



Honeysuckle
Regional Health

HONEYSUCKLE REGIONAL HEALTH ANNUAL REPORT 2021-22

CARING
INCLUSION
ENJOYMENT
INTEGRITY
CONSULTATION



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 pleasure I present the Honeysuckle Regional Health Board report for 2021/2022.

At the first meeting of the year, we accepted the resignation of Chairman Linden Biddle and Life Member Fay Whitewood. We thanked them for their contributions to Honeysuckle Regional Health (HSRH). We also welcomed new members to the Board: Andrew Walter, Laura Binks, Georgina Toland and Robyn Reed. Due to work commitments, Robyn tendered her resignation during the year.

As we all know, the Covid 19 pandemic has caused great disruption and, in some cases, loss of life. Both facilities in Violet Town and Bendigo have been affected but due to the magnificent staff and administration, our residents remained safe and well cared for. Despite some necessary lockdowns, families still managed to stay in contact. Major concerns, during the pandemic, have been staffing issues, occupancy levels and, consequently, the financial burdens placed on maintaining the necessary equipment and retaining the high standard of care we value.

The progress of the affordable housing units has been hampered greatly by this financial burden. We are committed to proceeding with the building of the units but feel that we cannot jeopardise HSRH financially. The sub committee is still working diligently in approaching philanthropic groups and government agencies for assistance before we can proceed further.

HSRH has received a building grant, from the Federal Government, to deliver 8 new rooms at the Violet Town campus. Work has commenced and, no doubt, will be watched eagerly by us all. These new rooms will provide financial viability for the future. The Board thank our CEO, Mr Barry Hobbs, for his diligence and hard work in obtaining this grant.

Successful accreditation by the Government assessors has occurred in both facilities and the Board wishes to thank all staff for their hard work in maintaining the standard of care we all expect for our elderly.

Constant change is occurring in the Aged Care section and staff must be flexible. Fortunately, HSRH has leaders in all areas to assist the changes to be implemented successfully. A big thank you to you all.

We are most fortunate to receive donations that help provide extras for our residents. We thank them all. The local OP Shop, in Violet Town, continues to support HSRH which we are most grateful. The shelter in the wetlands is an example which can be used by our residents and community, both local and passing visitors.

Volunteers are a very important part of both campuses and are highly valued at HSRH. The Board appreciates your contribution.

The Board have conducted meetings at Violet Town and Bendigo and I extend my thanks and appreciation to Vice President Ann Byrnes, Life Member John Hawkes, Minute Secretary Linda Reeves, Irene Gilliland, Anna Toland, Andrew Walter, Georgina Toland and Laura Binks.

On behalf of the Board, I would like to pass on my sincere thanks to our CEO, Barry Hobbs; Quality Manager Arlene Collins; Facility Manager Violet Town Arun Bhasi; Facility Manager Bendigo Jo Chalkley and all members of staff who continue to provide a high standard of care.

Nick Palmer

PRESIDENT - BOARD OF MANAGEMENT

CEO REPORT

Whilst still in the midst of the COVID pandemic this was a year where we embraced challenges and managed risks with the continued care of our cherished residents our priority.

Adversity has not stopped us improving our service and assets. Some highlights of our improvements include:

- Completion of In House Laundry at both sites. All Laundry including personal is now undertaken on site. This has seen an improvement in quality and added to our homelike environment with a more of a domestic like flavour. It will also prove to be an economic benefit and has provided increased staffing.
- Resident call bell systems at both site have been replaced with State of the Art systems. New system will mean increased response times and safety to residents and staff.
- An eight room extension has started at Violet Town giving us the ability to reach full allocated bed capacity of 66 at Violet Town.
- Community/resident shelter completed on our Wetlands area with just some final titivation needed.
- Obtained grants and soon to be introducing electronic medication systems at both facilities. This will facilitate safer and more efficient medication dispensing.

Our staff are our greatest asset and advertisement. Their work through these extraordinary times needs to be recognised, applauded and thanked immeasurably. Staff have worked double shifts, come in with a minutes notice and continued to work over and above their usual hours so that care has not been compromised.

Occupancy is the key to our financial sustainability and it has been compromised for a number of reasons. Periods of Lockdown when we were unable to admit new residents. Staffing levels reduced due to staff furloughing made it unsafe and unfair to admit and unable to provide quality care with reduced staffing. We are now endeavouring to fill empty beds but is has caused funding decreases.

Our Home Care Package staff and Day Activity staff and volunteers have continued to provide their valuable services including extra socialisation and welfare checks. These extras are all part of our adage locals helping locals in this caring community. Our Home Care Package is an area that continues to grow and we have increased staffing to facilitate this growth.

With a new funding stream beginning in October 2022 it is a bit of watch and see in our Residential Aged Care Facilities. The new funding stream is supposedly more equitable and there is provision to support the more remote facilities. We will continue with our dare to be different philosophy at Violet Town along with Bentleys feel at home adage.

A special thanks to executive staff at both facilities including administration. Thanks to our band of volunteers whose work is immeasurable. The Board of Management continues to be informed and their constructive and continued support is appreciated.

Barry Hobbs

CEO

VIOLET TOWN BUSH NURSING CENTRE BOARD OF MANAGEMENT

PRESIDENT

Nicholas Palmer

VICE PRESIDENT

Ann Byrnes

JUNIOR VICE PRESIDENT

Irene Gilliland

BOARD MEMBER

John Hawkes

Andrew Walter

Georgina Toland

Laura Binks

Anna Toland

Faye Whitewood - Resigned 17/11/2021

Robyn Reed - Resigned 31/03/2022

Linden Biddle - Resigned 13/12/2021

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 2021-22

As Quality Coordinator I work directly with our CEO, Facility Managers, Day Therapy Centre, Home Care Packages and Honeysuckle Regional Health Workforce to ensure that the care and services provided to our consumers and their family members are best practice and are delivered in accordance with recommendations and directives from State and Federal Government and Industry bodies.

Communication and staying abreast of our continuously evolving industry is the key to successful policy and process generation, review and imbedding in practice. A dedicated team of Nursing and Care Staff, Administration Staff and Service Provision Staff at both our Bendigo Campus and Violet Town Campus are able to work together as a team to ensure best practice is adopted and followed without taking shortcuts or compromising consumer care and services.

Consumer and family involvement in planning care and services tailored to meet their needs and wants is a driving factor in providing equipment, home improvements, staffing and ongoing education of staff to maintain consumer health and well-being. This is achieved by consumer meetings, feedback, surveys and audits of the processes in place to provide our care and services and client incidents.

