Honeysuckle Regional Health





Honeysuckle Regional Health Annual Report 2025-26

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

In January this year, John Hawkes resigned from the Board after an extraordinary 33 years of service, including 18 years as President. As a Life Member, John has played an instrumental role in the development and growth of Honeysuckle Regional Health, providing leadership and guidance through many important milestones. He has been a driving force behind the organisation's evolution into the respected provider it is today. We sincerely thank John for his outstanding contribution, unwavering dedication and commitment to both our Violet Town and Bentleys facilities over many years. His legacy will remain an important part of our organisation's history.

I would like to acknowledge and thank all Board members – Linda Reeves, Andrew Walker, Catherine Yeatman, Anne Quaine and Chris Raeburn. These people are all volunteers who give up their time, and care deeply about HRH.

Any organisation is only as good as its staff, so let me extend a big Thank You to all our dedicated staff. They have had to cope with many, many changes over the past 12 months. Their exceptional care for our residents and home care clients has helped gain a 5-star rating for Violet Town and 4-star rating for Bendigo. This is a major achievement for both facilities.

The staff are also helped by many volunteers from both communities, so Thank You one and all.

Structural changes and building improvements have allowed occupancy rates to increase in both facilities this year. These upgrades to the bathrooms, bedrooms and exterior provide a more pleasant environments for our residents.

Community involvements have continued with outings and visitors to our facilities. The new bus has been heavily used in Bendigo. Violet Town's visit to Yarrawonga with family and friends was a great success.

November will see the opening of our new garden in front of the Violet Town Nursing home, allowing easier and safer access for residents and friends. A memorial stone will be laid in memory of Nick Palmer. A special thanks to the Violet Town Op Shop and VTAG for their generous donations towards this project.

Finally, I would like to extend my sincere thanks to our CEO, Barry Hobbs, and his management team — Thomas Ritchie, Arun Bhasi and Cheryl Eickmeyer. Together with our dedicated and compassionate staff, they have successfully navigated significant government reforms and regulatory changes while maintaining a strong focus on delivering high-quality care to our residents. Their commitment and leadership have contributed to our achievements, including the outstanding five-star rating at our Violet Town facility, providing reassurance and peace of mind to residents and their families. Their continued efforts are greatly appreciated.

Ann Byrnes

President
Board of Management
Violet Town Bush Nursing Centre

CEO Report

It is with great pleasure that I present my 10th Annual Report as CEO of Violet Town Bush Nursing Centre for 2026.

Reflecting on the past ten years, it has been a journey of many highs and lows, but the highs have, by far, outweighed the challenges. What has remained constant throughout this journey is the remarkable spirit, generosity and commitment of the Violet Town community.

To have such a magnificent aged care facility in a community the size of Violet Town is something truly special. It is a testament to the vision and determination of those who had the foresight to establish the Centre, and to the many people who have continued to nurture, support and develop it over the years.

I feel extremely privileged to have been part of that journey and to have witnessed the Centre grow and evolve into the organisation it is today.

We are now operating under the Strengthened Aged Care Quality Standards, which came into effect on 1 November 2025. These reforms have significantly increased the regulatory, governance and compliance requirements across the aged care sector and have required substantial investment by our organisation.

Looking ahead, it is essential that we continue to allocate appropriate resources to staff training, clinical governance, technology, systems and ongoing quality improvement to ensure we meet these requirements and, most importantly, continue to provide the highest possible standard of care to our residents and clients.

The financial strength we have built over previous years has provided VTBNC with a solid foundation from which to undertake these essential reforms while maintaining our long-term financial sustainability and viability.

However, this necessary investment, together with the broader costs associated with strengthening our operations and compliance frameworks, has had a significant impact on our financial performance during the 2025/26 financial year. While the financial result is disappointing, these investments are essential to ensuring VTBNC remains a strong, compliant and sustainable organisation well into the future.

We have also achieved a **5-Star rating at our Violet Town facility**, and we are well on our way to achieving the same at **Bentleys**. This is a tremendous achievement and a testament to the commitment, dedication and professionalism of our wonderful staff.

Most importantly, it reflects the high-quality care and support we provide to our cherished residents, while also giving their families and friends confidence and peace of mind that their loved ones are receiving the very best care.

A heartfelt thank you to **all our staff and volunteers**, across every level and every designation. Your dedication, compassion and hard work are the reason we continue to achieve such outstanding results.

Finally, I would like to sincerely thank our **Board of Management and Senior Staff** for their continued support, guidance and commitment throughout the year. Their leadership, encouragement and willingness to work together have been invaluable in helping our organisation continue to grow and meet the challenges and opportunities ahead.

Barry Hobbs

CEO

Violet Town Bush Nursing Centre Board of Management

PRESIDENT
Ann Byrnes

VICE PRESIDENT
Catherine Yeatman

JUNIOR VICE PRESIDENT
Andrew Walter

BOARD MEMBER
John Hawkes - Resigned January 2026
Chris Raeburn
Georgina Toland - Resigned September 2025
Linda Reeves - Minutes Secretary
Irene Gilliland - Resigned November 2025
Anne Quaine

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

General Manager Report 2026

Honeysuckle Regional Health continues to support older people and their families through our residential aged care campuses at Violet Town and Bentley's in Bendigo, Support at Home services and Day Therapy Centre. Across these services, we remain committed to care that respects each person's dignity, choices and individual needs.

This year has been a period of investment and improvement across the organisation. We have focused on supporting our staff, enhancing our services and responding to the needs and preferences of residents and clients.

