



Honeysuckle
Regional Health

HONEYSUCKLE
REGIONAL HEALTH
ANNUAL
REPORT
2020-21



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 2020 Annual Report for Honeysuckle Regional Health.

The COVID-19 pandemic has required our management team to implement dramatic changes quickly and effectively as required by Medical & Government Policy changes throughout the year.

This created a degree of distress on residents, their families and our staff. However, the board and management worked together to alleviate and minimise the effects on some of the restrictions we were required by law to implement. A good example was the purchase of a computer to be used by residents for Zoom meetings with their families and friends.

The Board decided to operate as normal as possible and work within the restrictions imposed on nursing homes. The board looked at possible uses for the land opposite the Nursing Home, consequently a committee was formed to develop a plan for Independent Living Units for the site. The committee engaged NEAD Pty Ltd Architecture and Design to develop a concept plan with costings which is being presented to the public to ascertain if there is sufficient interest in the project before we proceed to the next stage.

We had a changing of the guard at Bentleys half way through the year Wendy Rogasch resigned and we welcomed a new facility manager at Bentleys -Jo Chalkey.

The cost of the COVID-19 Pandemic is still being felt, it affected the way our Nursing Homes are run, residents, their families, visitors and staffing requirements. On top of this the Royal Commission made several recommendations for changes to Nursing Homes, in particular the abolishment of the value of funded beds, which in turn has devalued Honeysuckle Regional Health of over 5 million dollars. At this time, we are not sure what the long-term effects will be.

Our financial sustainability was only achieved this year by using saved funds, it is paramount that we operate within our budget to ensure our survivability.

I would like to express my gratitude to my fellow board members; John Hawkes, Fay Whitewood, Ann Byrnes, Irene Gilliland, Nick Palmer, Linda Reeves and Anna Toland for their guidance throughout the year.

On behalf of the Board of Management I would like to extend a very big thank you to our CEO, Management team and all Staff. The work load this year has been unprecedented and your diligence and empathy has not gone unnoticed.

Finally, I wish to thank Honeysuckle Regional Health supporters for their ongoing generous contributions which is greatly appreciated by all of us -Thank You, Thank You so much.

Linden F M Biddle

PRESIDENT

CEO REPORT

In such a challenging environment it is easy to just reiterate the complexities of the pandemic and the ever changing landscape. There have also been lots of positives that have occurred, primarily the workforce. Staff have endured changes to policy and procedure on a daily basis from any number of Government bodies sometimes quite conflicting. These wonderful people have rallied, consolidated and shown enormous resilience maintaining the quality of care and support that has been our hallmark. I need to include volunteers and community members in this praise as they have also been prepared to assist and work, sometimes outside their scope, so that care is continuous. Our cherished residents and their loved ones have also endured and their patience and tolerance is to be admired.

There have been a number of achievements this year including winning some substantial grants allowing a number of significant refurbishments and a new structure. The Business Improvement grant will allow us to improve our laundry facilities at both sites with the possibility of doing all laundry on-site. We currently use external contractors for our bulk laundry however doing laundry on-site gives us guaranteed quality, a more homelike feel, cost savings and will create another job. Our antiquated call-bell systems at both sites need replacing and this same grant will allow replacement with state of the art systems. We will also be building eight new single bedrooms at the Violet Town site. This was achieved through the recent Aged Care Allocation Round where we were fortunate to receive a healthy grant. This will allow us to reach our full capacity at Violet Town without relying on couples. Finally we have secured an ongoing stream of income under the Significant Refurbishment program at Violet Town which we had previously achieved at Bentleys. These are exciting developments which will hopefully improve our long term financial viability.

Bentleys Aged Care with their “feel at home” adage continues to provide superior care in a competitive market. There has been a change at the top with Jo Chalkley now the new Facility Manager. Jo has previously worked at Bentleys in an executive role and is passionate about maintaining and improving care. Violet Town Bush Nursing Centre continues the “dare to be different” approach and our rural setting and superior care attract residents from near and far. In these extremely challenging times I must pay tribute to the Lifestyle Staff at both facilities. With visitation limited and outings restricted the Lifestyle teams have rallied, maintaining activities and celebrations to enhance the quality of our care. They have also been able to include staff in a number of functions which has certainly assisted with staff morale in a tough period.

Home Care Packages and Planned Activity Group have continued to adapt but have always been able to provide socialisation and have maintained welfare checks. We endeavour to employ locals and buy locally when we can so our motto of locals caring for locals endures.

Executive staff have had to lead from the front and I thank them enormously for their support. A supportive Board of Management have also assisted in a tough year.

Thanks to all.

Barry Hobbs

CEO

VIOLET TOWN BUSH NURSING CENTRE BOARD OF MANAGEMENT

PRESIDENT

Linden Biddle

VICE PRESIDENT

John Hawkes

JUNIOR VICE PRESIDENT

Irene Gilliland

BOARD MEMBER

Linda Reeves

Nick Palmer

Anna Toland

Faye Whitewood

David staff - resigned 7/12/2020

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

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 2020-21

COVID-19:

Infection Prevention and Control (IPC) continues to be a major focus of the care and services provided by Honeysuckle Regional Health staff across both campuses in order to maintain consumer and workforce health and safety.

Consumers and staff have adopted the constraints imposed by the continuing presence of COVID-19 in our community, meeting the ongoing Federal and State Government and Industry restrictions and directives with a commitment to keep COVID-19 out of our Service.

Voluntary workforce asymptomatic COVID-19 testing is scheduled weekly – to fortnightly depending on workforce catchment cases and waste water testing and staff are willingly presenting for testing in order to keep us all safe. Mandatory COVID-19 vaccination has been accepted well with minimal changes to staffing levels and all future employees must be vaccinated prior to employment.

Compliance to Standards of Care:

It has also been a testing time adapting to the ever increased documentation and reporting requirements necessary to remain compliant across all Standards of Care. The issues of non-compliance experienced in our Bendigo Campus have been resolved by reviewing and updating processes and implementing an extensive auditing program to ensure all of care and service are delivered in consultation with consumers and their Substitute Decision Makers (SDM) and that assessments and care planning needs are met. The response to the Compliance Board has been accepted but Re-accreditation is yet to be finalised due to the inability of the Aged Care Quality and Safety Commission (ACQASC) assessors being able to make on-site visits to Residential Aged Care Services. Staff across both campuses recognise the importance of a positive team focused on providing safe, effective and timely care and services to our consumers according to their assessed care needs and choices, while meeting Industry, State and Federal Government requirements.

Violet Town Campus Re-accreditation was due in 2021 but rescheduled until 2022 due to COVID-19 restrictions interfering with assessment contact and a previous recognised commitment to meeting Standards of Care.

