Honeysuckle Regional Health

Honeysuckle Regional Health Annual Report 2024-25





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 great sadness that I put pen to paper to write this Annual Report. In May our President Nick Palmer passed away after a short illness. The whole Honeysuckle Health community was devastated as Nick had been on the Board of Management since 2000 but previously had been very active with our Facility - as Vice-President I have inherited the job.

I would like to acknowledge and thank all Board members; Irene Gilliland - Vice-President, Linda Reeves – Minutes Secretary, John Hawkes – Life Member, Georgina Tolland, Andrew Walter and Catherine Yeatman. These people are all volunteers who care deeply about our organisation.

Any organisation is only as good as its staff, so a big 'Thank You' to our dedicated staff who care for our Residents. We not only have Residential Care but also a Day Care programme and a team that manages Home Care Packages. Along with all these staff we have many volunteers from both communities who generously give their time. Thank you one and all.

Upgrades to Violet Town this year have included improvements to bathrooms, IT systems, new beds, awnings & blinds and the hot water system has been replaced.

Bentley's has received a new bus with the help of a very generous donation, carpet is being replaced by timber look lino.

Violet Town's Independent Living Units is still an ongoing project. A huge Thank You to the bike riders, the gardeners and the community for such generous donations. We raised over $80,000 last year towards this. We have approached all political parties and received positive responses from Helen Haines, Annabelle Cleeland and Dr Ananda Rajah, who mentioned us in her maiden speech to Parliament. We are continuing to investigate funding opportunities.

Dr Wang has closed his clinic at Easter this year. In October the Violet Town Medical Centre opened with doctors from the Murchison Medical Clinic providing services for our Violet Town community.

We have received a grant to build accommodation for staff which should help attract staff to our remote facility in Violet Town.

Finally, a Thank You to our CEO Barry Hobbs who oversees and manages both our facilities – Bentley in Bendigo and Violet Town Bush Nursing Centre. It is well known that the Aged Care Industry is in constant flux with Government changes in Legislation and funding. Barry has managed to keep Honeysuckle Regional Health in a positive financial position which allows us to keep caring for our community.

President

Anne Byrnes

CEO Report

It is with deep sadness that I present the CEO's Report for 2025.

This year we mourned the passing of our esteemed current Board President and Life member, **Nick Palmer**, who passed away peacefully on 13 May 2025 at the age of 75 after a short illness. Nick served our organisation with dedication, wisdom, and integrity. His strong leadership and commitment to improving the lives of those we serve leave an enduring legacy that will continue to guide and inspire us. On behalf of the Board, staff, and community, we extend our heartfelt condolences to his family and express our profound gratitude for his many years of service and contribution.

Despite this great loss, the Centre has continued to progress strongly throughout the year. We were fortunate to secure several grants which enabled:

- Development of **staff accommodation**
- Upgraded **Wi-Fi connectivity**
- Installation of **CCTV security systems**

In addition, we have continued to invest in our assets, with the installation of new **blinds and awnings**, and the significant acquisition of a Bus at **Bentleys**, made possible through a substantial anonymous donation. Further generous contributions from Bentley residents allowed us to complete **signwriting on the bus** and provide a **carport and BBQ shelter**.

These achievements highlight not only our organisation's resilience but also the generosity and spirit of the community we serve.

This year, our organisation achieved a positive financial outcome, reflecting careful management, prudent decision-making, and the dedication of our staff in maintaining operational efficiency. While we can be proud of our strong financial position, it is important to recognise that the introduction of the Strengthened Aged Care Standards and the increasing regulatory and compliance requirements will demand significant investment going forward. To ensure full compliance and uphold the highest standards of care, we must allocate resources toward staff training, clinical governance, technology upgrades, and quality improvement initiatives. Our financial success this year provides a strong foundation to support these essential reforms and sustain our long-term viability.

I extend my sincere thanks to our **staff and volunteers** for their dedication, professionalism, and compassion throughout the year. It is through your efforts that Violet Town Bush Nursing Centre continues to deliver high-quality care and services to our community. The ongoing support from the Board of Management has been invaluable, providing the guidance and resources necessary to achieve our goals.

Barry Hobbs

CEO

Violet Town Bush Nursing Centre Board of Management

PRESIDENT
Nicholas Palmer - 1st July 2024 - In Memoriam 13th May 2025
Ann Byrnes - 2nd June 2025

VICE PRESIDENT
Ann Byrnes - 1st July 2024 - 2nd June 2025
Irene Gilliland - 2nd June 2025

JUNIOR VICE PRESIDENT
Irene Gilliland - 1st July 2024 - 2nd June 2025

BOARD MEMBER
John Hawkes

Andrew Walter

Georgina Toland

Linda Reeves

Catherine Yeatman

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

Violet Town Action Group

Life Members

Mrs. Joyce Bryce
Mr. Warwick Paton
Mr. John Hawkes
Mr. Nick Palmer
Mrs. Fay Whitewood

Violet Town

Strategic Finance & Business Partner

One of our challenges is to maintain a service that is flexible, engaging and meaningful to such a diverse community of residents this can only be achieved with the partnership and collaboration of the greater team of services- the Food Service persons, the Cleaners, the Care staff and our management.

