

ANNUAL REPORT

2022/23



Gelantipy District Bush Nursing Centre Inc.

1 Saleyard Road, Gelantipy, Victoria, 3885

ABN 77 167 224 250

Email: gdbnc@gha.net.au

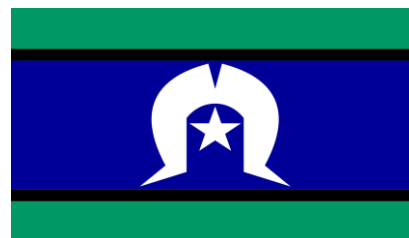
Website: gdbnc.com.au



Bush Nursing Centre Inc

Acknowledgement of Traditional Custodians ...

The Gelantipy Bush Nursing Centre would like to acknowledge the Traditional Owners of the land on which we gather, and pay our respects to their Elders past, present and emerging.



Inclusion Statement ...

Everyone is welcome at the Gelantipy District Bush Nursing Centre Inc. We are committed to including all people, embracing diversity and eliminating all forms of discrimination.

The Community of Gelantipy and District ...

Gelantipy is located 120km northeast of Bairnsdale, in a remote and mountainous area of East Gippsland.

An isolated and diverse rural community that borders the Snowy River National Park, the district has a population of approximately 150 permanent residents.

Most of the area is accessible only by unsealed roads and four-wheel-drive tracks. During the winter months, road conditions can become hazardous as a result of heavy rains, snow and ice.

The farming district specialises primarily in beef and lamb production. However, the area also supports other smaller agricultural enterprises, as well as lifestyle retreat and homestay opportunities.

The Centre services an area of approximately 3,400 square kilometres stretching from Murrindal (approximately 30 minutes south) to the New South Wales border (approximately two hours north), taking in the communities of W Tree, Butchers Ridge, Gelantipy, Wulgulmerang and Suggan Buggan.

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Business Details ...

Gelantipy District Bush Nursing Centre Inc.

Incorporation No. A0011651S

ABN: 77 167 224 250

Address:

1 Saleyard Road, Gelantipy, VIC, 3885

Contact:

Phone: (03) 5150 2410

Fax: (03) 5155 0217

Email: gdbnc@gha.net.au

Website: gdbnc.com.au

Social: Facebook – Gelantipy District Bush Nursing Centre

Auditors:

The auditors for the 2022-23 financial year were:

Crowe Australasia

(an affiliate of Findex)



Who We Are ...

The Gelantipy District Bush Nursing Centre Inc. first opened in February 1964 on the veranda of Sister Dawn Cross's home. Then, in 1988, the Centre opened its own building located on Saleyard Road, Gelantipy, which underwent a complete refurbishment and was officially re-opened in 2017, ensuring services and requirements are well and truly met for the foreseeable future.

The core business of the Centre is to ensure the holistic health and wellbeing of the community by providing a range of services including Nursing, Home-Based Nursing and Emergency Response. The Centre is managed by a voluntary Committee of Management.

The Centre Nurse Manager liaises with individual consumers' GPs, allied health services, the Gippsland Lakes Complete Health Centre, the Bairnsdale Regional Health Service and Orbost Regional Health and Latrobe Regional Hospital, as required, and collaborates with the RFDS, Gippsland PHN and other providers in order to bring further services to the district.

The Centre brings modern technology into the clinic in order to assist consumers to connect with specialist and other services, helping to eliminate long commutes to metropolitan centres that can range from two up to six hours.

The Gelantipy District Bush Nursing Centre Inc. is a registered member of the Australian Charities and Not-for-profits Commission (ACNC), and acknowledges the dedicated support of the Victorian Government and the funding received through the Department of Health. Funding received through membership subscriptions and community donations are also received with great appreciation.

Life Members:

Joyce Clemm - 1988

Norm Woodhouse (posthumously) – 2019

Nigel Hodge – 2019

Paul Sykes – 2019

Judith Sykes – 2019

Keith Davies - 2019



Our Vision ...

That the community of the Gelantipy District reach their utmost potential in relation to health and wellbeing.

Our Mission ...

To service the holistic health and wellbeing needs of both the local residents and transitory population.

Our Goals ...

- To continue to deliver safe and appropriate care to our community.
- To ensure a strong and robust service delivery.
- To have the right people in place to ensure quality service.
- To continue to be financially robust.

Our Values and Philosophy ...

Genuine commitment to providing outstanding healthcare.

Drive continuous improvement.

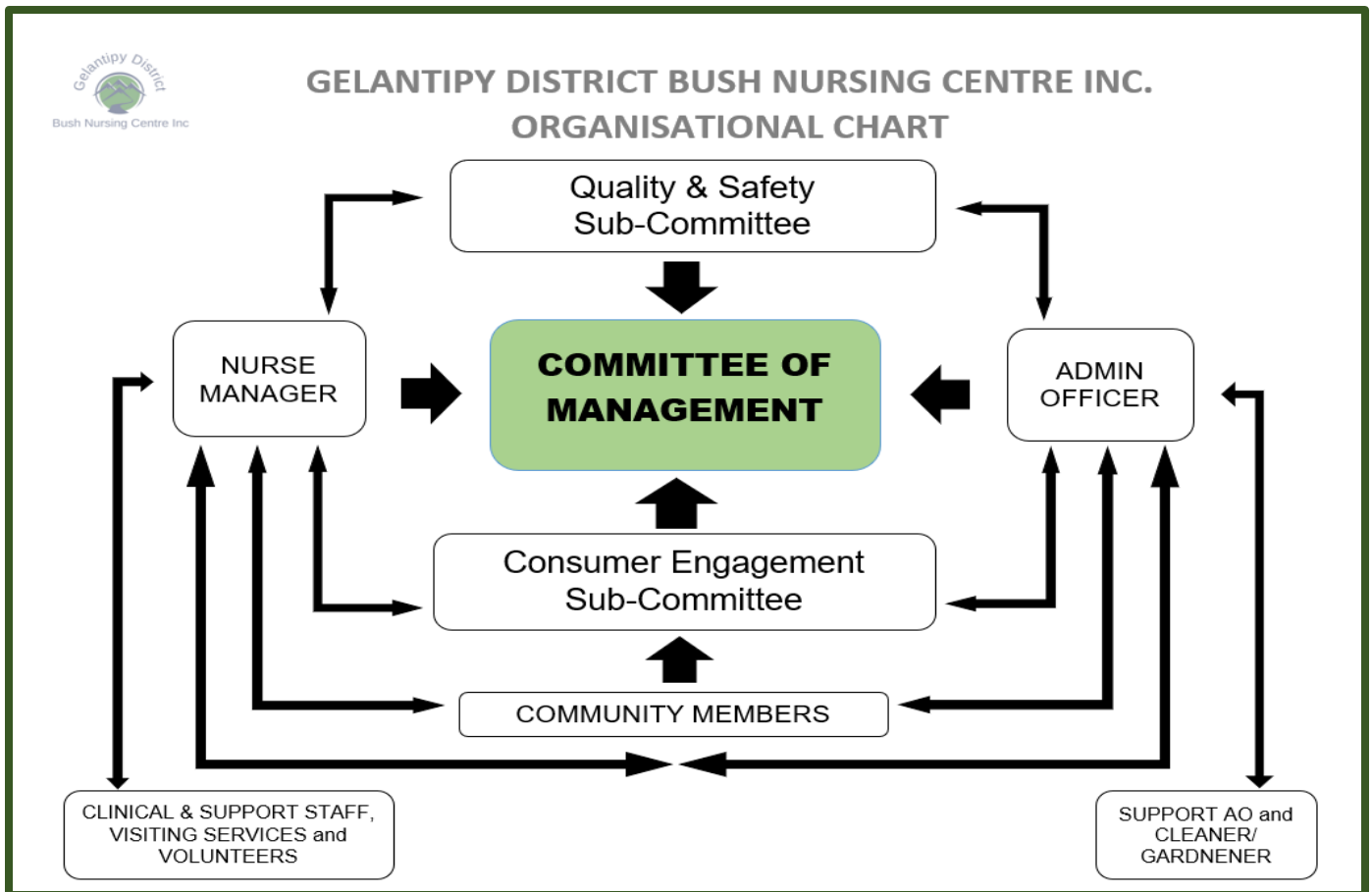
Best practice across all levels.