Education and Training:

Orientation and On-boarding Program:

To ensure new staff receive the information they require to become valued and effective members of the workforce both the Organisational Orientation Program and the Department Orientation Form were revised. Self-directed Learning Questionnaires have been generated regarding relevant department policy and process as an aid to staff becoming familiar with Honeysuckle Regional Health processes and ensuring compliance across the Standards.

Quality of Meals and Dining Experience:

Food Safety Supervisors, Cooks, Food Safety Assistants and Lifestyle Coordinators at Violet Town Campus and Bendigo Campus are undertaking online education through the 'Maggie Beer Foundation' to further enhance the wonderful meal service and dining experience that is provided by our Catering Department and supported by our Lifestyle Teams. The online training modules, the first education program of its type in the world, have been developed in partnership with Altura Learning and the William Angliss Institute and include –

- Creating Tempting Finger Foods and Sandwiches
- Cooking Techniques with Impact
- Cook Fresh, chill, enhance
- Feed the Eyes first: Food Presentation
- Keep it Fresh: Kitchen Gardens
- Delivering Higher Protein All Day
- Rethinking Texture Modified Food
- Food Culture of First Australians
- Embracing Food from Diverse Cultures
- Improving the Dining experience

- Maximising Flavour: Engage the Senses

Honeysuckle Regional Health continues to provide 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. Further education for Link Nurse Positions is given as required to maintain consumer health, well-being and quality of life

CPR training is organised on campus at Violet Town and supported by our CEO to ensure Violet Town Campus RN /EEN staff working in a remote rural facility have their Nursing Registration requirement renewed annually.

Infection Prevention and Control:

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.

We are guided by State and Federal directives which influence policy and process and amendments are made accordingly to reflect changes for consumers, visitors and staff to follow.

Lockdown across both campuses has been an issue with COVID-19 and staff have risen to the challenge of containment and working through outbreak and exposure restrictions while maintaining quality care to our consumers.

Compliance to Standards of Care and Services:

Staff across both campuses recognise the importance of a positive team who communicate with each other and who are 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 undertaken from August 30th - September 1st 2022.

Compliance was met in all but one Standard (Standard 4.(3)(a) - Each consumer gets safe and effective services and supports for daily living that meet the consumer's needs, goals and preferences and optimises their independence, health, well-being and quality of life.

A response and 'Action Plan' has been submitted to the Aged Care Quality and Safety Commission (ACQASC) and changes have been implemented to ensure this Standard will now be 'Met'. A reply form ACQASC is still pending.

Bendigo Campus continue to have regular unannounced support visits from ACQASC both onsite and via a 'Desk Top' review with online communication between ACQASC and Bendigo Campus staff as we work towards compliance in Standard 3.(3)(a) Personal and clinical care - Each consumer gets safe and effective personal care, clinical care, or both personal care and clinical care, that:

- (i) is best practice; and
- (ii) is tailored to their needs; and
- (iii) optimises their health and well-being.

Following each support visit an 'Action Plan' is implemented to assist staff in achieving a 'Met' in this standard of Care and services provided.

Quality Indicator Program report Requirements:

Honeysuckle Regional Health is required to collect and submit data every three months to The Aged Care Quality and Safety Commission via the 'My Aged Care Service Provider Portal' on eleven important quality aspects of care provided to Residential Aged Care Consumers. The indicators include –

- Pressure injuries
- Physical resistance
- Unplanned weight loss
- Falls and major injury
- Medication management
- Activities of daily living
- Incontinence care
- Hospitalisation
- Workforce
- Consumer experience
- Quality of life

Changing Technology:

With ongoing changes to the Aged Care industry, the intense scrutiny that we are receiving from the ACQSAC and other State and Government agencies, and the requirement to provide proof of care and services provided it is vital that we as an Organisation adopt the used of digital technology to assist in our documentation and reporting processes.

Our CEO has successfully tendered for funding to introduce an electronic medication management system that engages with our Manad Documentation System. This along with 'point of care' hand held documentation devices for Nursing and Care Staff will increase compliance across the Standards of Care ensuring timely and accurate documentation of care and services provided to our Residential Aged Care consumers. This technology will be available early in 2023 with staff training to occur on introduction.

Arlene Collins

Registered Nurse

Quality Coordinator

Violet Town Bush Nursing Centre – Honeysuckle Regional Health

VIOLET TOWN

The VTBNC Violet Town has a positive and innovative approach to the Quality, Safety and Risk it has never been more important than during the COVID-19, which has been an ever-present challenge for the delivery of social and support Activity Programming in the past 12 months.

Violet Town Bush nursing is a Community with in a broader community with values and hospitality that can only be called "Country". So this Pandemic thing knocked us about a bit- further isolating residents and challenging staffing. However in true country spirit we pulled up our socks and got on with it! Support from our local Men's Shed, the VT Op Shop and the like have provided residents with "things of interest" and resources. Regular activities remained such as Bingo, Bowls, Board Games, Arts and Craft, Cooking club etc and when permitted we squeezed in a concert or two with visiting muso's. One booking being cancelled and rescheduled over a period of 3 months 5 times.

Points of interest SPACES are positioned in living areas to encourage engagement and stimulate – so bino's at the end lounge can check out what is happening in the wet lands and Books in the library maintain individual interest.

Now with Covid restrictions are lessening we are fortunate to have our little bus once a week that gets us out and about ... Residents noted that the pandemic robbed them of freedom and just to get out and look how the Canola is going in the district brings great pleasure.

The Gardens are in full bloom thanks to the wetter weather and with this the increase in bird life delights .To encourage more bird life a project of putting a birdbath in the front of each rooms window continues and with the auto doors soon to be installed ease of outside access to gardens will further provide the connection with nature we have as a primary interest at VTBNC.

The PAC- Positive Approach to Care initiative in the Special Care unit continue to promote the Person Centred Care model this flows through to all areas as staff work across the units. The Initiative serves to provide a practical model of understanding the person holistically.

Our pets of the feathered kind have increased with the addition of an extra budgie and two chooks that accompanied a new resident when she made VT her new address. Dogs are certainly our best friends as several residents have daily doggie stop overs and Fin our resident Dog can be found watching our chooks in the back garden.

What does our future look like ... I believe we are to have some building work which will provide a great source of interest!

As the world is ever changing our flexibility and chameleon status will come to the fore.

Our service will adapt to meet the needs of all so watch out... It could get real gnarly Dude!

Rock on!

