



WONGABURRA

CARING FOR THE COMMUNITY SINCE 1970



2024 ANNUAL REPORT

WONGABURRA SOCIETY ANNUA REPORT

Who We Are, Mission Statement, Vision, Values	3
Wongaburra Board and Senior Management	4
Chairperson's Statement	5
Chief Executive Officer's Report	7
Financial Overview	12
Clinical Care Manager's Report	14
Support Services Manager's Report	20
Home Care Manager's Report	24
Holistic Care Coordinator's Report	28
Financial Statements	38

WHO WE ARE

Wongaburra is owned and run by the people of the Beaudesert District. It is administered by the Wongaburra Society, which is an incorporated body with membership open to the general public. Members of Wongaburra's Board donate the expertise and many hours of time required to successfully implement the administration of the complex.

The Wongaburra Society was formed as a result of a public meeting called by the Beaudesert District Chamber of Commerce in May 1965 and the first Hostel residents were welcomed in August 1970.

Gradually more Hostel buildings were added and in August 1984, the 30 bed Nursing Home opened. Regular extensions and upgrades have followed, culminating in the opening of our 64 bed facility on 20th July 2007. This new work means that we can now care for up to 128 residents. Residential care is provided for ACAT assessed low care, high care and respite.

Community Care is also an important aspect of what we do at Wongaburra. We offer Home Care Packages, Level 1 – 4 and Commonwealth Home Support Program including FOLKS Evening Respite and Men's Shed.

MISSION STATEMENT

Wongaburra is an Aged Care provider supplying residential and community services that is committed to provide a flexible high quality range of services to residents and community that is supportive and responsive to the needs of individuals and their families.

VALUES

We believe that the contentment and quality of life of our residents is of the utmost importance. We employ staff who are compassionate and caring and with a genuine understanding of the special needs of the aged. We encourage a workplace that is safe, dignified and happy. We believe that care should be taken to ensure that no member of staff exerts any influence on resident's decision-making, particularly in financial matters.

VISION

Wongaburra – Providers of Flexible Aged Care Services

WONGABURRA BOARD AND SENIOR MANAGEMENT

Chairperson	Lindesay 'Fred' McDonald
Vice Chairperson	Clint Spence
Secretary	Noela Lee
Audit Committee	Noela Lee, Mark Hodgson, John Clark
Corporate Governance Committee	Blair Atthow, Clint Spence
Performance and Risk Management Committee	Mark Hodgson, Blair Atthow, Noela Lee
Strategic Planning Committee	Mark Hodgson, Tim Kelly, Lindesay 'Fred' McDonald, Clint Spence, John Clark
Project Working Group	Noela Lee, Lindesay 'Fred' McDonald, Tim Kelly and Clint Spence
Chief Executive Officer	Atul Singh
Clinical Care Manager	Muhammad Afzal
Support Services Manager	Steven Lazzarini
Home Care Manager	Rowena Dunbar
Clinical Care Coordinator	Claire Morgan
Charge Nurse Nursing Home and Little Wing	Kaelyn Kennedy
Charge Nurse Hostel – Yalboru and Francisia	Imran Shaukat

CHAIRPERSON'S STATEMENT

LINDESAY 'FRED' MCDONALD



The Federal Government has introduced new governance responsibilities on all Aged Care Facilities at 1.12.23. Wongaburra has fulfilled all responsibilities as required. This is an ongoing challenge that our Management team have taken head on and continue to achieve what is required.

The building program is well underway, with the builders setting up their compound on site, and the old buildings have been removed ready for stage 1 to proceed. We are having some challenging times with some of the services being interrupted, but between the builders and our management team, any problems are quickly solved and we continue to run efficiently.

There was an official 'sod turning' event held recently, where Scott Buchholz Federal Member for Beaudesert, Jon Krause State Member for Beaudesert, Tom Sharp Mayor for Scenic Rim, O'Neill Architecture, Badge our building contractor, along with other invited guests attended. A delicious lunch was provided by Wongaburra's kitchen. This was a great chance for all to see what has transpired so far and to look over the plans with what will come.

The temporary laundry on the southern end of the Hostel, is completed and up and running. The gravel section of the laundry driveway has been concreted, resulting in added safety for the staff whilst moving the trolleys.

The new Solar System fitted to the Hostel has proved to be a good financial move in that we are saving above and beyond what was expected. We are generating enough electricity during the day light hours to be cost neutral for power usage through the day.

We are thankful for achieving 100% occupancy during October. Obviously we cannot always have 100% all the time, but this is a wonderful achievement.

Home Care is continuing to be extremely busy and continuing to grow. We have engaged an external advisor to ensure our procedures are efficient and assist staff with these adjustments moving forward, improvements are being seen since this initiative.

CHAIRPERSON'S STATEMENT

LINDESAY 'FRED' MCDONALD

On behalf of the Board, I wish to thank the CEO, Atul, and the Management team for their dedication during the year. I also want to thank our wonderful staff, from Nursing & Caring through to Kitchen & Laundry, Home Care, Support & Maintenance, and Administration, your care, dedication, and commitment to keeping the facility running successfully and changing the lives of people who need assistance, is an absolute credit to each and every one of you. Our Management team goes to great lengths to ensure the smooth and efficient running of our facility. With the building program underway, their roles have become somewhat more challenging. Yes, from time to time, there are and will be, hiccups, but they are identified and quickly dealt with and business continues on. Thank you to all, for your dedication and hard work.

Of course we mustn't forget our volunteers. We are very fortunate to have such a dedicated group who are happy to assist whenever and wherever they are required. Thank you.

I would like to say thank you to all the Board members for their assistance and commitment over the last twelve months. The Project Control Group (PCG) is made up of Clint Spence, Noela Lee, Tim Kelly and myself. We have worked well together in furthering the building project. The remaining Board members always have been supportive and come up with an opinion or view point that may not have been seen prior. There are a number of other subcommittees that are made up of Board members. Each of these has its own challenges to work through. Thank you all for your dedication, interest and opinions.

It has been an absolute honour for me to hold the position of Chair of the Board for the last two years. I wish the incoming Chair all the best for the year ahead.



CHIEF EXECUTIVE OFFICER'S REPORT

ATUL KUMAR SINGH



We welcome you to the 2023–2024 Annual General Report for Wongaburra Society. Past years where our perseverance and resilience has been challenged, we believe we have grown stronger, with an even deeper understanding of our consumers and support of our staff and volunteers who has sustained us throughout our 53-year history.

As you all are aware of there is no COVID-19 restriction, however the infection is still in the community. So, it is up to us as an individual to be proactive in this regard.

Wongaburra Society is exceptionally fortunate to have a wonderful team of staff; each one of them demonstrated their commitment to our residents, clients, and their colleagues.

Undoubtedly, the COVID-19 global pandemic, energy crisis, competent and caring employee shortage in general and increasing cost of living, especially energy and food prices and rent increases, have had a significant impact on our aged care sector. Managing Residential Aged Care and Home Care throughout these crises are once in a generation challenges, ensuring the utmost protection of our residents and staff with ongoing compliance requirement.

I, as a representative of Wongaburra Society, congratulate all staff, volunteers and general community who were involved during this period in making all residents feel as safe and comfortable as possible in the most anxious time of our era.

Our Home Care team also experienced disruption to the delivery of their services but maintained focus on ensuring that clients who were at risk of isolation continued to receive care and support services.

I am very proud to report that in very many ways we have risen to those challenges and have done the best we could have hoped for. I am not going to say that some things could not have been handled better, but I do say most emphatically that in view of the many uncertainties facing us at times, we made the right decision for that time, and further I would say that I don't think we would change many of those decisions, even with hindsight. Reflection is always a good practice to learn and grow our business based on previous experiences.

CHIEF EXECUTIVE OFFICER'S REPORT

ATUL KUMAR SINGH

Staff

I would like to personally thank each staff member for the dedication and support you offer our residents and clients each day.

We have commenced a detailed workforce plan and are currently working our way through this to provide care our community deserve.

While attracting and retaining staff is imperative if we are going to meet the ever-growing needs of the aged within our community, however, it is very challenging to get new workforce motivated enough to come and join the aged care workforce in the current environment.

Recently we engaged a third-party consultant who has assisted with hiring more staff. We have also arranged a Labour Agreement with the department to fill this chronic shortage of personal care staff, which has reduced the agency staff costs significantly.

The individual people who make up the aged care workforce play a valuable and essential role in caring for our elders. Workforce development is of critical importance to the future of the aged services industry. We continually work towards ensuring we have the right number of staff, with the right mix of skills, to meet the different needs of every resident or client in our care.

Our occupancy has increased despite industry related challenges we have faced in the last four years.

None of our achievements would have been possible without our passionate staff who live our values and belief on a daily basis. Our staff do a fantastic job each day. I continue to be humbled by the passion and care shown by the people who work at Wongaburra Society. They are the ones who bring our purpose to life, improving quality of life for people in need each day.

Volunteers

I would like to personally thank all our volunteers, all with the hardest working persona and the kindest heart; a thank you hardly seems enough for all you do. Wongaburra could never be the service that we are without you all.

CHIEF EXECUTIVE OFFICER'S REPORT

ATUL KUMAR SINGH

New Building project and strategic planning

While our daily management was preoccupying, challenging and taking lots of tolls on staff and residents, the year also gave our voluntary Community Board to look at new opportunities and avenues to start the new building programme and replace the existing programme.