A significant investment has been made in our workforce, systems and care practices to support compliance with the Strengthened Aged Care Quality Standards and the requirements of the Aged Care Quality and Safety Commission. This investment supports staff education and professional development, with a continued focus on quality, accountability and the wellbeing of those in our care.

New systems have also been introduced to support more consistent processes and improve how we manage our services. Careful planning and responsible financial management remain essential to building on this investment and ensuring our services are available to our communities into the future.

Our staff are central to this work. Every role contributes to the everyday experiences of those who use our services, and we sincerely thank our teams for their dedication, compassion and care. We also acknowledge our volunteers, visiting health professionals and community partners for the time, expertise and kindness they share.

We value the trust placed in us by residents, clients and their families, and thank them for their feedback and continued involvement in our services. We also thank the Board and our Chief Executive Officer, Barry Hobbs, for their leadership and support throughout the year.

Looking ahead, our priorities are to strengthen workforce stability, continue improving care and services, and support the long-term sustainability of our residential and community programs. Our values of Compassion, Respect, Accountability, Honesty, Enjoyment and Inclusion will continue to guide our decisions and the care we provide each day.

Thomas Ritchie

Strategic Finance & Business Partner

Support at Home Program: Annual Report 2026

The Support at Home Program transition commenced on 1st November, 2025.

This past year has marked one of the most significant changes for In-home care following the commencement of the new Aged Care Act 2024. The sector transitioned to the new Support at Home Program, which officially replaced the former Home Care Package system.

'Support at Home' is designed to help older Australians live independently and safely at home for longer by providing streamlined access to clinical care, daily living services, and specialised short-term support.

The new Support at Home Program has eight levels of funding classification, along with the existing four levels of Home Care Packages. Support at Home also introduced new funding; Assistive Technology, Home Modification, Restorative Care and End-of-Life Pathway, providing the community with access to additional funding streams to allow them to stay at home for as long as possible. The new Client Contribution payments for Support at Home has impacted new clients, we continue to support and provide clear and concise information to ensure they understand their personal contributions.

We currently coordinate 60 'Support at Home Packages'. We provide care for clients in Benalla, Violet Town, Euroa and their local districts. We have five long-term clients that moved from our local area to Melbourne to be closer to family and we continue to provide on-going care, support and visit them yearly to review their care.

We have 22 Service Providers, who are Individual business owners, providing home & garden maintenance and personal care services to our clients over various areas. We have 15 Individual care workers, they are the heartbeat of our organisation, they consistently go above and beyond to deliver extraordinary care, providing empathy and unwavering support to our clients and families. Our care workers have championed our Organisational Values of; Caring, Inclusion, Enjoyment, Integrity, Consultation and Privacy, by ensuring respect, kindness, compassion, honesty, client choice and even laughter. They provide additional service time when clients' budgets are expended, out of the goodness of their heart. We are truly blessed to have them support our clients' and families. Thank you to our individual care workers for your patience, hard work and the wonderful care you provide every single day.

This October we announce the retirement of Lyn Newnham; our long-standing Program Manager/ Case Manager after 9 years of dedicated service to our Organisation. Lyn commenced in September 2017, with 11 'Level 2 Home Care Packages'. Lyn has never treated her role as just a checklist, she went above and beyond for all the clients, often working after hours and on weekends to ensure any emergency was resolved, hand-delivering critical supplies and acting as a fierce advocate in complex situations. Every client felt truly cared for because Lyn was in their corner.

Lyn, thank you for bringing your heart, patience and unwavering guidance to work every single day. We are so fortunate to have learned from you, you've set a standard we will always strive to follow. Enjoy your new chapter and adventures. Wishing you happy and safe travels always.

We welcome Kim Cooper to the Care Partner position (formerly 'Case Manager' title). Kim has worked previously in Case Management and Aged Care. Kim will be based in the Violet Town Support at Home office five days per week. We continue to be supported by Christine McMurray in the Administration Role.

We have seen a number of changes over the years, but nothing as significant as the 'Support at Home Program'. The last 18 months has generated many challenges navigating and understanding the new Support at Home Program along with continual issues with our new Software. We truly thank our clients and families for their patience and understanding as we have navigated the changes and continue to do so. It is a pleasure to provide care and support to all our clients and their families. We strive to continue to provide 'Personalised Care Locally'.

Kind Regards, Deb Cook, Care Manager, Support at Home Program, Honeysuckle Regional Health

Day Therapy Centre Annual Report

Violet Town Day Therapy Centre continues to provide a valued service to Violet Town and the surrounding community, offering day respite for family carers and an enjoyable, supportive environment for clients. Through social connection, meaningful activities and outings, the program promotes wellbeing and enjoyment for everyone who attends. We currently welcome 11 clients from Violet Town and 7 from Euroa.

Transport and Outings

Our bus remains an essential part of the program, providing transport to and from the Centre, supporting fortnightly shopping trips and enabling clients to participate in outings. Trips during fine weather are a particular highlight.

Monthly Activities

Our monthly program continues to grow, offering a variety of activities to suit clients' interests. This year, we visited beautiful gardens, enjoyed monthly lunches out and gathered for regular barbecues. Visits from local schoolchildren have also brought much enjoyment and connection between generations.

Health and Fitness

Health and fitness remain important elements of our program. Each client is assessed by physiotherapist Sarah Wilson to support their participation in suitable activities, including gym exercises, balance sessions and weight programs.

Gardening Group

The Gardening Group has enjoyed spending time outdoors, particularly during spring, when the camellias and magnolias provided a stunning display.