Madonna Logue

Lifestyle Coordinator

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 35 packages

- Level 4 – 5 Benalla, VT, Geelong, Euroa
- Level 3 – 9 in Euroa, Benalla, Avenel, Violet Town, Werribee
- Level 2 –19 in Benalla, Euroa, Violet Town, Baddaginnie and Healesville
- Level 1 – 2 in Euroa

Covid continues to make things difficult, and the overall shortage of staff in the Aged Care sector is challenging. We have signed up more in home workers as sub-contractors to get through this and we have been able to service our clients.

We have had 9 client pass away or go into permanent care, 3 of those have gone into VTBNC. And have had 11 new clients come to us, plus others upgrade to higher packages.

There continue to be many challenges in the Aged Care sector over the last year, the Schads award has created a nightmare for organisations providing in home care, where the hourly rate for domestic assistance or Personal Care has gone up to \$65-80 per hour and some organisations creating a 2 hour minimum service. This has created a lot of work for us because people on low packages or on higher packages needing a lot of care do not have the funds in their package to cover this, there has been a minimal increase in Home Care Packages. We have worked hard to find service for them at a reasonable rate so they can still stay in their homes.

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 finished her study now. Another admin person has been added to the team Allyson Wignell working part time to assist, this will allow Lyn to take some leave and reduce her hours in 2023. We need 3 part time staff on the team to manage this many clients, and cover Annual leave/sick leave especially with 14 level 3 and 4 clients, and more due to go up to higher packages.

We offer a more personal case management which is ideal for those who do not have close family support. I have once again 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, and have had a client transfer to us from another local provider even though our fees are higher and they are very happy they did. 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 2021-22

The Day Therapy and HACC Planned Activity Group provides Violet Town with excellent services in providing programs. These programs provide day respite for families and an active program of socialization, support and enjoyment for all who attend.

THANKYOU to the Friends of VTBNC. V.T .Op Shop, V.T .Community House and V.T .Seed savers for the generous support to our centre.

VOLUNTEERS.A BIG Thankyou to our Volunteers who turn up week in week out .Their support is invaluable. They also connect our Clients with the community.

WEEKLY PROGRAM Hydrotherapy is a very important part of our exercise program. Bus to Benalla, heated pool and the program is run by the Exercise Physio from Euroa.

Gardening and Craft are regular programs which everyone enjoys. From visiting the florist to potting up daffodils and tulips. Painting mandalas, decoupage and button art are some of the crafts we have mastered.

OUTINGS are always a favourite. Coffee and cake at Strathbogie, .Visiting the woollen mills at Wangaratta. BBQ lunches in the courtyard and of course Chinese in Euroa. We also enjoyed Easter morning tea with Community House and the Kinda Kids and a concert with the V.T. Primary school children.

COMMUNITY PROGRAMS We have had a number of First-Aid Courses at the Men's Shed with the support of Ambulance Victoria Nagambie Officers and B.B.Q Lunches are well received.

Physiotherapy Program runs two sessions weekly at the gym. The gym is a very important asset in our community. Many community groups use the gym. Plenty of room, plenty of equipment. Physiotherapist, Personal trainer, and Allied health worker .What more do you need.

Thankyou

Brenda Hoare

DAY THERAPY COORDINATOR

BENTLEYS

BENTLEYS AGED CARE ANNUAL REPORT 2021-22

“Feel at Home” The past year, our amazing, dedicated staff have continued to work under difficult circumstances where Covid-19 has impacted significantly on staff resources and general community morale. Government directed Covid-19 restrictions have reduced visitor access to our home and the ability of residents to safely participate in community activities. It is clear that the priority remains to provide a safe and enjoyable environment for our residents with our Lifestyle program making enormous strides in a new innovative program of activities.

Staff recruitment, professional development and well-being continue to be prioritised to be able to provide excellence in care. In partnership with WomenCan, we introduced a new traineeship program to train our own personal carers which has been met with much enthusiasm and success. Currently six trainees are working alongside our staff and learning on the job whilst completing their Certificate 3 in Individual Support over one year full-time and two years part-time. Upon completion, Bentleys will have the opportunity to employ these trainees which will greatly reduce our future recruitment issues.

Restraint minimisation and establishing accurate behaviour assessments and care plans have also been a focus. Our registered nursing staff have been working closely with both our Quality Coordinator and Clinical Care Coordinator to strengthen documentation around complex clinical care.

Moving forward to the new aged care funding model AN-ACC, education regarding business rules continues with formal staff education to follow. Documentation will be key to maximising evidence for claims.

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-	Bachelor of Nursing with 23 years of aged care management experience
Clinical Care Coordinator	Margaret Hamilton	Registered Nurse
Lifestyle Coordinator	Kristy Harrington	Cert III and IV in Disability Services
Senior Administration	Gabrielle McKenzie	12 years’ experience in senior administration
Reception/Admin	Curstin Prentice	Ba (Sc) Information Systems and Geography
Head Chef- Food Safety Supervisor	Sarah Thorpe	Cert III Hospitality, Cert IV Accounting

Challenges

Staff recruitment and sick leave have been our greatest challenges over the past year. It has been extremely difficult to recruit staff across the board. Lack of staff resources necessitated ceasing further admissions to Bentleys for a period of time, to reduce risk to reputation and resident care. It remains of the utmost importance to provide exceptional care to every resident and maintain this reputation in the local community.

An Outbreak of Influenza A, followed closely by our first Covid-19 Outbreak resulted in staffing levels at crisis

point with Surge Staff required to be assigned to Bentleys. Given our exceptional vaccination rates, both staff and residents were only mildly affected by Covid-19, but rather the amount of furloughed staff proved problematic.