Our model of service is not the same as other places, we are not driven by past models of packing the activities with attendance numbers, and we believe each person to have individual choice and be supported to engage in activity they want to continue with or a new pursuit they want to explore.

It's a Strength's based Model with the focus on the individual and respect of their preferences.

Sure we have the group Activities Bingo, Bowls, Cards and our Wheel Chair Walks but the numbers are waning. This we attribute to change in Aged Care on a whole, as persons come into our service later they have been living in their home environment, they already have habits and preferences that are ingrained from living often alone and we acknowledge this and the difficulty of living in a communal setting – you can hear us say "just think you have moved into a block of Units that are under one roof, what do you want to do today?".

The living environment includes the garden – our residents are of a generation that have a respect for nature and outdoor space. Our Enabling Garden has been several years in the making, finally with the support of community, families and residents we are nearing the finish line and are able to display our grand design in a Community Open Garden Tour.

Setting up spaces for Activity that do not impact on the living environment has been a focus and driven to meet the Revised Standards that come into play in 2025. Our Activity Room known as Activity 38 houses everything from knitting needles to a hammer and nails.

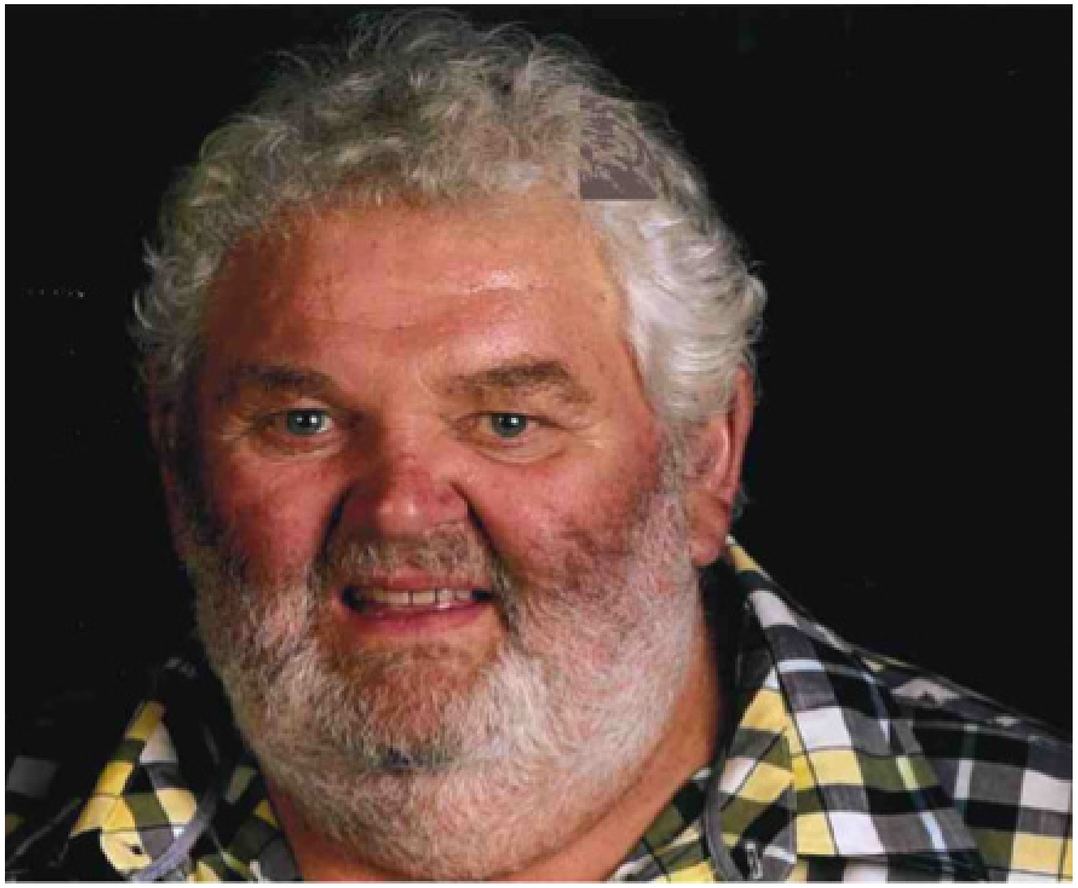
The residents are proactive with their involvement on the Quality Care Advisory Board, this is an inclusive group that enables the residents to inform, help and suggest improvements in living standards and the home environment. Several residents, a family representative, a staff member and a volunteer meet monthly to discuss and suggest further initiatives that will improve services and care.

Dementia Australia provided staff training with the use of virtual reality and avatar technology, the workshop challenged our staff in the dining experience through the eyes of a person living with dementia.