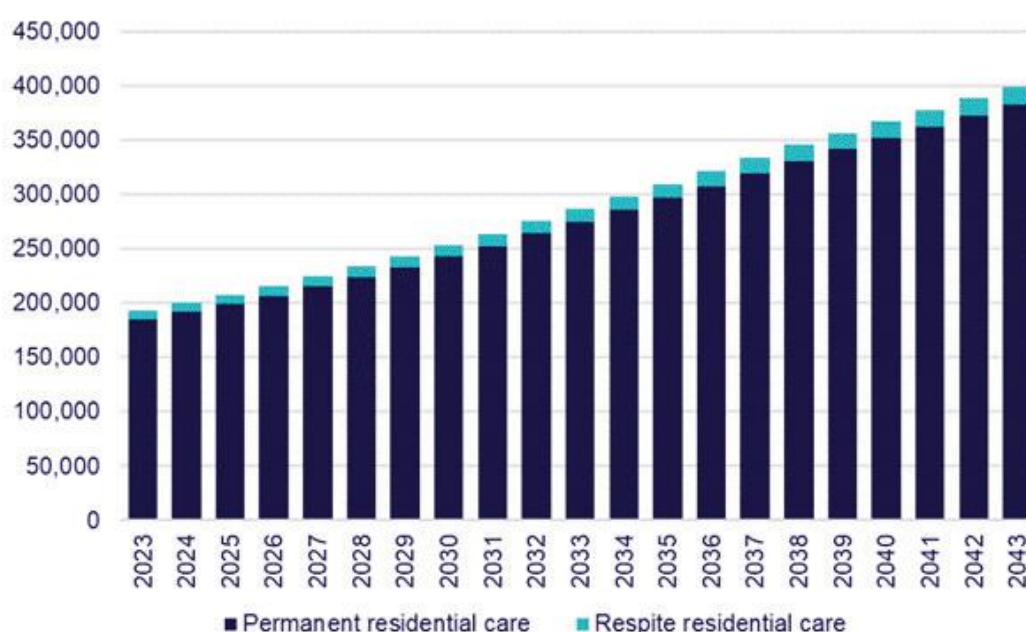
The new Building contract has been allocated to Badge Construction for stage 1 and stage 2 of the redevelopment. This comprises the 53 new rooms with own en-suite, new kitchen, laundry, storage space, nursing stations, staff amenities and new dining hall etc, which will be completed by end of 2026.

Some Statistics to be worth mentioning Here;

Demand for residential aged care beds is forecast to double in the next 20 years, but aged care building development has stalled, the Government's latest Financial Report on the Australian Aged Care Sector 2022-23 states.

With 400,000 beds expected to be needed by 2043 and the number of operational places in residential aged care increasing by only 1,500 to 221,467 in the year to 30 June 2023, calculations suggest 8,900 new aged care beds will be needed every year for the next 20 years to meet rising demand.

Chart 6.6: Projected demand for residential care places, 2023 to 2043



CHIEF EXECUTIVE OFFICER'S REPORT

ATUL KUMAR SINGH

The Australian workforce

- Health Care and Social Assistance is the largest employing industry in Australia (14.5 per cent of the workforce), followed by Retail Trade (9.1 per cent) and Construction (8.9 per cent).
- The top three reported occupations were Sales Assistants (General) (514,084), Registered Nurses (262,742), and General Clerks (244,849).

Source: Labour force status ([LFSP](#)), Hours worked ([HRSP](#)), Industry of employment ([INDP](#)), Occupation ([OCCP](#)).

Health

Type of long-term health condition	Beaudesert	%	Queensland	%	Australia	%
<i>All people</i>						
Arthritis	1,892	12.9	456,139	8.8	2,150,396	8.5
Asthma	1,513	10.3	438,183	8.5	2,068,020	8.1
Cancer (including remission)	539	3.7	159,887	3.1	732,152	2.9
Dementia (including Alzheimer's)	139	0.9	37,680	0.7	189,162	0.7
Diabetes (excluding gestational diabetes)	896	6.1	231,642	4.5	1,198,721	4.7
Heart disease (including heart attack or angina)	796	5.4	215,678	4.2	999,096	3.9
Kidney disease	204	1.4	47,737	0.9	231,777	0.9
Lung condition (including COPD or emphysema)	493	3.4	106,989	2.1	441,109	1.7
Mental health condition (including depression or anxiety)	1,756	12.0	496,662	9.6	2,231,543	8.8
Stroke	191	1.3	49,769	1.0	234,609	0.9
Any other long-term health condition(s)	1,377	9.4	434,963	8.4	2,041,929	8.0
No long-term health condition(s)	7,223	49.2	3,001,387	58.2	15,292,718	60.2
Not stated	1,711	11.7	459,562	8.9	2,066,251	8.1

<https://abs.gov.au/census/find-census-data/quickstats/2021/31101#health>

Compliance and the new Aged Care Act

- Implemented the new Monthly Care Statement reporting to residents and families (voluntary from 1st October 2024, mandatory from 1st July 2025).
- Implementation of increased care minutes in residential care including workforce strategy (215 care minutes per day including 44 RN minutes) from 1st July 2025.
- Implementation of the 2nd and 3rd stage of the Fair Work Value Case from 1st January 2025.
- Implementation of the new Aged Care Act and regulatory framework from 1st July 2025 including the new universal provider registration process, strengthened prudential framework.
- Implementation of new Home Support programme and new CHSP Dex system changes. This will have massive effect on our Home Care operations.
- Implementation of the new Strengthened Aged Care Quality Standards from 1st July 2025.

CHIEF EXECUTIVE OFFICER'S REPORT

ATUL KUMAR SINGH

- Extension of Quality Indicators program in residential care to include Enrolled Nursing, Allied Health and Lifestyle Services from 1st July 2025.
- Digital Health strategy to embed Telehealth model, and to systems conformant for My Health Record and Aged Care Transfer Summary from 1st July 2025.
- New Worker Regulation including national screening processes 1st July 2025 and minimum training and English literacy requirements from 1st July 2026.
- Strategic review to consider the new Places to People changes (residential care funding moving to the older person, removing funded bed licences 1st July 2025).

Thanks to all our directors, our executive team and senior leadership group, we extend a deep appreciation for your skill, talent, insights, and acumen. Thank you for your deep commitment to your teams. Finally, I wish to thank our residents, clients and families who inspire us to enrich their lives regularly.

It is truly a privilege to serve this organisation and community in general.

FINANCIAL OVERVIEW

RIKARD KUMLIN CA
RED SHED BUSINESS ADVISORS

FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

It's our pleasure to provide the fourth annual report as the accountants for Wongaburra Society. We are pleased to advise that 2023/24 was another successful financial year.

Annual revenue increased to \$22m which is an uplift of 31% compared to last year. This was largely driven by strong occupancy exceeding 94% combined with increased Government subsidies to meet care requirements.

Our Home Care business also continued to grow. Total active clients as of 30 June 2024 was 171 compared to 109 the year before. This marks the second consecutive year with 50%+ growth in Home Care.

Total operating expenditure for FY24 amounted to \$19.3m. This was \$3 million more compared to last year.

\$2 million of the increase relates to employment costs. Particularly in relation to direct care staff as the facility passed on all pay increases set by the Fair Work Commission as well as increasing overall head count.

Interest for the year was \$911K compared to \$403K last year. This was the result of additional funds invested in Term Deposit combined with consistent high interest rates throughout the year.

The net result for 2023/24 was a surplus of \$3.1m. This was a strong result and exceeded our original budget expectations. The surplus has contributed to increased cash reserves which forms a reassuring safety net for the building project.

Capital project costs incurred during the year were \$930K. This takes total project costs since the start to \$2.1m. This figure will escalate in 2024/25 as construction has since commenced.

Refundable Accommodation Deposits held on behalf of residents increased by \$3.3m to a total of \$17.7m. This reflects a continued strong demand for the facility.

FINANCIAL OVERVIEW

RIKARD KUMLIN CA

RED SHED BUSINESS ADVISORS

The Board continues to apply the highest prudential standard to all Accommodation Deposits. Funds are exclusively invested in Term Deposit and high interest savings accounts with the Commonwealth Bank and Queensland Country Bank.

Total cash and Term Deposits as of 30 June 2024 was \$20.7m. This provides a reassuring buffer against our minimum liquidity requirement of \$3.5m.

Total combined equity as of 30 June 2024 was \$27.4m (FY23: \$23.3m).

The 2023/24 Financial Report has been audited by C&N Audit Services who has delivered an unqualified audit report.

The outlook for 2024/25 is positive and I am pleased to advise that Wongaburra is currently meeting and exceeding its financial targets for FY25.

In closing, I would like to thank all the staff and the Board for their hard work. Their efforts and dedication have directly resulted in this strong financial position which has enabled Wongaburra to proceed with such an exciting building project for the ultimate benefit of its residents.

CLINICAL CARE MANAGER'S REPORT

MUHAMMAD AFZAL



I have been working in different clinical roles for the past seven years. I am grateful to the Board, which has trusted me and given me an opportunity to lead the clinical team as a Clinical Care Manager since May of this year. I enjoy being part of such a supportive team dedicated to caring for and supporting our residents and staff.

As the Clinical Care Manager of Wongaburra, I am proud to reflect on our journey over the past year and share our commitment to delivering exceptional care for our residents. Our focus remains on enhancing the quality of life for those we serve, and I'm excited to highlight the strides we've made in clinical care, staff training, and resident engagement. Together, we foster a supportive environment that promotes dignity, respect, and well-being for all.

2024 REFLECTION

Wongaburra faced significant challenges from 2021 to 2024 related to COVID, and we are not alone in the industry. COVID continues to be one of the biggest challenges all over Australia and is a substantial threat to our elderly residents. The clinical team has implemented RAT testing and a temperature check before entering the facility to minimise any risk of infection.

Wongaburra adopted a new model of care to provide the best possible holistic care to our residents. In this new model, more staff are on the floor to provide emotional and psychological support to our residents in addition to their daily care and activities.

Wongaburra introduced a new Team Leader role to mentor new and existing AINs. The team leader is responsible for mentoring our new and existing staff members while they work on the floor.

The Department of Health and Aged Care introduced a star rating system in 2022 to provide simple and reliable information about the quality of care in the nation's aged-care homes. Since the start of the rating system, Wongaburra has consistently been rated 3 stars. Last quarter was the first time we achieved a 4-star rating, which is an outstanding achievement from all departments of Wongaburra. So, I am proud to announce that **Wongaburra is a 4-star facility.**

CLINICAL CARE MANAGER'S REPORT

MUHAMMAD AFZAL

There have been changes in the clinical leadership team. Claire Morgan stepped up as a Clinical Care Coordinator, Kaelyn Kennedy stepped up as a Charge Nurse of the Nursing Home area, and Imran Shaukat joined our team as a Charge Nurse of the Hostel area.