Nursing empowerment and education.

Consumer partnership and participation.

These values underpin our principles of integrity, collaboration and consumer involvement, ensuring the safety and wellbeing of our community.

Organisational Structure ...



Committee of Management meetings are held monthly.

Sub-Committees ...

We thank the following volunteers for their service and time on our Sub-Committees:

- Judi Sykes (Quality & Safety Sub-Committee).
- Danny Mitton (Quality & Safety Sub-Committee).
- Annemarie Henderson (Quality & Safety Sub-Committee).
- Marge Woodhouse (Consumer Engagement Sub-Committee).
- Neroli Hadfield (Consumer Engagement Sub-Committee).

Volunteers ...

We acknowledge and express our sincere gratitude to all of the hard-working Volunteers who we rely upon and who continually give their time and most welcome support in order to provide a helping hand to the Centre and to others in the community.

President's Report ... Paul Sykes

It gives me great pleasure to present the President's Report for the Gelantipy District Bush Nursing Centre Inc. after another full year of challenges faced and achievements accomplished by our dedicated team of staff, volunteers and supporters.

This year we engaged the services of Non Profit Training to help us workshop and create our current Strategic Plan. We are grateful for the time and expertise that Graeme from NPT provided to the COM, as his insights and guidance were invaluable in helping us to develop a plan that is aligned with our mission and values, and that will help us to achieve our goals.

We remain committed to delivering exceptional healthcare services to our community and our staff provided comprehensive assistance, education, and support to individuals across our district. As always, strengthening our ties with the community remains a core focus, and our aim to create more interactive platforms where community members can actively participate, provide feedback, and collaborate in shaping the Centre's future has been achieved this year and will continue to evolve further as we move forward.

A long-term member of our COM team, Mr Keith Davies, decided to retire in April this year after many years of service. Keith has been an integral part of the BNC ... dedicating his time, expertise, and unwavering commitment to the betterment of our Centre ... and his contributions have been invaluable in shaping the BNC's growth and achievements. We also said goodbye to another long-standing member of the GDBNC in October last year, Pauline Buchanan. Pauline was a pivotal and valued member of the Centre for many years and played an essential part in the Centre's success ... first in her role as Administration Officer from mid-2009, and later as a member of our COM. On behalf of the COM, I express our heartfelt gratitude to both Keith and Pauline for their service to the BNC. Their dedication and hard work have made a significant impact on the Centre, and we are truly grateful for their contributions.

We were pleased with the Victorian Government's decision to transition Bush Nursing Centres to the National Safety & Quality Primary & Community Healthcare (NSQPCH) Standards. These Standards are better tailored to the unique nature of our services and others like us, and we are confident that this transition will further empower us to provide exceptional care to our community, allowing us to continue prioritising the safety, wellbeing and satisfaction of our consumers as we uphold these rigorous Standards.

In line with this accreditation transition, our recent partnership with GovernWith, a recognised authority in governance solutions, promises to enhance the effectiveness of our governance practices and organisational management. I am sure that their expertise will provide insights and guidance to our Committee of Management, allowing us to navigate governance requirements with confidence and precision.

This year we welcomed Prudence Hart, Casual Nurse, and Deb Woodburn, Casual Support Worker, to our GDBNC Team. Pru brings a wealth of nursing experience, dedication and compassion with her and, notably, Pru's previous experience in governance and quality assurance has been of particular help in the lead up to our Centre's reaccreditation. Equally valuable, Deb joined us with a passion for community engagement and a desire to support the holistic needs of our patients. We are grateful for the positive impact that both Pru and Deb are having on our organisation and the lives of those we serve.



Strategic Plan Update Session with NPT

President's Report continued ...

As a result of embracing the ever-evolving landscape of healthcare, this year we were able to announce a significant advancement that holds immense promise for the future of our services. The GDBNC was fortunate to receive a generous donation of HoloLens equipment through the Bairnsdale Regional Health Service, and this state-of-the-art technology opens up new horizons for telehealth, allowing us to transcend physical boundaries and deliver even more comprehensive care remotely. We are taking a holistic approach to its implementation and, as a result, are on the brink of a new connectivity era with the imminent installation of Starlink hardware, which will provide us with the necessary internet capabilities to fully harness the power of these technological innovations.

As always, we extend our deepest gratitude to esteemed partners like the Buchan Rodeo and the Buchan & Gelantipy Racing Club who consistently demonstrate their commitment by contributing to our cause. Moreover, the spirit of giving has resonated with numerous individuals and organisations throughout this financial year, and we are profoundly appreciative of all donations, large and small, that have been extended to us. These acts of kindness enable us to make certain that our equipment is upgraded and relevant, ensuring we can provide services with safety and confidence.

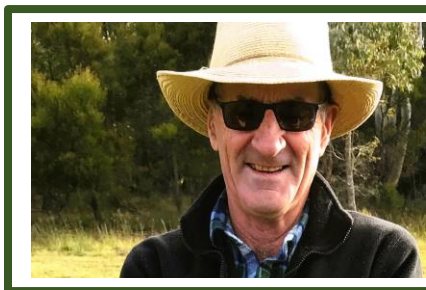
This year, with the successful outcome of a Rural Health Infrastructure Fund (RHIF) Department of Health Grant application, we were able to purchase an updated Prado for the Centre. This acquisition enhances our operational capabilities whilst ensuring that our nursing staff remain equipped to navigate the unique challenges of our district.