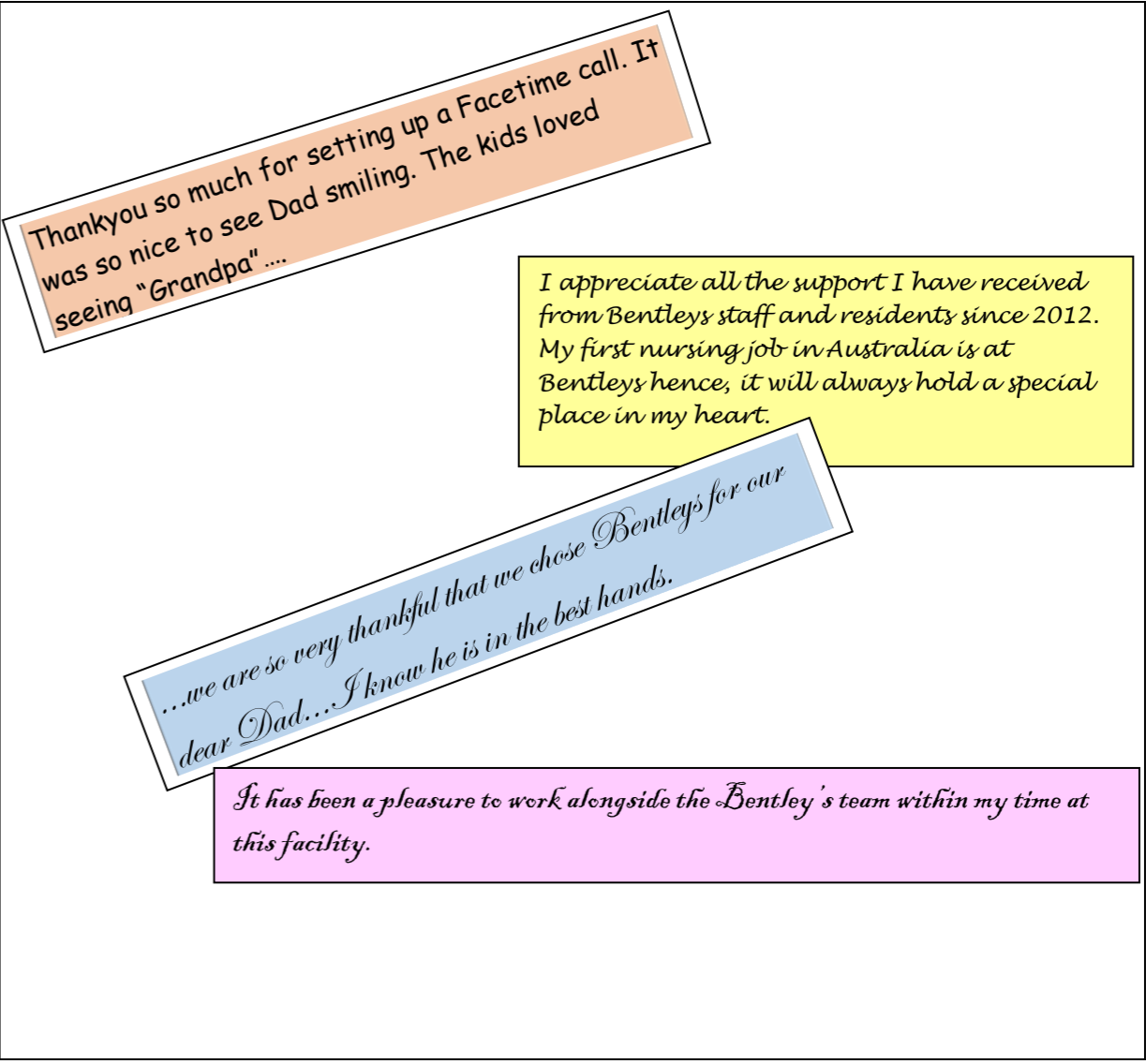
Achievements

On-site commercial laundering of all flat linen commenced with the installation of our new washer/dryer. This proved to be a smooth changeover from the external contractor.

Bentleys was the final RACF in Bendigo to have a Covid-19 Outbreak and our local Public Health Unit were complimentary upon organisational policies and processes in place.

A “feature wall” was erected outside the Hillview lounge to brighten the drab, concrete outside wall. This attractive and colourful mural was dedicated in honour of our youngest resident who we lost this year. His family were invited back to the heartfelt unveiling of the mural which was very well received by all.

A new Physiotherapy contract was established with a local provider to serve our Pain Management Program. Planning for resident needs with the pending new funding model are underway. An emphasis will be on implementing individualised strategies to improve overall strength, coordination and endurance of our residents.

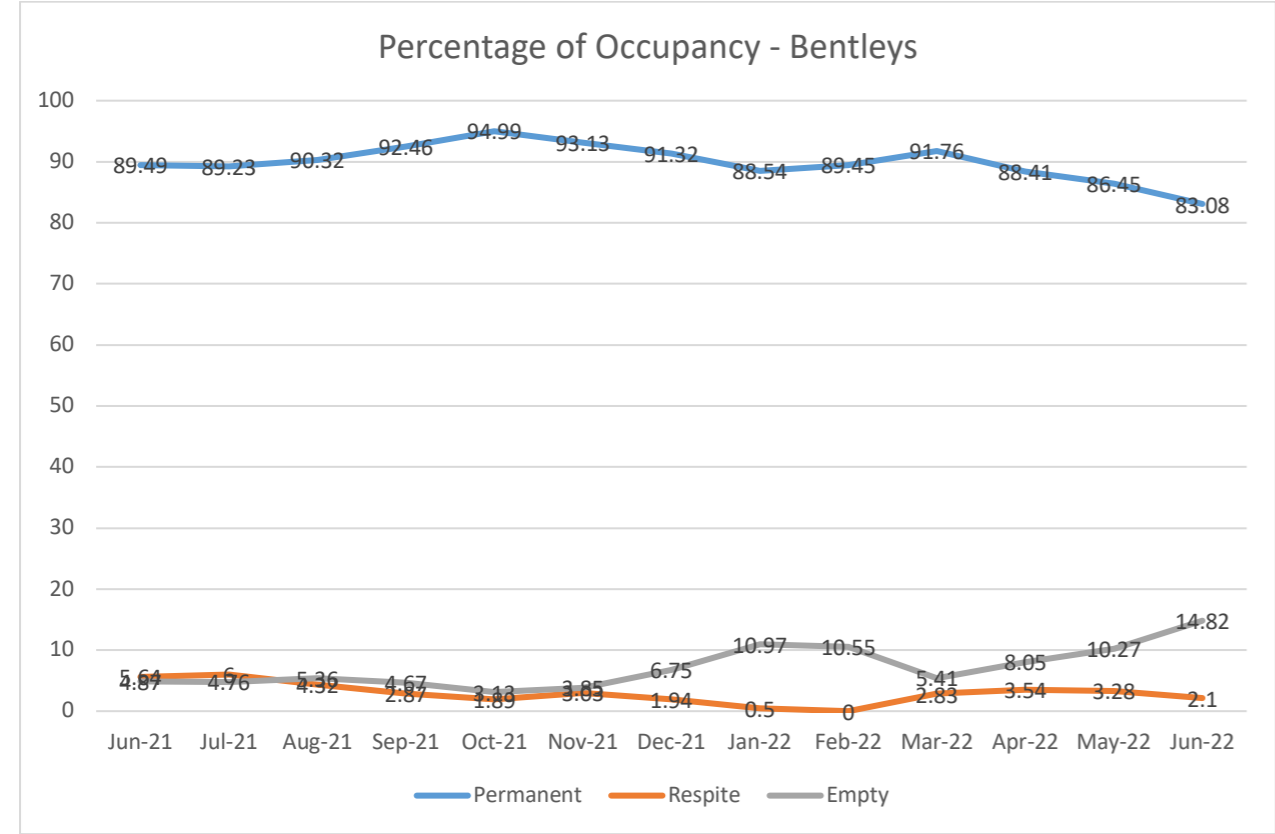


Partnerships

- Bendigo Health –Carer Support Services, Residential In Reach
- VCare Physiotherapy and Allied Health – 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
- WomenCan

Volunteers

Visits from Volunteers have been significantly disrupted as a result of the Covid-19 climate. Our grateful thanks go to all the many volunteers and entertainers who donate their time and good will and hope to see the return of many familiar faces to assist with our programs.