Art and Craft

Our Art and Craft Group has grown in numbers, with clients enjoying opportunities to explore new activities and develop their skills. This year's projects included diamond art cards and flowers made from beads.

Christmas Boxes

Clients have enjoyed packing Christmas boxes for children overseas. Some also made dolls to include in the boxes, adding a thoughtful, personal touch to these gifts.

Men's Mob

The Men's Mob has enjoyed another great year, with monthly outings and regular barbecues. These gatherings provide valuable opportunities for the men to socialise, share experiences and enjoy time out together.

Acknowledgements

Our sincere thanks go to the volunteers, bus drivers and Day Centre staff whose dedication makes this program possible. We also gratefully acknowledge the ongoing support of the Violet Town Op Shop and the Friends of Violet Town Bush Nursing Centre.

Thank you to everyone who has contributed to another enjoyable and rewarding year.

Thankyou

Brenda Hoare

DAY THERAPY COORDINATOR

LIFESTYLE ANNUAL REPORT

2026 has been a wonderful year of celebrations, meaningful activities and memorable experiences for our residents, families and staff at Violet Town Nursing Home, part of Honeysuckle Regional Health.

One of the highlights was our Christmas lunch, bringing residents and their families together to celebrate and create special memories. We also hosted a fantastic Op Shop Fashion Show, where residents dressed up and proudly walked the runway, enjoying a fun and memorable experience.

We celebrated Harmony Day with staff wearing their cultural attire, participating in a runway walk and sharing their cultures and traditions. This was a wonderful opportunity to celebrate diversity, inclusion and respect within our community.

Another special occasion was Aged Care Employee Day, when staff enjoyed music in the garden, a BBQ lunch and gifts in recognition of their dedication and hard work. We were also proud to celebrate our facility's 5-Star rating, an achievement made possible through the commitment of our staff and the support and involvement of our residents.

At the heart of our Lifestyle programme are our residents and their choices. We believe the best activities begin with listening, so rather than planning everything ourselves, we ask residents what they enjoy and what they would love to see on the calendar. Every week, we invite their ideas, feedback and suggestions for changes or new activities. This resident-led, person-centred approach helps ensure that our programme reflects individual interests and gives everyone the opportunity to feel heard, valued and involved.

We also enjoyed a special visit from Hephner the alpaca, which was a real highlight for our residents! They loved meeting and gently patting him, and many enjoyed talking about the visit afterwards. It was a lovely experience that brought smiles, sparked conversations and created beautiful memories.

One of the year's memorable outings was our cruise trip to Yarrawonga, where residents and family members joined the Lifestyle team for lunch aboard the boat and beautiful sightseeing on the water. Everyone enjoyed the experience, creating wonderful memories together outside the facility.

Residents also continue to enjoy indoor activities, particularly weekly bowls. We extend our heartfelt thanks to an anonymous community member who generously donated carpet bowls. This thoughtful donation has allowed residents to enjoy their favourite game indoors and has made a positive contribution to our activity programme.

We also introduced a herb garden, where residents plant, water and care for herbs. For many, gardening brings back fond memories of looking after their own gardens at home. This activity provides a sense of purpose, ownership and connection with familiar routines.

Overall, 2026 has been a year of achievements, community generosity and shared experiences. We remain committed to listening to our residents, welcoming family involvement and providing engaging activities that bring joy, purpose and meaning to everyday life.

Ami Patel

Lifestyle Coordinator







Bentleys

Bentleys Aged Care Annual Report 2025-26

"Feel at Home"

Another year has passed at Bentleys Aged Care. The core values; Caring, Inclusion, Enjoyment, Integrity and Consultation are what we do every day. We pride ourselves on providing outstanding care, residents living their

We continue to care, always increasing the benchmark of what we consider to be the best care. Feedback often compliments the care provided.

Inclusion aims that everyone has the opportunity to participate. An example of this was the celebration of Christmas in July. All residents and staff participated. No matter what the food requirements, each resident was able to participate. We also had a staff member play the role of Santa. What a wonderful day it was.