Education and Training:

Honeysuckle Regional Health has provided education in both Wound Care Management and Infection Prevention and Control to support Wound Care Link Nurses and Infection Prevention and Control (IPC) Lead Nurses at both Bendigo and Violet Town Campus. Both are important aspects of maintaining consumer health, well-being and quality of life.

The purchase of a licence from La Trobe University for both Bendigo and Violet Town Campus to provide an education and training package to our care staff will improve their skills in 'Recognising and Reporting changes in Resident's Health', maintaining consumer health and well-being and quality of life.

Further teaching moments are given in response to the generation and review of policy and processes, feedback and Client Incidents recorded in our IT documentation system.

The Lifestyle Service at Violet Town has been provided with support to implement a Positive Approach to Care (PAC) and the 'GEM STATE' recognition of the stages of dementia to assist in preventing behaviours of concern in consumer population.

Food Safety Supervisors and Cooks at Violet Town Campus are being supported through the 'Maggie Beer Foundation' with newsletter, seasonal recipes, and online education and training packages commencing in November 2021, through Altura Learning.

Quality and Quantity of Food – Catering Services and Allied Health:

Nutrition and Hydration plays an important part of keeping consumers happy and healthy.

Consumer feedback both verbally at point of service and through consumer focus groups, monthly consumer meetings, consumer surveys and food audits are all indicators used to assess the quality and quality of food provided to our consumers and how happy or unhappy they are with the service provided.

Changes in consumer ability to swallow food and liquids, known as dysphagia, can lead to the malnutrition, isolation and a loss of enjoyment in the dining experience. Both Dietetic and Speech Pathology services are involved in assessment and care planning related to dysphagia to ensure that consumer needs and choices are met and complications avoided.

The Lifestyle Team at the Violet Town Campus have also implemented, as part of the Positive Approach to Care initiative, a 'Breakfast club' which assists in consumers living with dementia to experience a positive dining experience allowing for independence and choice. This program is being embraced by staff and consumers alike and is having positive effects on quality of life in our Dementia Unit. Our proactive LifeStyle Team structure programs which include cultural meal preferences and cooking with consumers to encourage engagement, independence and maintain cultural connectivity.

A Changing Environment:

Reinforcement of engaging with consumers and their representatives in all steps of care and service provision, assessment and care planning is ongoing and at times a slow process when overcoming years of an ingrained medical model of care that was previously provided.

We remind each other daily that we have the privilege of caring for consumers in their home both in aged care facilities and in home care, and that they must be consulted and included in all decision making processes including gardening and maintenance, meal and dining experiences, housekeeping processes, lifestyle programming, clinical care and end-of life care needs.

I thank all staff for taking on board the changes to the delivery of care and services and the care and support they give to consumers, family members and each other in meeting care and service needs of our consumers.

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 2020-21

2021 has been another interesting year for everyone with the ongoing pandemic impacting on everyone's lives and workplaces.

Friends were only able to hold a couple of "official" meetings during the year and the last one we had in September was to officially close the Friends' group. This was a hard decision to make but membership has steadily decreased over the last 2-3 years, and with not enough people to take on the executive positions the inevitable has happened. We still have a few volunteers who are willing and able to help, and we will work in with Madonna and the Lifestyle crew to continue fundraising, particularly the VT Market tin rattle and annual raffles for firewood etc.

A huge thank you must go to all those enthusiastic volunteers over the years who have put in so much time and effort to help enhance our residents' mental and physical wellbeing through the provision of essential "extras". Our bank balance at the end of September was \$13,160 and this will be placed in the VTBNC Fund Raising Account. We still have \$10,000 of those monies committed to the automatic door in the Blue Gum courtyard. Our volunteers will be consulted in future whenever there is a need for purchases. We are keen to have meetings with Madonna, Lifestyle crew and residents, maybe every three months.

Thank you to those who were still holding positions and helping, including Tina Brown, Kerry Wilson, Veronica Brown, Pam Ellis and Carol Hart. Thanks also to Barry and Madonna for being able to attend our meetings and keeping us up to date, particularly with the impact of the pandemic on the centre.

Our most recent funding was for the Day Care transport costs of a pianola. We hope Brenda and her crew and Day Care attendees have many happy hours of enjoyment around the pianola.

We held a Blumes Fashion Fundraiser and raised a tidy sum from door entry, and also a percentage of the clothing sales. Our firewood raffle was also a great success – with Barry winning the huge trailer load of wood! Tickets were sold at the Market, the Corner Store and at the VTBNC.

We contributed to the cost of a good quality ride on mower for the continuing beautification of the wetlands. We were supported by the VT Community Op Shop and the Lions Club in this worthwhile endeavour.

Once again, a big thank you to everyone. We will still be around, just not in any official capacity.

Linda Reeves
PRESIDENT



Violet Town Lifestyle Report 2021

The start of 2021 differed from other years as under the shroud of “Covid” the Lifestyle team found they needed to diversify and be flexible to manage the ever changing requirement to meet our resident’s “needs and wants” and yet comply to Covid requirements and restrictions.

Quarterly resident surveys provide the lifestyle team with insight as to what the resident Lifestyle program choices are along with conversation we have with residents is a dialogue that reassures and provides choice that works with the resident’s strengths and abilities to maintain and enhance life interests.

The on again /off again lock down due to Covid has residents in the fairy tale Snow White imitating the attributes of the Seven Dwarves =

On some days we can get a bit Grumpy...Changes

We’re Sneezzy at the.... you can go out / no you can’t

We get a bit sleepy ... with continuing restrictions

We get Happy ... when let out

We go off to see the Doc ...because we feel a bit down

And when it all comes down to itBashful because it’s all Covid!

And we hope for a happy eve after...

Our outside environment provides a refuge, the view from every window a filled with country vista and birdlife. A legacy left by one of our residents was to place a bird bath outside every window, this is a work in progress as is a few of our projects such as our Enabling Garden- One of our farmer folk proclaimed that if you finish everything what will we have to live for!

Our focus on Dementia Care has us adopting the PAC – Positive Approach to Dementia Care auspiced by Teepa Snow . Lifestyle staff are rolling out the PAC techniques and care models that will enable residents to engage in meaningful Life Activity.

Until There’s A Cure, There’s Care™-Love the Life you Live-TEEPA SNOW

In between the lock downs we have managed...

To dance like no one was watching in the “The Festival of the Chair “which had us dancing in our seats with the Violet Town Community.

We also celebrated impending births as staff added to the Covid baby boom with afternoon tea and games...We sang and ate, we cooked and bowled, we knitted and knattered, we potted and planted, we patted and petted ... after all if we didn’t get done there’s always next year!

