payments of principal and interests.

These assets are initially recognised at fair value plus any directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method less any impairment.

The association recognises the following assets in this category:

- cash and deposits;
- receivables (excluding statutory receivables);
- term deposits; and
- certain debt securities.

Financial assets at fair value through other comprehensive income

Debt investments are measured at fair value through other comprehensive income if both of the following criteria are met and the assets are not designated as fair value through net result:

- the assets are held by the Nursing Home to achieve its objective both by collecting the contractual cash flows and by selling the financial assets, and
- the assets' contractual terms give rise to cash flows that are solely payments of principal and interests.

Equity investments are measured at fair value through other comprehensive income if the assets are not held for trading and the Nursing Home has irrevocably elected at initial recognition to recognise in this category.

These assets are initially recognised at fair value with subsequent change in fair value in other comprehensive income.

Upon disposal of these debt instruments, any related balance in the fair value reserve is reclassified to profit or loss. However, upon disposal of these equity instruments, any related balance in fair value reserve is reclassified to retained earnings.

The Nursing Home recognises certain unlisted equity instruments within this category.

Financial assets at fair value through net result

Equity instruments that are held for trading as well as derivative instruments are classified as fair value through net result. Other financial assets are required to be measured at fair value through net result unless they are measured at amortised cost or fair value through other comprehensive income as explained above. However, as an exception to those rules above, the Nursing Home may, at initial recognition, irrevocably designate financial assets as measured at fair value through net result if doing so eliminates or significantly reduces a measurement or recognition inconsistency ('accounting mismatch') that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases.

The Nursing Home recognises listed equity securities as mandatorily measured at fair value through net result and designated all of its managed investment schemes as well as certain 5-year government bonds as fair value through net result.

Categories of financial assets previously under AASB 139

Loans and receivables and cash are financial instrument assets with fixed and determinable payments that are not quoted on an active market. These assets are initially recognised at fair value plus any directly attributable transaction costs. Subsequent to initial measurement, loans and receivables are measured at amortised cost using the effective interest method (and for assets, less any impairment).

Loans and receivables category includes cash and deposits (refer to Note 6.2), term deposits with maturity greater than three months, trade receivables, loans and other receivables, but not statutory receivables.

Financial liabilities at amortised cost

Initially recognised on the date they are originated. They are initially measured at fair value plus any directly attributable transaction costs.

Subsequent to initial recognition, these financial instruments are measured at amortised cost with any difference between the initial recognised amount and the redemption value being recognised in profit and loss over the period of the interest bearing liability, using the effective interest rate method. The Nursing Home recognises the following liabilities in this category:

Derecognition of financial assets: A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when the rights to receive cash flows from the asset have expired.

Derecognition of financial liabilities: A financial liability is derecognised when the obligation under the liability is discharged, cancelled or expires.

Impairment of financial assets

At the end of each reporting period, the Nursing Home assesses whether there is objective evidence that a financial asset or group of financial assets is impaired. All financial instrument assets, except those measured at fair value through profit or loss, are subject to annual review for impairment.

The allowance is the difference between the financial asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. In assessing impairment of statutory (non-contractual) financial assets, which are not financial instruments, professional judgement is applied in assessing materiality using estimates, averages and other computational methods in accordance with AASB 136 Impairment of Assets.

NOTE 17: RESPONSIBLE PERSON DISCLOSURES

The following disclosures are made regarding responsible persons for the reporting period.

Committee Members

Mr N. Palmer
Mrs F. Whitewood
Mr J. Hawkes
Mrs A. Byrnes
Ms I. Gilliland
Mr D. Staff
Mr L. Biddle
Ms K. Harris

Accountable Officers

Mr B. Hobbs

Remuneration of Responsible Persons

Remuneration received or receivable by responsible persons was in the range: \$160,000 - \$169,999 (\$170,000 - \$179,999 in 2019-20).

NOTE 17(a): RELATED PARTY TRANSACTIONS

Any person(s) having responsibility and authority for planning, directing and controlling the activities of the Association, directly or indirectly, including the Members of the Committee, is considered Key Management Personnel.

Key Management Personnel Compensation

Compensation	2020 \$	2019 \$
Short term employee benefits	147,851	155,534
Post-employment benefits	12,680	12,954
Other long-term benefits	4,669	4,479
Termination benefits	-	-
Total	165,200	172,967

Other Transactions of Responsible Persons and their Related Parties

No other responsible person or their related parties received any remuneration or retirement benefits during the year.