Thomas Ritchie

Strategic Finance & Business Partner

In Memory of Nick Palmer



It is with great sadness that we acknowledge the passing of Nick Palmer on 13 May 2025, at the age of 75, following a short illness.

Nick served as the Presiding President of the Board of Management, leading our organisation with unwavering dedication, wisdom, and integrity. His strong leadership and deep commitment to improving the lives of those we serve have left an enduring legacy that will continue to guide and inspire us for years to come.

A Life Member, Nick was admired and respected by all who had the privilege of knowing him. Anyone who met Nick was better for having known him — his kindness, insight, and passion for community will be dearly missed.

Day Therapy Centre Annual Report

Violet Town Day Therapy Centre continues to provide an excellent service to Violet Town and the surrounding community. The aim of this program is to provide Day Respite for family carers and an enjoyable day out for the client. This includes socialization, support and enjoyment for all who attend. has had a busy year. We currently have 12 clients and 8 clients attending each week from Euroa. We have 5 Volunteers.

Volunteers –Our volunteers are a very important part of the program. We thank them for their time and effort and dedication to our program.

Hydrotherapy –hydrotherapy has ceased during the winter months and will recommence next month.

Physiotherapy—We are so fortunate to have an in-house physiotherapist. Sarah assesses each client and we have balance and weights programs each week. We are also assessed to use the Gym

Creative Art and Craft—This group has enjoyed creating some great art work and some lovely cards and scrapbooks. We have made heat bags and aprons.

Outings—Outings are always a favourite. We loved going out to Dookie to see the Canola in bloom to Strathbogie for coffee and cake, Shopping is a regular fortnightly trip and lunch out each month is a treat.

Men's Mob—We have had a great year with many interesting trips. One of the favourites was to Yea to see a Moto Guzzi collection and to Tatong to see Michael who makes handmade tools then lunch at the Tatong pub. next we will be doing our First -Aid course.

Thank you all for another successful year.

Thankyou

Brenda Hoare

DAY THERAPY COORDINATOR

Bentleys

Bentleys Aged Care Annual Report 2024-25

"Feel at Home"

In the foreground our focus on improved experience for the residents of Bentleys and allowing them access to a wider range of activities, with a focus on activities and events which encourage family engagement and social inclusion, showcased with the new bus allowing more community access and engagement, with the lifestyle team continually planning new adventures. This focus has also led to projects to improve areas around the facility with painting feature walls, continuation of the General store and a project to create a Coffee nook, where families and residents can come together. As well as review and on-going improvement in nursing and personal care.

Site upgrades following on from the bed replacement, include placing linoleum in rooms and areas to continue to make Bentleys increasley safe for residents and staff and making personal care a priority.

In the background there has been a focus on staff professional development and training through Ausmed training including safe medication and manual handling and several lifestyle staff gaining qualification in Cert IV Lifestyle and Leisure. Initiatives from last year continue with the "Above and Below the Line" and staff appreciation whiteboard to encourage and enable positive feedback to colleagues.

Throughout the year human resources has seen its share of challenges, whilst this has been at times difficult on the ground it has seen staff rise to that challenge, with staff acting in higher roles and increasing their knowledge in different areas of the business, it has also seen staff quickly step in to support different areas needing support, weather that's supporting the kitchen with meals or morning tea, assisting residents or offers of help in daily tasks. Seeing staff so quickly step in to support each other without resistance or complaint is a true reflection of the amazing and dedicated staff at Bentleys and their ongoing commitment to ensuring the residents experience is not impacted negatively by circumstance.

To ensure better care a review of staffing has seen an increase in an RN across morning shifts to enable a more detailed and accurate hand over, assisting our ENs and PCA group to continue our outstanding roles for our resident's care.

Partnerships













Partnerships continue to assist Bentleys to provide both care and engagement:

- 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
- Jenny's Early Learning-Epsom
- Community Corrections- donation of building projects for intergenerational program e.g. Photo frames, children's chairs
- LaTrobe University
- Bendigo TAFE
- Hairdressing by Misty

Volunteers

Our volunteers continue to attend Bentleys and support the residents, often consisting of family members of past residents, this reflects the relationships built throughout their times of visiting the facility and their understanding of the importance of the service Bentely's provides.









LIFESTYLE ANNUAL REPORT

As I sit to write this report to reflect on the year that has been, the major events are first to mind. The long-awaited arrival of the Bentleys bus after last years fund raising effort and the collaboration of Honeysuckle Health CEO, after having a wheelchair lift installed the outings began. Residents have been able to head out and some of the more memorable trips include, Silo Art in Rochester, Eppalock, Castlemaine, Maldon and monthly lunch outings. The lifestyle team are focused on working together to aid the residents more access to the community with care staff assisting on these adventures as well as the gracious support of long-term volunteers who bring joy and care to everything they do.

We are very grateful for a donation from a family member which is going towards a Bus shelter and new BBQ area shelter and work on this will commence shortly, improving areas for memorable moments to occur.