The average bed occupancy for this financial year was 89.89% which was a decrease from 92.78% on the previous year. This can mostly be attributed to inability to safely admit new residents secondary to staffing resources from around April 2022. With new staff slowly being recruited, admission of both respite and permanent residents has recommenced and Bentleys will be able to return to full capacity.

The level of enquires received for both 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.

Jo Chalkley, Facility Manager- Bentleys Aged Care

LIFESTYLE REPORT 2021-2022

During a year, although still greatly impacted by Covid-19, we began to transition back toward normalcy. All the regular weekly activities encouraging both physical and mental engagement remain, with residents enjoying Arm chair exercise, board games and white board fun, we have also recommenced larger activities and special events.

Lifestyle piloted having a “coffee van” come on site and this was met with enthusiasm by both the residents and their family members in the court yard and will become a month event. Visits to the Elvis exhibition, tram ride and the cinema were also enjoyed. A large mural was organized on an outer blank wall to create visual enjoyment through the window, brightening up the view from the communal space.

To encourage independence Lifestyle have set up a “general store” where the residents can purchase toiletries, drinks, and a selection of treats, although still in the early stages the General Store has been met with excitement and suggestions, this also allows residents to have choice in their home regarding what selections to choose. This also takes pressure from families purchasing on behalf of the residents- this allows the resident to be part of the purchasing and encouraging independence and choice.

We have reached out to new community engagement groups and brought new social clubs in to Bentleys, recently having a group of Line dancers from Bendigo Black Horse line dancing come in and do an exhibition for the residents. We were fortunate enough to have a visit from Flinders Quartet showcasing young musicians, bringing residents and families together for a 2-hour concert, this event also saw us build relationships with Ulumbarra theater to potentially network for future events.

Touching on cultural events, Lifestyle team in collaboration with Kitchen have recently showcased a new initiative where the residents have been “travelling” to different countries



in the comfort of the facility. After collecting their passport and boarding pass they travel via plane to experience the local cuisine prepared by the kitchen, relish in the sights via music, images and technology, for a more authentic experience we have begun our travels based on the cultural background of staff members, this encourages connections and a more personal touch. We have “travelled” to Greece and Fiji and looking forward to heading to Thailand to celebrate the festival of light next month.

Looking ahead, Lifestyle has a full team, orientating two new staff members. Also have moved office space with a view to be able to provide a quiet 1:1 space for residents away from the rest of the facility. This will be ideal area to support residents living with dementia, where they will be able to be encouraged to participate in individualized activities for short periods of time, to manage disruptive behaviours. This aims to support both residents and the larger staffing team of Bentleys.

Moving forward, goals for the Lifestyle team is to look at outdoor areas of facility to enhance activity space and also provide nicer environments for residents and family to utilize. This will also create a more positive sensory experience for residents who are displaying signs of cognitive impairment.

Lifestyle’s greater goal is to continue to enhance the experience of residents adding greater depth in activities for better outcomes. Where ever possible engaging all of Bentley’s staff in activities to continue to build on Bentley’s sense of community.

Thank you

Kristy Harrington

Lifestyle Coordinator



90TH ANNUAL GENERAL MEETING - MINUTES

VIOLET TOWN BUSH NURSING CENTRE Inc.
91st ANNUAL GENERAL MEETING
Wednesday 17th November 2021 at 7.30pm

CHAIRPERSON

WELCOME Mr. Linden Biddle – Chair welcomed members and guests

PRESENT Barry Hobbs, Chris Raeburn, Anna Toland, Linda Reeves, Steve Jackal, Ann Byrnes, Zvonko Orsanc, Kathi Clark, Andrew Walter, John Hawkes, Linden Biddle, Fay Biddle, Fay Whitewood, Nick Palmer, Robyn Reed, Jarrod Toam, Jean Miller, Jeff Welsh, Christine Welsh, Brenda Hoare, Richard Byrnes, Kate Maclurcan, Jeff Jennings, Laura Binks, Georgina Toland, Irene Gilliland, Tianming Wang, Felipe Rodriguez, Linda Schultz

APOLOGIES Bronwyn Beadle, Matt Sharp, Claire Marshall, Michael Delahunty, Steph Ryan, Julie Salomon, Janet Mather, Arlene Collins, Jo Chalkley, Veronica Brown, Tina Brown, Di Hawkes

CONFIRMATION

OF MINUTES 90th Annual General Meeting held 3rd March 2021by Zoom
Moved: Linda Reeves
Sec: Irene Gilliland

BUSINESS ARISING – Nil

ANNUAL REPORTS

CHAIRMAN’S REPORT –Chairman spoke to his report published in the 2020-2021Annual Report

CEO REPORT - Barry Hobbs spoke to his Annual Report for 2020 – 2021

ACCOUNTANT REPORT – Steve Jackal spoke to and explained the Annual Report 2020 – 2021.

Motion – that Chairpersons, CEO and Financial Reports be accepted

Moved: Fay Whitewood
Sec: Irene Gilliland
Carried

APPOINTMENT OF AUDITOR – Motion – that McLaren Hunt Financial Group be reappointed as external Auditors

Moved: John Hawkes
Sec: Irene Gilliland
Carried

DECLARATION OF ELECTION – Vacancies of 3 year term

AND

CONFIRMATION OF COMMITTEE OF MANAGEMENT FOR 2021 - 2022

Nominations - Nick Palmer, Laura Binks, Andrew Walter, Georgina Toland, Robyn Reed

Motion – all nominations be accepted

Moved: John Hawkes
Sec: Fay Whitewood

Fay Whitewood retired from the Board of Management after 21 years of service. The CEO and Chair both thanked her and Fay responded thanking the Violet Town community for giving her this opportunity.