Behind every achievement and successful endeavour there is an extraordinary team that makes it possible. As we reflect on this year's accomplishments, and on behalf of the COM, I extend our heartfelt gratitude to the entire staff of the Gelantipy District Bush Nursing Centre Inc. We are particularly grateful for the exceptional leadership provided by our Nurse Manager, Susie Edwards. Her composure, compassion, and dedication have set the tone for our Centre's success, inspiring each of us to give our best every day. Her ability to guide our staff through challenges and triumphs alike is testament to her outstanding leadership skills. In addition, Ann-Marie Davies, our Admin Officer, plays a vital role in the running of the Bush Nursing Centre and her dedication and hard work are essential to our success. She is responsible for a wide range of tasks and is always willing to go the extra mile and lend a helping hand. Susie and Ann-Marie are a united and compassionate team and their tireless efforts, dedication, and unwavering commitment are the driving force behind our Centre's achievements.

In closing, I would like to say that the Gelantipy District Bush Nursing Centre Inc. stands as more than just a healthcare provider ... it is the vibrant heartbeat of our community. Our Centre's influence extends far beyond healthcare, acting as a vital hub for information, camaraderie, and support. We owe an immeasurable debt of gratitude to the individuals and organisations who work to keep our doors open and our operations viable. This includes the unwavering support and commitment from the Department of Health, as well as the selfless members of our Committee of Management and Sub-Committees who volunteer their time and expertise to provide steadfast guidance, and also our staff who continue to go above and beyond for the members of our district and visitors alike. The cohesive efforts of this collective force embody the spirit of our community, ensuring that the Gelantipy District Bush Nursing Centre Inc. remains a beacon of strength, connection, and wellbeing for all.

Paul Sykes

President



Board Members ...

Committee of Management:

President:	Paul Sykes
Vice-President:	Danny Mitton
Treasurer:	Judi Sykes
Committee Member:	Alfred Hackett
Committee Member:	Annemarie Henderson
Committee Member:	Jakqui Barnfield
Committee Member:	Deborah Woodburn (Consumer Representative)

Staff Members ...

Nurse Manager:	Susie Edwards
Casual Nurse:	Prudence Hart
Administration Officer:	Ann-Marie Davies
Casual Admin. Officer:	Amy Rogers
Casual Patient Drivers/ Home Care Workers:	Stephanie Franks, Ellisa Nixon, Deborah Woodburn
Cleaner/Gardener:	Ann-Marie Davies (with thanks to Danny Mitton for his gardening contributions)

Nurse Manager's Report ... Susie Edwards

The Gelantipy District Bush Nursing Centre has again provided essential community and homecare services to our remote and isolated population during the past twelve months. Our Committee of Management, Administration Staff, Nurses and Homecare Staff have worked tirelessly to enable us to provide quality care to our patients, both in the clinic environment and also in their own homes where they feel most comfortable and supported.

During this year we have added two new staff members to our team. Deborah Woodburn joined us as a Homecare and Patient Transport Worker and we also welcomed Prudence Hart, Registered Nurse, to the Centre. Prudence is highly skilled in aged care and accreditation, which has given us extra support as we are continually working on our accreditation standards.

This year we have seen an increase in the demand for our services. This has been due to a number of factors, including our district's ageing population, an increasing prevalence of chronic diseases, and the remoteness of our region. Despite the challenges, all staff have risen to the occasion and continue to provide exceptional care to our patients.

We have also made a number of improvements to our services, including:

- Expanding our homecare team to meet the growing demand for services
- Continuing our partnerships with other healthcare providers to improve coordination of care
- Implementing new technology to streamline our processes and improve the quality of care we provide with the use of our Hololens

We are committed to providing our patients with the best possible care, and we are proud of the work that all staff perform each day.

We are also grateful for the support of our community and our partners who share our commitment to continuing to provide high-quality nursing, community and homecare services to the people of the Gelantipy District.

Despite our successes, there are still some challenges that we face. One of the biggest challenges is the remoteness of our region. This can make it difficult for patients to access care, and it can also make it challenging for our nurses to provide care in remote and isolated locations.

Another challenge is our district's ageing population. The number of people over the age of 65 is increasing rapidly in our region, and many of these people have complex medical needs. This puts a strain on our resources and makes it difficult to meet the growing demand for care.

Nurse Manager's Report continued ...

Re-accreditation in the coming year is a top priority for all involved in the management of the Centre, and we are all working to ensure that the Centre meets the required standards. As the Nurse Manager, I am grateful for the support of the Committee of Management, the team and the community as we prepare for this. The Centre is committed to providing high-quality care to the community, and we are confident that we will be successful in achieving re-accreditation in early 2024.

I believe that, by working together, we can overcome the challenges that we face and continue to provide essential healthcare and homecare services to the people of the Gelantipy District.

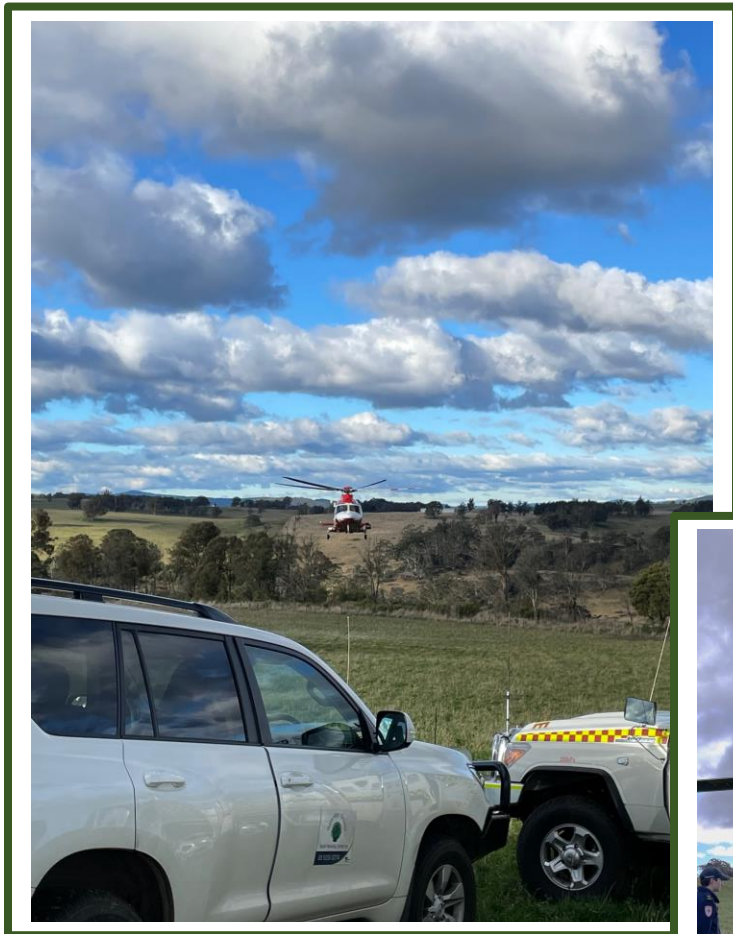
Susie Edwards

Nurse Manager



Nurse Manager's Year in Review ...

Over the past 12 months the nursing team, as qualified Remote Area Nurses (RAN's), responded to a number of emergency calls. These calls are often in difficult terrain, and it takes partnerships with multiple agencies to complete the jobs. With these diverse clinical skills, we were able to continue to provide the care needed to the population in the catchment area.