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.

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

We currently hold 33 packages

- Level 4 – 5 Benalla, VT, Geelong, Euroa
- Level 3 – 9 in Euroa, Benalla, Avenel, Violet Town, Werribee
- Level 2 –18 in Benalla, Euroa, Violet Town, Baddaginnie and Healesville
- Level 1 – 1 in Euroa

It has been a challenging time over the last year due to COVID but we have looked after our clients and helped them through this time keeping them informed and assisting with any extra need they have. I have many clients saying they don’t know how they would manage without our support, so that tells me we are doing our job well. Clients have moved to Healesville, Geelong and Werribee but are so happy with our service and they have chosen not to change provider so we continue to look after them, this is manageable as most services can be arranged by phone and email and we can Zoom and if necessary do an annual home visit.

There have been many changes in the Aged Care sector over the last year, first the change of payment from Advance monthly payments to payment in arrears. And then from 1st September the complete change of system which has kept us busy setting up and training. From 1st September unspent funds accrued from that date for all clients will be held by Aged Care, we continue to hold the unspent funds we currently have until they are used up or as clients go into care or pass away their unspent funds are returned to Aged Care. We are currently concentrating on getting the new system up and running, next year we will decide if we should look at growing the program.

We have not needed to advertise because our numbers have remained steady, our good reputation means that we have Allied Health and Medical clinics recommending us to their patients. Lyn Newnham and Debbie Cook both work 4 days, Debbie has been studying the Diploma of Community Services and will be finished her course at the end of the year she will then be qualified to run the program while Lyn is on leave and will eventually take over the running of the program.

We offer a more personal case management which is ideal for those who do not have close family support. I have compared our fees to 6 other organisations that service the area and we are mid-range. We have the expertise in our team to provide a very good service. At regional meetings other organisations report clients transferring to other providers regularly, I am pleased to say that is not the case for Honeysuckle Regional Health.

Lyn Newnham

Case Manager
Honeysuckle Regional Health

DAY THERAPY CENTRE ANNUAL REPORT 2020-21

The Day Therapy and HACC Planned Activity Group provides an excellent service to the Violet Town community.

The aims of these programs are to provide day respite for families and an active program of socialisation, support and enjoyment for all who attend as well as individual and group exercise programs. A great asset we have with the Gym being a great place to exercise. We also run balance and weight programs.

We have also received funding to continue our program of the Men's Mob and Girl's Day Out, which is aimed at linking people together in the community.

Pianola – We have been generously donated a Pianola for our clients to use

A big thank you to the Friends of Violet Town for their donation of funds which enabled us to have it safely transported to us here at Violet Town.

Men's Mob and Girls Day Out

Men's Mob and Girls Day Out has been put on hold this year due to the restrictions

Big Bash Breakfast

.So we have a new program this year. Due to the Covid restrictions we have held a Big Bash Breakfast each month. These have been held at the community supper rooms. We were only allowed to seat 40 people. The hall was booked, the staff were busy setting up, cooking and the guest speakers were organized. This has been a very successful program. We applied for funding from The Strathbogie Shire and were able to run 5 sessions including skin education and a series of Mental health workshops. We are gearing up to continue as the restrictions ease...We also have applied for funding to host a Mental Health First Aid Course...Helping the community to support its members

Weekly Programs

Our weekly programs change often.

The Health & Fitness Program also continues to be an important part of our weekly program with each client being individually assessed by our Physiotherapist, Sarah Jennings. What a great asset we have with the Gym being a great place to exercise. We also run balance and weights groups and a walking group. Our health and fitness programs are always well attended and enjoyed by all.

Hydrotherapy is another very important part of our program which also supports our health and fitness program. The Benalla pool has been closed for most of the year and we are missing the warm water.

Outings: The clients and volunteers have enjoyed outings to Euroa, Benalla and Dookie. Chinese lunch is a favourite.

Courtyard: This is a spectacular area during Spring and is a great spot for morning tea and BBQs.

Creative Art and Craft: This year we have enjoyed doing some paint pouring and have made some lovely clocks. We have also decorated tins and have made some box cards.

Volunteers:

Volunteers are an important part of our community. A very big "THANK YOU" to all our volunteers who regularly support all our programs and outings.

Thank You

A big thank you also to the Friends of the VTBNC, Violet Town Op Shop, the Community House and Violet Town Seed Savers for their generous support to our Centre.

Brenda Hoare

DAY THERAPY COORDINATOR

BENTLEYS

“Feel at Home” is our catch phrase that we live and work by at Bentleys Aged Care. The past year, staff have again continued to work under difficult circumstances where it has been even more important to provide a safe and enjoyable environment. Government directed Covid-19 lockdowns have impacted significantly upon visitors to our home and the ability of residents to participate in community activities.

Our Lifestyle team has continued to support residents during an extended period of restricted visiting by families due to Covid-19 precautions. Multiple new activities and social groups have seen many new friendships thrive, much laughter, reminiscing and story-telling of early years. We introduced a late shift for activities to assist staff in managing behavioural symptoms of dementia in late afternoon. This has been successful in keeping residents engaged and is part of our falls prevention program.

A new staffing model has been introduced, which ensures continuous oversight of all aspects of care by a team of experienced nursing staff, ably and passionately supported by our very special personal carers. Staff recruitment and professional development is a priority to be able to provide excellence in care. We will shortly be launching education sessions for our personal carers. This education package, developed by LaTrobe University will aim to provide specific skills to detect deterioration in resident condition. Our carers are in the perfect position to detect slight changes in nuances which can indicate early deterioration in their condition. By providing this specific training, we are investing in our staff to be able to recognise and report changes in resident health.

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, Restraint minimisation and establishing accurate behaviour assessments and care plans.