BUSINESS

Motion – The Annual Membership Subscription remains at \$10.00 per member and is due payable on 30th June
Moved: Anna Toland
Sec: Nick Palmer

NEAD Pty Ltd Architecture and Design presented their concept plans for Independent Living Units

Meeting closed at 9.00pm

92nd ANNUAL GENERAL MEETING
Monday 14th November 2022 at 2.00pm
AGENDA

*CHAIRPERSON
WELCOME*

Mr Nicholas Palmer.

APOLOGIES

CONFIRMATION

91th Annual General Meeting held 17th November 2021

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 2022-23*

BUSINESS

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

Other Business

CLOSE MEETING

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

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

VIOLET TOWN BUSH NURSING CENTRE INC

COMPREHENSIVE OPERATING STATEMENT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

	Note	2022 \$	2021 \$
Revenue from operating activities	2	12,360,271	10,865,391
Revenue from non-operating activities	2	32,809	56,642
Employee benefits expense	3	(10,004,771)	(8,885,261)
Other Expenses	3	(2,579,978)	(2,352,180)
Net Result Before Capital and Specific Items		(191,668)	(315,409)
Capital purpose income	2	82,648	75,615
Depreciation expense	4	(540,147)	(549,888)
Impairment of bed licences		-	(5,040,000)
Net gain/(loss) on financial instruments	2	(93,687)	61,153
		(742,854)	(5,768,528)
NET RESULT FOR THE YEAR		(742,854)	(5,768,528)
Other comprehensive income			
COMPREHENSIVE RESULT		(742,854)	(5,768,528)

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

VIOLET TOWN BUSH NURSING CENTRE INC

BALANCE SHEET AS AT 30 JUNE 2022

	Note	2022 \$	2021 \$
Current Assets			
Cash and cash equivalents	5	2,938,533	4,511,298
Receivables	6	358,164	114,308
Investments and other financial assets	7	9,168,893	6,762,580
Other assets	8	50,909	30,256
Total current assets		12,516,499	11,418,441
Non-current assets			
Property, plant and equipment	9	10,130,658	10,370,774
Total non-current assets		10,130,658	10,370,774
TOTAL ASSETS		22,647,157	21,789,215
Current Liabilities			
Payables	10	1,994,005	1,158,362
Employee Benefits	11	1,261,933	1,132,234
Other liabilities	12	14,770,727	14,065,354
Total current liabilities		18,026,665	16,355,950
Non-current liabilities			
Employee Benefits	13	343,827	413,746
Total non-current liabilities		343,827	413,746
TOTAL LIABILITIES		18,370,492	16,769,696
NET ASSETS		4,276,665	5,019,518
EQUITY			
Retained surplus		4,276,665	5,019,518
TOTAL EQUITY		4,276,665	5,019,518
Commitments	17		
Contingent Assets and Contingent Liabilities	18		

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

CASH FLOW STATEMENT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

	Note	2022 \$	2021 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Resident fees received		4,714,529	4,301,786
Operating grants from government		7,659,342	6,786,540
Donations and bequests received		75,010	69,250
Interest received		37,854	49,507
Other receipts		256,645	313,277
Payments for suppliers & employees		(12,209,668)	(11,271,655)
Borrowing costs		(19,459)	(17,832)
NET CASH FLOW FROM OPERATING ACTIVITIES	13	514,254	230,873
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant and equipment		104,545	102,743
Net proceeds from/(payment for) investments		(2,500,000)	(987,090)
Purchase of property, plant and equipment		(396,936)	(294,044)
NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES		(2,792,391)	(1,178,391)
CASH FLOW FROM FINANCING ACTIVITIES			
Net proceeds from/(payment for) Monies inTrust		705,373	1,318,266
NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES		705,373	1,318,266
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS HELD		(1,572,764)	370,749
CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL YEAR		4,511,298	4,140,549
CASH AND CASH EQUIVALENTS AT END OF FINANCIAL YEAR	5	2,938,533	4,511,298

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 2022

	Retained Surplus	Asset Revaluation Surplus	Total
	\$	\$	\$
Balance at 1 July 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
Net result for the year	(742,854)	-	(742,854)
Balance at 30 June 2022	4,276,665	-	4,276,665

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 2022 Violet Town Bush Nursing Centre had an operating deficit of \$742,854 (2021 deficit of \$5,768,528).

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

- Improved occupancy in 2022 to 85% (2021: 82%) and revenue during the year.
- The 2022/23 adopted budget provides for an operating surplus prior to depreciation of \$26,386.
- New AN-ACC funding model to commence from 1 October is expected to generate \$1.5M in additional revenue annually based on current resident profile.
- Construction of new rooms at Violet Town with an expected completion date of January 2023, likely to generate \$1M in revenue annually.
- 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:

	2022	2021
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) 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.

(e) 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

(f) 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.

(g) 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

(h) 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.

(i) Accounts Payable and Other Payables

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

(j) 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.

(k) 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.

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

Certain new Australian accounting standards have been published that are not mandatory for 30 June 2022 reporting period.

As at 30 June 2022, 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/Interpretation	Applicable for annual reporting periods beginning on	Impact on financial statements
AASB 17: Insurance Contracts	Reporting periods on or after 1 January 2023.	Adoption of this standard is not expected to have a material impact
AASB 2020-1: Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current	Reporting periods on or after 1 January 2022.	Adoption of this standard is not expected to have a material impact
AASB 2020-3: Amendments to Australian Accounting Standards – Annual Improvements 2018-2020 and Other Amendments	Reporting periods on or after 1 January 2022.	Adoption of this standard is not expected to have a material impact
AASB 2021-2: Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definitions of Accounting Estimates	Reporting periods on or after 1 January 2023.	Adoption of this standard is not expected to have a material impact
AASB 2021-5: Amendments to Australian Accounting Standards – Deferred Tax related to Assets and Liabilities arising from a Single Transaction	Reporting periods on or after 1 January 2023.	Adoption of this standard is not expected to have a material impact
AASB 2021-6: Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards	Reporting periods on or after 1 January 2023.	Adoption of this standard is not expected to have a material impact
AASB 2021-7: Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections	Reporting periods on or after 1 January 2023.	Adoption of this standard is not expected to have a material impact