Nurse Manager's Year in Review continued ...

During the past year the Gelantipy District Bush Nursing Centre was fortunate to be visited by many different agencies, collaborating on a number of services and projects. For example, in a joint effort with the Safer Together Community-Based Bushfire Management (CBBM) Project, community consultations were held with members of the W Tree district in relation to emergency preparedness.



***Emergency Preparedness Collaboration
with W Tree Locals & Safer Together CBBM***



DOH Site Visit to GDBNC

Nurse Manager's Year in Review continued ...

Other services hosted by the Centre this year included:

- Ideal Hearing - who conducted hearing tests for the community;
- Gippsland East Local Learning & Employment Network (GELLEN) - who helped with all things digital, including using smart phones, internet, etc.;
- RFDS Mobile Eye Care also provided welcome optometry services.



Gippsland East Local Learning & Employment Network (GELLEN) Digital Mentor Visit

Nurse Manager's Year in Review continued ...

We were also fortunate to receive donations from a number of benefactors throughout the year. Part of these donations were utilised to fund equipment purchases as well as community outreach projects, including First Aid and CPR courses.



GDBNC Benefactors - Hodge Gelantipy Family Reunion



Podiatry/Pathology Chair acquisition funded from donations received



Community First Aid & CPR Course



Nurse Manager's Year in Review continued ...

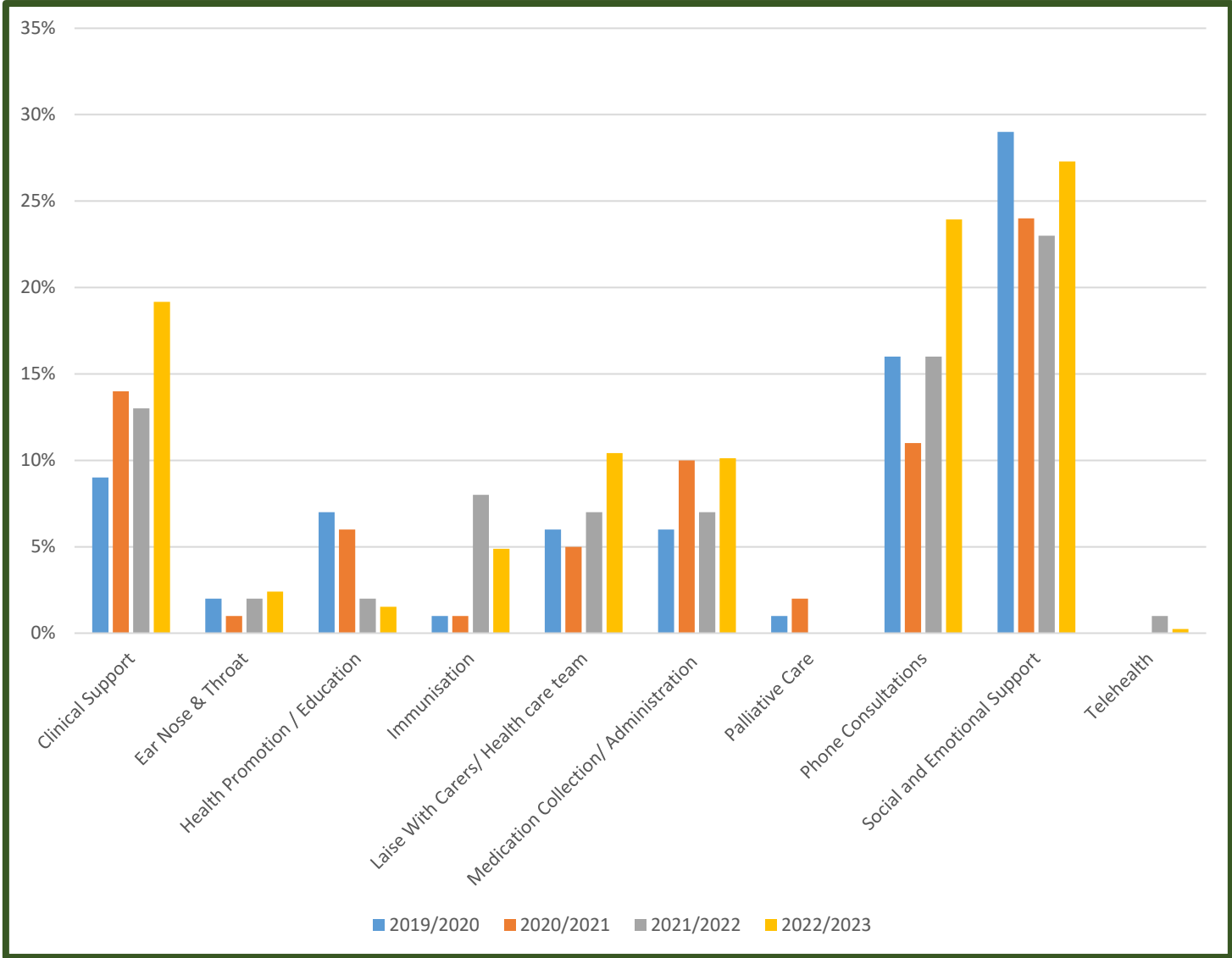
In addition, we were extremely grateful to be a beneficiary of the “Heartbreak to Hope” book project ... a huge undertaking that ultimately raised over \$8,000 for our Centre. This project enabled people to have a voice and share their stories of survival and hope during the Black Summer fires. The work undertaken as part of this project was inspirational and proved what can be achieved when people come together to make a difference, and the money received will help us to continue providing quality healthcare to the people in our District.