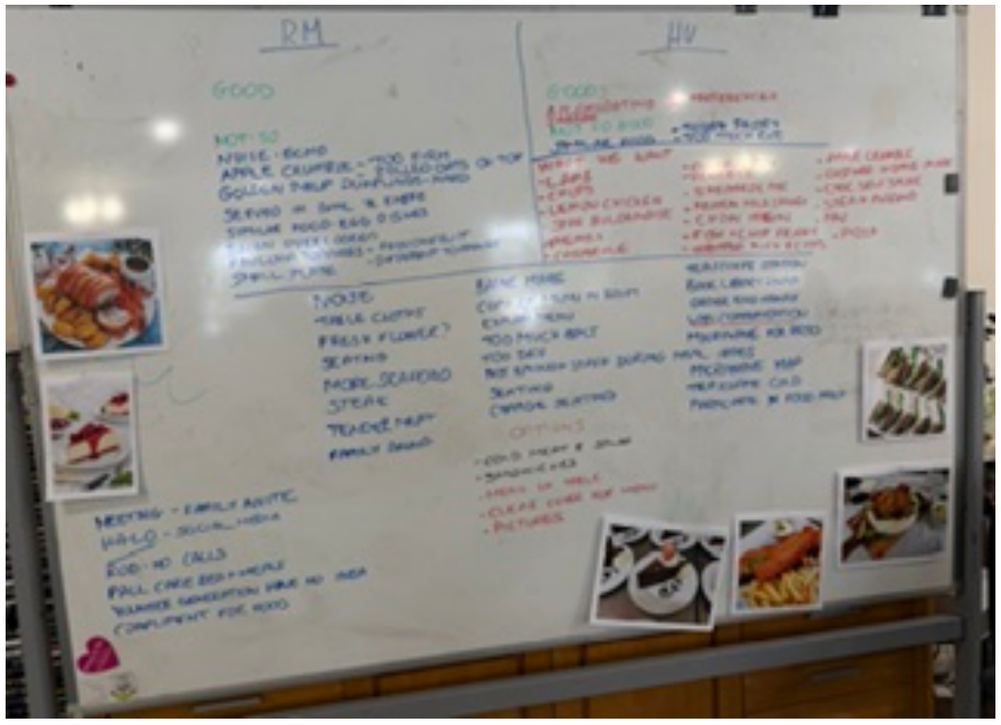

Enjoyment for all residents and staff. There have been many events where residents have talked about the amazing experience they had. One of note was the choir that attended the home who gave a captivating performance. Both residents and staff alike enjoyed the performance. Special events such as having a ride in a classic car. There is also the basic things in life such as food. Residents often comment and provide feedback about their culinary experiences. To make this better and resident focused, we recently had a food focus meeting and some of the ideas that were presented have already been implemented such as more stir fry and fish.



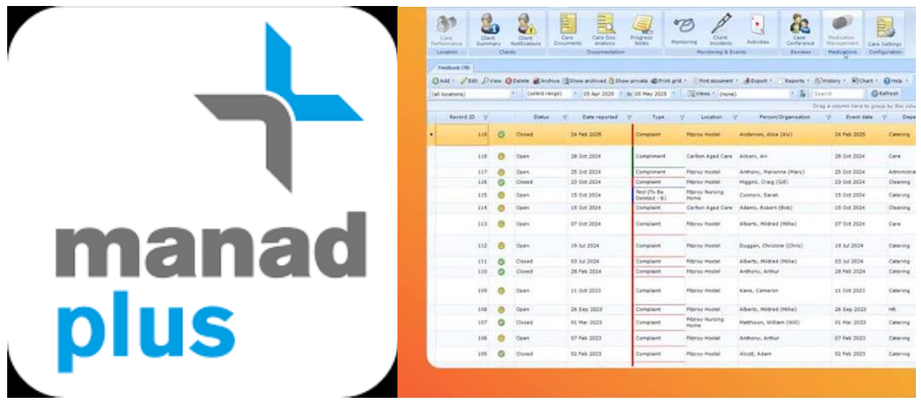


Integrity is at the forefront of Bentleys service delivery. Staff act with integrity in all things they do. We ensure this is part of what we do every day. We are accountable for what happens, be it good or not so good.

And finally, consultation, communicating with residents and families to ensure continuous improvement is delivered. There is a monthly residents relative meeting that is well attended. There is an opportunity to voice opinions, needs, wants and how to improve things. The food focus meeting as mentioned above was another example of the consultative practices.

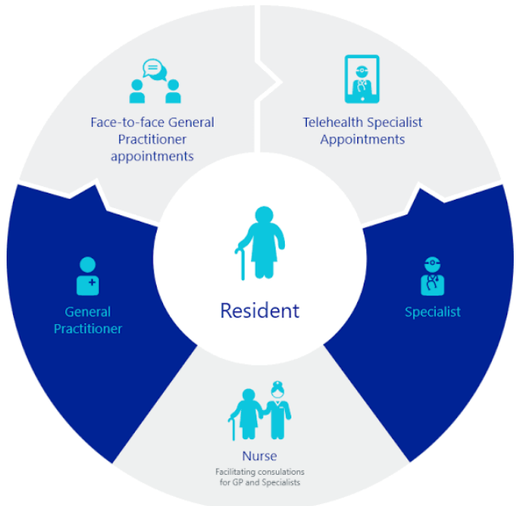


There has been a great amount of clinical work completed, changing of care planning structure with Manad to provide better and simplified documentation. This project aims to increase compliance and reduce work.



There has been an introduction of a new medical service, Access Medical. This is a specialized aged care model that provides a practice nurse, access to locum consultations out of hours and documentation for each consultation. This was introduced due to local GPs visiting afterhours and follow up following nursing requests slow and inconsistent. To date, most families that engaged the service are very happy with the care provided.

access
aged care



There has been an outside entertaining area built which was made possible with generous donations from a resident family. Now that the weather has been getting a little warmer, this has been used and residents thoroughly enjoyed this. This will be a great asset for use over the spring and summer months. Lots of BBQ's to come.



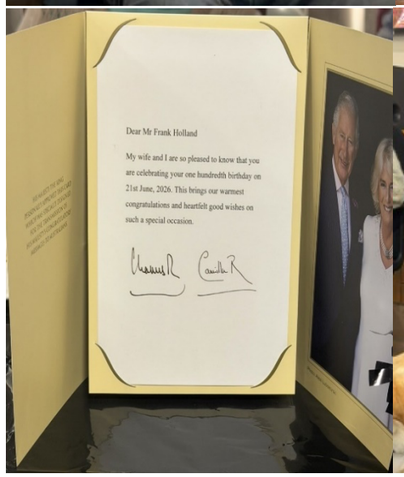
One of our residents Mr. Frank Holland celebrated his 100th birthday. Frank had been a long-time volunteer with the guide dogs who came to honor Frank, thank him for his years of dedication and with him happy birthday. Frank had a second birthday party and was given his letter from the King, his dentist organized this.

















