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2025

# ANNUAL REPORT



**WONGABURRA SOCIETY  
ANNUAL GENERAL MEETING  
MONDAY 17th NOVEMBER 2025  
210 BRISBANE ST, BEAUDESERT  
BOB BERG ROOM**

# ABOUT US

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 the Support at Home program and Commonwealth Home Support Program including FOLKS Evening Respite and Men's Shed.

# OUR VISION

Wongaburra – Setting the Standard for Personalised, Flexible Aged Care in Our Community.

## OUR MISSION

Wongaburra is dedicated to providing flexible, high-quality residential and home care services that support the unique needs of individuals and their families, enhancing well-being and quality of life across our community.

## QUALITY STATEMENT

Wongaburra is committed to continuous quality improvement and adheres to aged care quality standards and best practice guidelines. We actively encourage feedback from our residents, clients and families, involving them in the design of our services and quality improvement initiatives.

Our collaborative approach welcomes contributions from all members of our team, including volunteers, who play a vital role in enhancing the quality of care we provide. Staff and volunteers are encouraged to share ideas for improvement and actively participate in quality activities, including attending service improvement meetings and completing continuous quality improvement forms. The Board and Management provide all necessary resources to support these ongoing advancements in quality and care.

# CORE VALUES

At the heart of our mission lies a deep commitment to enhancing the well-being and quality of life for each of our residents and clients. We believe that compassionate, dignified, and individualised care creates an environment where everyone can feel valued and respected. Our team is made up of dedicated professionals who embody empathy, integrity, and an understanding of the unique and diverse needs of individuals. We are committed to fostering a safe, respectful, and supportive workplace where excellence in care is paramount.

Our core values include:

**Commitment** – We are dedicated to providing exceptional care and support.

**Dignity** – We honour each person’s inherent worth and individuality.  
**Respect** – We listen, understand, and treat everyone with genuine regard.

**Compassion** – We offer kindness and empathy in every interaction.

**Integrity** – We adhere to the highest standards of honesty and ethical conduct.

**Transparency** – We are open, accountable, and committed to clear communication.

**Honesty** – We foster trust through honesty in all that we do.

**Quality** – We strive for excellence in care and continuous improvement.

**Community Focused** – We actively engage with and support the communities we serve.

Together, these values form the foundation of our care philosophy, guiding us in creating a welcoming, nurturing environment that respects the unique and diverse needs of each individual.

# OUR BOARD



**Clint Spence**  
Chairperson



**Noela Lee**  
Vice Chairperson



**Marion Sawyers**  
Secretary



**Blair Atthow**  
Board Member



**John Clark**  
Board Member



**Meredith Dunn**  
Board Member



**Mark Hodgson**  
Board Member



**Tim Kelly**  
Board Member



**Fred McDonald**  
Board Member

# OUR TEAM



**Atul Singh**  
Chief Executive  
Officer



**Muhammad Afzal**  
Clinical Care  
Manager



**Steven Lazzarini**  
Support Services  
Manager



**Rowena Dunbar**  
Home Care  
Manager



**Claire Morgan**  
Clinical Care  
Coordinator



**Honnay Spencer**  
Holistic Care  
Coordinator



**Imran Shaukat**  
Charge Nurse  
Hostel



**Hannah Chaiboonmee**  
Charge Nurse  
Nursing Home

# CHAIRPERSON'S REPORT

Our main focus for this past year has been on the current building program. We have seen it progress from excavated soil to foundations, walls, floors and trusses.

When I present this report at the AGM the contractor has scheduled the roof sheeting to be installed by mid November.

This build has had it's challenges and rest assured we have addressed them one by one. I must make mention that Fred McDonald has done an outstanding job as the middle person between Architect and Builder. Thanks Fred.

The Builder is continuing to be on track for a stage 1 completion in May 2026. Weather has played a part to date, but once the roof is on, windows installed and cladding up the internals should then progress. It may be difficult to see this stage of the build, but we will keep you informed through newsletters or Society meetings.

We hope that this build has ignited everyone's enthusiasm for a new home in 2026. In mid December the build site will close down and Badge Constructions and their employees will take their annual leave. They will return on the 5<sup>th</sup> January 2026, so the site will become silent over the Christmas period.



There are many elements that are addressed everyday, looking after our residents and managing Wongaburra.

Our focus has been on the build but we have also completed our strategic plan to 2028. This had us thinking about the future of Wongaburra and what that may look like in those coming years.

Our town has experienced an influx of new people to the ever widening opportunity of house and land packages that become available. With land becoming a premium, the Board saw the vacant block on Wongaburra's southern boundary an opportunity for expansion in Wongaburra's future. So, in March of this year, we purchased the block of land. We will reserve this land until our current build has been completed.

We are always in a state of change, no matter what level of age care you are in. You can bet that some department will be reviving a procedure or two. The Federal Government, through the Age Care Act passed new rulings for Aged Care Facilities for July 2025.

These rules, in the beginning were hard to understand and their meaning was not realised until very late in the day before their implementation. Wongaburra had consultants engaged to explain the background behind these new rules and even they were unsure.

But today, I can say that all is now in order. We have processed the requirements of the Age Care Act and are presently being audited by an independent consultant to confirm are compliance.

Once again, our staff and volunteers have done a magnificent job in caring for our residents in all areas for the past year. A big thankyou from the Board and Management.

As Christmas is just around the corner, I believe our famous Christmas Family functions are being organised now.

I hope you all enjoy this time of the year with your families.

May 2026 be one of a bright future for one and all.

Clint Spence  
Board Chairperson

# CHIEF EXECUTIVE OFFICER'S REPORT

We welcome you to the 2024-25 Annual General Report for Wongaburra Society.

Wongaburra Society is exceptionally fortunate to have a wonderful team of volunteer Board members and staff; each one of you demonstrated your commitment to our residents, clients, and to our Scenic Rim Regional community.

The new Aged Care Act (which commenced on 1<sup>st</sup> November 2025) introduces a fundamental shift in the Australian aged care system, moving to a rights-based and person-centred framework. This impacts both residential and home care services, aiming for greater safety, quality, and choice for older people. Managing and implementing this new Aged Care Act (and Support at Home) is once in a generation challenge, ensuring the utmost protection of our residents and staff with ongoing compliance requirements.

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

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.

## **VOLUNTEER**

I would like to personally thank each volunteer for their hard working persona and their kind hearts; a thank you hardly seems enough for all they do. Wongaburra could never be the service that we are without you them.

## STAFF

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

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

Attracting and retaining skilled staff is imperative if we are to meet the ever-growing needs of the ageing population in our community. However, the current environment presents significant challenges in motivating new entrants to join the aged care sector. Factors such as workforce shortages, high workloads, and the perception of limited career progression make it increasingly difficult to recruit and retain dedicated professionals. To ensure the sustainability and quality of aged care services, it is essential that we implement targeted strategies to enhance workforce attraction, engagement, and retention.

To help address our ongoing staffing challenges, we recently partnered with a third-party recruitment consultant who has helped us bring more people into the organisation. We've also put in place a labour hire agreement with the department to fill the ongoing shortage of personal care workers. As a result, we've seen a noticeable reduction in our agency staff costs.

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 age 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 wide challenges we face. 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.

None of our achievements would have been possible without our passionate staff who live our values and belief on 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.

## **NEW BUILDING PROJECT AND STRATEGIC DIRECTION**

While daily operations have been demanding and presented significant challenges, placing considerable strain on both staff and residents, the past year has also provided our voluntary community Board with valuable opportunities. Notably, we have made significant progress in advancing the new building program, which will replace the existing nursing home and its ancillary services. This new development is now taking clear shape, with the capital investment in the project – excluding regular maintenance and equipment – reaching approximately \$42 million for the new building and an additional \$8 million for the acquisition of neighboring land for future expansion of aged care services.