CLINICAL GOVERNANCE

COVID is still very common in the community. Wongaburra had one COVID outbreak during the year when 21 residents and 25 staff members were affected. We successfully contained COVID in affected wings and managed to stop its spread on a larger scale within the facility. All residents and staff members were recovered. With support from the health department, Wongaburra has organised a COVID vaccination clinic every six months for residents who want to take a booster dose of the COVID vaccine.

Wongaburra has three infection prevention and control leaders who actively monitor all aspects of infection prevention and control and implement policies and procedures according to best practices.

As part of the new care model, there are more care staff on the floor and two RNs working off the floor on each morning and afternoon shift. The RNs working off the floor support CNs with care planning, day-to-day engagement with residents and family members, and ensuring that the delivery of high-quality, person-centred care is a priority.

Wongaburra has adopted an electronic medication management system. Doctors can write scripts online, and notifications go to the pharmacy and our nurses automatically. This system helps doctors provide medication orders in a timely manner, even over the weekend and reduces residents' trips to hospitals.

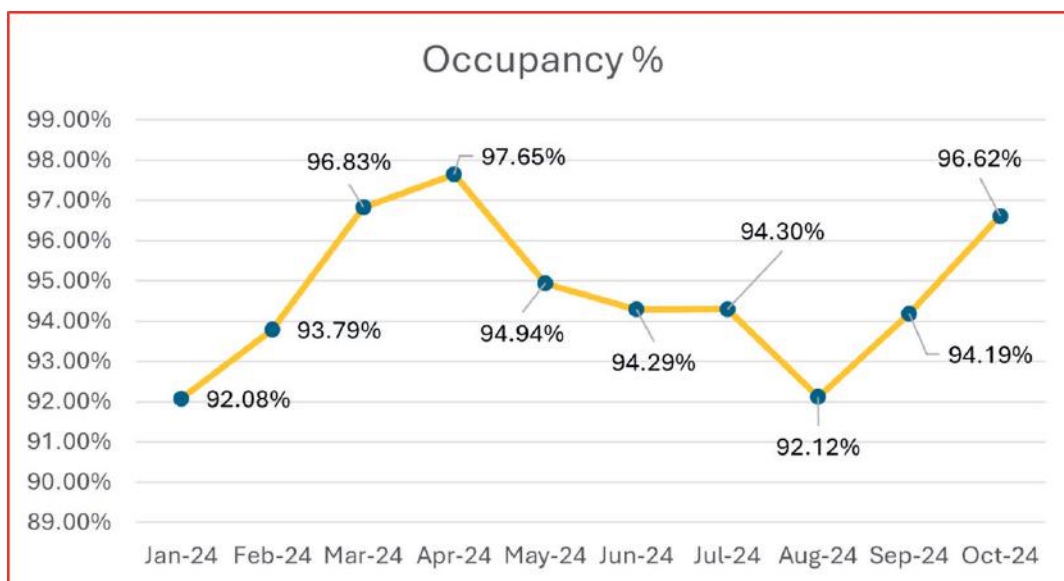
The clinical team has started to review all clinical policies and procedures to reflect new changes and best practices from the industry. A highly experienced clinical consultant is supporting the clinical team with these reviews.

CLINICAL CARE MANAGER'S REPORT

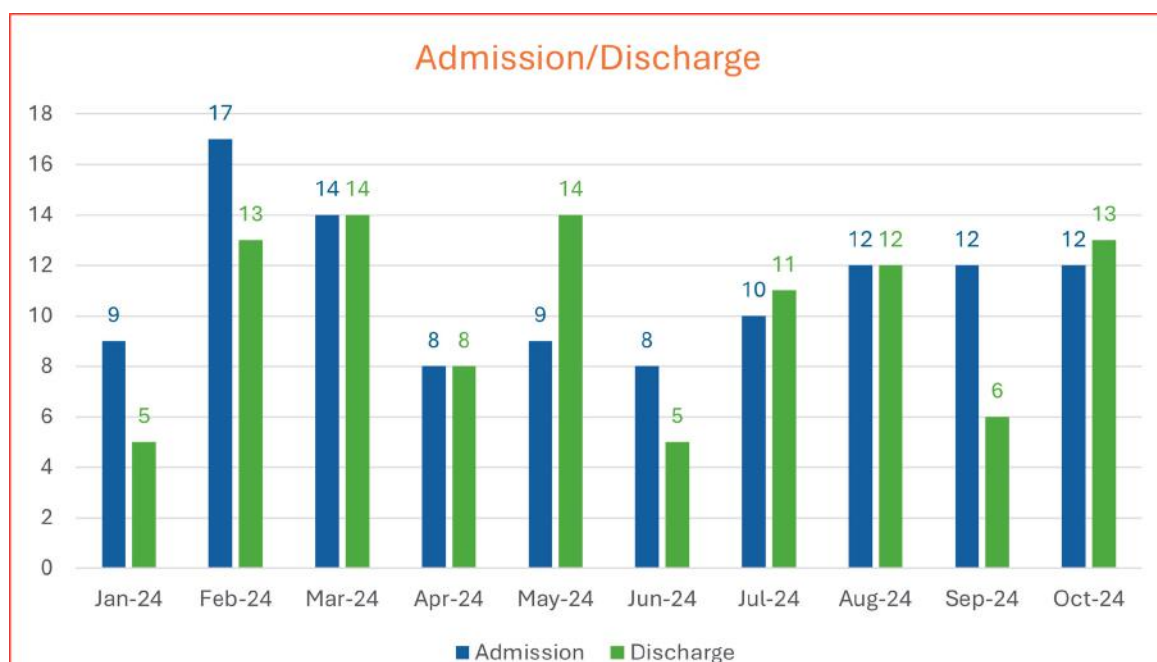
MUHAMMAD AFZAL

OCCUPANCY

Wongaburra maintained bed occupancy above 90%, which aligns with our budgeted target. The average occupancy for the year was 94.68%. A highly dedicated admissions officer played a significant role in this achievement. We have many clients on our waiting list awaiting the availability of suitable rooms.



The following graph provides a snapshot of our admissions and discharges over the year.



CLINICAL CARE MANAGER'S REPORT

MUHAMMAD AFZAL

AUSTRALIAN NATIONAL AGED CARE CLASSIFICATION FUNDING MODEL (ANACC)

The clinical team is working closely with residents, their family members, and carers on the floor to identify actual care needs for our residents. This supports registered staff with ongoing care planning, providing holistic care to residents, and claiming correct funding through ANACC assessments. External bodies carry out ANACC assessments and have challenges, but our clinical team is fully equipped to capture and provide all information to ANACC assessors.

VOLUNTEERS

Volunteers are always an integral part of our home and make a valuable contribution to the holistic care of our clients. They are so dedicated and committed to helping and assisting in whatever happens when they are present. This could be from:

- In-house activities like Indoor Bowls, craft sessions and events hosted by Wongaburra (Christmas, Mother's Day, Father's Day, Easter, ANZAC & many more)
- Outings
- One-to-one engagement with residents
- Running a coffee shop
- Men's Shed
- Pastoral care

At this time, I'm happy to announce that we have 16 volunteers on board, with new faces joining this year are Eric Miller, Marie Antcliff and Gae Slater. I would like to take this opportunity to thank the volunteers for all they have contributed and the difference they make to each and everyone here at Wongaburra. Your unwavering support is genuinely appreciated and does not go unnoticed.

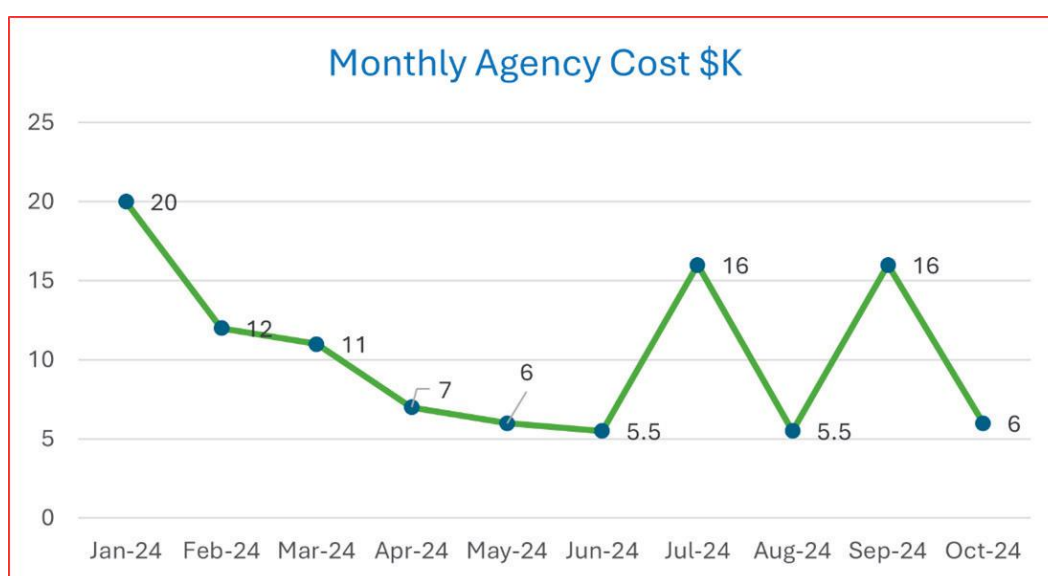
WORKFORCE

As in previous years, an ongoing shortage of qualified nursing staff leads to increased workloads and burnout among existing employees. Attracting and retaining talent remains a critical issue. We are one of few facilities in Australia that have approved hiring a workforce from overseas, solving many of our current staffing issues. Now, we have a handsome pool of regular care staff available for all shifts, keeping agency staff requirements at a minimum and within budget.

CLINICAL CARE MANAGER'S REPORT

MUHAMMAD AFZAL

Wongaburra has always highlighted training and education. AIN team leaders are part of this training and education program to mentor staff and provide support on the floor. Registered staff and team leaders ensure our staff receive all required training and mentored to have skills in delivering care that continue to meet the Aged Care Quality Standards.



FUTURE

Wongaburra achieved an overall 4-star rating this year. Rating is calculated around four domains.