Cheryl Eickmeyer

Clincical Care Manager

Bentleys Aged Care

LIFESTYLE ANNUAL REPORT

The lifestyle team is committed to ensure out activity program meets the social, emotional, physical and spiritual needs of our residents, maintaining dignity, purpose and respect through person-centred, meaningful engagement.

We strive to make someone day whether that's through a small act of kindness or being a listening ear when needed.

Some highlights of this past year include:

- Introduction of the café, enabling an interactive and social environment for our residents and visitors
- Resident committees such as the food focus group, allowing residents and family members to give input on the services offered
- Birthday celebrations, making each resident (if wanting) to feel special on their day

  Frank Hollands 100th birthday was celebrated wonderfully with a visit from Guide Dogs Australia, thanking him for his many years of volunteering with the association
- Visiting entertainers such as Rayda, Matt on Guitar, Evergreen Band, and or course, "Don the piano man" who is now a resident in our facility.

  Don has very generously donated his Baby Grand Piano to Bentleys
- Bus outings and scenic drives have been enjoyed, visits to cafes & clubs, shopping trips to Strath Village and OpShops
- Active games, bowling, golf, balloon tennis, volleyball
- Cultural days that have been celebrated include Australia Day BBQ and games, Easter baking, ANZAC Day, Christmas in July, Footy Colours Day, National Pyjama Day, Mother's Day and Father's Day celebrations
- Regular Storm Coffee Van visits to the facility with family invited to attend
- Revamping the courtyards, flower box donations, adding more colour and life to our outdoor spaces to create an inviting area for our residents to enjoy and relax in. The addition of our shade shelters in the BBQ and Bus areas have been very much welcomed
- Visit from Elder Rights Advocates, allowing the opportunity for our residents to speak up
- Volunteer visitors scheme offering companionship to some of our more vulnerable residents
- Regular Church services fulfilling spiritual needs
- Various Raffles have been held to raise funds for lifestyle activities
- Quizzes and Whiteboard fun
- Much loved and well attended bingo games
- Arts/Crafts/Cooking
- Personal Pampering
- Diner Drinks

- Visit from the Bendigo Symphony Orchestra
- Colouring activities, Bingo Games and Jigsaw puzzles that are placed around the facility for Residents to access when no lifestyle staff are on duty
- Guard of honour and Memorial Blanket to escort our residents on passing out of the facility is well received by families
- Gardening group
- Bendigo Library lending books
- Morning exercise groups

Our goal moving forward is to continue to offer opportunity for engagement to each and every resident in Bentleys Aged Care

Karen Nightingale, Lifestyle Team

96th ANNUAL GENERAL MEETING - Minutes

VIOLET TOWN BUSH NURSING CENTRE Inc
Trading as Honeysuckle Regional Health

95th ANNUAL GENERAL MEETING
Tuesday, 10th November, 2025, 2:00pm

CHAIRPERSON WELCOME
Mrs Ann Byrnes welcomed members and guests.

PRESENT: Barry Hobbs, Ann Byrnes, John Hawkes, Catherine Yeatman, Steve Jackal, Fay Whitewood, Jean Lightfoot, Joan Brown (RSL), Rachelle Quattrocchi (CEO Strathbogie Shire), Joe Martin, Dianna Hawkes, Nola Dudley, Louise Palmer, Richard Byrnes, John Vance, Richard Byrnes,, Brenda Hoare, Elizabeth Beard, Anne Quaine, Arlene Collins, John Dunn, Irene Gilliland, Diane Herr, Kristy Harrington, Bree Mackrell, Glenda Gibson, Chris Raeburn, Tina Park, Melissa Seymour, (CEO) Euroa Health)

APOLOGIES: Helen Haines (MP), Annabelle Cleeland (MP), Andrew Walter, Linda Reeves, Linden Biddle, Faye Biddle, Claire Ewart-Kennedy (Strathbogie Mayor)

CONFIRMATION OF MINUTES
94th Annual General Meeting held on Monday, 12th November, 2024
Moved: Anne Quaine
Seconded: Dianna Hawkes

BUSINESS ARISING FROM MINUTES
Nil

ANNUAL REPORTS
Chairman Report: Ann Byrnes spoke to her report published in the 2024/2025 Annual Report.

CEO Report: Barry Hobbs spoke to his report published in the 2024/2025 Annual Report.
Agency staff

Accountant Report: Steve Jackal explained his report published in the 2024/2025 Annual Report.

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

APPOINTMENT OF AUDITOR
MOTION: The McLaren Hunt Financial Group be re-appointed as auditor.
Moved: Elizabeth Beard
Seconded: Dianna Hawkes
CARRIED

CONFIRMATION OF COMMITTEE OF MANAGEMENT FOR 2025/2065
CEO confirmed Board as follows:
Resignations – Irene Gilliland, Georgina Toland.
Nominations – Anne Quaine, Chris Raeburn – elected.

GENERAL BUSINESS
MOTION: The annual Membership Subscription remain at $10.00 per member and is due and payable on 30th June each year.
Moved: Chris Raeburn
Seconded: Elizabeth Beard
CARRIED

OTHER BUSINESS
Rachelle Quattrocchi, CEO Strathbogie Shire – acknowledged the CEO, Board of Management members and staff and is supportive of the Honeysuckle Regional Health's high standards. The Council plan for 2025-2029 has as its key focus and health and aged living standards of the Shire. Rachelle attended a meeting at the office of Senator Anne Ruston, Liberal Party Shadow Health Minister, in Canberra. Advocacy needed to extend public transport, identify health facilities and services for aged care and strengthen social inclusion and independence for the aged.