In total, our Board has invested nearly \$50 million into the organisation, underscoring a significant commitment to the future sustainability of our services and the provision of high-quality accommodation. This capital investment represents a major contribution not only to the organisation itself but also to the broader community, as it is designed to meet the evolving needs and expectations of both our current and future clients.

At this stage, we have successfully avoided the need for external bank loans to fund the entire capital investment. This achievement is a direct result of prudent strategic and financial decision-making by the Board, key staff members, and our accounting team.

## **HOME CARE**

Support At Home programme has brought enormous changes in Home Care sector which provides an opportunity for Wongaburra to look at new ways of expanding its business to stay financially sustainable. Only way to be sustainable is to grow our client base as much as possible with rapid pace. To achieve this we are changing our IT systems and hiring a new Business Development Manager to support our Home Care team. We have engaged few consultants over time to train our staff and implement new systems and this will continue to progress in the right direction until we reach our sustainable business goal.

We are expecting a serious revenue downfall in Home Care (Support at Home Care) in this current financial year due to change in financial model under new aged care Act.

Total for Expenditure on aged Care in 2024-25: \$39,549,643,000.( \$39.5 Billion AUD)

Expected growth to \$50,025,028,000 by 2028-29 (\$50 billion AUD)

Category	Care type	Estimated Full Cost Per Day (Government and Client)
HOSPITAL	Intensive Care Unit (ICU)	\$4,500 to \$6,500 AUD
	Acute Inpatient Care (General Ward)	\$1,900 to \$5,000 AUD
	Sub-Acute/Non-Acute Care	\$1,200 to \$1,500 AUD
AGED CARE	Residential Aged Care	\$250 to \$ 400 AUD

#### Current Growth and Demand Home Care (Support At Home)

- The Logan-Beaudesert region (a larger statistical area including Beaudesert) is expected to see a significant increase in its older population, with the number of people aged 65 and over projected to increase by additional 55,000 persons between 2021 and 2046.
- Rapid Increase in Recipients: The number of people using home care services has more than quadrupled (a 283% increase) in the seven years between 2017 and June 2024, rising from 71,900 to over 275,000.
- Projected Shortfall: Demand is expected to substantially exceed supply. One forecast suggests that in 2025 more than 530,000 people are expected to need home care, with only around 300,000 packages available. By 2030, this projected shortfall could exceed 300,000 people.
- Government Target for Wait Times: The government aims to reduce average waiting times for a package to only three months by July 2027 through the introduction of the new Support at Home program.

#### Next 10 Years (by approx. 2035)

- Significant Increase in Participants: The government forecasts that approximately 1.4 million people will benefit from the new Support at Home program by 2035, highlighting a massive expansion of in-home care services.
- Potential for Large Shortfall: Despite government efforts to increase capacity, some analyses project that the system may be delivering less than half the required care by 2035 if current trends and supply issues persist, potentially leaving a shortfall of 367,000 people.
- Demographic Shift: by 2040, it is predicted there will be 5 million Australians aged over 70, a key demographic driving this long-term growth in demand.

## Residential aged care demand and growth

- **Current Number of Beds:** As of June 30, 2024, there were approximately 223,691 operational residential aged care places in Australia.
- **Total Projected Need by 2034:** Around 350,000 Australians are estimated to require an aged care bed by 2034.
- **The demand is driven by the increasing number of Australians aged over 85,** a demographic expected to soar from 565,000 in 2023 to 958,000 by 2034. While there is a strong preference for home care services, the aggregate demand for residential aged care continues to grow.
- **Required Annual Growth:** To meet this demand, the sector needs to add approximately 13,000 new beds annually over the next decade.

## Home Care

The home care sector in Australia is currently undergoing significant transformation, with the introduction of the Support at Home (SAH) program. As of November 2025, the government has implemented a completely new model of home care, which requires careful management and detailed planning to ensure we continue delivering high-quality care while fully complying with the new regulations and standards.

In response to these changes, we have expanded our home care operations through Brokerage Services, which has allowed us to increase the number of clients we serve, including a growing number of home care and DVA clients. This expansion marks a significant milestone in our efforts to meet the growing demand for home care services, ensuring we continue to provide the best possible support to our clients.

## Residential Aged Care

**Strengthened Quality Standards:** The Aged Care Quality Standards have been strengthened and are more detailed and measurable, with a specific focus on areas identified by the Royal Commission, including:

- **Clinical Care (Standard 5):** Requires robust governance over clinical services and complex care.
- **Food and Nutrition (Standard 6):** Sets clearer, higher expectations for quality, variety, and the dining experience.
- **The Residential Community (Standard 7):** Focuses on residents' engagement, belonging, and connection to the community.

**Minimum Staffing Requirements:** Existing rules are solidified, including:

- 24/7 Registered Nurse (RN) presence on site.
- Mandatory Care Minutes per resident per day, including a minimum amount delivered by an RN.

**Governing Body Composition (for larger providers)**

- To enhance oversight and clinical expertise, governing bodies for residential care providers (Category 6) must meet specific composition requirements:
  - Have a majority of independent non-executive members.
  - Include at least one member with clinical care experience.

**Financial and Prudential Standards**

New Financial and Prudential Standards are in effect to protect residents' interests and ensure the provider's viability:

- **Liquidity Standard:** Requires providers to maintain a minimum level of liquid assets to meet financial responsibilities and refund accommodation deposits promptly.
- **Financial and Prudential Management Standard:** Mandates robust governance systems and strategies for financially sound operation, ensuring decisions are fair and in the best interests of people receiving care.
- **Investment Standard:** Ensures responsible management and monitoring of investments, particularly those relating to Refundable Accommodation Deposits (RADs).

**WONGABURRA WORK FORCE**

218 employees at month-end (net +2 from hires outpacing resignations).

Department	Headcount
Administration	12
Assistant in Nursing	92
Domestic / Support	45
Enrolled Nurse	11
Home Care	22
Kitchen / Catering	2
Laundry	1
Holistic Care	3
Maintenance	2
Registered Nurse	23

**The Australian workforce**

- **Current Shortfall:** There is an estimated annual national shortfall of approximately 35,000 aged care workers. Over 60% of providers report difficulties in filling key roles, particularly registered nurses and personal carers.

- Projected Shortage by 2030: The Committee for Economic Development of Australia (CEDA) forecasts a staggering shortfall of over 110,000 direct care workers by 2030. To meet basic care standards, an additional 17,000 direct care workers are needed each year in the next decade.
- Long-term Projections: The total shortfall is projected to reach over 400,000 workers by 2050 if dramatic action is not taken.
- Rural and Remote Disparities: Shortages are more acute in regional and remote areas. One analysis found a need for over 95,000 additional full-time equivalent (FTE) workers in rural areas and nearly 13,000 in remote communities to achieve staffing parity with metropolitan areas (based on 2021 data).

#### Compliance and new Aged Care Act

- Implement the new monthly Care Statement Reporting mandatory from 1<sup>st</sup> July 2025)
- implementation of increased care minutes in residential care including workforce strategy (215 care minutes per day including 44 RN minutes) 1<sup>st</sup> July 2025
- Implementation of the 3<sup>rd</sup> stage of the Fair Work Value
- Implementation of the new Aged Care Act and regulatory framework from November 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 1<sup>st</sup> November 2025)
- Extension of Quality Indicators program in Residential care to include Enrolled Nursing ,Allied Health and Lifestyle Services.
- Digital Health strategy to embed Telehealth model, and to systems conformant for My Health Record and Aged Care Transfer Summary.
- New Worker Regulation including national screening processes 1<sup>st</sup> July 2025 and minimum English literacy requirements 1<sup>st</sup> July 2026
- Strategic review to consider the new Places to People changes (residential care funding moving to the older person, removing funded bed licences) 1<sup>st</sup> July 2025)

Thanks to all our directors, our executive team and senior leadership group, I 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

# FINANCIAL OVERVIEW

We are pleased to present the 2024/25 General Purpose Financial Statements for Wongaburra Society (“Wongaburra”). The Financial Statements have been independently audited by C&N Audit Services who has provided an unqualified audit opinion.