Presentation of Heartbreak to Hope donation cheque to EVBNN

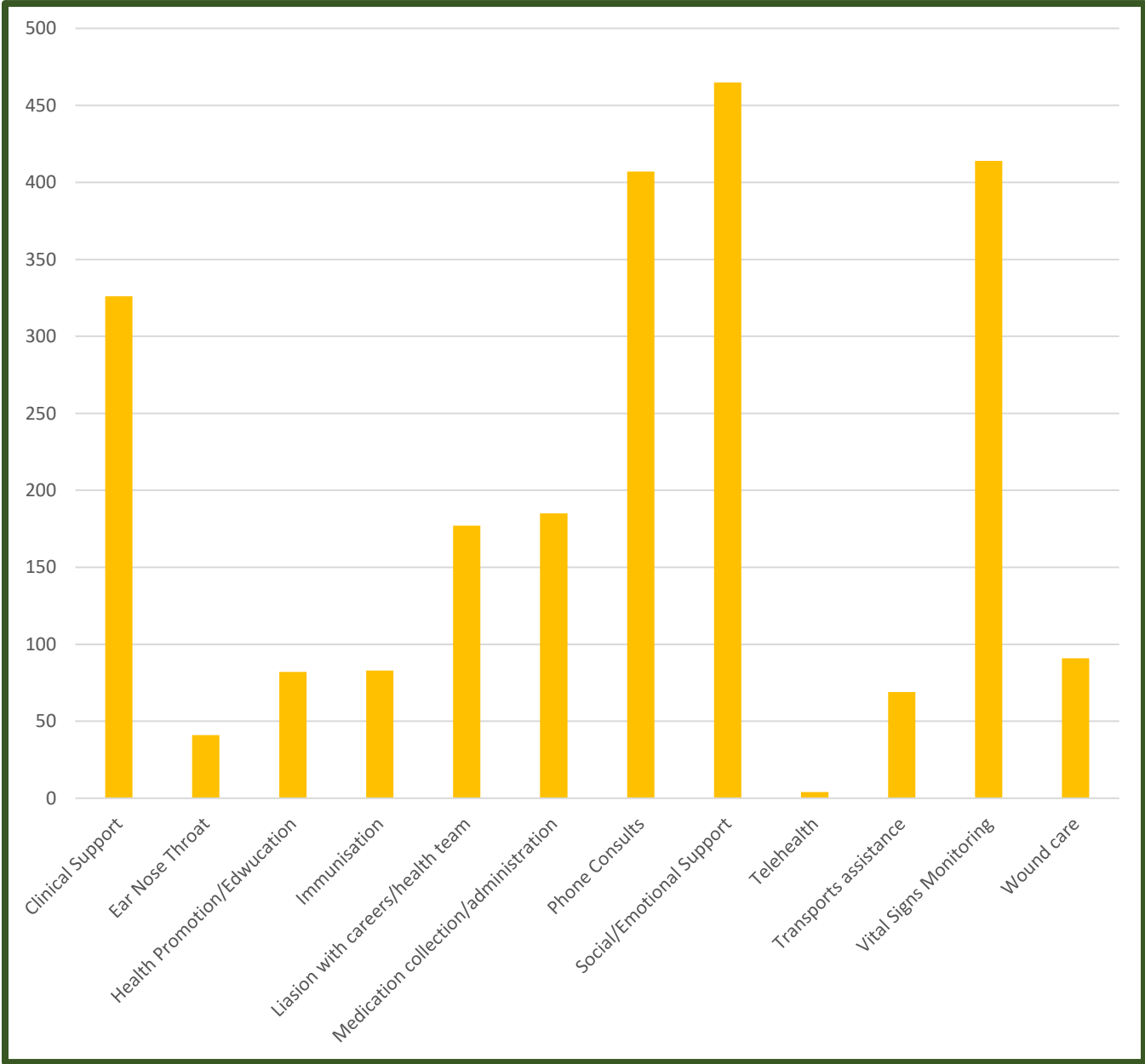
Clinical Activity 2022/2023 ...

Occasions of Activity Type (Yearly Comparison)



Clinical Activity 2022/2023 continued ...

Occasions of Activity Type 2022/2023



Quality & Safety Report ...

Quality Consumer Care ...

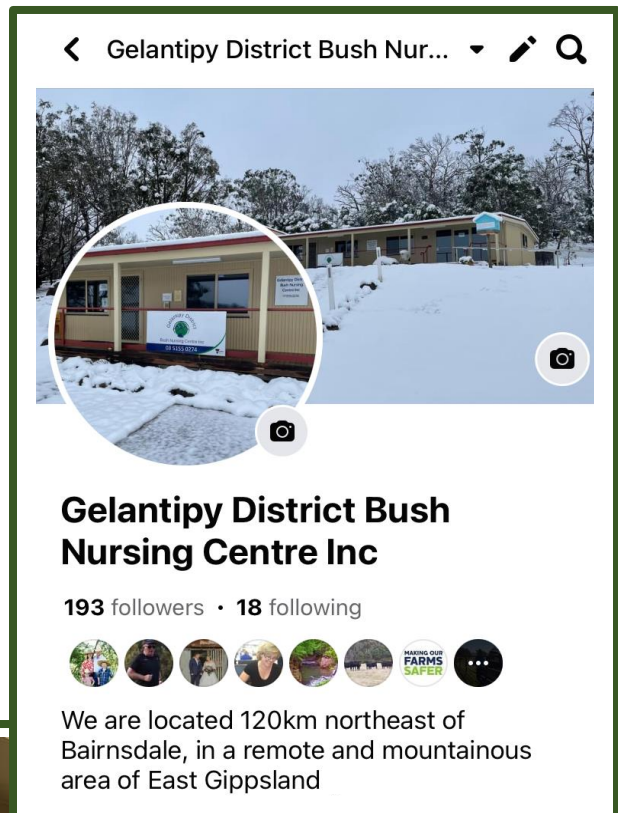
The GDBNC continues to focus on Quality and Safety in order to further develop existing organisational reporting processes. As part of achieving accreditation against the National Safety and Quality Health Service (NSQHS) Standards, we are focused on developing access to high-quality and safe care as well as continuing to engage the community to have a say about our service.

Consumer participation has always been encouraged and the GDBNC engages consumers in a variety of ways ...

- Community Needs Surveys
- Representatives on our Committees
- Visitor Satisfaction Survey

The GDBNC has a well-qualified and appropriately-allocated workforce, and the Centre also employs patient drivers and supportive Home Care Staff, whose focus is person-centred program delivery.

Service delivery to the community is also supported through community engagement by way of our regular newsletter, Facebook page and website.



GDBNC Facebook Page and Website



Quality & Safety Report continued ...

Improvements ...

- Acquisition of updated main Centre vehicle for Clinical Staff through DoH RHIF Funding
- Updated Strategic Plan
- Staff Training in the use of HoloLens
- Continuation of regular BNC Morning Tea/Community Information Opportunities
- Installation of Outdoor Community Defib Machine
- Installation of Outdoor GDBNC Community Noticeboard
- Installation of Baby Change Table in All-Abilities Bathroom
- Installation of Recognition Boards for Life Members and Benefactors
- Ongoing refurbishment of the Clinic Room to include privacy screen
- Acquisition of Raizer-Lift Chair
- Acquisition of Podiatry/Pathology Chair
- Updated Memorandum of Understanding Agreements
- Successfully completed the following Audits: -
 - Hand Hygiene Audit
 - Infection Control Audit
 - Patient Health Record Audit
 - Chemical Register Audit
 - Legal Compliance Audit
 - Risk Register Audit



New Prado for Clinical Staff obtained through successful RHIF Grant



Staff Training in use of HoloLens Technology



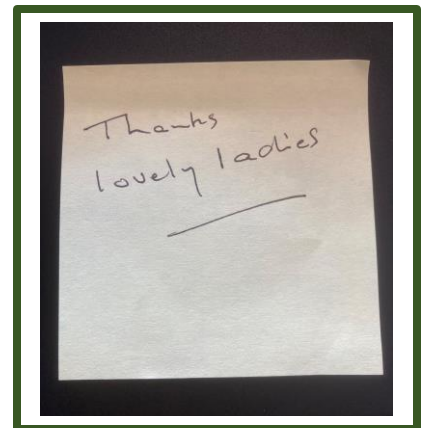
Quality & Safety Report continued ...