Diane Herr addressed the meeting and outlined compliance with new government standards required for aged care facilities. The CEO endorsed the engagement of on-site consultants to help reduce risks, be more proactive and improve our organisation's standards. The high cost is well worth the expense, but less cost than incurring sanctions. As a result of the on-site consultants, huge progress has been made. Finance needs to be put back into the quality of care provided to residents. This means less agency staff and more permanent staff, which then increases staff team stability and morale.

Independent Living Units – funding still being sought. Grants available through Strathbogie Shire to be investigated. Commercial loan also to be followed up.

Meeting Closed: 2:55pm

96th ANNUAL GENERAL MEETING
Monday 9th November 2026 at 2.00pm
AGENDA

CHAIRPERSON
WELCOME **Mrs Ann Byrnes**.

APOLOGIES

CONFIRMATION 95th AGM minutes held 10th November 2025

OF MINUTES (move motion)

BUSINESS ARISING
FROM MINUTES

ANNUAL REPORT Chairperson's Report
CEO Report-Barry Hobbs
Finance 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 2026-27

Nominations Received: President to read.

Confirm Board of Management 2026-2027

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 2026

VIOLET TOWN BUSH NURSING CENTRE INC

COMPREHENSIVE OPERATING STATEMENT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

	Note	2026 $	2025 $
Revenue from operating activities	2	21,302,085	19,901,752
Revenue from non-operating activities	2	649,440	573,547
Employee benefits expense	3	(18,542,940)	(15,346,216)
Other Expenses	3	(4,807,280)	(3,733,961)
Net Result Before Capital and Specific Items		**(1,398,695)**	**1,395,122**
Capital purpose income	2	201,794	112,450
Depreciation expense	7	(719,031)	(649,557)
Net gain/(loss) on financial instruments	2	(17,035)	194,418
		(1,932,967)	**1,052,433**
NET RESULT FOR THE YEAR		**(1,932,967)**	**1,052,433**
COMPREHENSIVE RESULT		**(1,932,967)**	**1,052,433**

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

VIOLET TOWN BUSH NURSING CENTRE INC

BALANCE SHEET AS AT 30 JUNE 2026

	Note	2026 $	2025 $
Current Assets			
Cash and cash equivalents	4	5,399,475	4,509,011
Receivables	5	727,166	761,072
Investments and other financial assets	6	14,846,428	13,723,463
Other assets		71,293	74,068
Total current assets		**21,044,362**	**19,067,614**
Non-current assets			
Property, plant and equipment	7	11,277,601	11,292,654
Total non-current assets		**11,277,601**	**11,292,654**
TOTAL ASSETS		**32,321,963**	**30,360,268**
Current Liabilities			
Payables	8	935,920	1,048,615
Employee Benefits	9	2,423,464	2,458,978
Other liabilities	10	23,906,142	19,841,398
Total current liabilities		**27,265,526**	**23,348,991**
Non-current liabilities			
Employee Benefits	9	387,465	409,338
Total non-current liabilities		**387,465**	**409,338**
TOTAL LIABILITIES		**27,652,991**	**23,758,329**
NET ASSETS		**4,668,972**	**6,601,939**
EQUITY			
Retained surplus		4,668,972	6,601,939
TOTAL EQUITY		**4,668,972**	**6,601,939**
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 2026

	Note	2026 $	2025 $
CASH FLOWS FROM OPERATING ACTIVITIES			
Resident fees received		6,051,871	5,574,066
Operating grants from government		15,458,377	14,083,634
Donations and bequests received		8,868	120,758
Interest received		649,440	573,547
Other receipts		62,791	46,377
Payments for suppliers & employees		(23,531,308)	(18,506,965)
Borrowing costs		(25,267)	(29,230)
NET CASH FLOW FROM OPERATING ACTIVITIES		**(1,325,228)**	**1,862,187**
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant and equipment		256,546	93,600
Net proceeds from/(payment for) investments		(1,140,000)	(6,145,000)
Purchase of property, plant and equipment		(965,598)	(701,988)
NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES		**(1,849,052)**	**(6,753,388)**
CASH FLOW FROM FINANCING ACTIVITIES			
Net proceeds from/(payment for) Monies in Trust		4,064,744	6,000,699
NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES		**4,064,744**	**6,000,699**
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS HELD		**890,464**	**1,109,498**
CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL YEAR		4,509,011	3,399,513
CASH AND CASH EQUIVALENTS AT END OF FINANCIAL YEAR	4	5,399,475	4,509,011

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 2026

	Retained Surplus	Total
	$	$
Balance at 1 July 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**
Net result for the year	(1,932,967)	(1,932,967)
Balance at 30 June 2026	**4,668,972**	**4,668,972**

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:

	2026	2025
Buildings	2 to 16.67%	2 to 16.67%
Plant and Equipment	4 to 50%	4 to 50%
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 payments 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	2026 $	2025 $
Revenue from Operating Activities			
- Resident Fees & Retentions		5,887,009	5,806,843
- Operating and Capital Grants		15,352,285	14,048,532
- Other Revenue		62,791	46,377
Total Revenue from Operating Activities		**21,302,085**	**19,901,752**
Revenue from Non-Operating Activities			
- Interest Received		649,440	573,547
Total Revenue from Non-Operating Activities		**649,440**	**573,547**
Revenue from Capital Purpose Income			
- Donations and Bequests		8,868	120,758
- Capital Grants		198,000	-
- Gain/(Loss) on Sale of Non Financial Assets		(5,074)	(8,308)
Total Capital Purpose Income		**201,794**	**112,450**
Unrealised gain/(loss) on financial instruments		**(17,035)**	**194,418**
Total Revenue		**22,136,284**	**20,782,167**