Annual operating income increased to \$26.2m which is an uplift of 17% compared to last year. This was driven by strong occupancy exceeding 94% as well as continued growth in the Home Care business.

Total income for the year was \$32.4m which includes \$6.3m of capital grants spent towards building project.

Total operating expenditure for the year increased to \$22.2m which was \$2.9m (15%) more compared to last year.

The additional expenses relate mostly to increased service delivery costs in Home Care and as well as increased employment costs to meet care delivery requirements. Wongaburra has also passed on all mandatory pay increases from the Fair Work Commissions’ Aged Care Work Value Case.

Underlying operating surplus for the year was \$4m which is an increase of \$820K compared to last year.

Total net surplus including the capital grant was \$10.3m.

Please note that the surplus does not include \$8.3m of capital payments incurred in 2024/25 towards the building project. These costs have been capitalised on the balance sheet and brings total progress costs to \$10.5m.

As of 30 June 2025, Wongaburra Society held \$17m in cash reserves and \$43.5m in fixed assets including the capitalised building costs and the newly acquired adjacent block of land. Total liabilities owing to residents were \$20.5m.

We are supporting Wongaburra to prepare for the introduction of the new Financial and Prudential Standard coming into effect on 1 November 2025. This includes a new Financial and Prudential Management Standard, Liquidity Standard and Investment Standard.



As a part of this process, the minimum liquidity level has been increased to \$4m to ensure Wongaburra maintains an adequate cash buffer to meet its operating cash flow and refundable deposit requirements.

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.

We look forward to working with Wongaburra in 2025/26 and beyond to see the completion of the new build and continue to support improvements to the foundations of the business.

Rikard Kumlin CA  
Partner  
Red Shed Business Advisors

# CLINICAL CARE MANAGER'S REPORT

It is with great pride that I present this year's Clinical Care Report for Wongaburra Society. Over the past year, our team has remained steadfast in our commitment to providing safe, person-centred, and high-quality care to all residents. Despite the ongoing challenges within the aged care sector, we have continued to strengthen our clinical governance, enhance staff capability, and foster a culture of continuous improvement and compassion.

Our commitment has been to uphold exceptional clinical outcomes, adhere to the Aged Care Quality Standards, and promote the overall wellbeing of our residents. By fostering effective teamwork, maintaining open communication, and investing in professional development, we have made notable advances in infection prevention, medication management, wound care, and management of chronic health conditions.

## **2025 REFLECTION**

According to the Australian Government Department of Health and Aged Care, as of 16 October 2025, there were 283 active COVID-19 cases in residential aged care homes across Australia, with 51 active outbreaks ongoing. Despite our best interventions and infection prevention and control measures, COVID-19 remains a challenge for Wongaburra as well. Two COVID-19 booster vaccination clinics were held this year, following the recommended six-month interval for elderly individuals. These clinics helped manage potential outbreaks. In 2025, there were two COVID-19 outbreaks, both of which were managed effectively, resulting in no residents becoming seriously ill or passing away. The Infection Prevention and Control (IPC) team is continuously assessing the risks posed to our residents and regularly updating infection control interventions.

Wongaburra introduced a new Team Leader role last year to mentor new and existing AINs. The role has been very successful in achieving its goal. Team leaders have been providing direction and decision-making support to care staff, ensuring residents receive safe, evidence-based, and person-centred care. Team leaders also foster a positive, accountable team culture, supporting staff through supervision, coaching, and mentoring.

Since the start of the star rating system by the Department of Health and Aged Care, last year was the first time Wongaburra achieved a 4-star rating, which is an outstanding achievement for all departments. Since then, Wongaburra has maintained a 4-star rating, which is also available publicly. Achieving and maintaining a 4-star rating in the aged care industry reflects consistent dedication to quality, safety, and person-centred care. It demonstrates that the Wongaburra upholds strong clinical standards, effective management practices, and a commitment to continuous improvement. Maintaining this level of performance requires a strategic focus across all domains of care delivery. Maintaining a 4-star rating is also about fostering a culture of continuous improvement, accountability, and compassionate care.

There have been changes in the clinical leadership team this year. We acknowledge the departure of our Charge Nurse from NH, who has chosen to pursue new professional opportunities. Following this transition, Hannah, one of our highly experienced and respected Registered Nurses, has stepped into the Charge Nurse role. With her extensive clinical background, strong leadership qualities, and deep understanding of our facility's operations, Hannah has quickly demonstrated exceptional capability and confidence in her new position.

### **CLINICAL GOVERNANCE**

During 2025, our aged care home continues to strengthen its clinical governance framework to ensure the highest standards of safety, quality, and person-centred care. Guided by the Aged Care Quality Standards and national best practice principles, our focus remains on embedding a culture of accountability, transparency, and continuous improvement across all levels of clinical practice and leadership.

In accordance with the new aged care act, we are in the process of updating our policies and procedures. The CEO has approved engagement with a highly skilled clinical consultant to assist our clinical and support teams with clinical auditing and self-assessment.

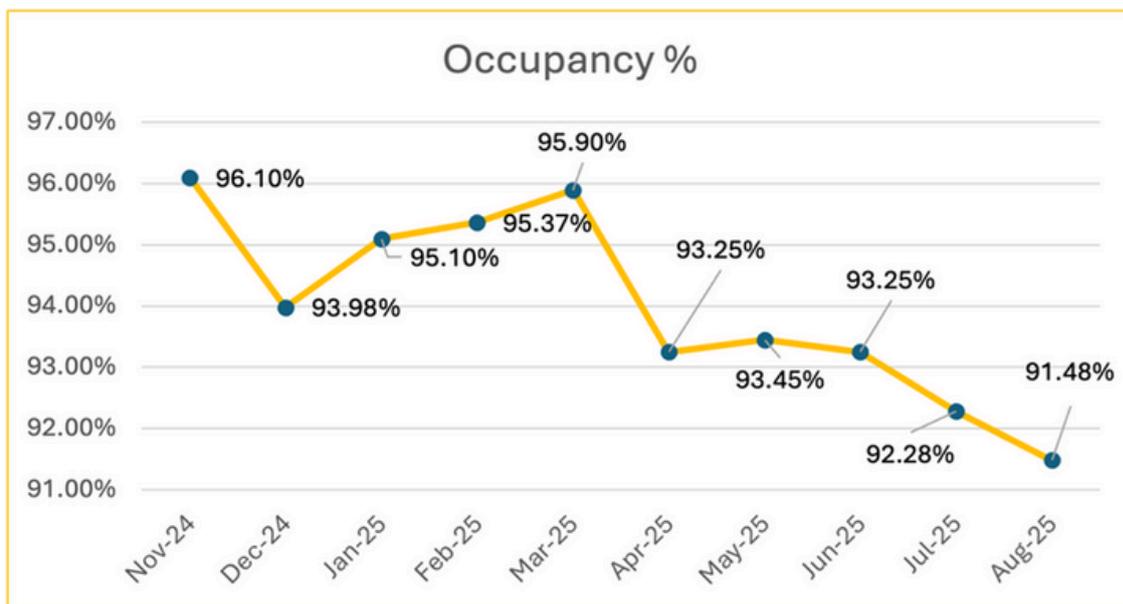
These consultants assisted our clinical team in clinical risk identification, management, and mitigation. Incident reporting systems have been streamlined to encourage timely and accurate reporting. Regular audits ensure compliance with medication safety, infection control, and wound care standards. Preventive risk strategies are aligned with the organisation's clinical governance and quality improvement plans.

Wongaburra has established a Quality Care Advisory Committee to further strengthen our governance and operational oversight. The purpose of this committee is to provide guidance and support to management on all matters related to operations, risk management, and regulatory compliance. By reviewing policies, procedures, and organisational practices, the committee ensures that our processes align with the Aged Care Quality Standards, legislative requirements, and industry best practices.