- Compliance 4 to 5
- Quality measures 3 to 4
- Resident experience 3 to 4
- Staffing 2 to 3

We aim to maintain this 4-star rating in future. There is room to work on quality measures and staffing, which will be the priority moving forward.

The minimum care minutes requirement came into effect in October 2023.

Wongaburra remains very close to its target care minutes. During the last quarter, we provided 202 care minutes per resident per day when the target was 195. The New allocated care minutes target is 208 minutes per resident per day. Our clinical and rostering teams are working closely to ensure we have enough qualified and trained staff on the floor to meet our future target care minute requirement.

CLINICAL CARE MANAGER'S REPORT

MUHAMMAD AFZAL

From July 2023, a legislative requirement is to have Registered Nurses on site 24 hours a day. Wongaburra always maintained this requirement even prior to this legislative requirement. Our aim is to maintain the availability of one RN in the Nursing Home area and one EN/RN in the Hostel area. This will ensure the availability of registered staff for our residents at any time of the day or night.

Wongaburra took the initiative to have a Charge Nurse on site on weekends, which residents and family members highly appreciate. We aim to continue this service so that family members who are only available on weekends can have feedback from the clinical manager and participate in the care planning of their loved ones.

ACKNOWLEDGEMENT

I want to take this opportunity to express my heartfelt gratitude to all Board members and CEO for their unwavering support and dedication. Over the past year, your strategic guidance and unwavering support have been vital in navigating the complexities of our home. You have championed our mission and advocated for our residents' needs and rights, ensuring their voices are heard. Thank you for your tireless efforts, thoughtful deliberations, and passion for positively impacting the lives of those we serve.

I would like to extend my sincere gratitude to my team in admin, clinical, support services, and home care. It is a great team I have had the opportunity to work with.

Together, we are building a compassionate community that values the dignity and well-being of our elderly residents. I look forward to our continued collaboration as we strive to create an even better environment for our residents and staff.

Thank you
Have a safe and Happy Christmas

SUPPORT SERVICES MANAGER'S REPORT

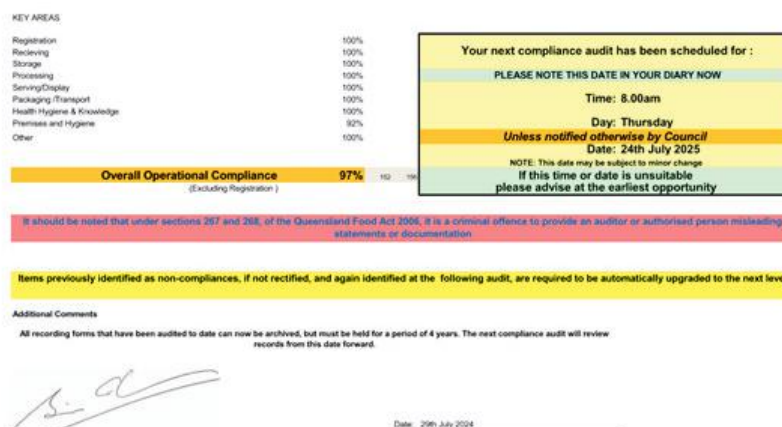
STEVEN LAZZARINI



CATERING AND HOTEL SERVICES

The menu has changed twice during the year with the support of the Food Focus group approval. These changes were made with food tasting in Food Focus meetings and during some Happy Hours events.

We had our annual 3rd party food audit and received a total compliance of 97%, 1 % more than last year. This is a great result for everyone involved. See report below.



As part of the continuous improvement in Hotel Services we are displaying photos of all the menu items per day on a slideshow on the dining room TV's.

We have implemented new software for Home Care meal orders in September. All orders are completed via an iPad which is directly received by the main kitchen.

Benefits of going paperless:

1. Add / Edit Residents
2. Place Orders
3. Check Delivery Run (According to delivery Date)
4. Complete Orders by going into Delivery Run
5. Generate Reports

Admin able to place orders on behalf of customers which will auto generate production numbers and packing sheets for main kitchen.

Chefs will be able to generate a forecast report for upcoming meals on wheels and print packing sheets for delivery drivers and have the ability to generate accounting reports for each client.

SUPPORT SERVICES MANAGER'S REPORT

STEVEN LAZZARINI

MAJOR PURCHASES IN 2023/2024

- 4 new hot water systems in Hostel and Nursing Home areas
- A 2nd golf buggy in preparation for the transport of linen and food during the redevelopment stages.
- 5 new linen cage trolleys with tow bar and hitch for the transport of the dirty linen by buggy from the front reception to the laundry.
- Armchairs and recliners
- King single beds and mattresses
- Air mattresses and pumps
- Air conditioning in both areas
- Bed and chair sensors were purchased to replace the floor sensors that were seen as a trip hazard
- Installed a 350KW plus solar panel system on the roof of the Hostel area. Completed by January 2024
- Commenced building the temporary laundry under the Lindesay wing. This will be used to wash all Residents personal clothes as well as all linen from the kitchenettes, dining room and main kitchen. Completed and running in late August 2024
- Purchased two more containers to store all the equipment we had in the old building
- Purchased modified linen trolleys for our personal clothes and white linen that can be pushed up the hill by buggy
- Outsourced and lease all the white linen while construction is in progress.
- 2 Small generators 7000-9000 watts
- A new microfibre cleaning system.

MAINTENANCE / GROUNDS

Preventive maintenance is up and running in our Sarah software system.

We will at this stage be doing all our own internal painting. If it gets too difficult to maintain, we will go to tender again for a contractor.

Only a couple of leaks were identified during the rainy/ storm season. All have been fixed.

Keys have been cut for side cabinets in all residents rooms, and distributed to residents to store their valuable items.

SUPPORT SERVICES MANAGER'S REPORT

STEVEN LAZZARINI

Removed the shade sail from The Drapery outside area as it was pulling down the outside wall it was attached to. A major safety and structure damage would have occurred, otherwise.

Removed one of the shade sails in the DSU garden area as it was destroyed in a storm.

Resurfaced the vinyl floor of two bathrooms in the Hostel. Large water bubbles were starting to appear under the vinyl, presenting a trip/falls hazard. We are in the process of resurfacing the bathroom floor another 4 rooms in the DSU wing, which will hopefully be completed by December 2024.

INFECTION CONTROL

The colour format of the laundry skip bag bins have changed.
Implemented microfibre cleaning equipment in most areas.

PREPARATION OF REDEVELOPMENT

- The temporary laundry is completed and looks fantastic.
- Relocated all the equipment in the storerooms from the old building, which will be demolished in the first stage. These have been moved into the Hostel wing areas as well as the 2 new containers.
- Continue to lease the external storeroom for housing most of our emergency PPE.
- Purchased new modified linen trolleys that can be towed by our golf buggy up the incline of the road.
- Purchased 2 new modified hot boxes that can be delivered by the golf buggy in case the lift is not operational.

CONTINUOUS IMPROVEMENT SUMMARY

- Introduced the software for the ordering of food for Home Care clients.
- Designated smokers' area for Nursing Home residents.
- Extension of the dining room in Gill/Blunk area for the safety of the residents.
- Introduced microfibre mops.
- New lighting system in the Hostel area to improve energy efficiency.
- Replaced all the shower heads in the Hostel for hot and cold water saving. Urban Utilities has increased their water prices from the 1st July 2024.
- Replaced old logo at the front entrance with electronic luminous sign.
- New auto paper waste bins in the Hostel area. Reduce paper waste.
- Signed a new lease agreement with Ricoh for new printers for the facility, with large savings on monthly lease fees.

SUPPORT SERVICES MANAGER'S REPORT

STEVEN LAZZARINI

ACKNOWLEDGEMENT

A big thank you to our Board members for their continued support throughout a year that has had many twists and turns, with staff changes and the starting of the demolition and new building project.

I would personally like to thank the support service team for their dedication and commitment in all the changes and challenges that have occurred over the year in hotel services, laundry services and maintenance.

CHRISTMAS LUNCHEONS

Residents and families have been invited to attend one of our Christmas Luncheons in the Bob Berg Room on Tuesday 17th, Wednesday 18th or Thursday 19th of December 2024.

Wongaburra Society will be providing residents and their families a 2 course meal and entertainment, at a cost of \$35per adult and \$20 per child for visitors.



HOME CARE MANAGER'S REPORT

ROWENA DUNBAR



INTRODUCTION

As we reflect on the past year, it is important to celebrate our achievements and recognise the challenges we have faced. This annual board report provides an overview of our departments progress, highlights and key initiatives.

Throughout the year, our team has demonstrated resilience and improvement, successfully advancing our mission despite various obstacles. We have made significant strides in fulfilling our goals and serving our community.

In this report, you will find insights into our operational successes, and our strategic direction for the upcoming year. We are grateful for the dedication of our staff, the support of Wongaburra management, and the commitment of our Board members, all of whom play a crucial role in our journey.

CASE MANAGERS

We are incredibly fortunate to have our dedicated Home Care Package (HCP) Case Managers Savindi - Registered Nurse and Katey - Enrolled Nurse. We also welcomed Ashleigh to the team as our Veterans' Home Care (VHC) and Commonwealth Home Support Program (CHSP) Coordinator. Our case managers excel at building strong relationships with clients, ensuring that their unique needs are met with personalised attention. Their problem-solving skills and resourcefulness enable them to navigate complex situations, advocate for clients and connect them with essential resources.

In challenging times, our case managers have shown remarkable resilience and adaptability, continually finding new solutions to support our clients effectively. Their passion and dedication not only lift the standard of care we provide but also encourage everyone around them.

FINANCE

We are excited to announce a positive re-structuring for our finance department aimed at enhancing efficiency, collaboration, and service delivery. Teagan along with Red Shed as consulting, commenced work on a training manual, which includes clearly defined roles with updated descriptions to reflect responsibilities, regular team meetings to discuss progress and share insights, and Red Shed have attended regular check-ins with our Finance admin to address challenges.