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	Jo Chalkley RN- of quality aged care management experience	Bachelor of Nursing with 22 years
Clinical Care Coordinator / Assistant Manager	Margaret Hamilton	Registered Nurse,
Lifestyle Coordinator	Sandra Forge	Certificate IV Leisure & Health
Senior Administration administration	Gabrielle McKenzie	11 years' experience in senior
Reception/Admin	Laura Halliday	Cert III Business
Head Chef/ Food Safety Supervisor	Sarah Thorpe	Cert III Hospitality, Cert IV Accounting

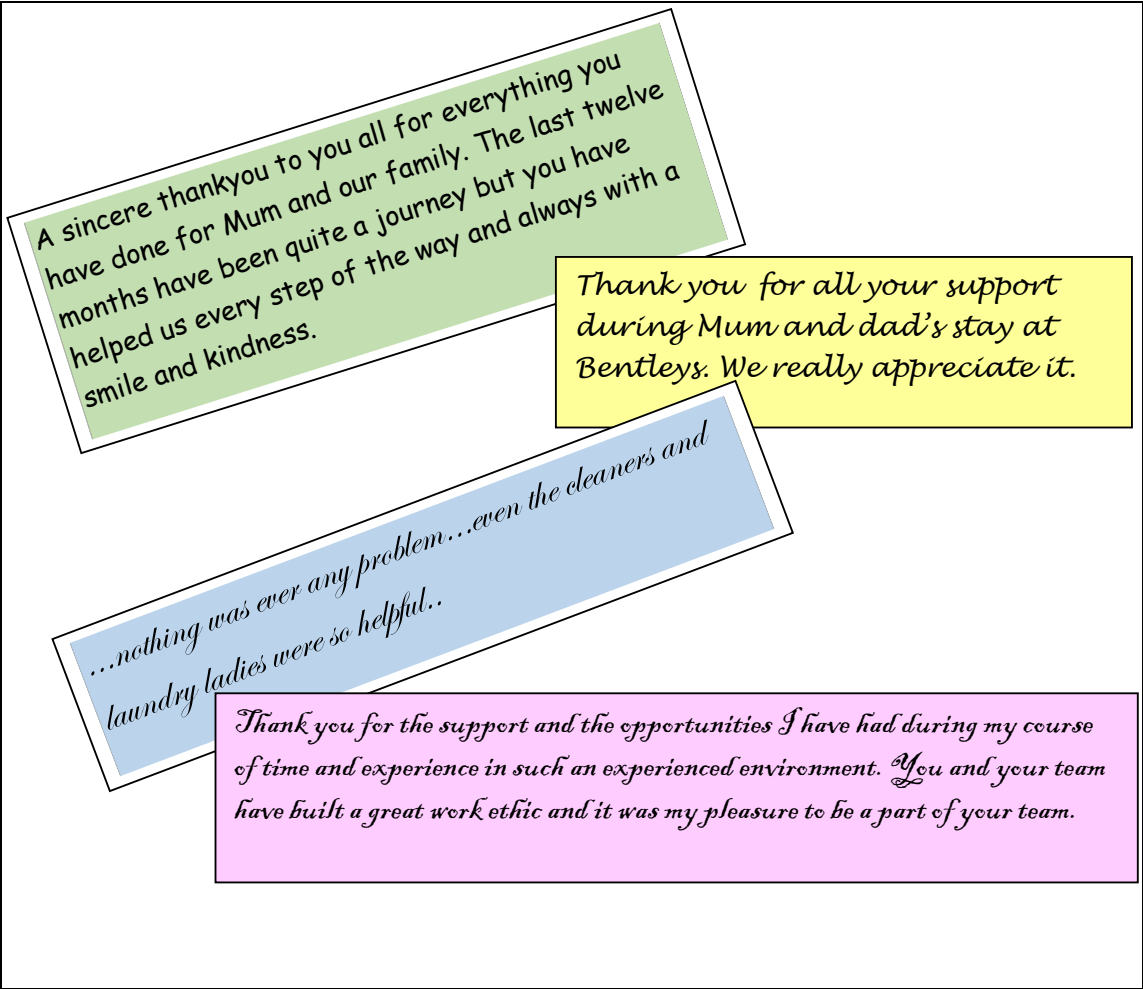
CHALLENGES

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 spent much energy and effort on recruitment of excellent staff 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. Unfortunately, this requires a lay off period of two to three days in each case whilst awaiting results which has been problematic to staffing. Despite positive cases in the community, we are fortunate there have been no positive cases in either the staff or resident cohort.

ACHIEVEMENTS

Covid-19 has had minimal impact upon our respite and permanent bookings. Bentleys' reputation in the Bendigo region has seen strong growth in admissions and occupancy.

Despite multiple exposure sites around Bendigo, we happily remain Covid-19 free. Ongoing staff education continues in line with Government updates and best practice recommendations. We are fortunate to enjoy a good rate of “herd immunity” due to a combined 98% vaccination rate of staff and residents. Our remaining staff are booked for their second dose, therefore staff will reach a very satisfying 100% vaccinated.

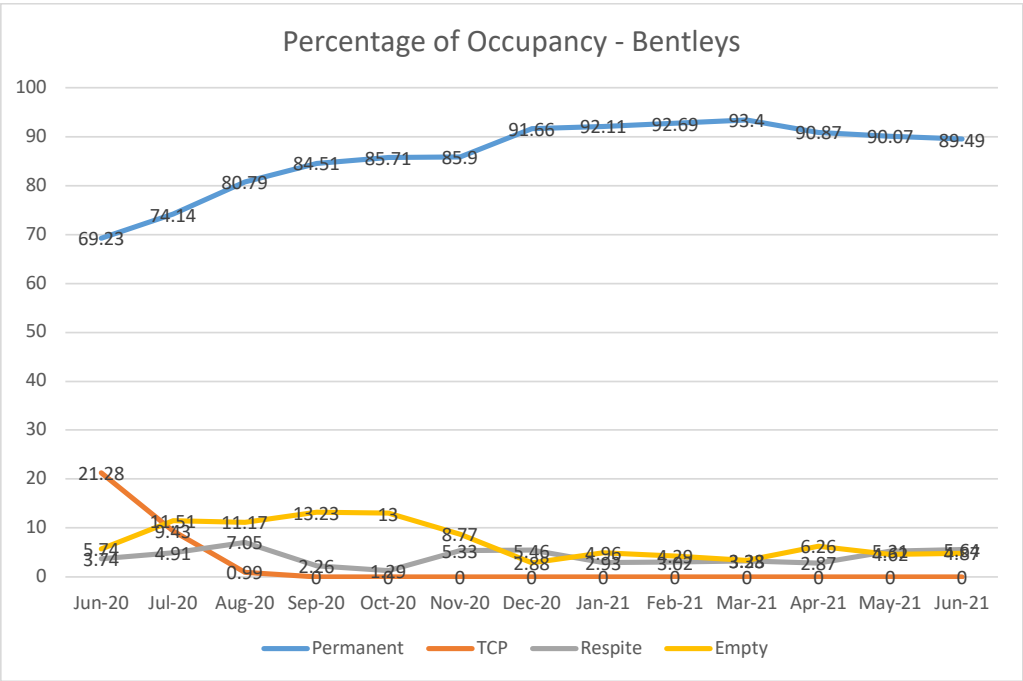


PARTNERSHIPS

- Bendigo Health –Carer Support Services, Residential In Reach
- My Physio Co – providing best practice physiotherapy on site
- Bendigo Wound Clinic – for expert advice for complex wound care
- Bendigo Speech Works
- Bendigo Foot Clinic
- Bendigo Sleep Lab

VOLUNTEERS

Visits from Volunteers have been significantly disrupted as a result of Covid-19. Our grateful thanks go to all the many volunteers and entertainers who donate their time and good will to brighten our day. We look forward to welcoming our volunteers back when safe to do so.