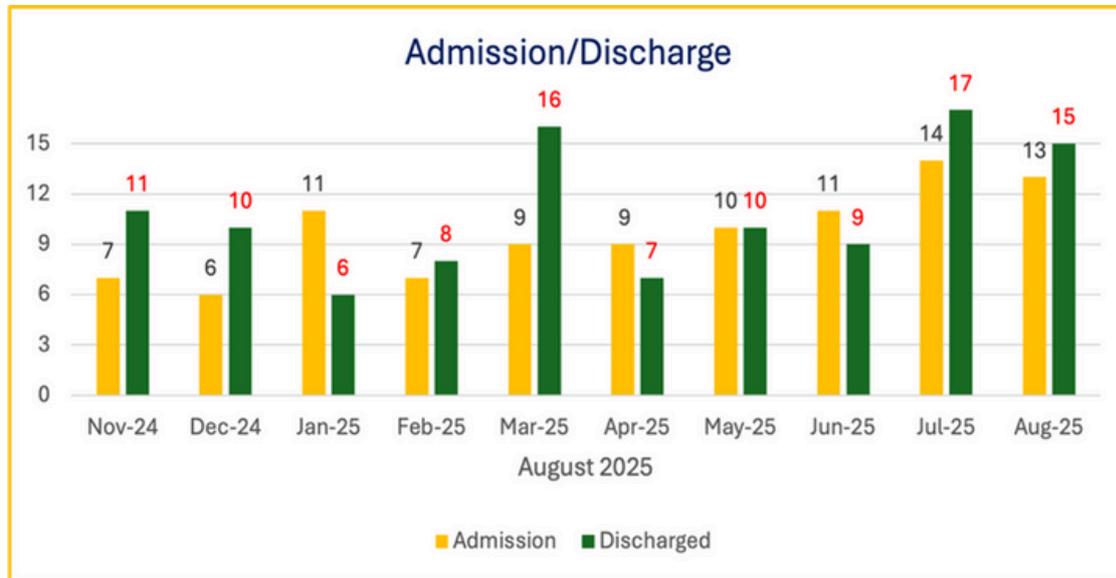
The committee also plays a key role in identifying potential risks, recommending mitigation strategies, and supporting continuous quality improvement initiatives across all departments. Through regular meetings and collaborative decision-making, the Quality Care Advisory Committee helps foster a culture of accountability, transparency, and proactive risk management, ensuring that residents receive safe, high-quality, and person-centred care at all times.

**OCCUPANCY / ANACC FUNDING**

Wongaburra faced some challenges with fluctuations in occupancy throughout the year which can be seen in graph below. Despite those challenges, Wongaburra maintained 94.01% average occupancy, which aligns with our budgeted target. Our dedicated admissions officer played a significant role in this achievement, the occupancy and marketing of our brand in the community.



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



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.

Our clinical care coordinator provides support to charge nurses in relation to ANACC assessments and claiming correct funding from the government. Our team of clinicians and care staff are fully equipped to capture and provide all information to ANACC assessors.

## VOLUNTEERS

Volunteers are the heart of Wongaburra – the quiet heroes whose kindness, time, and compassion bring warmth and dignity to the lives of our residents. Their presence is a powerful reminder that care extends far beyond clinical support; it is about connection, humanity, and the simple act of being there for someone who needs a smile, a conversation, or a helping hand.

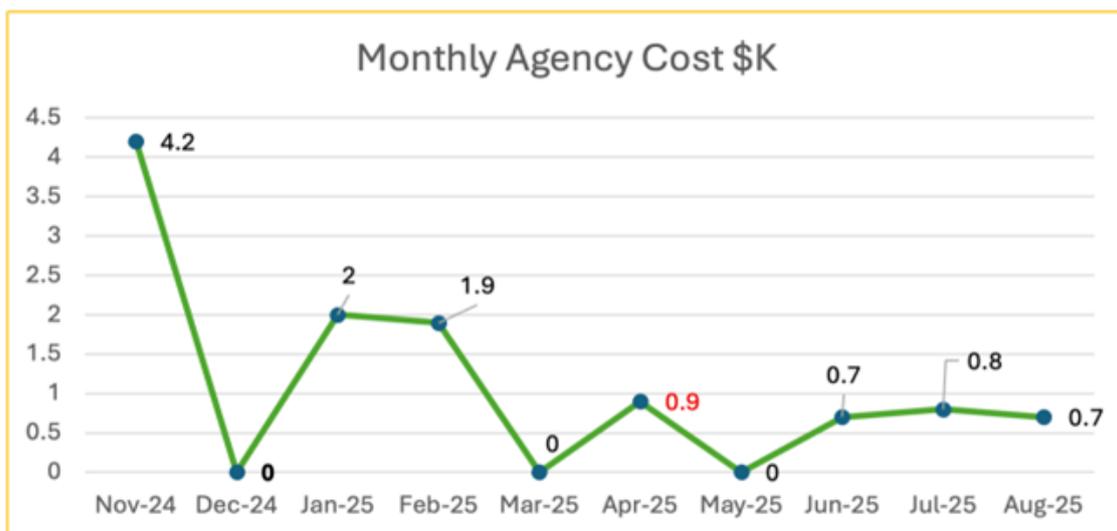
Our team of volunteers assist our residents with a range of activities like running a coffee shop three times a week, one-to-one engagement with residents in cases when residents could not attend regular activities and a variety of in-house activities like Indoor bowls and assists residents during events like Christmas, Mother’s Day, Father’s Day, Easter, ANZAC & many more.

There are 20 volunteers on board, with lots of new faces joining this year. To our volunteer team working with Wongaburra, we honour your generosity of spirit and the care you bring to every interaction. Your contribution enriches not only the lives of residents but also strengthens our teams, uplifts families, and inspires staff. Thank you for your dedication, your empathy, and your unwavering commitment to making a difference.

## WORKFORCE

During 2023-2024, Wongaburra faced a severe shortage of care staff and used to call lots of agency staff to keep the floor running and to meet the care needs of our residents. Since we started hiring care staff from overseas, Wongaburra has successfully retained these staff. This has a very positive impact on our budget for agency staff.

During 2025, our agency costs have dropped to a bare minimum and even zero in a few months.



Currently, we have sufficient care staff in our roster to accommodate any call-ins. We continue to recruit both locally and internationally to maintain the necessary staffing levels. The AIN team leaders are offering essential support to these new employees in delivering a high standard of care to our residents.

This year, we have hired ten full-time registered nurses from abroad, including two from the local community. These highly experienced clinicians are providing exceptional care to our residents. The Clinical Care Coordinator, along with the Clinical Consultant, provided mentorship to the new registered staff to ensure they are well aware of the Australian Aged Care Quality Standards and provide a high level of care.

## FUTURE

In the following year, with the implementation of the Aged Care Act 2024, we are focusing on the following areas;

- Resident-centred focus

Wongaburra always keeps our residents at the centre of care and respects their rights and preferences. We are implementing strategies and changes in care planning to ensure we capture evidence proving that our residents are our highest priority. We are making sure that residents' rights are not only accepted but respected.

- Re-registration, compliance & quality assurance

Wongaburra is due for re-registration under the new Act and have to meet more rigorous, transparent quality standards. Our clinical team is already working towards improvement in clinical governance, record-keeping, risk-management and continual quality improvement for meeting compliance requirements and re-registration.

- Workforce capability and culture

During 2025 Wongaburra has focused on staff education and training a lot. It is evident from RNs mentorships from the clinical consultants, special manual handling workshop for clinical staff (RN, EN & AIN), introduction of AIN team leader role and recent enrolment of our RNs to “Aged Care Transition to Practice Program” by Ageing Australia.

Now, clinical leadership is working towards evolving staff roles and responsibilities to support the new regulatory model and rights-based frameworks. In particular, upskill clinical teams and team leaders on rights, supported decision-making, cultural safety, and resident choice.