Note 2: REVENUE

Note	2022 \$	2021 \$
Revenue from Operating Activities		
- Resident Fees & Retentions	4,305,471	3,739,239
- Operating and Capital Grants	7,798,275	6,812,875
- Other Revenue (i)	256,525	313,277
Total Revenue from Operating Activities	12,360,271	10,865,391
Revenue from Non-Operating Activities		
- Interest Received	32,809	56,642
Total Revenue from Non-Operating Activities	32,809	56,642
Revenue from Capital Purpose Income		
- Donations and Bequests	75,010	69,250
- Gain/(Loss) on Sale of Non Financial Assets	7,638	6,365
Total Capital Purpose Income	82,648	75,615
Unrealised gain/(loss) on financial instruments	(93,687)	61,153
Total Revenue	12,382,042	11,058,801

(i) Other Revenue for the 2021/21 financial year includes additional Covid-19 support funding including Aged Care Preparedness Activity \$89,008 (2021: \$0) and the Workforce Retention grant \$107,440 (2021: 205,680)

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

	2022 \$	2021 \$
Employee Benefits Expense	10,004,771	8,885,261
Total Employee Expenses	10,004,771	8,885,261
Other Expenses		
Service Contract Fees	534,304	383,593
Operating Expenses	614,957	461,115
Repairs and Maintenance Expenses	287,491	249,850
Food & Provisions	474,069	438,276
Other Expenses	649,698	774,912
Bad Debts	-	26,603
Finance Costs	19,459	17,832
Total Other Expenses	2,579,978	2,352,180
Depreciation and Amortisation	540,147	549,888
TOTAL EXPENSES	13,124,895	11,787,330

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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

2022 \$	2021 \$
104,545	102,743
104,545	102,743
(96,907)	(96,378)
(96,907)	(96,378)
7,638	6,365

NOTE 4: DEPRECIATION AND AMORTISATION

	2022 \$	2021 \$
Depreciation		
Buildings	348,978	348,784
Plant and Equipment	163,660	183,483
Motor Vehicles	27,509	17,622
TOTAL DEPRECIATION	540,147	549,888

NOTE 5: CASH AND CASH EQUIVALENTS

	2022 \$	2021 \$
Cash at Bank	1,313,473	1,185,298
Monies Held in Trust	1,625,060	3,326,000
TOTAL	2,938,533	4,511,298

NOTE 6: ACCOUNTS RECEIVABLE AND OTHER DEBTORS

	2022 \$	2021 \$
CURRENT		
Contractual		
Trade Receivables	182,273	68,105
Accrued Income	185,091	51,203
Provision for Impairment	(9,200)	(5,000)
TOTAL ACCOUNT RECEIVABLE AND OTHER DEBTORS	358,164	114,308

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

	2022 \$	2021 \$
CURRENT		
Term Deposits	4,476,000	6,176,000
Challenger Annuity	3,700,000	-
IOOF Share Portfolio	992,893	586,580
TOTAL	9,168,893	6,762,580

NOTE 8: OTHER ASSETS

	2022 \$	2021 \$
CURRENT		
Prepayments	50,909	30,256
TOTAL OTHER ASSETS	50,909	30,256

NOTE 9: PROPERTY, PLANT & EQUIPMENT

	2022 \$	2021 \$
Land and Buildings		
- Land	278,142	278,142
- Buildings at Cost	14,044,517	14,035,369
Less Accumulated Depreciation	5,265,472	4,916,494
Total Land and Buildings	9,057,188	9,397,017
Plant & Equipment		
- Plant and Equipment at Cost	2,890,128	2,637,665
Less Accumulated Depreciation	1,942,551	1,778,891
Total Plant and Equipment	947,577	858,774
Motor Vehicles		
- Motor Vehicles at Cost	204,013	206,769
Less Accumulated Depreciation	95,699	91,786
Total Motor Vehicles	108,314	114,983
Works in Progress	17,579	-
TOTAL PROPERTY, PLANT AND EQUIPMENT	10,130,658	10,370,774

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 \$	Works in Progress	Total \$
Balance at 1 July 2020	9,744,281	870,236	108,479	-	10,722,996
Additions	1,518	172,021	120,505	-	294,044
Transfer between classes	-	-	-	-	-
Disposals - written down value	-	-	(96,378)	-	(96,378)
Depreciation Expense	(348,782)	(183,483)	(17,623)	-	(549,888)
Balance at 1 July 2021	9,397,017	858,774	114,983	-	10,370,774
Additions	9,147	252,463	117,747	17,579	396,936
Transfer between classes	-	-	-	-	-
Disposals - written down value	-	-	(96,907)	-	(96,907)
Depreciation Expense	(348,976)	(163,660)	(27,510)	-	(540,146)
Balance at 30 June 2022	9,057,188	947,577	108,314	17,579	10,130,658

NOTE 10: ACCOUNTS PAYABLE AND OTHER PAYABLES

	2022 \$	2021 \$
CURRENT		
Unsecured Liabilities		
Accounts Payable	361,876	258,551
Income in Advance - Capital Grant	787,493	305,746
Income in Advance - Aged Care Packages	324,656	297,504
Fees in Advance	20,294	5,847
Sundry Payables and Accrued Expenses	499,686	290,714
TOTAL	1,994,005	1,158,362

NOTE 11: EMPLOYEE PROVISIONS

	2022 \$	2021 \$
CURRENT		
Employee provisions		
Long Service Leave		
- Unconditional and expected to be settled within 12 months (i)	118,666	50,000
- Unconditional and expected to be settled after 12 months (i)	324,187	303,124
Annual Leave		
- Unconditional and expected to be settled within 12 months (i)	636,666	734,110
- Unconditional and expected to be settled after 12 months (i)	182,414	45,000
Total Current Employee Provisions	1,261,933	1,132,234
NON CURRENT		
Long Service Leave		
- Conditional Long Service Leave	343,827	413,746
TOTAL EMPLOYEE PROVISIONS	1,605,760	1,545,980

(i) The amounts disclosed are at present values

NOTE 12: OTHER LIABILITIES

	2022 \$	2021 \$
CURRENT		
Monies Held in Trust		
- Patient Monies Held in Trust	17,097	7,935
- Accommodation Bonds	14,753,630	14,057,419
TOTAL OTHER LIABILITIES	14,770,727	14,065,354
Represented by:		
Cash at Bank	1,625,060	3,326,000
Investments and Other Financial Assets	9,168,893	6,762,580
Buildings and Infrastructure	3,976,774	3,976,774
	14,770,727	14,065,354