HOME CARE MANAGER'S REPORT

ROWENA DUNBAR

This will serve as a comprehensive guide to help navigate the changes, understand new roles and responsibilities, and ensure a smooth transition. This re-structuring of our finance department is a positive step towards a more efficient and effective department. By embracing these changes and utilising this training manual, we can ensure a successful transition that enhances our capabilities and supports our organisational goals.

OPERATIONS

This year we have implemented GPS tracking and cameras in all our fleet vehicles and buses. Using GPS and cameras significantly enhances operations, improves safety, and increases efficiency. We now have Real-Time Tracking, Driver Behaviour Monitoring providing insights into speeding, harsh braking, and distracted driving which promotes safer driving practices.

We have also focused on better utilisation of our online system. As we strive for a fully digital approach, we are embarking on a journey that promises to enhance our efficiency, collaboration, and overall effectiveness. This focus is not just about adopting new technologies; it's about rethinking how we work effectively and serve our clients.

Key Steps in Our digital Journey:

1. Assessment and Planning: We have teamed with a consultant team 3digital to conduct a thorough assessment of our current processes to identify areas where digital solutions can have the most impact.
2. Technology Integration: We aim to implement user-friendly digital tools that streamline operations. This includes selecting the right software for project management, communication, and data management, ensuring that all systems are interconnected for seamless workflow.
3. Training and Support: We were previously under utilising our current system Turnpoint. Training sessions have been attended with good effect, learning new features available, and being able to scrap a lot of paper-based documents.

This year also sees a focus on the restructure of our Brokerage partnerships procedures. Establishing effective procedures for working with Brokerage partners is essential for fostering strong relationships and achieving mutual success. The Brokerage partners are now split between the case managers.

HOME CARE MANAGER'S REPORT

ROWENA DUNBAR

Monthly meetings with the brokerage Partner, case manager and CareCFO have been established, where the case manager reviews all intake documentation, mitigating any risks before deciding to accept the client. This ensures compliance and effective governance in Home Care brokerage, which is critical for maintaining high standards of care, safeguarding client welfare, and meeting regulatory requirements.

We have also engaged with Enkindle this year to work towards business development and planning, as we navigate the complexities of our industry, it's clear that collaboration and innovation will be key to our success. The Enkindle consultants come equipped with specialised knowledge and experience from various sectors. They have the ability to analyse our current practices and identify areas for improvement. Their insights will help us streamline processes, enhance our offerings, and ultimately provide greater value to our clients.

STAFF

Staff turnover can often be seen as a challenge, but it also presents a valuable opportunity for growth, innovation, and rejuvenation. We have farewellled some long running employees this past year but also welcomed new employees to the team.

New staff can bring fresh perspectives and energy that can enhance team dynamics and overall effectiveness. We have a team of 16 remarkable workers, this team shows incredible flexibility in the face of Home Care challenges. The ability to pull together and adjust to new situations and clients demonstrates resilience and a proactive mindset. Their commitment to delivering high-quality care is evident in everything they do. The attention to detail and dedication to maintaining high standards reflects not only their professionalism but also their pride in Wongaburra's mission.

SUB-CONTRACTORS

We have been building successful partnerships with reliable sub-contractors focusing in Home and Garden Maintenance, Domestic Assistance, Personal Care Work, Transport and Nursing, if required.

This is crucial for enhancing operational efficiency and delivering high-quality services. All sub-contractors need to verify credentials, licenses, and certifications to ensure they meet industry standards. We now maintain a list of reliable sub-contractors as backup options for direct staff, to mitigate risk for cancelled services.

HOME CARE MANAGER'S REPORT

ROWENA DUNBAR

Engaging reliable sub-contractors has been essential for our department's success. We used to only have 1 sub-contractor available, we now have 8, which means we have the capacity to consistently provide services to our clients.

CLIENTS

Fluctuations in client numbers are a common challenge in the Home Care industry, influenced by various factors such as seasonal demands, changes in healthcare needs, transitions to residential care and market competition. As of October 2024, we have the following:

- Total Wongaburra direct serviced Home Care Package clients: 60
- Total Wongaburra Brokerage Serviced Home Care Package clients: 114
- Total Wongaburra Commonwealth Home Support Package clients: 108
- Total Wongaburra Veterans' Home Care clients: 58

Wongaburra Home Care continues to grow, with business development as a priority. The next 12 months brings a lot of change with it to Home Care, but by being proactive, we can adapt to these changes effectively, ensuring that we continue to meet the needs of our clients while maintaining high standards of care. Embracing innovation and collaboration will be key to thriving in this evolving landscape.

CONCLUSION

In conclusion, this year has presented both challenges and opportunities for our department. Through our collective efforts, we have not only navigated these hurdles but have also laid a strong foundation for future growth and success. Our commitment to innovation, operational efficiency, and employee engagement has positioned us to adapt to changing market conditions and meet the evolving needs of our community.

As we move forward, it is important that we continue to utilise our strengths while addressing the areas for improvement. By fostering a culture of collaboration and resilience, we can ensure that we remain competitive and achieve our strategic objectives.

We appreciate the dedication and hard work of all our team members and look forward to another year of progress, driven by our shared vision and commitment to excellence. Thank you for your ongoing support and trust as we embark on this next chapter together.

HOLISTIC CARE COORDINATOR'S REPORT

HONNAY SPENCER



Wow, so I think I always say this, but wow, here we are. Another twelve months have passed, and it has been just over two years since I took on the position of the Holistic Care Coordinator. I continue to work hard alongside my hardworking dedicated team, with new challenges always coming up and trialing new additions to the program.

With a team that has diverse skills, it continues to prove to be a very positive step in multi skilling of staff, new ideas, varying presentations, and delivery of activities to our residents in all areas, with more residents being able to attend.

Our Holistic Care team has brought new activities and programs to our quality-of-life offerings. Residents have had increased opportunities to participate in a large range of different activities which everyone enjoys. Our dedicated Holistic Care team get to know the likes, dislikes and hobbies of all our residents, using this knowledge to tailor a range of lifestyle programs to suit each individual.

Holistic Care programs are an important part of the psychological, social, emotional, spiritual, cognitive and physical well-being of aged care residents. Supporting residents to make choices and decisions which maximise their participation in leisure and social activities ensures that they are more likely to experience a sense of purpose and belonging, greater levels of engagement, stimulation and fulfilment.

It is essential that Holistic Care programs take into consideration the cultural and linguistic needs of individual residents, these programs reflect the diverse preferences and requirements of the resident population.

We have introduced new activities into the monthly program, such as;

- Crafts with Jess, which has proven to be very popular with the ladies and many men, with her numbers growing every week.
- Karaoke with Robert in the Nursing Home lounge area, where staff and visitors can join in on the fun . We get many requests for Robert to sing from residents and family members.
- Purchased a bright and fun ice cream cart, that we take around the whole facility visiting residents in their rooms. This brings so much joy to all with of course family members receiving an ice cream and staff, all get excited when they hear the Mr Whippy tune playing up the hall.

HOLISTIC CARE COORDINATOR'S REPORT

HONNAY SPENCER

- Our mobile coffee machine is functioning again. This enables residents in the Nursing Home, who are unable to get to the Coffee Shop, to now be able to enjoy a real café experience. We now are able to utilise the coffee machine in the Bob Berg Room or other areas as needed.

Our daily wellbeing programs are an important part of our activities program, with popular activities such as Chair Exercises, Indoor Bowls, Morning Melodies, Foot Spa pamper sessions, Brain Exercises, weekly catch ups at Koondi Café, gardening programs, dementia specific therapies, walking group and more.

Our Wongaburra big bus is driven by our ever-faithful volunteer's, Arthur Day and Kerry Britnell. The bus goes out at least once a week with a bus full of Wongaburra residents enchanted with the views of Beaudesert and surroundings. Residents enjoy the outings on the bus, looking at where some of them used to live before entering care, driving around our local countryside, and the ever-popular morning tea bus drive, having morning tea on the bus (instead of having to get off the bus). These are some of their favourite pastimes, as they chat about things they have done in the area.

Bus outings continue to be popular here at Wongaburra with local community visits to the Beaudesert Golf Club, RSL Morning Melodies, Chinese lunch, Fish and Chips at the Beach, BBQ lunch at the Dam, Hungry Jacks Lunch, Beaudesert Show, Ten Pin Bowling and of course our monthly Mystery Bus Outing, which creates intrigue among residents about where we will likely end up!

We are very fortunate to have a wide range of entertainers visit Wongaburra, with many of our entertainers being volunteers or only charge us a very generous small fee, including but not limited to: Tom Moore, Keith Dunn, John Barnes, David Barnes and the Frieberg Family.

Beaudesert Ukulele club visited Wongaburra for the first time and was such an amazing performance for our residents, with many requests for them to come back and this will definitely be organised for the new year. We also were very lucky to have the Jimboomba Classic car club visit us here again at Wongaburra, making it a special day with live entertainment and a BBQ for all. It is a great attraction to residents as they have more of an affinity to cars than we sometimes think.

HOLISTIC CARE COORDINATOR'S REPORT

HONNAY SPENCER

The Holistic Care team are very fortunate to be able to host some very amazing events throughout the year, with a highlight for this year, Jean Sargeants 102nd birthday, with a request from the family for the team to host this special day. The Bob Berg Room was decorated in Jeans favourite colour purple, delicious food from our kitchen, entertainment and many speeches on Jean's life and many thanks and praise from Jean's family.

Our Wacky Wednesday is a fun day here at Wongaburra once a month, where all staff and volunteers are asked to participate to dress in wacky outfits and costumes to help brighten the day of our residents. A new theme is chosen every month, such as Pyjama Day, Bright Colour Day, Crazy Hair Day, Crazy Sock Day and many more.

Whiddon vs Wongaburra indoor bowls competition is still held each month, alternating between both facilities. We have now introduced monthly lunch outings with Whiddon, a Christmas party and we held our own Olympics here at Wongaburra with Whiddon. This gives the residents the opportunity to catch up with old friends from the community and build new friendships and retaining the old.

Celebration of traditional calendar events is a very important part of our monthly planner, including Australia Day, Easter, ANZAC day commemorations, Mother's and Father's Day, Kings' Birthday, Melbourne Cup Day and Christmas. Multicultural diversity events included NAIDOC week, Chinese New Year, Italian National Day and Bastille Day. All these special themed events were key favourites for the residents as they evoked memories of the past and provided opportunities for residents to share memories.