- Entry, access and funding changes

With the introduction of a single assessment and Support at Home programs, we may see shifts in the mix of resident admissions, as more older people are supported in the community longer. The clinical team and the admission officer are engaged in strategic planning to ensure the business's success, allowing us to continue supporting the community and providing quality care to our residents.

- Quality & Risk Management

Enhance data collection, analytics and reporting frameworks to monitor key quality indicators, resident outcomes, and compliance.

Strengthen audit, incident-reporting, corrective action systems and root-cause analysis processes. Clinical team is focusing on early risk identification, resident safety, and culture of transparency.

### **ACKNOWLEDGEMENT**

On behalf of the management and staff, I would like to extend our sincere appreciation to our CEO and Board Members for their ongoing leadership, vision, and unwavering support.

Your commitment to excellence in aged care has been instrumental in guiding our facility through continuous improvement, regulatory change, and the evolving needs of our residents and families. Through your strategic direction and governance, we have been able to maintain high standards of quality, safety, and person-centred care.

We are especially grateful for the Board's dedication to fostering a positive organisational culture, one that values respect, accountability, and compassion.

Thank you for your continued guidance, encouragement, and trust. Your support remains a cornerstone of our success and a source of inspiration to all staff as we work together to provide safe, high-quality, and compassionate care to our residents.

Thank you  
Have a safe and Happy Christmas.

Muhammad Afzal

# SUPPORT SERVICES MANAGER'S REPORT

## 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.

As part of the continuous improvement in Hotel Services we are updating the slide show on all the dining room TV's with every menu change over.

We have implemented new software for Home Care meal orders in September. All orders are done via an iPad which goes directly to the main kitchen.

Benefits of going paperless:

- Add / Edit Residents
- Place Orders
- Check Delivery Run (According to delivery Date)
- Complete Orders by going into Delivery Run
- 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.

Ability to generate accounting reports for each client.

This process is going well and have increase meals for home care over the year. We have gone from \$3-\$4000 per month at the beginning of the year to over \$5500 now.

Have also changed the Chemical system for home care.

Scenic Rim City Council gave us an unannounced inspection of the main kitchen. Minor issues were raised and rectified immediately.

We had our annual 3<sup>rd</sup> party food audit and received a total tally of 97% same as last year. Great result for everyone involved.

## **MAJOR PURCHASES IN 2024/2025**

- We are still waiting for progress of the insurance claim for all the equipment that we had to replace or fix during the brown out on December 13<sup>th</sup>, 2024
- 3 new hot water systems replaced in Hostel and Nursing Home wings
- 1 gas hot water system replaced in the main kitchen
- 1 gas burner hot plate stove was purchased for the main kitchen
- 3 bathroom floors had to be resurfaced due to water bubbles under the vinyl in Hostel
- Golf buggy
- One joint bedroom had to be fully resurfaced due to the deterioration and wear and tear in Birnam.
- Armchairs and recliners
- New king single beds and mattresses
- Air mattresses and pumps
- Air conditioning in both areas
- New bed and chair sensors were purchased to replace the floor sensors that were seen as a trip hazard
- Purchased modified linen trolleys for our personal clothes and white linen that can be pushed up the hill by buggy
- Microfibre cleaning system for Little Wing and Adsett
- Ordered a new shade Sail for the Drapery area
- Ordered a new shade sail for the MSU courtyard, as well as fix up the poles which are leaning the wrong way for safety reasons

## **MAINTENANCE – GROUNDS**

- Preventive maintenance is up and running in our Sarah software system
- We will at this stage be doing all our own internal room painting
- One major leak identified in Gill/Blunck area, coming from a burst sprinkler system pipe in the ceiling which was replastered
- Taken down 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 the water fountain from the MSU courtyard. Causing a major trip hazard
- Major repairs over the year to 2 Pan sanitizers, 5 dishwashers, 2 cold rooms and 1 freezer

## **INFECTION CONTROL**

- Have changed the colour format of the laundry skip bag bins.
- Have implemented microfibre in most areas.

## **PREPARATION OF RE-DEVELOPMENT**

All the planning we had put in place from the previous year has made the changes to our delivery of food service and laundry deliveries a little smoother for staff.

## **CONTINUOUS IMPROVEMENT SUMMARY**

- Introduced the software for the ordering of food in Home Care
- Introduced Microfibre mops in 2 more areas
- Have changed all the shower heads in the Hostel for hot and cold water saving. Urban Utility has increased their water prices from the 1<sup>st</sup> July 2024.
- Have hired someone to clean all the debris in all the Hostel gutters
- Hired a tree lopper to do a major cut back on all the trees and bushes around the property
- Re-painted the ambulance bay sitting area and the lounge room area in Flinders/Dunsinane a lighter colour
- Shade sail ordered for the Drapery and MSU area
- Changed the carpet in the NH hallway to timber flooring
- Tinted the windows of the 2 small buses
- Purchased 2 battery packs for operating the beds if a power outage occurred

## **CHRISTMAS LUNCHESES**

Resident and Family Christmas lunches will be held on Tuesday 2<sup>nd</sup> December and Wednesday 3<sup>rd</sup> December 2025 in the Bob Berg Room from 11.30am, with Christmas lunch prepared by our kitchen staff and entertainment provided. Cost is \$35pp for adults and \$20pp for children (5-12 years)

A Christmas morning tea will be provided for Residents and Families of the Memory Support Unit on Thursday 4<sup>th</sup> December 2025. Cost is \$15pp.

## **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 all 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.

Steven Lazzarini

# HOME CARE MANAGER'S REPORT

## OVERVIEW

The past twelve months have been a period of immense change, challenge, and rebuilding for Wongaburra Home Care. It has tested our systems, our people, and our resilience as we worked through internal transitions and prepared for the Support at Home reforms commencing in November 2025. Despite these pressures, our focus has remained clear, to maintain quality, ensure client continuity, and strengthen the foundation of our home care services for the years ahead.

### 1. Year in Reflection: Growth Through Challenge

This year has not been without its difficulties. We experienced significant instability within the finance and scheduling areas, both of which are critical to our day-to-day operations.

- In early 2025, following a period of turnover and system strain, we welcomed Emma into the Finance Administration role. Emma has brought structure, attention to detail, and consistency that has helped us rebuild some of our processes and improve billing and reconciliation accuracy.
- Scheduling was one of our greatest challenges this year, with unexpected vacancy in this role and a lengthy recruitment process. After several months of strain on the wider team, we successfully appointed a dedicated Scheduler Tanya, restoring stability and communication between clients, case managers, and care staff.

Through all of this, the team remained united and committed. I want to acknowledge Case Managers Katey Lennon and Savindi Neththikumara, who both played a central role in supporting operations during these difficult periods, and Ashleigh Linn, who worked tirelessly to keep services running, taking on payroll for our staff and the DVA and CHSP clients supported.

We also welcomed Lisa Denning back to the team to take leadership of our Brokerage Partnerships, a critical area as we prepare for the new Associated Provider model under the Support at Home reforms.

### 2. Governance and Reform Preparation

The Support at Home program has dominated much of the year's planning and discussion. Although the implementation was delayed from July to November, the constant evolution of government guidance has required us to remain adaptable and forward-looking.

Key work in this area has included:

- Reviewing and drafting new provider and contractor agreements to align with the Associated Provider framework.
- Establishing clearer billing, service tracking, and reporting structures.
- Ongoing configuration of the Sandwai system, which will underpin future governance and service delivery.

While not all initiatives have been finalised, significant groundwork has been laid to ensure Wongaburra Home Care enters the new system with clarity and compliance.

### **3. Team Development and Culture**

This year has been about rebuilding trust, structure, and teamwork.

- The Home Care leadership team has supported multiple new staff inductions and strengthened internal communication channels.
- We have continued to invest in education, supervision, and support for case managers, and care partners.
- Staff have shown remarkable resilience and commitment to clients, even as we navigated uncertainty and workload pressures.