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

	2022 \$	2021 \$
NET RESULT FOR THE PERIOD	(742,854)	(5,768,528)
Depreciation & Amortisation	540,147	549,888
Impairment of Bed Licences	-	5,040,000
Bad Debts	-	26,603
Net (Gain)/Loss from Sale of Plant and Equipment	(7,638)	(6,365)
Net (Gain)/Loss on Financial Instruments	93,687	(61,153)
Change in Operating Assets & Liabilities		
(Increase)/Decrease in Receivables	(243,978)	91,237
(Increase)/Decrease in Other Assets	(20,653)	(4,744)
Increase/(Decrease) in Income in Advance	523,346	411,237
Increase/(Decrease) in Trade and Other Payables	312,417	(46,173)
Increase/(Decrease) in Employee Benefits	59,780	(1,128)
NET CASH FLOWS FROM OPERATING ACTIVITIES	514,254	230,874

NOTE 14: 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
	\$	\$	\$	\$
2022				
Contractual Financial Assets				
Cash and cash equivalents	-	2,938,533	-	2,938,533
Receivables	-	182,273	-	182,273
Term deposits	-	4,476,000	-	4,476,000
Investments and other financial assets	4,692,893	-	-	4,692,893
Total Financial Assets (i)	4,692,893	7,596,807	-	12,289,700
Financial Liabilities				
Payables	-	-	1,880,796	1,880,796
Other financial liabilities	-	-	14,770,727	14,770,727
Total Financial Liabilities(ii)	-	-	16,651,523	16,651,523
	Financial assets available for sale	Financial assets - loans and receivables	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

- (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)

	2022	2021
	\$	\$
Contractual Financial Assets		
Cash and Cash Equivalents	2,938,533	4,511,298
Trade and Other Receivables (i)	182,273	68,105
Term Deposits, Managed Funds & Fixed Income Securities - at Fair Value	9,168,893	6,762,580
Total Financial Assets	12,289,700	11,341,983
Financial Liabilities		
Financial Liabilities at amortised cost		
Trade & Other Payables (ii)	1,880,796	1,045,153
Monies Held in Trust	17,097	7,935
Accommodation Bonds	14,753,630	14,057,419
Total Financial Liabilities	16,651,523	15,110,507

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 14: FINANCIAL INSTRUMENTS (Continued)

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

	Total Carrying Amount 2022 \$	Total Carrying Amount 2021 \$	Within 1 Year		1 to 5 Years		Over 5 Years	
			2022 \$	2021 \$	2022 \$	2021 \$	2022 \$	2021 \$
Financial Liabilities								
<i>At amortised cost</i>								
Payables (i)	1,880,796	1,045,153	1,880,796	1,045,153	-	-	-	-
Accommodation Bonds	14,753,630	14,057,419	1,850,000	1,850,000	12,903,630	12,207,419	-	-
Monies held in trust	17,097	7,935	17,097	7,935	-	-	-	-
Total Financial Liabilities	16,651,523	15,110,507	3,747,893	2,903,088	12,903,630	12,207,419	-	-

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

(c) Contractual receivables at amortised costs

	1 July 2021	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		23,668	34,683	9,161	592	-	68,104
Loss allowance		-	-	-	5,000	-	5,000
	30 June 2022	Current	Less than 1 month	1-3 months	3 months - 1 year	1-5 years	Total
Expected loss rate		0%	0%	0%	19.67%	0%	20%
Gross carrying amount of contractual receivables		36,050	54,623	24,566	46,740	-	161,979
Loss allowance		-	-	-	9,200	-	9,200

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

	2022	2021
Balance at the beginning of the year	5,000	5,000
Opening Loss Allowance	5,000	5,000
Increase in provision recognised in the net result	4,200	-
Balance at end of the year	9,200	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 14: 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 15: RESPONSIBLE PERSON DISCLOSURES

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

Committee Members

Mr N. Palmer
Ms L Binks
Mr J. Hawkes
Mrs A. Byrnes
Ms I. Gilliland
Mrs A. Toland
Ms G. Toland
Mr L. Biddle
Mr A. Walter
Ms R. Reed
Ms L. Reeves

Period

01/07/2021 - 30/06/2022
28/02/2022 - 30/06/2022
01/07/2021 - 30/06/2022
01/07/2021 - 30/06/2022
01/07/2021 - 30/06/2022
01/07/2021 - 30/06/2022
13/12/2021 - 30/06/2022
01/07/2021 - 13/12/2021
13/12/2021 - 30/06/2022
13/12/2021 - 31/03/2022
01/07/2021 - 30/06/2022

Accountable Officers

Mr B. Hobbs

01/07/2021 - 30/06/2022

Remuneration of Responsible Persons

Remuneration received or receivable by responsible persons was in the range: \$170,000 - \$179,999 (\$170,000 - \$179,999 in 2020-21).

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	2022 \$	2021 \$
Short term employee benefits	159,665	158,330
Post-employment benefits	14,893	14,743
Other long-term benefits	4,774	4,774
Termination benefits	-	-
Total	179,332	177,847

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 16: REMUNERATION OF AUDITORS

Remuneration of the auditors of the Association for:
- Auditing the Financial Report

2022 \$	2021 \$
11,650	11,500
11,650	11,500

NOTE 17: 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

2022 \$	2021 \$
15,026	24,042
15,026	24,042

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	9,016
6,010	15,026
15,026	24,042

NOTE 17: COMMITMENTS FOR EXPENDITURE (Continued)

Capital Commitment

Eight bed extension at Violet Town, dated 26th of May 2022

Payable:

Commitment

Total Capital Commitments

2022	2021
\$	\$
1,771,550	-
<u>1,771,550</u>	<u>-</u>

NOTE 18: 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 19: EVENTS AFTER THE BALANCE SHEET DATE

Australian National Aged Care Classification (AN-ACC) Care Funding Model

From 1 October 2022, the Australian National Aged Care Classification (AN-ACC) will replace the current Aged Care Funding Instrument (ACFI). Whilst the organisation anticipate increased revenue from the proposed new funding model, there will be increased costs associated with mandated care minutes.

NOTE 20: 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 2022 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:


Nicholas Palmer
Chairman BOM
Violet Town


Barry Hobbs
Chief Executive Officer
Violet Town

Dated this 20th day of October 2022.

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 2022, 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 2022, 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 \$742,854 during the year ended 30 June 2022 and, as of that date, the current asset ratio was 0.69. 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.

Information Other than the Financial Report and Auditor's Report Thereon

The committee of management are responsible for the other information. The other information comprises the information included in Violet Town Bush Nursing Centre's annual report for the year ended 30 June 2022, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement in this other information, we are required to report that fact. We have nothing to report in this regard.

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, 20 October 2022



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Regional Health

Violet Town Campus

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