Feedback & Complaints ...

All compliments, suggestions and complaints are reviewed with a view to enhancing the GDBNC systems and processes. Complaints are reported to the COM and, if necessary, investigated.

Feedback and complaints were received in a number of ways, and are an opportunity for us to find out what matters to our community and improve our services and, ultimately, the experience of our consumers. The ways in which we receive this feedback have been:

- Community Needs survey
- Visitor satisfaction survey
- Verbally or in writing
- In person to one of our Staff members, Committee of Management or consumer representatives
- Online via GDBNC Website and Facebook Page



Incident Management ...

Incidents are reported to the relevant Committees and Staff to provide ongoing training and improve work practices. The Victorian Health Incident Management System (VHIMS) helps us to record, investigate and review incidents that occur at the GDBNC and easily report this information so that emerging trends can be identified early. Staff members have access to the system to, in their own words, record events that have occurred, giving real time notification to other Staff members of a potential issue. In the past 12 months one incident (including near misses) was reported at the GDBNC.

Quality & Safety Report Continued ...

Training ...

Training has continued throughout the year via online and face-to-face learning opportunities. Some of the face-to-face training attended by the Staff, Committee and community include ...

- ✓ Remote Area Nurse
- ✓ AV monthly Staff training
- ✓ AV community CPR and First Aid
- ✓ Bush Nursing Centre Virtual Congress 2022 for Staff and COM provided by ACCPA (formerly LASA)



Remote Area Nurse Training



Accreditation ...

What does it mean ...

Accreditation against the National Safety and Quality Health Service (NSQHS) Standards provides assurance that systems are in place to ensure expected standards of safety and quality are met. These Standards were developed in collaboration with the Australian Government, States and Territories, the private sector, clinical experts, patients and carers, with the primary aims being to protect the public from harm and to improve the quality of health care generally.

Importantly, the Standards have also provided a nationally-consistent statement about the standard of care consumers can expect from their health service organisations.

What it means to us ...

Accreditation means that the Gelantipy District Bush Nursing Centre Inc. is working towards meeting comprehensive national standards that have been set by an independent body, acknowledging our commitment to managing safety, risk and quality.

What it means to you ...

Accreditation means that our consumers and community can have peace of mind, safe in the knowledge that the Centre is committed to:

- Providing high-quality and safe care;
- Improving patient outcomes;
- Protecting privacy; and
- Ensuring the Centre is a safe and quality-focused environment.



Key Partners ...

The Gelantipy District Bush Nursing Centre continues to formalise and integrate planning with key partners:

- Ambulance Victoria (AV)
- Bairnsdale Regional Health Service (BRHS)
- Country Fire Authority (CFA)
- Department of Health (DOH)
- Department of Energy, Environment & Climate Action (DEECA)
- Gippsland East Local Learning & Employment Network (GELLEN)
- Ideal Hearing
- East Gippsland Shire Council (EGSC)
- Eastern Victorian Bush Nursing Network (EVBNN)
- Gippsland Bush Nursing Clinical Governance Partnership (GBNCGP)
- Gippsland Health Alliance (GHA)
- Gippsland Lakes Complete Health Centre (GLCH)
- Gippsland Primary Health Network (GPHN)
- Latrobe Regional Hospital (LRH)
- Aged & Community Care Providers Association (ACCPA)
- Non Profit Training (NPT)
- Orbost Regional Health
- Royal Flying Doctors Service (RFDS)
- Safer Care Victoria (SCV)
- Service Industry Advisory Group (SIAG)
- The Buchan Bush Nursing Centre (BBNA)



Financial Report ...

GELANTIPY DISTRICT BUSH NURSING CENTRE INCORPORATED

ABN: 77 167 224 250

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

GELANTIPY DISTRICT BUSH NURSING CENTRE INCORPORATED

ABN: 77 167 224 250

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$	2022 \$
Revenue	3	352,174	387,511
Other revenue	3	16,223	5,172
Employee benefits	4	(205,414)	(198,792)
Supplies and consumables	4	(1,917)	(390)
Other expenses	4	(96,362)	(86,980)
Depreciation	4, 5	(26,771)	(26,576)
Surplus for the year		37,933	79,945
Other comprehensive income, net of income tax			
Other comprehensive income		-	-
Total comprehensive income for the year		37,933	79,945

GELANTIPY DISTRICT BUSH NURSING CENTRE INCORPORATED

ABN: 77 167 224 250

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023**

	Note	2023 \$	2022 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	8(b)	342,655	303,950
Trade and other receivables		11,131	8,495
Stock on hand		8,589	6,733
TOTAL CURRENT ASSETS		362,375	319,178
NON-CURRENT ASSETS			
Property, plant and equipment	5	409,752	402,356
TOTAL NON-CURRENT ASSETS		409,752	402,356
TOTAL ASSETS		772,127	721,534
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	6	15,078	10,630
Employee provisions	7	53,381	45,169
TOTAL CURRENT LIABILITIES		68,459	55,799
TOTAL LIABILITIES		68,459	55,799
NET ASSETS		703,668	665,735
EQUITY			
Retained surplus		703,668	665,735
TOTAL EQUITY		703,668	665,735

GELANTIPY DISTRICT BUSH NURSING CENTRE INCORPORATED

ABN: 77 167 224 250

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023**

	Retained surplus \$	Total \$
Balance at 1 July 2021	585,790	585,790
Surplus for the year	79,945	79,945
Other comprehensive income for the year	-	-
Total comprehensive income for the year	<u>79,945</u>	<u>79,945</u>
Balance at 30 June 2022	<u>665,735</u>	<u>665,735</u>
Balance at 1 July 2022	665,735	665,735
Surplus for the year	37,933	37,933
Other comprehensive income for the year	-	-
Total comprehensive income for the year	<u>37,933</u>	<u>37,933</u>
Balance at 30 June 2023	<u>703,668</u>	<u>703,668</u>

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$	2022 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Government grants - recurrent		294,972	285,767
Interest received		1,224	175
Other receipts		67,111	105,990
Payments to suppliers and employees		(292,889)	(290,332)
Net cash provided by operating activities	8(a)	<u>70,418</u>	<u>101,600</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment		(74,441)	(65,458)
Proceeds on sale of property, plant and equipment		42,728	-
Net used in investing activities		<u>(31,713)</u>	<u>(65,458)</u>
Net increase in cash and cash equivalents		38,705	36,142
Cash and cash equivalents at beginning of year		303,950	267,808
Cash and cash equivalents at end of year	8(b)	<u>342,655</u>	<u>303,950</u>

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements cover the Association, Gelantipy Bush Nursing Centre Incorporated, incorporated and domiciled in Australia.

Financial reporting framework

The Association is not a reporting entity because in the opinion of the Committee there are unlikely to exist users of the financial report who are unable to command the preparation of reports tailored so as to satisfy specifically all of their information needs. Accordingly, these special purpose financial statements have been prepared to satisfy the requirements of section 60.40 of the *Australian Charities and Not-for-profits Commission Regulation 2022 (ACNC Regulation)* and meet the needs of the members.