Our team's ability to keep moving forward, often under challenging circumstances is what I am most proud of.

### **4. Partnerships and Client Support**

Our brokerage partnerships continue to be a valued component of our service delivery, and under Lisa's guidance, these relationships are now being restructured to align with Support at Home compliance requirements. We have maintained steady DVA and CHSP client bases and continued to deliver consistent service outcomes, despite workforce and administrative pressures.

Our goal-oriented approach to care planning continues to strengthen, with case managers focusing on quality conversations and documentation that reflect client choice and wellbeing.

### **5. Looking Ahead**

The year ahead will focus on consolidating the groundwork we've put in place and continuing to rebuild strength across all areas of Home Care. Our priorities include:

- Completing Support at Home implementation, finalising system configuration, product mapping, and pricing alignment in Sandwai.
- Strengthening finance and scheduling operations to ensure timeliness, consistency, and clear communication between the office, staff, and clients.

- Embedding a structured CQI process within Home Care, ensuring every improvement, issue, and learning outcome is logged, reviewed, and linked to the Aged Care Quality Standards. This will support greater visibility of progress, staff accountability, and evidence for audits and board reporting.
- Continuing to support and educate our workforce through ongoing change management and reform updates.
- Enhancing the governance of our Associated Providers (brokerage partners) to ensure full compliance and transparency under the new Support at Home model.

While 2025 has been a year of hard lessons and transition, it has also been one of growth, learning, and renewed purpose. We are entering this next phase stronger, more connected, and better equipped to deliver the standard of care our community expects from Wongaburra.

### **ACKNOWLEDGEMENT**

I would like to sincerely thank our volunteers, who continue to play a vital role in supporting our clients and community. Their time, compassion, and generosity underpin many of the programs and services we deliver, and their ongoing contribution is deeply valued.

I would also like to sincerely thank our CEO, Board, and colleagues for their patience, guidance, and continued support throughout this challenging year. I especially thank the Home Care team, every staff member who showed up, adapted, and gave their best for our clients through all the change.

We may not have had a perfect year, but we have had a productive and meaningful one, one that has laid the foundation for a stronger, more sustainable future.

Rowena Dunbar

# HOLISTIC CARE COORDINATOR'S REPORT

## REFLECTIONS ON 2025

Wow – here we are again, celebrating another wonderful year at Wongaburra Aged Care! It's incredible how quickly the year has flown, and as I reflect on 2025, I feel deeply proud of how far our Holistic Care team has come.

Our focus has always been on nurturing the emotional, physical, spiritual, and social wellbeing of our residents. This year has been filled with warmth, laughter, creativity, and countless meaningful moments that remind us why we love what we do.

## HIGHLIGHTS OF 2025

What a vibrant and joy-filled year it has been at Wongaburra! Our calendar was bursting with special events, celebrations, and moments of connection that brought residents, families, and staff together.

We began the year by proudly celebrating Australia Day with plenty of Aussie spirit, followed by a touching Valentine's Day celebration filled with love and laughter. Chinese New Year brought colour, culture, and delicious food, while Easter saw our residents enjoying craft activities, chocolate treats, and themed decorations.

Our ANZAC Day Service was a particularly meaningful occasion, honouring our veterans and paying tribute to their service and sacrifice. Mother's Day and Father's Day were both celebrated beautifully, with music, gifts, and heartfelt moments shared with family and friends.

Throughout the year, we embraced multicultural days and awareness events, recognising the diverse cultures and backgrounds that make our community so special. NAIDOC Week was a proud celebration of Aboriginal and Torres Strait Islander culture, featuring art, storytelling, and community connection.

Residents and staff also had a wonderful time getting into the spirit of Halloween, dressing up and sharing plenty of laughter, and cheering on the races during our colourful Melbourne Cup festivities. Remembrance Day provided another touching moment of reflection and unity across our home.

And of course, the highlight of the year was our Family Christmas Parties held over three days and our MSU Family morning tea Christmas party – truly a Wongaburra tradition! The Bob Berg Room was transformed into a festive wonderland for our end-of-year Christmas celebrations, complete with a Santa Station featuring Beaudesert’s own Mr. Keith Reinke, live music by Keith Dunne, the Freiberg Family, and David Barnes, and a delicious feast prepared by our talented kitchen team. The Bob Berg Room came alive with festive cheer, live entertainment, and laughter as families, residents, and staff celebrated the season together.

Each event throughout the year helped strengthen our sense of community, connection, and belonging – making 2025 a truly memorable year for all.

#### New Programs and Activities

Our Morning Movement sessions – developed in collaboration with our Physiotherapy team – quickly became one of the most popular activities of the week. What began as a once-a-month class soon evolved into a weekly favourite. Residents love the upbeat music, the laughter, and the sense of accomplishment it brings.

We also introduced Fun in the Sun, encouraging safe outdoor activity and that all-important Vitamin D boost. These sessions have been a wonderful way to combine movement, nature, and social connection.

Milkshake Fridays have become a much-loved part of our fortnightly routine, alternating with our ever-popular Ice Cream Cart. The cheerful jingle echoing through the halls never fails to bring smiles!

And with the return of warmer weather, our Walking Group is once again bringing people together for gentle exercise and connection with nature.

#### **HIGHLIGHT OUTINGS**

This year’s outings were filled with laughter, adventure, and cherished memories. Highlights included visits to Moogerah Dam, the Beaudesert Classic Car Show at Tamrookum Hall (complete with BBQ lunch and live country music), and a scenic lunch at Eagle Heights Hotel.

We also enjoyed casual trips to Jacobs Well for fish and chips, Hungry Jack’s for burgers, and The Royal Hotel Harrisville for a hearty country-style lunch. Each outing offered our residents new experiences and the opportunity to reminisce about familiar places and times.

## **COMMUNITY INVOLVEMENT**

Celebrating multicultural and awareness days in the community with the local schools and Hospital continues to be an important and joyful part of life at Wongaburra. With themed decorations, music, and activities, our community truly embraces the spirit of togetherness.

We've strengthened our ties with the local community through regular social outings and partnerships, including visits to the Beaudesert Golf Club Seniors, Beaudesert RSL, and local QCWA events. Shopping trips continue to support residents' independence, and lunch outings at local venues remain a highlight.

We also welcomed local church groups for spiritual visits, as well as performances and visits from local schools and Kindy Link groups throughout the year and the local choir.

Our monthly indoor bowls and lunch gatherings with our friends from Whiddon Aged Care have provided opportunities to reconnect with old friends, share stories, and enjoy plenty of laughter.

One of the standout events of the year was our Annual Christmas Markets, where local businesses set up stalls for residents, families, and staff to shop for gifts and treats. These celebrations brought together families, residents, and staff for a truly heart-warming conclusion to the year – one that will be remembered fondly by all.

## **VOLUNTEERS – THE HEART OF HOLISTIC CARE**

Our volunteers continue to be the heart of what we do. This year, I'm proud to say we have 15 dedicated volunteers who bring their time, talents, and compassion to our programs. Their friendship and support enrich the daily lives of our residents in countless ways. To all our volunteers – thank you. Your kindness, energy, and commitment are truly valued and deeply appreciated.

Our Holistic Care Team continues to grow in strength, creativity, and compassion. This year's team includes: Carolyn Te Maipi, Jessica Dudley, Robert Coolwell, Katarna Hollenberg, Charlie Ackerman, and our newest member, Surabhi Singh.

Together, they deliver programs that celebrate individuality and foster joy – ensuring that every day at Wongaburra is filled with warmth, connection, and purpose. I want to thank the team for their hard work and dedication that they bring to the team and to our residents.

## LOOKING AHEAD

As we close another incredible year, I want to personally thank our Holistic Care staff and volunteers for your dedication, creativity, and compassion.

Together, we've made a lasting difference in the lives of our residents, and I couldn't be prouder of everything we've achieved.