The intergenerational program run in partnership with Jennys Early Learning Centre, continues to delight with the centre echoing with the sound of children participating in activities with the residents in tow.

More recently the collaboration of a cookbook containing residents favourite recipes, the cook book called “Making Memories” has been published and is being sold. This project is something I am very proud of, families, residents and staff came together again to make a community cook-book. “Making Memories” is a community book that makes sure long-lasting recipes of times had in the past with continue for further generations, personally I would like to thank everyone involved especially Curstin and Rose to make this a success.

The team are extremely proud of all the big-ticket items but the regular activities keep the cogs turning including.

- Footy Tipping
- Coffee Van – Monthly
- Delta Therapy dogs (Vincent and Rhino making regular visits)
- Music concerts by Don and Matt and Radar
- We have Elder Rights Volunteers who have been paired with multiple residents.
- Bendigo Library delivering hard copy and audio books
- Continued spiritual support by St Paul’s Anglican and St Teresa’s Catholic Churches

This year also saw the commencement of a memorial blanket, this blanket is utilised when one of our residents leaves the facility for the final time, this offers an opportunity to farewell our residents with dignity and care, in a community gesture.

In finishing our year here at Bentleys Aged Care is always focused on Resident care, up-holding dignity and impedance, this included giving dedicated residents their own jobs in how they can contribute to their home, this also allows residents to express ideas and thoughts on how we could do better, or praise at our monthly resident’s meetings.

We are proud to say that the main common denominator that we hear from families during their time at Bentleys is how much the staff cared for their loved one. The focus of care and kindness is always expressed, that will continue to be our goal moving forward, Kindness and care are very hard to measure-however it is felt in the smallest of interactions and at Bentleys we do this extremely well.

Kristy Harrington

Lifestyle Coordinator

VIOLET TOWN BUSH NURSING CENTRE Inc
Trading as Honeysuckle Regional Health

94th ANNUAL GENERAL MEETING
Tuesday, 12th November, 2024, 2:00pm

CHAIRPERSON WELCOME
Mr Nicholas Palmer welcomed members and guests.

PRESENT: Barry Hobbs, Nick Palmer, Ann Byrnes, Linda Reeves, John Hawkes, Irene Gilliland, Georgina Toland, Andrew Walter, Catherine Yeatman, Linda Schultz, Steve Jackal, Fay Whitewood, Jean Lightfoot, Joan Brown, Joe Martin, Dianna Hawkes, Nola Dudley, Richard Byrnes, Faye Biddle, Linden Biddle, John Vance, Patricia Vance, Anne Quaine, Arlene Collins, Jo Chalkley, Kristy Harrington, Bree Mackrell, Glenda Gibson

APOLOGIES: Helen Haines (MP), Annabelle Cleeland (MP), Jeff Welch, Louise Palmer, Jean Miller, Elizabeth Beard, Chris Raeburn

CONFIRMATION OF MINUTES
93rd Annual General Meeting held on Monday, 13th November, 2023
Moved: Georgina Toland
Seconded: Ann Byrnes

BUSINESS ARISING FROM MINUTES
Nil

ANNUAL REPORTS
Chairman Report: Nicholas Palmer spoke to his report published in the 2023/2024 Annual Report.

CEO Report: Barry Hobbs spoke to his report published in the 2023/2024 Annual Report.
Agency staff

Accountant Report: Steve Jackal explained his report published in the 2023/2024 Annual Report.

MOTION: The reports as presented by the Chairperson, CEO and Financials be accepted.
Moved: Richard Byrnes
Seconded: Diane Hawkes
CARRIED

APPOINTMENT OF AUDITOR
MOTION: The McLaren Hunt Financial Group be re-appointed as auditor.
Moved: Richard Byrnes
Seconded: Faye Whitewood
CARRIED

CONFIRMATION OF COMMITTEE OF MANAGEMENT FOR 2024/2025
CEO confirmed Board as is, with no formal nominations received.

GENERAL BUSINESS
MOTION: The annual Membership Subscription remain at $10.00 per member and is due and payable on 30th June each year.
Moved: Ann Byrnes
Seconded: Georgina Toland
CARRIED

OTHER BUSINESS
Arlene Collins, Quality Coordinator, is retiring shortly and Andrew Walter delivered a speech outlining the CEO's and Board of Management's appreciation for her knowledge, experience and time with our centre. Arlene was presented with flowers and a gift.

Glenda Gibson, Housekeeping Coordinator, is also retiring shortly and Nick Palmer delivered a warm speech thanking her for her positive enthusiasm and the many years she has spent at our centre. Glenda was also presented with flowers and a gift.

Question Time
Anne Quaine queried the management and security of the residents' bond monies. CEO explained the required processes are followed, with the majority of funds held in trust.

Meeting Closed: 2:50pm

95th ANNUAL GENERAL MEETING
Monday 10th November 2025 at 2.00pm
AGENDA

CHAIRPERSON WELCOME **Mrs Ann Byrnes**.