Our dedicated Holistic Care Team are very happy to dress up and support the following charities throughout the year, Pink Ribbon Day, Genes for Jeans Day, Daffodil Day, Red Nose Day, R U OK Day and many more.

Many families and friends this year have taken the opportunity to come and celebrate with loved ones on special occasions on the weekends, enhancing quality time for residents. Please, I encourage everyone to join us in celebrating throughout the festive season.

HOLISTIC CARE COORDINATOR'S REPORT

HONNAY SPENCER

Once again, we hosted Christmas Markets at Wongaburra. We were blessed to have members of our local community come to Wongaburra for a Pop-Up Christmas market day in our Bob Berg Room. There was shopping a plenty and the goal was to offer our residents a chance to shop for Christmas without having to go anywhere. Residents and staff both bought up big with lots of variety to choose from. Big thankyou to Beaudesert CWA, Amcal Chemist, Beau-View Hardware, Beaudesert Newsagency, Mitre 10, Petal & Pots, Staff and Volunteers.

Wongaburra Christmas parties are very popular amongst our residents and families, with many compliments on the events. They were enjoyed and held over three days in the Bob Berg Room and given the theme of a traditional Christmas, with local entertainers Keith Dunn and The Freiberg Family. The Memory Support Unit had a very special Christmas morning tea for residents and families held in the MSU dining area.

There is no change in the tireless hours so unselfishly given, and the dedication and commitment the volunteers provide to our residents/clients and the support to the Holistic Care staff. To each and every one of you I offer the most heartfelt thank you. Without you there is no doubt that I would not be able to implement, offer and deliver the large array of activities that enrich the lives of our residents. To all volunteers, your massive contribution does not go unnoticed by staff, residents, visitors, families and Management. It is truly appreciated. To date I'm happy to announce that we have 16 volunteers here onsite at Wongaburra.

Finally, I wish to take the opportunity to personally thank the Holistic Care Staff for your dedication, unwavering support and continuing to strive to ensure that you make a difference in enhancing the lives of the residents. Keep up the enthusiasm, it is much appreciated and I could not ask for a better team to work alongside, so thank you.





BUS OUTINGS





Residents enjoyed a visit from the Beaudesert Kindy Kids



Classic Cars





ICE CREAM CART







IN HOUSE ACTIVITIES



Wongaburra Society

ABN: 60 633 552 611

NAPS ID 1003

Financial Statements

For the year ended 30 June 2024

Wongaburra Society

Table of contents

For the year ended 30 June 2024

Committee's report	2
Auditor's independence declaration	4
Statement of profit or loss and other comprehensive income	5
Statement of financial position	6
Statement of changes in equity	7
Statement of cash flows	8
Notes to the financial statements	9
Statement by members of committee	27
Independent audit report	28

Wongaburra Society

Committee's report

30 June 2024

The committee members present their report on Wongaburra Society for the financial year ended 30 June 2024.

Information on committee members

The names of the committee members in office at any time during or since the end of the year are:

Christopher Mark Hodgson

Clint Spence

John Clark

Lindesay (Fred) McDonald

Noela Lee

Robert Blair Atthow

Tim Kelly

Marion Sawyers

Meredith Dunn

Committee members have been in office since the start of the financial year to the date of the report unless otherwise stated.

Principal activities

The principal activity of Wongaburra Society during the financial year was the operation of residential aged care facilities and home care services.

No significant changes in the nature of the Association's activity occurred during the financial year.

Operating results

The profit of the Association amounted to \$3,184,100(2023: \$834,472)

Distribution of surplus funds

The incorporated association is prohibited under its rules from making any distribution of surplus funds to its members.

Significant changes in state of affairs

There have been no significant changes in the state of affairs of the Association during the year.

Events after the reporting date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

Future developments and results

Wongaburra have been approved for Federal Government Grant funding to demolish and redevelop the older part of its residential aged care facility. The project will result in 7 additional bed licenses and bring total beds to 132. The project agreement was signed July 2024. Estimated completion is December 2026. No reduction in operational beds are expected during construction.

Committee member benefits

No committee member has received or become entitled to receive, during or since the end of financial year, a benefit because of a contract made by the incorporated association or a related body corporate with the committee member, a firm of which a committee member is a member or an entity in which a committee member has a substantial financial interest.

Environmental issues

The Association's operations are not regulated by any significant environmental regulations under a law of the Commonwealth or of a state or territory of Australia.

Indemnification and insurance of officers and auditors

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of Wongaburra Society.

Auditor's Independence Declaration

The auditor's independence declaration in accordance with section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012, for the year ended 30 June 2024 has been received and can be found on page of the financial report.

Signed in accordance with a resolution of the members of the committee.



Committee member



Committee member

Dated: 20.10.24



Auditor Independence Declaration in Accordance with Section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*

As auditor of Wongaburra Society for the year ended 30 June 2024, I declare that, to the best of my knowledge and belief, there have been:

- a) no contraventions of the auditor independence requirements as set out in the *Section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- b) no contraventions of any applicable code of professional conduct in relation to the audit.

A handwritten signature in black ink, appearing to read 'Peter Sheville', is located below the declaration list.

Peter Sheville
Registered Company Auditor (16082)

28 October 2024

Wongaburra Society

Statement of profit or loss and other comprehensive income

For the year ended 30 June 2024

	Note	2024 \$	2023 \$
Revenue	5	20,814,280	16,280,165
Other income	5	1,653,465	847,495
Total income		22,467,745	17,127,660
Care expenses		(3,506,742)	(2,405,915)
Depreciation and amortisation		(825,750)	(859,184)
Employee benefit expenses		(12,869,473)	(10,849,415)
Finance expenses	6	(68,800)	(475,873)
Occupancy costs		(1,066,816)	(1,008,618)
Other expenses		(946,064)	(694,183)
Total expenses		(19,283,645)	(16,293,188)
Profit (loss) before income taxes		3,184,100	834,472
Income tax		-	-
Profit (loss) for the year		3,184,100	834,472
Total comprehensive income for the year		3,184,100	834,472

The accompanying notes form part of these financial statements.

Wongaburra Society

Statement of financial position

As at 30 June 2024

	Note	2024 \$	2023 \$
Assets			
Current assets			
Cash and cash equivalents	8	20,761,763	14,882,111
Trade and other receivables	9	2,631,216	1,679,164
Other assets	12	134,650	38,976
Total current assets		23,527,629	16,600,251
Non-current assets			
Property, plant and equipment	10	27,770,992	26,912,129
Intangible assets	11	5,021	250
Total non-current assets		27,776,013	26,912,379
Total assets		51,303,642	43,512,630
Liabilities			
Current liabilities			
Trade and other payables	13	20,633,446	16,271,251
Borrowings	14	2,534	4,016
Employee benefits	16	1,171,726	931,175
Other liabilities	15	2,000,000	2,000,000
Total current liabilities		23,807,706	19,206,442
Non-current liabilities			
Borrowings	14	1,768	4,350
Employee benefits	16	95,799	87,569
Total non-current liabilities		97,567	91,919
Total liabilities		23,905,273	19,298,361
Net assets		27,398,369	24,214,269
Equity			
Retained earnings		8,149,206	4,965,106
Reserves	19	19,249,163	19,249,163
Total equity		27,398,369	24,214,269

The accompanying notes form part of these financial statements.

Wongaburra Society

Statement of changes in equity For the year ended 30 June 2024

2023	Retained earnings \$	Other reserves \$	Total \$
Opening balance	4,130,634	19,249,163	23,379,797
Profit for the year	834,472	-	834,472
Closing balance	4,965,106	19,249,163	24,214,269

2024	Retained earnings \$	Other reserves \$	Total \$
Opening balance	4,965,106	19,249,163	24,214,269
Profit for the year	3,184,100	-	3,184,100
Closing balance	8,149,206	19,249,163	27,398,369

The accompanying notes form part of these financial statements.

Wongaburra Society

Statement of cash flows

For the year ended 30 June 2024

	2024	2023
	\$	\$
Cash flows from operating activities:		
Receipts from customers	26,027,063	18,960,984
Payments to suppliers and employees	(22,564,532)	(15,095,920)
Interest received	911,698	403,676
Interest paid	(68,800)	(475,873)
Net bonds received/(repaid) to residents	3,267,569	(715,882)
Net cash flows from/(used in) operating activities	7,572,998	3,076,985
Cash flows from investing activities:		
Proceeds from sale of plant and equipment	-	24,476
Purchase of property, plant and equipment	(1,689,282)	(1,045,042)
Net cash provided by/(used in) investing activities	(1,689,282)	(1,020,566)
Cash flows from financing activities:		
Repayment of lease liabilities	(4,064)	(26,936)
Net increase/(decrease) in cash and cash equivalents	5,879,652	2,029,483
Cash and cash equivalents at beginning of year	14,882,111	12,852,628
Cash and cash equivalents at end of financial year	20,761,763	14,882,111

The accompanying notes form part of these financial statements.

Wongaburra Society

Notes to the financial statements

For the year ended 30 June 2024

1. Introduction

The principal activities of the Association for the year ended 30 June 2024 were the operation of residential aged care facilities and home care services.

The functional and presentation currency of Wongaburra Society is Australian dollars.

The financial report was authorised for issue by the Committee of Management on 28 October 2024.

Comparatives are consistent with prior years, unless otherwise stated.

2. Basis of preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Simplified Disclosures and the *Australian Charities and Not-for-profits Commission Act 2012*, the *Associations Incorporation Act (QLD) 1981* and the *Aged Care Act 1997* and associated regulations.

The financial statements 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.

Material accounting policy information adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

3. Material accounting policy information

a. Revenue

i. Specific revenue streams

The revenue recognition policies for the principal revenue streams of the Association are:

Government subsidies - residential aged care

The Society recognises revenue from aged care services over time as performance obligations are satisfied, which is as the services are rendered. Revenue arises from a single agreed contract with a resident. Fees received is based on the Australian National Aged Care Classification (AN-ACC) assessment and recognised on a daily basis (in line with the care given to the residents). The funding received is determined by the Department of Health and based on a range of factors including resident's care needs; whether the facility has been significantly refurbished; levels of supported residents and financial means of the resident. Funding is received in advance from the Department of Health.