Here's to another year of growth, laughter, and meaningful moments at Wongaburra.

Honnay Spencer







OUT AND

ABOUT







IN HOUSE  
ACTIVITIES



# WONGABURRA

CARING FOR THE COMMUNITY SINCE 1970



## EMAIL

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# Wongaburra Society

ABN: 60 633 552 611

NAPS ID 1003

## Financial Statements

For the year ended 30 June 2025

# Wongaburra Society

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# Wongaburra Society

Committee's report

30 June 2025

The committee members present their report on Wongaburra Society for the financial year ended 30 June 2025.

## **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 \$10,301,265 (2024: \$3,184,100).

## **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.

# Wongaburra Society

Committee's report

30 June 2025

## 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 construction project commenced in August 2024 and is estimated to be completed March 2027. The project will result in 7 additional bed licenses and bring total beds to 132. 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 2025 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

Dated: 27/10/25



Committee member



**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 2025, 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 positioned above the printed name.

**Peter Sheville, Director**  
Registered Company Auditor (16082)

27 October 2025

# Wongaburra Society

## Statement of profit or loss and other comprehensive income For the year ended 30 June 2025

	Note	2025 \$	2024 \$
Revenue	5	24,972,569	20,814,280
Other income	5	7,499,353	1,653,465
<b>Total income</b>		<b>32,471,922</b>	<b>22,467,745</b>
Care expenses		(5,035,504)	(3,506,742)
Depreciation and amortisation		(888,779)	(825,750)
Employee benefit expenses		(13,662,826)	(12,869,473)
Finance expenses	6	(44,743)	(68,800)
Occupancy costs		(992,284)	(1,066,816)
Other expenses		(1,546,521)	(946,064)
<b>Total expenses</b>		<b>(22,170,657)</b>	<b>(19,283,645)</b>
<b>Profit (loss) before income taxes</b>		<b>10,301,265</b>	<b>3,184,100</b>
Income tax		-	-
<b>Profit (loss) for the year</b>		<b>10,301,265</b>	<b>3,184,100</b>
<b>Total comprehensive income for the year</b>		<b>10,301,265</b>	<b>3,184,100</b>

The accompanying notes form part of these financial statements.

# Wongaburra Society

## Statement of financial position

As at 30 June 2025

	Note	2025 \$	2024 \$
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	8	17,053,886	20,761,763
Trade and other receivables	9	4,325,583	2,631,216
Other assets	11	44,319	134,650
<b>Total current assets</b>		<b>21,423,788</b>	<b>23,527,629</b>
<b>Non-current assets</b>			
Property, plant and equipment	10	43,559,330	27,770,992
Intangible assets		3,743	5,021
<b>Total non-current assets</b>		<b>43,563,073</b>	<b>27,776,013</b>
<b>Total assets</b>		<b>64,986,861</b>	<b>51,303,642</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	12	24,188,989	20,633,446
Borrowings		1,768	2,534
Employee benefits	14	1,317,340	1,171,726
Other liabilities	13	1,710,070	2,000,000
<b>Total current liabilities</b>		<b>27,218,167</b>	<b>23,807,706</b>
<b>Non-current liabilities</b>			
Borrowings		-	1,768
Employee benefits	14	69,060	95,799
<b>Total non-current liabilities</b>		<b>69,060</b>	<b>97,567</b>
<b>Total liabilities</b>		<b>27,287,227</b>	<b>23,905,273</b>
<b>Net assets</b>		<b>37,699,634</b>	<b>27,398,369</b>
<b>Equity</b>			
Retained earnings		18,450,471	8,149,206
Reserves	17	19,249,163	19,249,163
<b>Total equity</b>		<b>37,699,634</b>	<b>27,398,369</b>

The accompanying notes form part of these financial statements.

# Wongaburra Society

## Statement of changes in equity For the year ended 30 June 2025

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

<b>2025</b>	<b>Retained earnings \$</b>	<b>Other reserves \$</b>	<b>Total equity \$</b>
Opening balance	8,149,206	19,249,163	27,398,369
Surplus for the year	10,301,265	-	10,301,265
<b>Closing balance</b>	<b>18,450,471</b>	<b>19,249,163</b>	<b>37,699,634</b>

The accompanying notes form part of these financial statements.

# Wongaburra Society

## Statement of cash flows For the year ended 30 June 2025

	2025	2024
	\$	\$
<b>Cash flows from operating activities:</b>		
Receipts from customers	35,659,079	26,027,063
Payments to suppliers and employees	(26,752,553)	(22,564,532)
Interest received	1,040,217	911,698
Interest paid	(44,743)	(68,800)
Net bonds received/(repaid) to residents	3,068,496	3,267,569
<b>Net cash flows from/(used in) operating activities</b>	<b>12,970,496</b>	<b>7,572,998</b>
<b>Cash flows from investing activities:</b>		
Purchase of property, plant and equipment	(16,675,839)	(1,689,282)
<b>Cash flows from financing activities:</b>		
Payment of lease liabilities	(2,534)	(4,064)
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(3,707,877)</b>	<b>5,879,652</b>
Cash and cash equivalents at beginning of year	20,761,763	14,882,111
<b>Cash and cash equivalents at end of financial year</b>	<b>17,053,886</b>	<b>20,761,763</b>

The accompanying notes form part of these financial statements.

# Wongaburra Society

## Notes to the financial statements

For the year ended 30 June 2025

### 1. Introduction

The principal activities of the Association for the year ended 30 June 2025 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 27 October 2025.

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 a 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 is 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 are 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 are 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 are 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 are 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 are recognised over time as the services are provided. Residents are 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 are 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. 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.

## 3. Material accounting policy information (continued)

### e. Going concern

As at the reporting date, current liabilities exceed current assets by \$5,794,377, 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;

- \$20.5M 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;

-the entity continues to receive the support of its external financiers; and

-the entity reported a net profit of \$10,301,265 for the year ended 30 June 2025.

-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.

### f. 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.

### g. 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.

### 3. Material accounting policy information (continued)

#### g. Property, plant and equipment (continued)

##### 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.

#### h. 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.

## 3. Material accounting policy information (continued)

### h. Impairment of non-financial assets (continued)

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

### i. 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.

##### 1) Classification

###### *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.

##### 2) 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.

##### 3) Impairment of financial assets

###### *Impairment of financial assets*

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

## 3. Material accounting policy information (continued)

### i. Financial instruments (continued)

#### i. Financial assets (continued)

##### 3) Impairment of financial assets (continued)

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.

##### 4) Trade receivables

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.

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.

### 3. Material accounting policy information (continued)

#### i. Financial instruments (continued)

##### i. Financial assets (continued)

##### 5) 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.

### 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.

#### b. 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 2025

### 4. Critical accounting estimates and judgements (continued)

#### 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 - receivables

The receivables at the reporting date have been reviewed to specifically provide for any debts which are considered irrecoverable. The remaining debts have been subject to expected credit loss testing based on the history of the association with the counterparty, the current economic climate and any future expectations relating to the industry and circumstances of the counterparty.

#### e. Key judgements - grant income

For many of the grant agreements received, the determination of whether the contract includes sufficiently specific performance obligations was a significant judgement involving discussions with a number of parties at the company, review of the proposal documents prepared during the grant application phase, and consideration of the terms and conditions.

Grants received by the company have been accounted for under both AASB 15 and AASB 1058, depending on the terms and conditions and decisions made.