APOLOGIES

CONFIRMATION 94th AGM minutes held 12th November 2024

OF MINUTES (move motion)

BUSINESS ARISING FROM MINUTES

ANNUAL REPORT Chairperson'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 –if any nominations.
AND
CONFIRMATION OF COMMITTEE OF MANAGEMENT FOR 2025-26

Two BOM Members term had expired
Ann Byrnes
Irene Gilliland
1 has renominated

Ann Byrnes

Irene Gilliland has not renominated.
Georgina Toland has resigned.

Nominations Received: President to read.

Confirm Board of Management 2025-2026

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

Other Business
Thanks Irene Gilliland BOM since 2015
Georgina Toland BOM since 2021

CLOSE MEETING

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

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

VIOLET TOWN BUSH NURSING CENTRE INC

COMPREHENSIVE OPERATING STATEMENT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

	Note	2025 $	2024 $
Revenue from operating activities	2	19,901,752	17,299,498
Revenue from non-operating activities	2	573,547	330,817
Employee benefits expense	3	(15,346,216)	(13,765,602)
Other Expenses	3	(3,733,961)	(3,296,689)
Net Result Before Capital and Specific Items		**1,395,122**	**568,024**
Capital purpose income	2	112,450	286,283
Depreciation expense	7	(649,557)	(623,222)
Net gain/(loss) on financial instruments	2	194,418	125,402
		1,052,433	**356,487**
NET RESULT FOR THE YEAR		**1,052,433**	**356,487**
COMPREHENSIVE RESULT		**1,052,433**	**356,487**

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

VIOLET TOWN BUSH NURSING CENTRE INC

BALANCE SHEET AS AT 30 JUNE 2025

	Note	2025 $	2024 $
Current Assets			
Cash and cash equivalents	4	4,509,011	3,399,513
Receivables	5	761,072	632,481
Investments and other financial assets	6	13,723,463	7,384,045
Other assets		74,068	43,039
Total current assets		**19,067,614**	**11,459,078**
Non-current assets			
Property, plant and equipment	7	11,292,654	11,342,131
Total non-current assets		**11,292,654**	**11,342,131**
TOTAL ASSETS		**30,360,268**	**22,801,209**
Current Liabilities			
Payables	8	1,048,615	927,674
Employee Benefits	9	2,458,978	2,220,805
Other liabilities	10	19,841,398	13,840,699
Total current liabilities		**23,348,991**	**16,989,178**
Non-current liabilities			
Employee Benefits	9	409,338	262,525
Total non-current liabilities		**409,338**	**262,525**
TOTAL LIABILITIES		**23,758,329**	**17,251,703**
NET ASSETS		**6,601,939**	**5,549,506**
EQUITY			
Retained surplus		6,601,939	5,549,506
TOTAL EQUITY		**6,601,939**	**5,549,506**
Commitments	14		
Contingent Assets and Contingent Liabilities	15		

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 2025

	Note	2025 $	2024 $
CASH FLOWS FROM OPERATING ACTIVITIES			
Resident fees received		5,574,066	5,063,565
Operating grants from government		14,083,634	11,981,328
Donations and bequests received		120,758	171,320
Interest received		573,547	316,060
Other receipts		46,377	243,518
Payments for suppliers & employees		(18,506,965)	(16,653,440)
Borrowing costs		(29,230)	(45,964)
NET CASH FLOW FROM OPERATING ACTIVITIES		**1,862,187**	**1,076,387**
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant and equipment		93,600	175,873
Net proceeds from/(payment for) investments		(6,145,000)	991,000
Purchase of property, plant and equipment		(701,988)	(392,215)
NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES		**(6,753,388)**	**774,658**
CASH FLOW FROM FINANCING ACTIVITIES			
Net proceeds from/(payment for) Monies in Trust		6,000,699	(253,349)
NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES		**6,000,699**	**(253,349)**
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS HELD		**1,109,498**	**1,597,696**
CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL YEAR		**3,399,513**	**1,801,817**
CASH AND CASH EQUIVALENTS AT END OF FINANCIAL YEAR	4	**4,509,011**	**3,399,513**

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 2025

	Retained Surplus	Total
	$	$
Balance at 1 July 2023	5,193,019	5,193,019
Net result for the year	356,487	356,487
Balance at 30 June 2024	**5,549,506**	**5,549,506**
Net result for the year	1,052,433	1,052,433
Balance at 30 June 2025	**6,601,939**	**6,601,939**

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

NOTE 1 : SUMMARY OF MATERIAL 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, Interpretations of the Australian Accounting Standards Board and the ACNC Act 2012. 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.

Accounting Policies

(a) 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:

	2025	2024
Buildings	2 to 16.67%	2.5 to 10%
Plant and Equipment	4 to 50%	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.

(b) 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.