3. Material accounting policy information (continued)

a. Revenue (continued)

i. Specific revenue streams (continued)

Government subsidies - home care

The Society recognises revenue from home care services over time as performance obligations are satisfied which is as the services are rendered. Revenue arises from a single agreed contract with a person. Fees received is based on the Home Care Packages Subsidy assessment and recognised on a daily basis (in line with the care given to the persons). The funding received is determined by the Department of Health and based on a range of factors including person's care needs; level of supported persons and financial means of the person. Funding is received in arrears from the Department of Health.

Resident fees

The Society receives daily fees for the provision of care and accommodation in accordance with the Aged Care Act which are funded by the resident as a Basic Daily Fee which is set by the Federal Government. The Basic Daily Fee is calculated as a daily rate and is payable by a resident for each day that the resident resides in the facility. The fee is recognised over time as the services are provided. Residents were invoiced on a monthly basis. Other fees and charges are recognised by the Society for additional services to residents under mutually agreed terms and conditions. Each service provided to the resident represents a separate performance obligation. These services are typically provided on a regular recurring basis, with revenue recognised over time as the service is provided. Services provided were invoiced on a fortnightly basis.

Home care fees

The Society receives fees for the provision of home care services in accordance with the Aged Care Act which are funded by the person as a Basic Daily Fee which is set by the Federal Government. The Basic Daily Fee is calculated as a daily rate and is payable by the person for each day that the person receives assistance. The fee is recognised over time as the services are provided. Residents were invoiced on a fortnightly basis

Resident accommodation fees

Resident accommodation revenue represents other fees charges to residents in respect of accommodation charges and includes daily accommodation payments (DAP) and daily accommodation contributions (DAC) revenue. Other resident revenue is recognised over time as the resident resides in the facility. Residents were invoiced on a fortnightly basis

3. Material accounting policy information (continued)

a. Revenue (continued)

i. Specific revenue streams (continued)

Grant revenue

Government grants are recognised at fair value where there is reasonable assurance that the grant will be received and all grant conditions will be met. Grants relating to expense items are recognised as income over the periods necessary to match the grant to the costs they are compensating. Grants relating to assets are credited to deferred income at fair value and are credited to income over the expected useful life of the asset on a straight-line basis.

ii. Other income

Other income is recognised on an accruals basis when the Association is entitled to it.

iii. Volunteer services

No amounts are included in the financial statements for services donated by volunteers.

b. Income tax

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

c. Borrowing costs

All borrowing costs are recognised as an expense in the period in which they are incurred.

d. Goods and services tax (GST)

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

Receivables and payable are stated inclusive of GST.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

3. Material accounting policy information (continued)

e. Property, plant and equipment

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

i. Land and buildings

Land and buildings are measured using the revaluation model.

ii. Plant and equipment

Plant and equipment are measured using the cost model.

iii. Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a reducing balance basis over the asset's useful life to the Association, commencing when the asset is ready for use.

Leased assets and leasehold improvements are amortised over the shorter of either the unexpired period of the lease or their estimated useful life.

The estimated useful lives used for each class of depreciable asset are shown below:

Fixed asset class	Useful life
Buildings	2.5%
Plant and equipment	10%-66.67%
Furniture, fixtures and fittings	10%-50%
Motor vehicles	10%-25%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

When an asset is disposed, the gain or loss is calculated by comparing proceeds received with its carrying amount and is taken to profit or loss.

f. Intangible assets

i. Computer software

Software has a finite life and is carried at cost less any accumulated amortisation and impairment losses. It has an estimated useful life of between one and three years.

ii. Amortisation

Amortisation is recognised in profit or loss on a straight-line basis over the estimated useful lives of intangible assets, from the date that they are available for use.

Amortisation methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

3. Material accounting policy information (continued)

g. Impairment of non-financial assets

At the end of each reporting period the Association determines whether there is evidence of an impairment indicator for non-financial assets.

Where an indicator exists and regardless for indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the asset is estimated.

Where assets do not operate independently of other assets, the recoverable amount of the relevant cash-generating unit (CGU) is estimated.

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cash-generating unit.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

h. Accommodation bonds and refundable accommodation deposits

A liability is recorded in respect of accommodation bonds and refundable accommodation deposits received by residents upon their admission. The recorded amount represents the amount received less any retention, interest amounts and other charges due in accordance with the terms of the resident agreement in compliance with the Aged Care Act 1997 (CT). Any applicable retention amount is calculated based on the entry anniversary date each month. Accommodation bonds and refundable accommodation deposits liabilities are classified as current liabilities as the entity does not have the unconditional right to defer settlement of at least 12 months after the reporting date.

The obligation to settle could occur any time.

i. Going concern

As at the reporting date, current liabilities exceed current assets by \$375,876, the Society has determined the financial report should be prepared in the going concern basis for the following reasons:

-Based on current occupancy levels at the aged care facilities, adequate cash flows will be generated in the next 12 months to meet current debt commitments;

- \$17.5M of the current liabilities relate to resident accommodation bonds and refundable accommodation deposits which are required by accounting standards to be recognised as current liabilities, however, based on historical refunds of the accommodation bonds, it is unlikely that all accommodation bonds and refundable accommodation deposits would have to be refunded in the next 2 months;

3. Material accounting policy information (continued)

i. Going concern (continued)

- the entity continues to receive the support of its external financiers; and
- the entity reported a net profit of \$3,184,100 for the year ended 30 June 2024.
- the facility has an undrawn \$2M line of credit facility available through the Commonwealth Bank to support short term cash flow requirements to refund accommodation deposits if required.

Having regard to these factors, the Society is of the opinion that it will be able to pay its debts as and when they fall due.

j. Employee benefits

Provision is made for the Association's liability for employee benefits, those benefits that are expected to be wholly 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 expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows 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. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

k. Financial instruments

Financial instruments are recognised initially on the date that the Association becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

i. Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

On initial recognition, the Association classifies its financial assets into the following categories, those measured at amortised cost.

Financial assets are not reclassified subsequent to their initial recognition unless the Association changes its business model for managing financial assets.

3. Material accounting policy information (continued)

k. Financial instruments (continued)

i. Financial assets (continued)

Amortised cost

The Association's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

Impairment of financial assets

Impairment of financial assets is recognised on an expected credit loss (ECL) basis the financial assets measured at amortised cost.

When determining whether the credit risk of a financial assets has increased significant since initial recognition and when estimating ECL, the Association considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Association's historical experience and informed credit assessment and including forward looking information.

Where the simplified approach to expected credit loss (ECL) is not applied, the Association uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Association uses the presumption that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Association in full, without recourse to the Association to actions such as realising security (if any is held); or
- the financial assets is more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the Association in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

Trade receivables and contract assets

Impairment of trade receivables and contract assets have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses.

The Association has determined the probability of non-payment of the receivable and contract asset and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

3. Material accounting policy information (continued)

k. Financial instruments (continued)

i. Financial assets (continued)

Where the Association renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Other financial assets measured at amortised cost

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

ii. Financial liabilities

The Association measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Association comprise trade payables, bank and other loans and lease liabilities.

l. Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and subject to an insignificant risk of change in value.

4. Critical accounting estimates and judgements

The committee members make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

a. Key estimates - impairment of property, plant and equipment

The Association assesses impairment at the end of each reporting period by evaluating conditions specific to the Association that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

4. Critical accounting estimates and judgements (continued)

b. Key estimates - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

c. Key estimates - provisions

As described in the accounting policies, provisions are measured at management's best estimate of the expenditure required to settle the obligation at the end of the reporting period. These estimates are made taking into account a range of possible outcomes and will vary as further information is obtained.

d. Key estimates - estimation of useful lives of assets

The Association determined the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or nonstrategic assets that have been abandoned or sold will be written off or written down.

Wongaburra Society

Notes to the financial statements

For the year ended 30 June 2024

5. Revenue and other income

a. Revenue from continuing operations

	2024	2023
	\$	\$
Revenue from contracts with customers (AASB 15)		
Government income - home care	3,854,728	2,521,297
Government income - residential aged care	12,166,971	9,030,924
Administration and management fees	1,905,153	1,793,656
Home care fees	-	504
Resident fees	2,887,428	2,500,050
RAD rental income (AASB 16)	-	433,734
	20,814,280	16,280,165

b. Other income

	2024	2023
	\$	\$
Interest received	911,698	403,676
Net gain on disposal	100	10,591
Other income	741,667	433,228
	1,653,465	847,495

c. Government grants and other assistance

Non Capital grants

Government grants are recognised at fair value where there is reasonable assurance that the grant will be received and all grant conditions will be met. Grants relating to expense items are recognised as income over the periods necessary to match the grant to the costs they are compensating. Grants relating to assets are credited to deferred income at fair value and are credited to income over the expected useful life of the asset on a straight-line basis.