Note 3: EXPENSES

	Note	2026 $	2025 $
Employee Expenses			
Employee Benefits Expense		18,542,940	15,346,216
Total Employee Expenses		**18,542,940**	**15,346,216**
Other Expenses			
Service Contract Fees		906,735	974,957
Operating Expenses		921,527	773,068
Repairs and Maintenance Expenses		585,830	432,800
Food & Provisions		717,628	631,369
Other Expenses		1,571,773	791,060
Bad Debts		78,520	101,477
Finance Costs		25,267	29,230
Total Other Expenses		**4,807,280**	**3,733,961**
Depreciation and Amortisation	7	719,031	649,557
TOTAL EXPENSES		**24,069,251**	**19,729,734**

NOTE 4: CASH AND CASH EQUIVALENTS

	2026 $	2025 $
Cash at Bank	2,748,542	2,305,610
Monies Held in Trust	2,650,933	2,203,401
TOTAL	**5,399,475**	**4,509,011**

NOTE 5: ACCOUNTS RECEIVABLE AND OTHER DEBTORS

	2026 $	2025 $
CURRENT		
Contractual		
Trade Receivables	432,791	552,540
Accrued Income	442,940	351,032
Provision for Impairment	(148,565)	(142,500)
TOTAL ACCOUNT RECEIVABLE AND OTHER DEBTORS	**727,166**	**761,072**

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

	2026 $	2025 $
CURRENT		
Term Deposits	9,770,000	8,630,000
Challenger Annuity	3,700,000	3,700,000
IOOF Share Portfolio	1,376,428	1,393,463
TOTAL	**14,846,428**	**13,723,463**

NOTE 7: PROPERTY, PLANT & EQUIPMENT

	2026 $	2025 $
Land and Buildings		
- Land	278,142	278,142
- Buildings at Cost	15,952,908	15,722,909
Less Accumulated Depreciation	6,773,792	6,382,527
Total Land and Buildings	**9,457,258**	**9,618,524**
Plant & Equipment		
- Plant and Equipment at Cost	4,068,559	3,712,204
Less Accumulated Depreciation	2,633,658	2,352,426
Total Plant and Equipment	**1,434,901**	**1,359,778**
Motor Vehicles		
- Motor Vehicles at Cost	412,644	321,171
Less Accumulated Depreciation	127,213	108,030
Total Motor Vehicles	**285,431**	**213,141**
Works in Progress	**100,011**	**101,211**
TOTAL PROPERTY, PLANT AND EQUIPMENT	**11,277,601**	**11,292,654**

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 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 1 July 2025	**9,618,525**	**1,359,779**	**213,139**	**101,211**	**11,292,654**
Additions	32,978	356,354	392,648	195,818	977,798
Transfer between classes	197,018	-	-	(197,018)	-
Disposals - written down value	-	-	(273,820)	-	(273,820)
Depreciation Expense	(391,263)	(281,232)	(46,536)	-	(719,031)
Balance at 30 June 2026	**9,457,258**	**1,434,901**	**285,431**	**100,011**	**11,277,601**

NOTE 8: ACCOUNTS PAYABLE AND OTHER PAYABLES

	2026 $	2025 $
CURRENT		
Unsecured Liabilities		
Accounts Payable	366,205	465,277
Income in Advance - Commonwealth Funding	77,729	60,044
Income in Advance - Aged Care Packages	74,850	53,266
Fees in Advance	-	221
Sundry Payables and Accrued Expenses	417,136	469,807
TOTAL	**935,920**	**1,048,615**

NOTE 9: EMPLOYEE PROVISIONS

	2026 $	2025 $
CURRENT		
Employee provisions		
Long Service Leave		
- Unconditional and expected to be settled within 12 months (i)	155,910	158,252
- Unconditional and expected to be settled after 12 months (i)	1,023,357	966,150
Annual Leave		
- Unconditional and expected to be settled within 12 months (i)	1,041,517	937,857
- Unconditional and expected to be settled after 12 months (i)	202,680	396,719
Total Current Employee Provisions	**2,423,464**	**2,458,978**
NON CURRENT		
Long Service Leave		
- Conditional Long Service Leave (i)	387,465	409,338
TOTAL EMPLOYEE PROVISIONS	**2,810,929**	**2,868,316**

(i) The amounts disclosed are at present values

NOTE 10: OTHER LIABILITIES

	2026 $	2025 $
CURRENT		
Monies Held in Trust		
- Patient Monies Held in Trust	10,870	9,564
- Accommodation Bonds	23,895,272	19,831,834
TOTAL OTHER LIABILITIES	**23,906,142**	**19,841,398**
Represented by:		
Cash at Bank	4,918,475	1,976,696
Investments and Other Financial Assets	14,846,428	13,723,463
Buildings and Infrastructure	4,141,239	4,141,239
	23,906,142	**19,841,398**

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

2026	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	-	5,399,475	-	5,399,475
Receivables	-	432,791	-	432,791
Term deposits	-	9,770,000	-	9,770,000
Investments and other financial assets	5,076,428	-	-	5,076,428
Total Financial Assets (i)	**5,076,428**	**15,602,266**	**-**	**20,678,694**
Financial Liabilities				
Payables	-	-	860,462	860,462
Other financial liabilities	-	-	23,906,142	23,906,142
Total Financial Liabilities(ii)	**-**	**-**	**24,766,604**	**24,766,604**