NOTE 1 : SUMMARY OF MATERIAL ACCOUNTING POLICIES

(c) 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 MATERIAL ACCOUNTING POLICIES

(d) 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.

(e) 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.

Key Estimates
Useful life

Useful life is the period over which an asset is expected to be available for use by an entity. The useful life of an asset is defined in terms of the asset's expected utility to the entity. The estimation of the useful life of the asset is a matter of judgement based on the experience of the entity with similar assets.

Impairment
The association recognises a loss allowance for expected credit losses on trade receivables using the simplified approach, as applicable under AASB 9, where material.

Key Judgments
Employee benefits

For the purpose of measurement, AASB 119: Employee Benefits defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related services. The association expects most employees will take their annual leave entitlements within 24 months of the reporting period in which they were earned, which will not have a material impact on the amounts recognised in respect of obligations for employees' leave entitlements.

Note 2: REVENUE

	Note	2025 $	2024 $
Revenue from Operating Activities			
- Resident Fees & Retentions		5,806,843	5,166,020
- Operating and Capital Grants		14,048,532	11,889,960
- Other Revenue		46,377	243,518
Total Revenue from Operating Activities		**19,901,752**	**17,299,498**
Revenue from Non-Operating Activities			
- Interest Received		573,547	330,817
Total Revenue from Non-Operating Activities		**573,547**	**330,817**
Revenue from Capital Purpose Income			
- Donations and Bequests		120,758	171,320
- Capital Grants (i)		-	100,000
- Gain/(Loss) on Sale of Non Financial Assets		(8,308)	14,963
Total Capital Purpose Income		**112,450**	**286,283**
Unrealised gain/(loss) on financial instruments		**194,418**	**125,402**
Total Revenue		**20,782,167**	**18,042,000**

(i) Capital Grants includes Aged Care Approval Rounds (ACAR) grants in 2024 of $100,000 and Nil in 2025.

Note 3: EXPENSES

		2025 $	2024 $
Employee Expenses			
Employee Benefits Expense		15,346,216	13,765,602
Total Employee Expenses		**15,346,216**	**13,765,602**
Other Expenses			
Service Contract Fees		974,957	854,674
Operating Expenses		773,068	667,612
Repairs and Maintenance Expenses		432,800	409,884
Food & Provisions		631,369	603,043
Other Expenses		791,060	675,192
Bad Debts		101,477	40,320
Finance Costs		29,230	45,964
Total Other Expenses		**3,733,961**	**3,296,689**
Depreciation and Amortisation	7	649,557	623,222
TOTAL EXPENSES		**19,729,734**	**17,685,513**

NOTE 4: CASH AND CASH EQUIVALENTS

	2025 $	2024 $
Cash at Bank	2,305,610	1,196,112
Monies Held in Trust	2,203,401	2,203,401
TOTAL	**4,509,011**	**3,399,513**

NOTE 5: ACCOUNTS RECEIVABLE AND OTHER DEBTORS

	2025 $	2024 $
CURRENT		
Contractual		
Trade Receivables	552,540	295,447
Accrued Income	351,032	386,134
Provision for Impairment	(142,500)	(49,100)
TOTAL ACCOUNT RECEIVABLE AND OTHER DEBTORS	**761,072**	**632,481**

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 6: INVESTMENTS AND OTHER FINANCIAL ASSETS

	2025 $	2024 $
CURRENT		
Term Deposits	8,630,000	2,485,000
Challenger Annuity	3,700,000	3,700,000
IOOF Share Portfolio	1,393,463	1,199,045
TOTAL	**13,723,463**	**7,384,045**

NOTE 7: PROPERTY, PLANT & EQUIPMENT

	2025 $	2024 $
Land and Buildings		
- Land	278,142	278,142
- Buildings at Cost	15,722,909	15,722,909
Less Accumulated Depreciation	6,382,527	5,991,162
Total Land and Buildings	**9,618,524**	**10,009,889**
Plant & Equipment		
- Plant and Equipment at Cost	3,712,204	3,275,643
Less Accumulated Depreciation	2,352,426	2,123,382
Total Plant and Equipment	**1,359,778**	**1,152,261**
Motor Vehicles		
- Motor Vehicles at Cost	321,171	208,489
Less Accumulated Depreciation	108,030	79,581
Total Motor Vehicles	**213,141**	**128,908**
Works in Progress	101,211	**51,073**
TOTAL PROPERTY, PLANT AND EQUIPMENT	**11,292,654**	**11,342,131**

NOTE 7: PROPERTY, PLANT & EQUIPMENT (continued)

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 2023	**10,404,361**	**1,220,771**	**108,916**	**-**	**11,734,048**
Additions	-	144,019	201,154	51,073	396,246
Adjustments	(4,031)	-	-	-	(4,031)
Disposals - written down value	-	(57)	(160,853)	-	(160,910)
Depreciation Expense	(390,441)	(212,472)	(20,309)	-	(623,222)
Balance at 1 July 2024	**10,009,889**	**1,152,261**	**128,908**	**51,073**	**11,342,131**
Additions	-	436,562	215,288	50,138	701,988
Disposals - written down value	-	-	(101,908)	-	(101,908)
Depreciation Expense	(391,364)	(229,044)	(29,149)	-	(649,557)
Balance at 30 June 2025	**9,618,525**	**1,359,779**	**213,139**	**101,211**	**11,292,654**