The average bed occupancy for this financial year was 92.78% which was a slight decrease from 93.12% on the previous year. This was due to having 15 empty beds for a period of time after the departure of the Transition Care Program.

With the last of Bendigo Health’s TCP clients at Bentleys leaving in August 2020, we have been able to successfully fill nearly all of our beds. Those not filled with permanent residents have been used for respite care.

It has been a very uncertain and tumultuous 12 months (to say the least) having to deal with Covid-19 and numerous lockdowns. Despite this, we admitted 26 new permanent residents during this time.

The level of enquired received for bother Permanent Care and Respite at Bentleys continues to be consistently high – a true testament to the exceptional reputation we have both locally and across the state of Victoria.

LIFESTYLE ACTIVITIES PROGRAM

Despite another year of Covid-19 interruptions we have had a successful year in Bentleys Aged Care Activity Program.

Again it has been hard on our residents, only being able to communicate with their families via phone, computer or window visits. Along with our amazing care staff, the lifestyle team continues to keep up the morale of our residents.

Our residents are very proud of themselves making the front page of the local newspaper and television along with appearing on the Channel 7 & 2 news broadcasts in Melbourne as the first residents to be vaccinated in Bendigo.

During the 1919-2020 year we developed a strong relationship with year 2/3 students at Holy Rosary Primary School, this relationship has continued into this year. Residents have been regularly corresponding with the students and hope that it won’t be too much longer before they will be able to visit us here.

We have commenced our weekly Pre-Dinner Drinks which according to resident feedback is becoming a much favoured activity. We look forward to being able to offer our Saturday afternoon happy hour with family members invited once all Covid restrictions are over.

We were very happy to contribute to the Cancer Councils Biggest Morning Tea, raising nearly \$300 to fight cancer. Residents and staff combined to make it an enjoyable and successful afternoon High Tea!

During the year we were lucky to manage a couple of outings and concerts between lockdowns. Small groups of staff and residents were able to visit the silos at Colbinabbin, Bendigo Pottery, take short drives around Bendigo often ending up at a coffee shop or Lake Weeroona for morning tea.

Our residents were happy to tap their toes along with music during the limited concerts available to us this year.

Our regular exercise group continues with armchair exercises ably presented by our lifestyle team members or by programmes on You Tube. Walking groups out in the fresh air and sunshine are also offered or a short stroll in the courtyards or around the corridors.

Along with our usual activities of Bingo, shopping trolley, social morning tea groups, Rummikub, arts & craft, our Mental stimulation activities continue to be enjoyed and looked forward to.

Again we look forward to resuming our normal concerts, outings and family visits in the not too distant future.

Sandra Forge
LEISURE & LIFESTYLE CO-ORDINATOR

90th ANNUAL GENERAL MEETING - MINUTES

Wednesday, 3rd March 2021 at 10.00am

CHAIRPERSON

WELCOME Mr. Linden Biddle – Chair welcomed guests and reminded us that this was the 90th AGM of the Violet Town Nursing Home. The first AGM was in 1930 and definitely not by Zoom. Due to COVID restrictions two AGMs have already been postponed so this will go ahead on Zoom.

PRESENT Irene Gilliland, Barry Hobbsm Jordan Cavallaro (Accountant) David Staff, Linden Buiddle, Nick Palmer, Faye Biddle, Anna Toland, Ann Byrnes, Pam Raeburn, Madonna Logue, Wendy Rogasch , Linda Reeves

APOLOGIES Fay Whitewood, John Hawkes

CONFIRMATION

OF MINUTES 89th Annual General Meeting held 11th November 2019

Moved: David Staff
Sec: Linda Reeves

BUSINESS ARISING – Nil

ANNUAL REPORT

CHAIRMAN’S REPORT – available in printed and online form. Chairman spoke to report published in Annual Report 2019 – 2020.

CEO REPORT - Barry Hobbs spoke to Annual Report 2019 – 2020

Both CEO and Chairman reiterated their thanks to all concerned throughout this difficult year.

ACCOUNTANT REPORT – spoke to and explained the Annual Report 2019 – 2020. Summarized and explained financial statements.

APPOINTMENT OF AUDITOR – Reappointment of McLaren Hunt Financial Group

Moved: Linden Biddle
Sec: David Staff

SPECIAL RESOLUTION – “If it is the intention by 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 ¾ in favour.

Moved: Linden Biddle
Sec: Nick Palmer

Eight (8) voted in favour of the motion.

DECLARATION OF ELECTION – 4 Vacancies of 3 year term

AND

CONFIRMATION OF COMMITTEE OF MANAGEMENT FOR 2020 - 2021

Members elected unopposed – Anna Toland, Linden Biddle, Linda Reeves, John Hawkes

BUSINESS

Annual Membership Subscription to remain at \$10.00 per member and is due payable on 30th June

Moved: Linda Reeves

Sec: Irene Gilliland

91st ANNUAL GENERAL MEETING - AGENDA

Wednesday 17th November 2021 at 7.30pm

CHAIRPERSON

WELCOME Mr. Linden Biddle- Chair.

APOLOGIES

CONFIRMATION 90th. Annual General Meeting held 3rd March 2021-ZOOM

OF MINUTES (move motion)

BUSINESS ARISING - FROM MINUTES

ANNUAL REPORT Chairman’s Report

CEO Report-Barry Hobbs

Accountant Report

(move motion to accept reports)

APPOINTMENT OF AUDITOR Reappointment of McLaren Hunt Financial Group (move motion)

DECLARATION OF ELECTION -2 Vacancies 3 year term

AND

CONFIRMATION OF COMMITTEE OF MANAGEMENT FOR 2020-21

BUSINESS

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

nead pty ltd architecture + design-Presentation Independent Units

Other Business

CLOSE MEETING

FINANCIAL STATEMENTS

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

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

VIOLET TOWN BUSH NURSING CENTRE INC

COMPREHENSIVE OPERATING STATEMENT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021