2025	Financial assets available for sale $	Financial assets - loans and receivables $	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	-	8,630,000	-	8,630,000
Investments and other financial assets	5,093,463	-	-	5,093,463
Total Financial Assets (i)	**5,093,463**	**13,691,551**	**-**	**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**

(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)

	2026 $	2025 $
Contractual Financial Assets		
Cash and Cash Equivalents	5,399,475	4,509,011
Trade and Other Receivables (i)	432,791	552,540
Term Deposits, Managed Funds & Fixed Income Securities - at Fair Value	14,846,428	13,723,463
Total Financial Assets	**20,678,694**	**18,785,014**
Financial Liabilities		
Financial Liabilities at amortised cost		
Trade & Other Payables (ii)	860,462	997,029
Monies Held in Trust	10,870	9,564
Accommodation Bonds	23,895,272	19,831,834
Total Financial Liabilities	**24,766,604**	**20,838,427**

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 2026 $	Total Carrying Amount 2025 $	Within 1 Year 2026 $	Within 1 Year 2025 $	1 to 5 Years 2026 $	1 to 5 Years 2025 $	Over 5 Years 2026 $	Over 5 Years 2025 $
Financial Liabilities								
At amortised cost								
Payables (i)	860,462	997,029	860,462	997,029	-	-	-	-
Accommodation Bonds	23,895,272	19,831,834	1,850,000	1,850,000	22,045,272	17,981,834	-	-
Monies held in trust	10,870	9,564	10,870	9,564	-	-	-	-
Total Financial Liabilities	**24,766,604**	**20,838,427**	**2,721,332**	**2,856,593**	**22,045,272**	**17,981,834**	**-**	**-**

(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 2025	*Current*	*Less than 1 month*	*1-3 months*	*3 months - 1 year*	*1-5 years*	*Total*
Expected loss rate	0%	0%	0%	41%	0%	41%
Gross carrying amount of contractual receivables	17,734	79,127	115,264	340,415	-	552,540
Loss allowance	-	-	-	142,500	-	142,500

30 June 2026	*Current*	*Less than 1 month*	*1-3 months*	*3 months - 1 year*	*1-5 years*	*Total*
Expected loss rate	0%	0%	0%	47%	0%	47%
Gross carrying amount of contractual receivables	75	67,381	50,748	314,587	-	432,791
Loss allowance	-	-	-	148,600	-	148,600

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

	2026	2025
Balance at the beginning of the year	142,500	49,100
Opening Loss Allowance	142,500	49,100
Increase in provision recognised in the net result	6,065	93,400
Balance at end of the year	148,565	142,500

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 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 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 Instruments.

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.

Committee Members	**Period**
Mrs A. Byrnes (President)	01/07/2025 - 30/06/2026
Mrs C. Yeatman (Vice President)	01/07/2025 - 30/06/2026
Mr A. Walter (Deputy Vice President)	01/07/2025 - 30/06/2026
Ms L. Reeves (Secretary)	01/07/2025 - 30/06/2026
Ms A Quaine (appointed)	16/12/2025 - 30/06/2026
Mr C Raeburn (appointed)	16/12/2025 - 30/06/2026
Ms I. Gilliland (resigned)	01/07/2025 - 10/01/2026
Mr J. Hawkes (resigned)	01/07/2025 - 23/02/2026
Ms G. Toland (resigned)	01/07/2025 - 14/10/2025
Accountable Officers	
Mr B. Hobbs	01/07/2025 - 30/06/2026
Mr T. Richie	23/07/2025 - 30/06/2026

Remuneration of Responsible Persons
Remuneration received or receivable by responsible persons was in the range: $390,000 - $399,999 ($220,000 - $229,999 in 2024-25).

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	2026 $	2025 $
Short term employee benefits	334,156	197,081
Post-employment benefits	40,427	21,116
Other long-term benefits	18,553	6,003
Total	**393,135**	**224,200**

Other Transactions of Responsible Persons and their Related Parties
No other responsible person or their related parties received any remuneration or retirement benefits during the year.

NOTE 13: REMUNERATION OF AUDITORS	**2026 $**	**2025 $**
Remuneration of the auditors of the Association for:		
- Auditing the Financial Report	13,600	13,100
	13,600	**13,100**

NOTE 14: COMMITMENTS FOR EXPENDITURE	**2026**	**2025**
Lease Commitments		
Commitments in relation to leases contracted for at the reporting date:		
Operating Leases	22,568	32,984
Total Lease Commitments	**22,568**	**32,984**
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	12,152	22,568
Total Operating Lease Commitments	**22,568**	**32,984**

	2026 $	**2025 $**
Capital Commitment		
Commitments payable within 12 months	-	200,000
Total Capital Commitments	**-**	**200,000**

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 principal 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 2026 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 Charities and Not-for-profit Commission Regulations 2022.

Ann Byrnes
President
Violet Town

C Yeatman
Vice President
Violet Town

Dated this 28th day of October 2026.

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 2026, 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 material 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 2026 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 2026, 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
AUDIT AND ASSURANCE

N.L. McLEAN
PARTNER

Dated at Warrnambool, 28 October 2026

Residents Fashion Show









Residents Carpet Bowls







Honeysuckle
Regional Health

Violet Town Campus

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