NOTE 18: REMUNERATION OF AUDITORS

Remuneration of the auditors of the Association for:

- Auditing the Financial Report

2020 \$	2019 \$
11,400	10,600
11,400	10,600

NOTE 19: COMMITMENTS FOR EXPENDITURE

There are no known capital commitments as at the date of this report.

Lease Commitments

Commitments in relation to leases contracted for at the reporting date:

Operating Leases

Total Lease Commitments

2020 \$	2019 \$
42,708	74,884
42,708	74,884

Operating leases

Kitchen and administration equipment leased over a 5 year term:

Payable:

Less than 1 year

Longer than 1 year but not longer than 5 years

Total Operating Lease Commitments

2020 \$	2019 \$
18,666	32,176
24,042	42,708
42,708	74,884

NOTE 20: CONTINGENT ASSETS AND CONTINGENT LIABILITIES

There are no known contingent assets or contingent liabilities for Violet Town Bush Nursing Centre Inc. as at the date of this report.

NOTE 21: EVENTS AFTER THE BALANCE SHEET DATE

The Covid-19 pandemic has created unprecedented economic uncertainty. Actual economic events and conditions in the future may be materially different from those estimated by Darlingford Upper Goulburn Nursing Home at the reporting date. As responses by government continue to evolve, management recognises it is difficult to reliably estimate with any degree of certainty the potential impact of the pandemic after the reporting date on Darlingford Upper Goulburn Nursing Home, its operations, its future results and financial position. The state of emergency in Victoria was extended on 13 September 2020 until 11 October 2020 and the state of disaster remains in place.

NOTE 22: ASSOCIATION DETAILS

The principle place of business of the association is:

Violet Town Bush Nursing Centre Inc
Cowslip Street
Violet Town VIC 3699

VIOLET TOWN BUSH NURSING CENTRE INC

BOARD MEMBER'S, ACCOUNTABLE OFFICER'S AND
CHIEF FINANCE & ACCOUNTING OFFICER'S DECLARATION

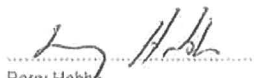
In the opinion of the committee the financial report as set out in preceding pages:

1. Presents a true and fair view of the financial position of Violet Town Bush Nursing Centre Inc as at 30 June 2020 and its performance for the year ended on that date in accordance with the Australian Charities and Non-for-profits Commission Act 2012, Australian Accounting Standards (including Australian Accounting Interpretations) and the Association Incorporation Reform Act (VIC) 2012.
2. At the date of this statement, there are reasonable grounds to believe that Violet Town Bush Nursing Centre Inc will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the committee and is signed for and on behalf of the committee by:



Linden Biddle
Chairman BOM
Violet Town


Barry Hobbs
Chief Executive Officer
Violet Town

Dated this 14th day of October 2020.

INDEPENDENT AUDIT REPORT TO THE MEMBERS OF VIOLET TOWN BUSH NURSING CENTRE INC.

Opinion

We have audited the financial report of Violet Town Bush Nursing Centre Inc., which comprises the statement of financial position as at 30 June 2020, the statement of comprehensive income, statement of changes in equity, and the cash flow statement for year then ended, and notes to the financial statements, including a summary of significant accounting policies and statement by the board of management.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the Violet Town Bush Nursing Centre Inc. as at 30 June 2020, and its financial performance and its cash flows for the year then ended in accordance with the financial reporting requirements of the *Associations Incorporation Reform Act (VIC) 2012* and the *Australian Charities and Not-For-Profits Commission Act 2012*.

Basis of Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Violet Town Bush Nursing Centre Inc. in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia, and we have fulfilled our other ethical responsibilities in accordance with the Code.

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

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation of the financial report in accordance with the requirements of the *Associations Incorporation Reform Act (Vic) 2012* and for such internal control as management determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Violet Town Bush Nursing Centre Inc.'s ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Violet Town Bush Nursing Centre Inc. or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Violet Town Bush Nursing Centre Inc.'s financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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, we exercise professional judgement and maintain professional scepticism throughout the audit. We 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 our 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 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 Violet Town Bush Nursing Centre Inc.'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 Violet Town Bush Nursing Centre Inc.'s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Violet Town Bush Nursing Centre Inc. 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.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

McLaren Hunt

McLAREN HUNT
AUDIT AND ASSURANCE

N.L. McLean

N.L. McLEAN
PARTNER

Dated at Warrnambool, 15 October 2020

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