	Note	2021 \$	2020 \$
Revenue from operating activities	2	10,865,391	10,743,732
Revenue from non-operating activities	2	56,642	98,774
Employee benefits expense	3	(8,885,261)	(8,472,629)
Other Expenses	3	(2,352,180)	(2,008,415)
Net Result Before Capital and Specific Items		(315,409)	361,462
Capital purpose income	2	75,615	63,461
Depreciation expense	4	(549,898)	(545,382)
Impairment of bed licences		(5,040,000)	-
Net gain/(loss) on financial instruments	2	61,153	(6,066)
		(5,768,528)	(126,525)
NET RESULT FOR THE YEAR		(5,768,528)	(126,525)
Other comprehensive income			
COMPREHENSIVE RESULT		(5,768,528)	(126,525)

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

VIOLET TOWN BUSH NURSING CENTRE INC

BALANCE SHEET AS AT 30 JUNE 2021

	Note	2021 \$	2020 \$
Current Assets			
Cash and cash equivalents	5	4,511,298	4,140,549
Receivables	6	114,308	226,301
Investments and other financial assets	7	6,762,580	5,714,337
Other assets	8	30,256	25,511
Total current assets		11,418,441	10,106,698
Non-current assets			
Intangible assets	9	-	5,040,000
Property, plant and equipment	10	10,370,774	10,722,996
Total non-current assets		10,370,774	15,762,996
TOTAL ASSETS		21,789,215	25,869,694
Current Liabilities			
Payables	11	1,158,362	787,451
Employee Benefits	12	1,132,234	1,040,669
Other liabilities	13	14,065,354	12,747,088
Total current liabilities		16,355,950	14,575,208
Non-current liabilities			
Employee Benefits	12	413,746	506,439
Total non-current liabilities		413,746	506,439
TOTAL LIABILITIES		16,769,696	15,081,647
NET ASSETS		5,019,518	10,788,047
EQUITY			
Asset Revaluation Reserve		-	2,854,000
Retained surplus		5,019,518	7,934,047
TOTAL EQUITY		5,019,518	10,788,047
Commitments	18		
Contingent Assets and Contingent Liabilities	19		

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 2021

	Note	2021 \$	2020 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Resident fees received		4,301,786	5,832,580
Operating grants from government		6,786,540	4,972,107
Donations and bequests received		69,250	68,033
Interest received		49,507	117,248
Other receipts		313,277	109,703
Payments for suppliers & employees		(11,271,655)	(10,225,901)
Borrowing costs		(17,832)	(15,997)
NET CASH FLOW FROM OPERATING ACTIVITIES	14	230,873	857,773
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant and equipment		102,743	(4,572)
Net proceeds from/(payment for) investments		(987,090)	(1,759,083)
Purchase of property, plant and equipment		(294,044)	(113,016)
NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES		(1,178,391)	(1,876,671)
CASH FLOW FROM FINANCING ACTIVITIES			
Net proceeds from/(payment for) Monies inTrust		1,318,266	2,283,086
NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES		1,318,266	2,283,086
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS HELD		370,749	1,264,188
CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL YEAR		4,140,549	2,876,361
CASH AND CASH EQUIVALENTS AT END OF FINANCIAL YEAR	5	4,511,298	4,140,549

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 2021

	Retained Surplus	Asset Revaluation Surplus	Total
	\$	\$	\$
Balance at 1 July 2019	8,060,572	2,854,000	10,914,572
Net result for the year	(126,525)	-	(126,525)
Balance at 30 June 2020	7,934,047	2,854,000	10,788,047
Net result for the year	(5,768,528)	-	(5,768,528)
Transfers	2,854,000	(2,854,000)	-
Balance at 30 June 2021	5,019,518	-	5,019,518

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

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 2021 Violet Town Bush Nursing Centre had an operating deficit of \$5,768,528 (2020 deficit of \$126,525).

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

- The current ratio has improved slightly from 0.69 to 0.70.
- Improved occupancy and revenue during the year.
- The 2021/22 adopted budget provides for an operating surplus prior to depreciation of \$56,220.
- 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:

	2021	2020
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) 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. Following the outcomes of the Royal Commission for Aged Care Quality and Safety, and the removal of bed licences from 2024, the board has impaired the value of licences held.

(e) Employee Benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits 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.

(f) 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

(g) 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.

(h) 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.

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.

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.

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

(i) 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.

(j) 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.

(k) 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.

(l) 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.

In the previous financial year, a global pandemic caused by the COVID-19 Coronavirus (COVID-19) was declared. To contain the spread of COVID-19 and prioritise the health and safety of our community, Violet Town Bush Nursing Centre was required to comply with various restrictions announced by the Commonwealth and State Governments, which in turn, has continued to impact the way in which the Nursing Home operates.

Violet Town Bush Nursing Centre introduced a range of measures in both the prior and current year, including:

- introducing restrictions on non-essential visitors
- implementing reduced visitor hours
- implementing work from home arrangements where appropriate

The Government has provided additional funding to support the Nursing Home during the pandemic to assist with cash flow, retaining staff and increased costs associated with Covid-19 (refer to Note 2 for further details).

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

Certain new Australian accounting standards have been published that are not mandatory for 30 June 2021 reporting period.

As at 30 June 2021, 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.

Standard	Key Requirements	Effective Date	Impact on financial statements
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. AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date was issued in August 2020 and defers the effective date to annual reporting periods beginning on or after 1 January 2023 instead of 1 January 2022, with earlier application permitted.	1 January 2023	The standard is not expected to have a significant impact on the entity

Note 2: REVENUE

Note	2021 \$	2020 \$
Revenue from Operating Activities		
- Resident Fees & Retentions	3,739,239	4,940,595
- Operating and Capital Grants	6,812,875	5,693,888
- Other Revenue (i)	313,277	109,249
Total Revenue from Operating Activities	10,865,391	10,743,732
Revenue from Non-Operating Activities		
- Interest Received	56,642	98,320
- Other Recoveries	-	454
Total Revenue from Non-Operating Activities	56,642	98,774
Revenue from Capital Purpose Income		
- Donations and Bequests	69,250	68,033
- Gain/(Loss) on Sale of Non Financial Assets	6,365	(4,572)
- Unrealised gain/(loss) on financial instruments	61,153	(6,066)
Total Capital Purpose Income	136,768	57,395
Total Revenue	11,058,801	10,899,901

(i) Other Revenue for the 2020/21 financial year includes additional Covid-19 support funding including the Workforce Retention grant \$205,680 (2020: Nil) and ATO Cashflow Boost \$50,000 (2020: \$50,000).