If this determination was changed, then the revenue recognition pattern would be different from that recognised in these financial statement

### 5. Revenue and other income

#### a. Revenue from continuing operations

	2025	2024
	\$	\$
<b>Revenue from contracts with customers (AASB 15)</b>		
Government income - home care	5,898,135	3,854,728
Government income - residential aged care	14,040,957	12,166,971
Administration and management fees	2,015,802	1,905,153
Resident fees	3,017,675	2,887,428
	<b>24,972,569</b>	<b>20,814,280</b>

# Wongaburra Society

Notes to the financial statements  
For the year ended 30 June 2025

## 5. Revenue and other income (continued)

### b. Other income

Description	2025	2024
	\$	\$
Management fees	1,040,218	911,698
Net gain on disposal	11	100
Grants - Capital	6,289,930	-
Grants - Non Capital	-	585,461
Other income	169,194	156,206
	7,499,353	1,653,465

### 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.

#### Capital grants

Capital grants received to fund the demolition and reconstruction of the older part of the residential aged care facility are accounted for in accordance with AASB 1058 Income of Not-for-Profit Entities. Where the terms of the grant are enforceable and require the entity to use the funds to construct a specified non-financial asset that will be controlled by the entity, the grant is initially recognised as a liability (deferred income). Income is then recognised progressively over time, in line with the construction progress, as the associated obligation is fulfilled.

## 6. Finance income and expenses

Finance expenses	2025	2024
	\$	\$
Impairment losses on receivables	1,494	32,897
Other finance expenses	43,249	35,903
<b>Total</b>	<b>44,743</b>	<b>68,800</b>

# Wongaburra Society

Notes to the financial statements  
For the year ended 30 June 2025

## 7. Auditor's remuneration

	2025	2024
	\$	\$
Remuneration of the auditor of the Association, C&N Audit services, for:		
Audit fee	21,630	21,000
Other remuneration of the auditor	1,550	1,550
<b>Total</b>	<b>23,180</b>	<b>22,550</b>

## 8. Cash and cash equivalents

### a. Cash and cash equivalent details

	2025	2024
	\$	\$
Cash at bank	2,787,674	1,895,156
Cash on hand	1,666	1,273
Short-term deposits	4,245,711	6,106,482
Other cash and cash equivalents	10,018,835	12,758,852
<b>Total</b>	<b>17,053,886</b>	<b>20,761,763</b>

### 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:

	2025	2024
	\$	\$
Cash and cash equivalents	17,053,886	20,761,763

## 9. Trade and other receivables

Current	2025	2024
	\$	\$
Trade receivables	144,930	195,254
Provision for impairment	(15,000)	(15,000)
	129,930	180,254
GST receivable	930,149	87,884
Other trade and other receivables	3,265,504	2,363,078
<b>Total</b>	<b>4,325,583</b>	<b>2,631,216</b>

# Wongaburra Society

Notes to the financial statements  
For the year ended 30 June 2025

## 9. Trade and other receivables (continued)

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

## 10. Property, plant and equipment

### a. Property, plant and equipment details

Summary	2025	2024
	\$	\$
<b>Land</b>		
Land - new	8,048,058	-
Land - existing	3,500,000	3,500,000
<b>Total Land</b>	<b>11,548,058</b>	<b>3,500,000</b>
<b>Buildings</b>		
Buildings	24,818,397	24,650,694
Accum Depreciation Buildings	(4,273,642)	(3,620,955)
<b>Total Buildings</b>	<b>20,544,755</b>	<b>21,029,739</b>
Capital works in progress	10,459,304	2,159,927
<b>Plant and equipment</b>		
Plant & Equipment - At Cost	3,610,162	3,504,011
Accum Depreciation Plant & Equipment	(3,086,074)	(2,947,321)
Office Equipment - At Cost	375,881	366,366
Accum Depreciation Office Equipment	(313,904)	(284,341)
<b>Total Plant and equipment</b>	<b>586,065</b>	<b>638,715</b>
<b>Furniture, fixtures and fittings</b>		
Furniture & Fittings - At Cost	1,306,000	1,260,677
Accum Depreciation Furniture & Fittings	(945,664)	(896,922)
<b>Total Furniture, fixtures and fittings</b>	<b>360,336</b>	<b>363,755</b>
<b>Motor vehicles</b>		
Motor Vehicles - At Cost	357,862	357,862
Accum Depreciation Motor Vehicles	(297,050)	(279,006)
<b>Total Motor vehicles</b>	<b>60,812</b>	<b>78,856</b>
	<b>43,559,330</b>	<b>27,770,992</b>

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 March 2027. 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 2025

## 10. Property, plant and equipment (continued)

### a. Property, plant and equipment details (continued)

#### Movements in Carrying Amounts

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)
<b>Closing balance</b>	<b>3,500,000</b>	<b>21,029,739</b>	<b>2,159,927</b>	<b>638,715</b>	<b>363,755</b>	<b>78,856</b>	<b>27,770,992</b>

2025	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	21,029,739	2,159,927	638,715	363,755	78,856	27,770,992
Additions	8,048,058	167,703	8,299,377	108,741	51,960	-	16,675,839
Disposals	-	-	-	-	-	-	-
Depreciation expense	-	(652,687)	-	(168,027)	(48,743)	(18,044)	(887,501)
<b>Closing balance</b>	<b>11,548,058</b>	<b>20,544,755</b>	<b>10,459,304</b>	<b>579,429</b>	<b>366,972</b>	<b>60,812</b>	<b>43,559,330</b>

# Wongaburra Society

Notes to the financial statements  
For the year ended 30 June 2025

## 11. Other assets

Current	2025	2024
	\$	\$
Prepayments	44,319	133,698
Other assets	-	952
	44,319	134,650

## 12. Trade and other payables

Current	2025	2024
	\$	\$
Trade payables	361,799	656,004
Refundable accommodation bonds	20,586,251	17,507,755
Other trade and other payables	3,240,939	2,469,687
	24,188,989	20,633,446

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.

## 13. Other liabilities

Current	2025	2024
	\$	\$
Deferred income - Capital grant	1,710,070	2,000,000

## 14. Employee benefits

### a. Employee benefit details

Current	2025	2024
	\$	\$
Long service leave	353,033	304,879
Annual leave	964,307	866,847
	1,317,340	1,171,726

Non-current	2025	2024
	\$	\$
Long service leave	69,060	95,799

# Wongaburra Society

Notes to the financial statements  
For the year ended 30 June 2025

## 15. 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 March 2027. As at 30 June 2025, \$8M has received for government grant and \$10.4M booked to Capital Work.

## 16. Financial risk management

Financial assets	2025	2024
	\$	\$
Cash and cash equivalents	17,053,886	20,761,763
Trade and other receivables	4,325,583	2,631,216
	21,379,469	23,392,979

## 17. Reserves

	2025	2024
	\$	\$
<b>Other reserves</b>		
Asset Revaluation Reserve	18,350,187	18,350,187
General Reserve	898,976	898,976
<b>Total Other reserves</b>	19,249,163	19,249,163
	19,249,163	19,249,163

## 18. Contingencies

In the opinion of the Board of Committee, the Association did not have any contingencies at 2025 (2024: None).

## 19. Related parties

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

The remuneration paid to key management personnel of the Association is \$710,424 (2024: \$612,834).

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 nil (2024: \$114,073).

# Wongaburra Society

Notes to the financial statements  
For the year ended 30 June 2025

## 20. Cash flow information

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

	2025	2024
	\$	\$
Profit for the year	10,301,265	3,184,100
<b>Add / (less) non-cash items:</b>		
(Profit) / loss on sale of assets	(11)	(100)
Depreciation and amortisation	888,779	825,750
<b>Changes in assets and liabilities:</b>		
(increase) / decrease in receivables	(1,694,467)	(952,048)
(increase) / decrease in other assets	90,331	(95,674)
increase / (decrease) in payables	3,555,654	1,094,619
increase / (decrease) in employee benefits	118,875	248,782
increase / (decrease) in other liabilities	(289,930)	3,267,569
<b>Cash flows from operations</b>	<b>12,970,496</b>	<b>7,572,998</b>

## 21. 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

## 22. 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.

## 23. 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: 27/10/25.



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 2025, 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 2025 and of its financial performance for the year 2025 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.

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## **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, Director**  
Registered Company Auditor (16082)

27 October 2025