For the purposes of preparing the financial statements, the Association is a not-for-profit.

Statement of Compliance

The financial statements have been prepared in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, the recognition and measurement requirements specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101 *Presentation of Financial Statements*, AASB 107 *Statement of Cash Flows*, AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* and AASB 1054 *Australian Additional Disclosures*.

Basis of Preparation

The financial statement has been prepared on an accruals basis and is based on historical costs, modified, where applicable, by the measurement of fair value of selected non-current assets, financial assets and financial liabilities. Historical cost is generally based on the fair values of the consideration given in exchange for assets. All amounts are presented in Australian dollars, unless otherwise noted.

Accounting Policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements, except as explained under changes in accounting policies.

(a) Income Tax

As the incorporated Association is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

(b) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

(c) Inventories

Inventories are stated at the lower of cost and net realisable value. Costs of inventories are determined on a first-in-first-out basis. Net realisable value represents the estimated selling price for inventories less all estimated costs of completion and costs necessary to make the sale.

(d) Property, Plant and Equipment

Plant and equipment are brought to account at cost less, where applicable, any accumulated depreciation and impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the assets.

Land and buildings are recognised initially at cost and subsequently measured at fair value less accumulated depreciation. Fair value is based upon rate notice valuations issued by the East Gippsland Shire Council.

Increases in the carrying amount arising on revaluation of land and buildings are credited to a revaluation reserve in equity. Decreases that offset previous increases of the same asset are charged against asset revaluation reserves directly in equity; all other decreases are charged to the statement of comprehensive income.

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(d) Property, Plant and Equipment (continued)

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the statement of comprehensive income during the financial period in which they are incurred.

The carrying amount of plant and equipment is reviewed annually by Committee to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts. The cost of plant and equipment constructed within the Association includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Depreciation

The depreciable amount of all plant and equipment including capitalised lease assets, are depreciated over their useful lives to the Association commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation method and rates used for each class of depreciable asset are:

Class of Plant and Equipment	Depreciation rates	Depreciation method
Buildings	2%	Straight line
Plant and equipment	5% - 20%	Straight line
Motor vehicles	15%	Straight line

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each statement of financial performance date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the statement of comprehensive income.

(e) Impairment of Assets

At each reporting date, the Association reviews the carrying values of its tangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and replacement cost, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the statement of comprehensive income.

(f) Investments and Other Financial Assets

(1) Classification

The Association classifies its financial assets in the following measurement categories

- (i) those to be measured subsequently at fair value (either through OCI or through profit or loss), and
- (ii) those to be measured at amortised cost.

The classification depends on the Association's business model for managing the financial assets and the contractual terms of the cash flows.

The Association measures its investments and other financial assets at amortised cost.

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(f) Investments and Other Financial Assets (continued)

(2) Recognition and derecognition

Regular way purchases and sales of financial assets are recognised on trade-date, the date on which the Association commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Association has transferred substantially all the risks and rewards of ownership.

(3) Measurement

At initial recognition, the Association measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss (FVPL), transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at FVPL are expensed in profit or loss.

(4) Impairment

For trade receivables the Association assesses whether there has been a significant increase in credit risk. For trade receivables, the Association applies the simplified approach permitted by AASB 9 *Financial Instruments*, which requires expected lifetime losses to be recognised from initial recognition of the receivables. Refer to Note 2.

(g) Employee Benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to reporting date. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits.

Contributions are made by the Association to an employee superannuation fund and are charged as expenses when incurred.

(h) Revenue

Revenue arises mainly from:

- (i) Government grant funding;
- (ii) Rendering of services;
- (iii) Interest received and other revenue; and

To determine whether and when to recognise revenue, the Association follows a 5-step process:

- (1) Identifying the contract with a customer;
- (2) Identifying the performance obligations;
- (3) Determining the transaction price;
- (4) (Allocating the transaction price to the performance obligations; and
- (5) Recognising revenue when/as the performance obligation(s) are satisfied.

Revenue, including government grant funding that is subject to a funding arrangement that is both enforceable and sufficiently specific regarding its purpose, is recognised at a point in time or over time, when (or as) the Association satisfies performance obligations by transferring the promised goods to its customers.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

Government grant funding provided to the Association in accordance with a funding arrangement that is not both enforceable and sufficiently specific regarding its purpose, is recognised as revenue in the statement of profit or loss and other comprehensive income when the Association obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the Association and the amount of the grant can be measured reliably.

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(h) Revenue (continued)

Interest revenue is recognised using the effective interest rate method, which, for floating rate financial assets is the rate inherent in the instrument.

All revenue is stated net of the amount of goods and services tax (GST).

(i) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the Statement of Financial Position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the taxation authority, are presented as operating cash flows.

(j) Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

(k) Adoption of new and revised accounting standards

The incorporated association has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period. The adoption of these Accounting Standards and Interpretations did not have any significant impact on the financial performance or position of the incorporated association.

NOTE 2 - CRITICAL ACCOUNTING ESTIMATES AND JUDGMENTS

Critical Accounting Estimates and Judgments

The Committee evaluates estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Association.

Estimation of useful lives of assets

The incorporated association determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. 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 non-strategic assets that have been abandoned or sold will be written off or written down.

Impairment of non-financial assets

The incorporated association assesses impairment of non-financial assets at each reporting date by evaluating conditions specific to the incorporated association and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs of disposal or value-in-use calculations, which incorporate a number of key estimates and assumptions.

Employee benefits provision

As discussed in note 1(g), the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at nominal value.

	2023 \$	2022 \$
NOTE 3 - REVENUE		
Revenue		
Government grants		
- Department of Health	294,972	285,767
Other Funding	9,984	70,042
Consultations	36,665	20,942
Drugs and dressings	712	2,939
Fax/Photocopier	405	738
Subscriptions	3,681	3,454
Sundries	1,200	2,888
Workcover Recoveries	4,555	741
	<u>352,174</u>	<u>387,511</u>
Other revenue		
Donations	12,545	4,997
Interest	1,224	175
Profit on sale of fixed asset	2,454	-
	<u>16,223</u>	<u>5,172</u>
Total revenue and other revenue	<u><u>368,397</u></u>	<u><u>392,683</u></u>