Note 2a: INTEREST RECEIVED

	TOTAL 2021	TOTAL 2020
- Financial Institutions	56,642	98,320
	56,642	98,320

Violet Town Bush Nursing Center Inc.
Notes to the Financial Statements 30 June 2021

Note 3: EXPENSES

Employee Expenses

Employee Benefits Expense

Total Employee Expenses

Other Expenses

Service Contract Fees

Operating Expenses

Repairs and Maintenance Expenses

Food & Provisions

Other Expenses

Bad Debts

Finance Costs

Total Other Expenses

Depreciation and Amortisation

TOTAL EXPENSES

	2021	2020
	\$	\$
Employee Benefits Expense	8,885,261	8,472,629
Total Employee Expenses	8,885,261	8,472,629
Other Expenses		
Service Contract Fees	383,593	291,668
Operating Expenses	461,115	440,400
Repairs and Maintenance Expenses	249,850	230,143
Food & Provisions	438,276	448,141
Other Expenses	774,912	582,066
Bad Debts	26,603	-
Finance Costs	17,832	15,997
Total Other Expenses	2,352,180	2,008,415
Depreciation and Amortisation	549,888	545,382
TOTAL EXPENSES	11,787,330	11,026,426

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Violet Town Bush Nursing Centre Inc.
Notes to the Financial Statements 30 June 2021

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

Proceeds from Disposal of Non Financial Assets

- Motor Vehicles

Total Proceeds from Disposal of Non-Financial Assets

Less: Written Down Value of Non Financial Assets Sold

- Motor Vehicles

Total Written Down Value of Non-Financial Assets Sold

NET GAINS/(LOSSES) ON DISPOSAL OF NON FINANCIAL ASSETS

2021	2020
\$	\$
102,743	152,944
102,743	152,944
(96,378)	(157,516)
(96,378)	(157,516)
6,365	(4,572)

Violet Town Bush Nursing Centre Inc.
Notes to the Financial Statements 30 June 2021

NOTE 4: DEPRECIATION AND AMORTISATION

	2021 \$	2020 \$
Depreciation		
Buildings	348,784	349,921
Plant and Equipment	183,483	178,216
Motor Vehicles	17,622	17,245
TOTAL DEPRECIATION	549,888	545,382

NOTE 5: CASH AND CASH EQUIVALENTS

	2021 \$	2020 \$
Cash at Bank	1,185,298	1,084,572
Monies Held in Trust	3,326,000	3,055,977
TOTAL	4,511,298	4,140,549

NOTE 6: ACCOUNTS RECEIVABLE AND OTHER DEBTORS

	2021 \$	2020 \$
CURRENT		
Contractual		
Trade Receivables	68,105	213,568
Accrued Income	51,203	17,733
Provision for Impairment	(5,000)	(5,000)
TOTAL ACCOUNT RECEIVABLE AND OTHER DEBTORS	114,308	226,301

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

	2021 \$	2020 \$
CURRENT		
Term Deposits	6,176,000	5,188,910
IOOF Share Portfolio	586,580	525,427
TOTAL	6,762,580	5,714,337

NOTE 8: OTHER ASSETS

	2021 \$	2020 \$
CURRENT		
Prepayments	30,256	25,511
TOTAL OTHER ASSETS	30,256	25,511

Violet Town Bush Nursing Centre Inc.
Notes to the Financial Statements 30 June 2021

NOTE 9: INTANGIBLE ASSETS

	2021 \$	2020 \$
Other Intangibles		
Bed Licences at fair value	-	5,040,000
Total Intangibles	-	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. Following the outcomes of the Royal Commission for Aged Care Quality and Safety, and the removal of bed licences from 2024, the board has impaired the value of licences held.

NOTE 10: PROPERTY, PLANT & EQUIPMENT

	2021 \$	2020 \$
Land and Buildings		
- Land	278,142	278,142
- Buildings at Cost	14,035,369	14,033,850
Less Accumulated Depreciation	4,916,494	4,567,711
Total Land and Buildings	9,397,017	9,744,281
Plant & Equipment		
- Plant and Equipment at Cost	2,637,665	2,465,644
Less Accumulated Depreciation	1,778,891	1,595,408
Total Plant and Equipment	858,774	870,236
Motor Vehicles		
- Motor Vehicles at Cost	206,769	202,127
Less Accumulated Depreciation	91,786	93,648
Total Motor Vehicles	114,983	108,479
TOTAL PROPERTY, PLANT AND EQUIPMENT	10,370,774	10,722,996

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 2019	10,067,214	982,638	105,510	11,155,362
Additions	1,050	91,754	177,729	270,533
Transfer between classes	25,940	(25,940)	-	-
Disposals - written down value	-	-	(157,517)	(157,517)
Depreciation Expense	(349,923)	(178,216)	(17,243)	(545,382)
Balance at 1 July 2020	9,744,281	870,236	108,479	10,722,996
Additions	1,518	172,020	120,505	294,043
Transfer between classes	-	-	-	-
Disposals - written down value	-	-	(96,378)	(96,378)
Depreciation Expense	(348,782)	(183,482)	(17,623)	(549,888)
Balance at 30 June 2021	9,397,017	858,774	114,983	10,370,774

Violet Town Bush Nursing Centre Inc.
Notes to the Financial Statements 30 June 2021

NOTE 11: ACCOUNTS PAYABLE AND OTHER PAYABLES

	2021 \$	2020 \$
CURRENT		
Unsecured Liabilities		
Accounts Payable	258,551	169,856
Income in Advance - Capital Grant	305,746	-
Income in Advance - Aged Care Packages	297,504	180,291
Fees in Advance	5,847	11,722
Sundry Payables and Accrued Expenses	290,714	425,582
TOTAL	1,158,362	787,451

NOTE 12: EMPLOYEE PROVISIONS

	2021 \$	2020 \$
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)	303,124	304,608
Annual Leave		
- Unconditional and expected to be settled within 12 months (i)	734,110	641,061
- Unconditional and expected to be settled after 12 months (i)	45,000	45,000
Total Current Employee Provisions	1,132,234	1,040,669
NON CURRENT		
Long Service Leave		
- Conditional Long Service Leave	413,746	506,439
TOTAL EMPLOYEE PROVISIONS	1,545,980	1,547,108

(i) The amounts disclosed are at present values

Violet Town Bush Nursing Centre Inc.
Notes to the Financial Statements 30 June 2021

NOTE 13: OTHER LIABILITIES

	2021 \$	2020 \$
CURRENT		
Monies Held in Trust		
- Patient Monies Held in Trust	7,935	9,638
- Accommodation Bonds	14,057,419	12,737,450
TOTAL OTHER LIABILITIES	14,065,354	12,747,088
Represented by:		
Cash at Bank	3,326,000	3,055,977
Investments and Other Financial Assets	6,762,580	5,714,337
Buildings and Infrastructure	3,976,774	3,976,774
	14,065,354	12,747,088