NOTE 8: ACCOUNTS PAYABLE AND OTHER PAYABLES

	2025 $	2024 $
CURRENT		
Unsecured Liabilities		
Accounts Payable	465,277	297,104
Income in Advance - Commonwealth Funding	60,044	77,625
Income in Advance - Aged Care Packages	53,266	85,908
Fees in Advance	221	19,082
Sundry Payables and Accrued Expenses	469,807	447,955
TOTAL	**1,048,615**	**927,674**

NOTE 9: EMPLOYEE PROVISIONS

	2025 $	2024 $
CURRENT		
Employee provisions		
Long Service Leave		
- Unconditional and expected to be settled within 12 months (i)	158,252	486,357
- Unconditional and expected to be settled after 12 months (i)	966,150	562,357
Annual Leave		
- Unconditional and expected to be settled within 12 months (i)	937857	764,319
- Unconditional and expected to be settled after 12 months (i)	396,719	407,772
Total Current Employee Provisions	**2,458,978**	**2,220,805**
NON CURRENT		
Long Service Leave		
- Conditional Long Service Leave (i)	409,338	262,525
TOTAL EMPLOYEE PROVISIONS	**2,868,316**	**2,483,330**

(i) The amounts disclosed are at present values

NOTE 10: OTHER LIABILITIES

	2025 $	2024 $
CURRENT		
Monies Held in Trust	9,564	11,575
- Patient Monies Held in Trust	19,831,834	13,829,124
- Accommodation Bonds		
TOTAL OTHER LIABILITIES	**19,841,398**	**13,840,699**
Represented by:		
Cash at Bank	1,976,696	2,315,415
Investments and Other Financial Assets	13,723,463	7,384,045
Buildings and Infrastructure	4,141,239	4,141,239
	19,841,398	**13,840,699**

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 11: FINANCIAL INSTRUMENTS

Financial Risk Management Objectives and Policies

(a) Categorisation of financial instruments

2025	Financial assets at fair value through net result $	Financial assets - amortised cost $	Financial liabilities at amortised cost $	Total $
Contractual Financial Assets				
Cash and cash equivalents	-	4,509,011	-	4,509,011
Receivables	-	552,540	-	552,540
Term deposits	-	5,093,463	-	5,093,463
Investments and other financial assets	8,630,000	-	-	8,630,000
Total Financial Assets (i)	**8,630,000**	**10,155,014**	**-**	**18,785,014**
Financial Liabilities				
Payables	-	-	997,029	997,029
Other financial liabilities	-	-	19,841,398	19,841,398
Total Financial Liabilities(ii)	**-**	**-**	**20,838,427**	**20,838,427**

2024	Financial assets available for sale $	Financial assets - loans and receivables $	Financial liabilities at amortised cost $	Total $
Contractual Financial Assets				
Cash and cash equivalents	-	3,399,513	-	3,399,513
Receivables	-	295,447	-	295,447
Term deposits	-	2,485,000	-	2,485,000
Investments and other financial assets	4,899,045	-	-	4,899,045
Total Financial Assets (i)	**4,899,045**	**6,179,960**	**-**	**11,079,005**
Financial Liabilities				
Payables	-	-	867,418	867,418
Other financial liabilities	-	-	13,840,699	13,840,699
Total Financial Liabilities(ii)	**-**	**-**	**14,708,117**	**14,708,117**

(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)

	2025 $	2024 $
Contractual Financial Assets		
Cash and Cash Equivalents	4,509,011	3,399,513
Trade and Other Receivables (i)	552,540	295,447
Term Deposits, Managed Funds & Fixed Income Securities - at Fair Value	13,723,463	7,384,045
Total Financial Assets	**18,785,014**	**11,079,005**
Financial Liabilities		
Financial Liabilities at amortised cost		
Trade & Other Payables (ii)	997,029	867,418
Monies Held in Trust	9,564	11,575
Accommodation Bonds	19,831,834	13,829,124
Total Financial Liabilities	**20,838,427**	**14,708,117**

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 11: FINANCIAL INSTRUMENTS (Continued)

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

	Total Carrying Amount 2025 $	Total Carrying Amount 2024 $	Within 1 Year 2025 $	Within 1 Year 2024 $	1 to 5 Years 2025 $	1 to 5 Years 2024 $	Over 5 Years 2025 $	Over 5 Years 2024 $
Financial Liabilities								
At amortised cost								
Payables (i)	997,029	867,418	997,029	867,418	-	-	-	-
Accommodation Bonds	19,831,834	13,829,124	1,850,000	1,850,000	17,981,834	11,979,124	-	-
Monies held in trust	9,564	11,575	9,564	11,575	-	-	-	-
Total Financial Liabilities	**20,838,427**	**14,708,117**	**2,856,593**	**2,728,993**	**17,981,834**	**11,979,124**	**-**	**-**