6. Finance income and expenses

Finance expenses	2024	2023
	\$	\$
Impairment losses on receivables	32,897	-
Other finance expense	35,903	51,317
RAD finance expense (AASB 16)	-	424,556
Total	68,800	475,873

Wongaburra Society

Notes to the financial statements

For the year ended 30 June 2024

7. Auditor's remuneration

	2024	2023
	\$	\$
Remuneration of the auditor of the Association, C&N Audit services, for:		
Audit fee	21,000	19,200
Other remuneration of the auditor	1,500	1,800
Total	22,500	21,000

8. Cash and cash equivalents

a. Cash and cash equivalent details

	2024	2023
	\$	\$
Cash at bank	1,895,156	1,655,661
Cash on hand	1,273	659
Short-term deposits	6,106,482	2,000,050
Other cash and cash equivalents	12,758,852	11,225,741
	20,761,763	14,882,111

b. Reconciliation of cash

Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows:

	2024	2023
	\$	\$
Cash and cash equivalents	20,761,763	14,882,111

9. Trade and other receivables

Current	2024	2023
	\$	\$
Trade receivables	195,254	294,136
Provision for impairment	(15,000)	(15,000)
	180,254	279,136
GST receivable	87,884	-
Other trade and other receivables	2,363,078	1,400,028
	2,631,216	1,679,164

Wongaburra Society

Notes to the financial statements

For the year ended 30 June 2024

10. Property, plant and equipment

a. Property, plant and equipment details

Summary	2024 \$	2023 \$
Land		
Land - At Valuation	3,500,000	3,500,000
Buildings		
Buildings - At Cost	24,650,694	24,213,250
Accum Depreciation Buildings	(3,620,955)	(3,013,818)
Total Buildings	21,029,739	21,199,432
Capital works in progress	2,159,927	1,326,263
Plant and equipment		
Plant & Equipment - At Cost	3,504,011	3,357,074
Accum Depreciation Plant & Equipment	(2,947,321)	(2,837,903)
Office Equipment - At Cost	366,366	319,252
Accum Depreciation Office Equipment	(284,341)	(273,520)
Total Plant and equipment	638,715	564,903
Furniture, fixtures and fittings		
Furniture & Fittings - At Cost	1,260,677	1,045,394
Accum Depreciation Furniture & Fittings	(896,922)	(830,071)
Total Furniture, fixtures and fittings	363,755	215,323
Motor vehicles		
Motor Vehicles - At Cost	357,862	357,861
Accum Depreciation Motor Vehicles	(279,006)	(251,653)
Total Motor vehicles	78,856	106,208
	27,770,992	26,912,129

Land and Buildings is carried at fair value, determined by independent valuers. The last valuation appraisal was performed by Aon Valuers in June 2018.

Wongaburra have been approved for Federal Government Grant funding to demolish and redevelop the older part of its residential aged care facility. The estimated completion for this project is December 2026. Board of committees are in a review to conduct a independent Land and Buildings valuation once this project complete.

Wongaburra Society

Notes to the financial statements

For the year ended 30 June 2024

10. Property, plant and equipment (continued)

a. Property, plant and equipment details (continued)

Movements in Carrying Amounts

2023	Land \$	Buildings \$	Capital works in progress \$	Plant and equipment \$	Furniture, fixtures and fittings \$	Motor vehicles \$	Total \$
Balance at the beginning of the year	3,500,000	21,790,009	397,393	670,149	265,782	116,653	26,739,986
Additions	-	14,436	928,870	58,082	11,661	22,466	1,035,515
Disposals	-	-	-	(12,280)	14,538	(6,612)	(4,354)
Depreciation	-	(605,013)	-	(151,048)	(76,658)	(26,299)	(859,018)
Balance at the end of the 2023	3,500,000	21,199,432	1,326,263	564,903	215,323	106,208	26,912,129

2024	Land \$	Buildings \$	Capital works in progress \$	Plant and equipment \$	Furniture, fixtures and fittings \$	Motor vehicles \$	Total \$
Balance at the beginning of the year	3,500,000	21,199,432	1,326,263	564,903	215,323	106,208	26,912,129
Additions	-	437,442	833,664	196,799	215,283	-	1,683,188
Disposals	-	-	-	-	-	-	-
Depreciation expense	-	(607,135)	-	(122,987)	(66,851)	(27,352)	(824,325)
Closing balance	3,500,000	21,029,739	2,159,927	638,715	363,755	78,856	27,770,992

Wongaburra Society

Notes to the financial statements

For the year ended 30 June 2024

11. Intangible assets

a. Intangible asset details

Summary	2024 \$	2023 \$
Computer software	5,021	250
<hr/>		
2023	Computer software \$	Total \$
As at 30 June 2023		
At cost	4,032	4,032
Accumulated amortisation	(3,782)	(3,782)
	250	250
<hr/>		
2024	Computer software \$	Total \$
Opening balance	250	250
Additions	6,194	6,194
Amortisation	(1,423)	(1,423)
Closing balance	5,021	5,021
<hr/>		
As at 30 June 2024		
At cost	10,226	10,226
Accumulated amortisation	(5,205)	(5,205)
	5,021	5,021

12. Other assets

Current	2024 \$	2023 \$
Other assets		
Prepayments	133,698	7,009
Other assets	952	31,967
	134,650	38,976

Wongaburra Society

Notes to the financial statements

For the year ended 30 June 2024

13. Trade and other payables

Current	2024	2023
	\$	\$
Trade payables	656,004	179,610
Refundable accommodation bonds	17,507,755	14,240,186
Other trade and other payables	2,469,687	1,851,455
	20,633,446	16,271,251

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

14. Borrowings

Current	2024	2023
	\$	\$
Secured		
Lease liabilities	2,534	4,016
Non-current		
	2024	2023
	\$	\$
Secured		
Lease liabilities	1,768	4,350

a. Summary of borrowings

The overdraft facility has a limit of \$2,000,000 of which no amount has been utilised at balance date.

Lease liabilities for motor vehicles and laundry equipment are secured against the assets to which the borrowings relate, due to expire within the next 1-2 years.

b. Defaults and breaches

During the current and prior year, there were no defaults or breaches on any of the loans.

15. Other liabilities

Current	2024	2023
	\$	\$
Deferred income - Capital grant	2,000,000	2,000,000

Wongaburra Society

Notes to the financial statements

For the year ended 30 June 2024

16. Employee benefits

a. Employee benefit details

Current	2024	2023
	\$	\$
Long service leave	304,879	282,036
Annual leave	866,847	649,139
	1,171,726	931,175
Non-current	2024	2023
	\$	\$
Long service leave	95,799	87,569

17. Contracted commitments

Wongaburra has entered into a contract in July 2024 to demolish and redevelop the older part of its residential aged care facility for estimate cost of \$39M, with Federal Government Grant funding of \$22M. The estimated completion is December 2026. As at 30 June 2024, \$2M has received for government grant and \$2.1M booked to Capital Work.

18. Financial risk management

Financial assets	2024	2023
	\$	\$
Cash and cash equivalents	20,761,763	14,882,111
Trade and other receivables	2,631,216	1,679,164
	23,392,979	16,561,275

19. Reserves

	2024	2023
	\$	\$
Other reserves		
Asset Revaluation Reserve	18,350,187	18,350,187
General Reserve	898,976	898,976
Total Other reserves	19,249,163	19,249,163
	19,249,163	19,249,163

20. Contingencies

In the opinion of the Directors, the Association did not have any contingencies at 2024 (2023: None).

Wongaburra Society

Notes to the financial statements

For the year ended 30 June 2024

21. Related parties

a. The Association's main related parties are as follows:

The remuneration paid to key management personnel of the Association is \$612,834 (2023: \$575,831).

Other related parties include close family members of key management personnel and entities that are controlled or significantly influenced by those key management personnel or their close family members.

b. Transactions with related parties

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

The amount paid to related parties totalled \$114,073 during the year.

22. Cash flow information

Reconciliation of net income to net cash provided by operating activities:

	2024	2023
	\$	\$
Profit for the year	3,184,100	834,472
Add / (less) non-cash items:		
(Profit) / loss on sale of assets	(100)	(10,591)
Depreciation and amortisation	825,750	859,184
Changes in assets and liabilities:		
(increase) / decrease in receivables	(952,048)	(707,860)
(increase) / decrease in other assets	(95,674)	18,192
increase / (decrease) in payables	1,094,619	187,203
increase / (decrease) in employee benefits	248,782	(103,615)
increase / (decrease) in other liabilities	3,267,569	2,000,000
Cash flows from operations	7,572,998	3,076,985

23. Accreditation

Wongaburra Society has achieved the 3 years Accreditation from Aged Care Quality and safety Commission:

Wongaburra Garden Settlement Hostel (RACF)

RACS ID: 5085 Accreditation until: 5 January 2026

Wongaburra Society (Home Care and CHSP)

RACS ID: 700096, Accreditation until: 28 June 2026

Service ID: 18445 and Provider: 1003

Wongaburra Society

Notes to the financial statements

For the year ended 30 June 2024

24. Events occurring after the reporting date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations, or the state of affairs of the Association in future financial years.

25. Statutory information

The registered office and principal place of business of the Association is:

Wongaburra Society

210-218 Brisbane St. Beaudesert

Queensland 4285 Australia

Wongaburra Society

Statement by members of committee

The Committee members of the Society declare that:

- there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the *Aged Care Act 1997*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2022*.

This statement is signed for and on behalf of the committee by:



Committee member

Dated: 28.10.24



Committee member



INDEPENDENT AUDITOR'S REPORT

To the Members of Wongaburra Society

Opinion

I have audited the financial report of Wongaburra Society (the entity), which comprises statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the responsible entities declaration.

In my opinion, the accompanying financial report of the entity is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* (the Act), *Australian Charities and Not-for-profits Commission Regulations 2022* (the Regulation) and AASB 1060 - *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities*, including:

- (a) giving a true and fair view of the entity's financial position as at 30 June 2024 and of its financial performance for the year 2024 then ended; and
- (b) complying with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2022*.

Basis for Opinion

I conducted the audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of the report. I am independent of the entity in accordance with the ethical requirements of the Accounting Professional & Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants* (including Independence Standards) (the Code) that are relevant to the audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of Management and Committee Members for the Financial Report

The management and committee members are responsible for the preparation and fair presentation of the financial report in accordance with the Act and the Regulation, and for such internal control as they determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the management and committee members are responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the entity or to cease operations, or has no realistic alternative but to do so. The management and committee members are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

My 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 my 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 the financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 my 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 the 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 entity'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 entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the entity 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.
- I communicate with responsible persons regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.

Independence

I confirm that the independence declaration required by the Act, which has been given to the management and committee members of the entity, would be in the same terms if given to the management and committee members as at the time of this auditor's report.




Peter Sheville


Registered Company Auditor (16082)


28 October 2024


WONGABURRA SOCIETY ANNUAL GENERAL MEETING MONDAY 25th NOVEMBER 2024 BOB BERG ROOM

**210 BRISBANE STREET
BEAUDESERT QLD 4285**

 (07) 5540 1400

 www.wongaburra.com.au

 Wongaburra Aged Care

 society@wongaburra.com.au