	2023 \$	2022 \$
NOTE 4: EXPENSES		
<i>Employee benefits</i>		
Salaries and wages	184,374	179,911
Superannuation	18,004	17,314
WorkCover	3,036	1,567
	<u>205,414</u>	<u>198,792</u>
<i>Supplies and consumables</i>		
Drugs	347	4,801
Medical supplies	1,570	(4,411)
	<u>1,917</u>	<u>390</u>
<i>Other expenses</i>		
Administration	19,670	3,008
Accounting and Audit	4,400	4,150
Agency Relief Nursing	8,818	-
Bank Charges	217	209
Computer Requisites	11,768	9,659
Conference and Educational Expenses	4,055	10,332
Electricity	957	1,189
Honorarium	300	250
Industrial Relations	480	480
Insurance	7,786	1,568
Licenses and Permits	419	566
Loss on Sale of Motor Vehicle	-	-
Motor Vehicle Expenses	13,036	8,754
Payroll Levy	908	716
Postage	523	1,018
Repairs and Replacements	6,257	30,287
Stationary	7,699	4,492
Sundries	7,525	7,835
Telephone	1,544	2,467
	<u>96,362</u>	<u>86,980</u>
<i>Depreciation</i>		
Depreciation	26,771	26,576
	<u>26,771</u>	<u>26,576</u>
Total expenses	<u><u>330,464</u></u>	<u><u>312,738</u></u>

	2023 \$	2022 \$
NOTE 5 - PROPERTY, PLANT AND EQUIPMENT		
Buildings at valuation	333,432	333,432
Less accumulated depreciation	(55,618)	(48,085)
	<u>277,814</u>	<u>285,347</u>
Plant and equipment at cost	118,591	107,985
Less accumulated depreciation	(70,254)	(63,507)
	<u>48,337</u>	<u>44,478</u>
Motor vehicle at cost	95,909	94,921
Less accumulated depreciation	(12,308)	(22,390)
	<u>83,601</u>	<u>72,531</u>
Total	<u><u>409,752</u></u>	<u><u>402,356</u></u>

NOTE 5 - PROPERTY, PLANT AND EQUIPMENT (Continued)

Movements in carrying amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Buildings at valuation \$	Plant and equipment \$	Motor vehicles \$	Total \$
2023				
Balance at beginning of the year	285,347	44,478	72,531	402,356
Additions	-	10,606	63,835	74,441
Disposals	-	-	(40,274)	(40,274)
Depreciation	(7,533)	(6,747)	(12,491)	(26,771)
Balance at end of the year	<u>277,814</u>	<u>48,337</u>	<u>83,601</u>	<u>409,752</u>
2022				
Balance at beginning of the year	292,880	17,665	52,929	363,474
Additions	-	33,384	32,073	65,457
Depreciation	(7,533)	(6,571)	(12,471)	(26,575)
Balance at end of the year	<u>285,347</u>	<u>44,478</u>	<u>72,531</u>	<u>402,356</u>

	Note	2023 \$	2022 \$
NOTE 6 - TRADE AND OTHER PAYABLES			
Trade payables		7,008	2,471
GST payable		-	1,181
PAYG Payable		8,070	6,978
		<u>15,078</u>	<u>10,630</u>

NOTE 7 - EMPLOYEE PROVISIONS

Current

Annual leave		19,260	19,269
Long service leave		34,121	25,900
Total current employee provisions		<u>53,381</u>	<u>45,169</u>
Total employee provisions		<u>53,381</u>	<u>45,169</u>
		<u>92,876</u>	<u>92,876</u>

NOTE 8 - CASH FLOW INFORMATION

(a) Reconciliation of net surplus for the year to net cash inflow from operating

Net surplus for the year		37,933	79,945
<i>Non-cash items</i>			
Depreciation and amortisation		26,771	26,576
Loss on sale of fixed assets		(2,454)	-
<i>Changes in assets and liabilities</i>			
Increase in receivables		(2,636)	(751)
Increase in stock on hand		(1,856)	(4,582)
Increase/(decrease) in trade and other payables		4,448	(6,352)
Increase in employee provisions		8,212	6,764
Net cash inflow from operating activities		<u>70,418</u>	<u>101,600</u>

(b) Cash at the end of the year is made up as follows:

Cash on Hand		130	130
Community Donation Account		32,096	34,301
Operating Account		184,651	184,333
Respite Care Account		125,778	85,186
		<u>342,655</u>	<u>303,950</u>

Note	2023	2022
	\$	\$

NOTE 9 - CONTINGENT ASSETS AND CONTINGENT LIABILITIES

There are no contingent assets or contingent liabilities at reporting date. (2022: Nil)

NOTE 10 - COMMITMENTS

There are no commitments for expenditure at reporting date. (2022: Nil)

NOTE 11 - EVENTS AFTER THE REPORTING PERIOD

No matter or circumstance has arisen since 30 June 2023 that has significantly affected, or may significantly affect the incorporated association's operations, the results of those operations, or the incorporated association's state of affairs in future financial years.

NOTE 12 - ECONOMIC DEPENDENCY

The Centre is wholly dependent on the contributed financial support of the State Government and in particular, the Department of Health and Human Services.

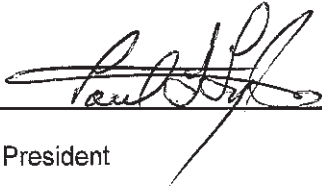
STATEMENT BY MEMBERS OF THE COMMITTEE

The members of the Committee have determined that the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to the financial statements

In the opinion of the members of the Committee the financial statements set out on pages 4 to 16 present a true and fair view of the financial position of Gelantipy Bush Nursing Centre Inc as at 30 June 2023 and its performance for the year ended on that date. The members of the Committee declare that:

1. At the date of this statement, there are reasonable grounds to believe that the Gelantipy Bush Nursing Association Inc will be able to pay its debts as and when they become due and payable;
2. The financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

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



President



Secretary

Dated this 11th day of OCTOBER 2023

**AUDITORS INDEPENDENCE DECLARATION UNDER SUBDIVISION
60-40 OF THE AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS
COMMISSION ACT 2012 TO THE BOARD OF GELANTIPY DISTRICT
BUSH NURSING CENTRE INCORPORATED**

As lead auditor, I declare that, in relation to our audit of the financial report of Gelantipy District Bush Nursing Centre Incorporated for the financial year ended 30 June 2023, to the best of my knowledge and belief, there have been:

- (a) No contraventions of the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012*; and
- (b) No contraventions of any applicable code of professional conduct.

Crowe Audit Australia

CROWE AUDIT AUSTRALIA



GORDON ROBERTSON

Partner

Date: 11th October 2023

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Independent Auditor's Report to the Members of Gelantipy District Bush Nursing Centre Incorporated

Opinion

We have audited the financial report of Gelantipy District Bush Nursing Centre Incorporated (the Association), which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by the committee of management.

In our opinion, the accompanying financial report of the Association has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-Profits Commission Act 2012*, including:

- (a) giving a true and fair view of the Association's financial position as at 30 June 2023 and of its financial performance and cash flows for the year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 the *Australian Charities and Not-for-profits Commission Regulations 2022*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Association in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the financial reporting responsibilities of the committee of management under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

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Responsibilities of the Committee of Management for the Financial Report

The committee of management of the Association is responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act and the needs of the members. The responsibility of the committee of management also includes such internal control as the committee of management determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the committee of management is responsible for assessing the ability of the Association to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee of management either intends to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to 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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by those charged with governance.
- Conclude on the appropriateness of those charged with governance'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 Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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GORDON ROBERTSON

Partner

Dated at Warragul this 11th day of October 2023