(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 2024	*Current*	*Less than 1 month*	*1-3 months*	*3 months - 1 year*	*1-5 years*	*Total*
Expected loss rate	0%	0%	0%	41.25%	0%	41%
Gross carrying amount of contractual receivables	16,556	80,494	60,292	119,023	-	276,365
Loss allowance	-	-	-	49,100	-	49,100

30 June 2025	*Current*	*Less than 1 month*	*1-3 months*	*3 months - 1 year*	*1-5 years*	*Total*
Expected loss rate	0%	0%	0%	46.10%	0%	17.7%
Gross carrying amount of contractual receivables	17,734	79,127	115,264	309,098	-	521,223
Loss allowance	-	-	-	142,500	-	142,500

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

	2025	2024
Balance at the beginning of the year	49,100	11,200
Opening Loss Allowance	49,100	11,200
Increase in provision recognised in the net result	93,400	37,900
Balance at end of the year	142,500	49,100

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 11: 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 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 12: RESPONSIBLE PERSON DISCLOSURES
The following disclosures are made regarding responsible persons for the reporting period.

	Period
Committee Members	
Mrs A. Byrnes (President)	01/07/2024 - 30/06/2025
Ms I. Gilliland (Vice President)	01/07/2024 - 30/06/2025
Mr N. Palmer	01/07/2024 - 13/05/2025
Mr J. Hawkes	01/07/2024 - 30/06/2025
Ms G. Toland	01/07/2024 - 30/06/2025
Mr A. Walter	01/07/2024 - 30/06/2025
Ms L. Reeves	01/07/2024 - 30/06/2025
Mrs C. Yeatman	01/07/2024 - 30/06/2025
Accountable Officers	
Mr B. Hobbs	01/07/2024 - 30/06/2025

Remuneration of Responsible Persons
Remuneration received or receivable by responsible persons was in the range: $220,000 - $229,999 ($180,000 - $189,999 in 2023-24).

NOTE 12(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	2025 $	2024 $
Short term employee benefits	197,081	163,183
Post-employment benefits	21,116	17,903
Other long-term benefits	6,003	5,170
Total	**224,200**	**186,256**

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 13: REMUNERATION OF AUDITORS	2025 $	2024 $
Remuneration of the auditors of the Association for:		
- Auditing the Financial Report	13,100	12,650
	13,100	**12,650**

NOTE 14: COMMITMENTS FOR EXPENDITURE	2025	2024
Lease Commitments		
Commitments in relation to leases contracted for at the reporting date:		
Operating Leases	32,984	43,400
Total Lease Commitments	**32,984**	**43,400**
Operating leases		
Kitchen and administration equipment leased over a 5 year term:		
Payable:		
Less than 1 year	10,416	10,416
Longer than 1 year but not longer than 5 years	22,568	32,984
Total Operating Lease Commitments	**32,984**	**43,400**

	2025 $	2024 $
Capital Commitment		
Commitments payable within 12 months	200,000	87,000
Total Capital Commitments	**200,000**	**87,000**

NOTE 15: 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 16: EVENTS AFTER THE BALANCE SHEET DATE
There are no known subsequent events after reporting date with a material impact on the financial statements.

NOTE 17: 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 Board of Management the financial report:

1. the attached financial statements and notes comply with the Accounting Standards, the Australian Charities and Not-for-profits Commission Act 2012 and Associations Incorporation Reform Act 2012 and associated regulations;

2. the attached financial statements and notes comply with Australian Financial Reporting Standards as issued by the Australian Accounting Standards Board as described in note 1 to the financial statements;

3. the attached financial statements and notes give a true and fair view of the incorporated association's financial position as at 30 June 2025 and of its performance for the financial year ended on that date; and

4. there are reasonable grounds to believe that the incorporated association will be able to pay its debts as and when they become due and payable.

This statement is signed in accordance with subsection 60.15(2) of the Australian Charites and Not-for-profit Commission Regulations 2022.

Ann Byrnes
President
Violet Town

Irene Gilliland
Vice President
Violet Town

Dated this 27th day of October 2025.

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 2025, 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 is in accordance with the Division 60 of the *Australian Charities and Not-for-Profits Commission Act 2012*, and financial reporting requirements of the *Associations Incorporation Reform Act 2012 (VIC)* including:

(a) giving a true and fair view of Violet Town Bush Nursing Centre Inc.'s financial position as at 30 June 2025 and of its financial performance for the year then ended; and

(b) complying with Australian Accounting Standards and Division 60 the *Australian Charities and Not-for-profits Commission Regulation 2022*.

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 (including Independence Standards)* (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.

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 2025, 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
PARTNER

Dated at Warrnambool, 30 October 2025

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