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

	2021 \$	2020 \$
NET RESULT FOR THE PERIOD	(5,768,528)	(126,525)
Depreciation & Amortisation	549,888	545,382
Impairment of Bed Licences	5,040,000	-
Bad Debts	26,603	-
Net (Gain)/Loss from Sale of Plant and Equipment	(6,365)	4,572
Net (Gain)/Loss on Financial Instruments	(61,153)	6,066
Change in Operating Assets & Liabilities		
(Increase)/Decrease in Receivables	91,237	95,523
(Increase)/Decrease in Other Assets	(4,744)	2,881
Increase/(Decrease) in Income in Advance	411,237	93,599
Increase/(Decrease) in Trade and Other Payables	(46,173)	48,344
Increase/(Decrease) in Employee Benefits	(1,128)	187,931
NET CASH FLOWS FROM OPERATING ACTIVITIES	230,873	857,773

NOTE 15: FINANCIAL INSTRUMENTS
Financial Risk Management Objectives and Policies

(a) Categorisation of financial instruments

	Financial assets at fair value through net result	Financial assets - amortised cost	Financial liabilities at amortised cost	Total
	\$	\$	\$	\$
2021				
Contractual Financial Assets				
Cash and cash equivalents	-	4,511,298	-	4,511,298
Receivables	-	68,105	-	68,105
Term deposits	-	6,176,000	-	6,176,000
Investments and other financial assets	586,580	-	-	586,580
Total Financial Assets (i)	586,580	10,755,403	-	11,341,983
Financial Liabilities				
Payables	-	-	1,045,153	1,045,153
Other financial liabilities	-	-	14,065,354	14,065,354
Total Financial Liabilities(ii)	-	-	15,110,507	15,110,507

	Financial assets available for sale	Financial assets - loans and receivables	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

(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)

	2021	2020
	\$	\$
Contractual Financial Assets		
Cash and Cash Equivalents	4,511,298	4,140,549
Trade and Other Receivables (i)	68,105	213,568
Term Deposits, Managed Funds & Fixed Income Securities - at Fair Value	6,762,580	5,714,337
Total Financial Assets	11,341,983	10,068,454
Financial Liabilities		
Financial Liabilities at amortised cost		
Trade & Other Payables (ii)	1,045,153	729,392
Monies Held in Trust	7,935	9,638
Accommodation Bonds	14,057,419	12,737,450
Total Financial Liabilities	15,110,507	13,476,480

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).

NOTE 15: FINANCIAL INSTRUMENTS (Continued)

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

	Total Carrying Amount 2021 \$	Total Carrying Amount 2020 \$	Within 1 Year 2021 \$	2020 \$	1 to 5 Years 2021 \$	2020 \$	Over 5 Years 2021 \$	2020 \$
Financial Liabilities								
<i>At amortised cost</i>								
Payables (i)	1,045,153	729,392	1,045,153	729,392	-	-	-	-
Accommodation Bonds	14,057,419	12,737,450	1,850,000	1,850,000	12,207,419	10,887,450	-	-
Monies held in trust	7,935	9,638	7,935	9,638	-	-	-	-
Total Financial Liabilities	15,110,507	13,476,480	2,903,088	2,589,030	12,207,419	10,887,450	-	-

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

(c) Contractual receivables at amortised costs

	Current 1 July 2020	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

	Current 30 June 2021	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	23,668	34,683	9,161	592	0	68,104
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

	2021	2020
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 15: 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.

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 16: 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
Mrs A. Toland
Mr L. Biddle
Ms L. Reeves

Period

01/07/2020 - 30/06/2021
01/07/2020 - 30/06/2021
01/07/2020 - 30/06/2021
01/07/2020 - 30/06/2021
01/07/2020 - 30/06/2021
01/07/2020 - 30/06/2021
01/07/2020 - 30/06/2021
01/07/2020 - 30/06/2021

Accountable Officers

Mr B. Hobbs

01/07/2020 - 30/06/2021

Remuneration of Responsible Persons

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

NOTE 16(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	2021 \$	2020 \$
Short term employee benefits	158,330	147,851
Post-employment benefits	14,743	12,680
Other long-term benefits	4,774	4,669
Termination benefits	-	-
Total	177,847	165,200

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 17: REMUNERATION OF AUDITORS

Remuneration of the auditors of the Association for:

- Auditing the Financial Report

2021 \$	2020 \$
11,500	11,400
11,500	11,400

NOTE 18: 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

2021 \$	2020 \$
24,042	42,708
24,042	42,708

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

9,016	18,666
15,026	24,042
24,042	42,708

Violet Town Bush Nursing Centre Inc.
Notes to the Financial Statements 30 June 2021

NOTE 19: 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 20: 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 Violet Town Bush Nursing Centre Inc 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 Violet Town Bush Nursing Centre Inc, its operations, its future results and financial position. The state of emergency in Victoria was extended on 29 July 2021 until 29 September 2021 and the state of disaster remains in place.

NOTE 21: 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
STATEMENT BY MEMBERS OF THE BOARD

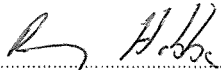
In the opinion of the committee the financial report, comprising the comprehensive income statement, balance sheet, statement of changes in equity, cash flow statement, and notes to and forming the financial report:

1. Presents a true and fair view of the financial position of Violet Town Bush Nursing Centre Inc as at 30 June 2021 and its performance for the year ended on that date in accordance with Australian Accounting Standards - Reduced Disclosure Requirements (including Australian Accounting Interpretations) of the Australian Accounting Standards Board and the requirements of the Australian Charities and Not-for-profits Commission Act 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 15th day of October 2021.

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 2021, 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 2021, 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.

Material Uncertainty Related to Going Concern

We draw attention to Note 1 in the financial report, which indicates that Violet Town Bush Nursing Centre Inc. incurred a net loss of \$5,768,528 during the year ended 30 June 2021 and, as of that date, the current asset ratio was 0.70. As stated in Note 1, these events or conditions, indicate that a material uncertainty exists that may cast significant doubt on the ability of Violet Town Bush Nursing Centre Inc. to continue as a going concern. Our opinion is not modified in respect of this matter.

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
AUDIT AND ASSURANCE

N.L. McLEAN
PARTNER

Dated at Warrnambool, 15 October 2021



Honeysuckle
Regional Health

Violet Town Campus

PO Box 61
Cowslip Street
Violet Town 3669 Victoria
Tel 03 5798 1324
Fax 03 5798 1675
www.hrh.org.au

Bendigo Campus

47 Harpin Street
Bendigo 3550 Victoria
Tel 03 5444 4050
Fax 03 5444 4171