

ANNUAL REPORT

2023/24



Gelantipy District Bush Nursing Centre Inc.

1 Saleyard Road, Gelantipy, Victoria, 3885

ABN 77 167 224 250

Email: gdbnc@gha.net.au

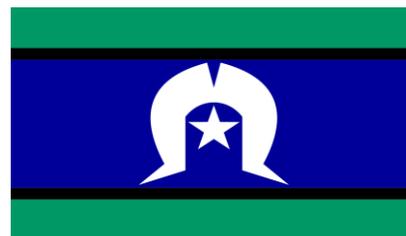
Website: gdbnc.com.au



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 2023-24 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.

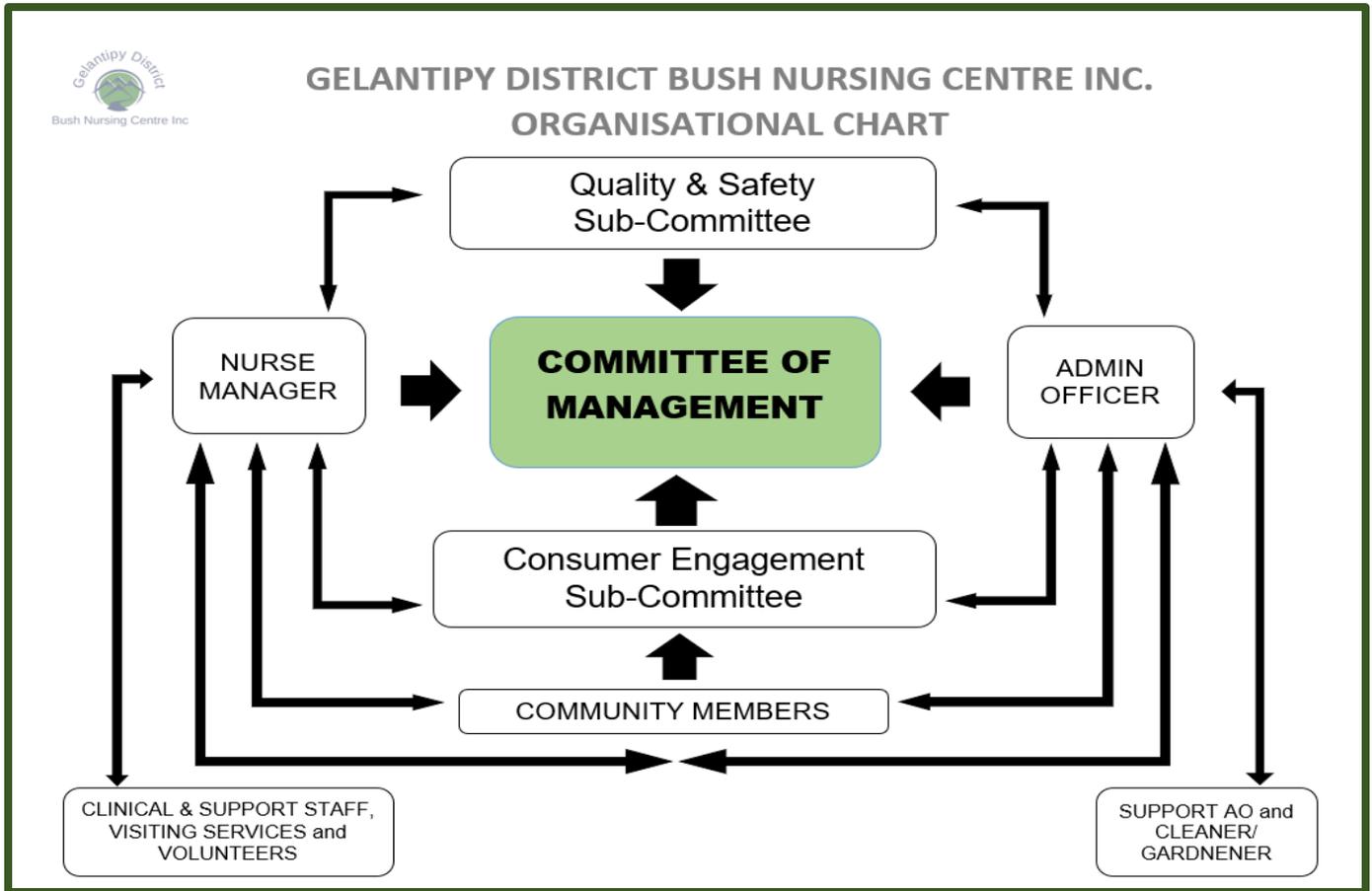
Best practice across all levels.

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 is with great satisfaction that I present the President's Report for the Gelantipy District Bush Nursing Centre Inc. for another year marked by both challenges and significant achievements.

Our unwavering commitment to delivering exceptional healthcare services to our community remains steadfast. We are grateful for the continued dedication and support received from our staff, volunteers, and supporters including the Department of Health, whose efforts have been instrumental in our success.

A highlight of the year was the successful achievement of accreditation until February 2027 under the National Safety and Quality Primary and Community Healthcare Standards. This accomplishment is a testament to the hard work and dedication of our staff, particularly Susie, Ann-Marie and Pru, as well as our Subcommittees and Committee of Management members. While the accreditation process was demanding, the team rose to the challenge brilliantly.

We have made significant strides in enhancing community engagement, introducing consumers to new services such as the Victorian Virtual Emergency Department (VVED) to improve accessibility to healthcare when the Centre is unattended. However, we also recognise the evolving needs of our community, particularly our demographic challenges with an ageing population and decreasing numbers. This presents opportunities and challenges that will require careful consideration and planning to ensure the long-term viability of services to our district.

As always, we extend our sincere gratitude to our regular benefactors, such as the Buchan & Gelantipy Racing Club, for their ongoing support and generous contributions to the Centre. Their commitment to our community is invaluable, and we are truly grateful for their continued partnership.

Our thanks are extended to departing staff member, Casual Support Worker, Ellisa Nixon for her valuable contributions to the Centre, and we warmly welcome Bernice McHugh, Casual Nurse, to our team, whose expertise and enthusiasm are already making a positive impact.

I would also like to pause to remember Marge Woodhouse, a well-loved pillar of our community, who passed away in March this year. Her dedication to Gelantipy was immeasurable, from her roles on numerous committees (including our own Consumer Engagement Subcommittee) to her hands-on involvement in local life. Whether operating the telephone exchange, inspiring young minds through art and craft classes, or contributing to the annual Calf Sale and Springtime Balls, Marge was always at the heart of our community. Her unwavering care for her son, Colin, and later her husband, Norm, is a testament to her selfless nature. A powerhouse of energy and spirit, Marge will be deeply missed by all who knew her.

President's Report continued ...

Our continued and sincere gratitude goes to our dedicated staff for their unrelenting and unwavering commitment to providing exceptional care to our community. Their hard work and compassion are the foundation of our Centre's success. In particular, we would like to acknowledge the outstanding leadership of our Centre Nurse Manager, Susie Edwards. Susie's dedication to the health and wellbeing of our community is exemplary, and her commitment to fostering open communication and encouraging feedback is invaluable. Together with our Administration Officer, Ann-Marie Davies, their combined expertise and dedication are instrumental in ensuring the smooth operation of the Centre and the wellbeing of our community.

The successful installation of Starlink hardware has provided the Centre with reliable high-speed internet connectivity, enhancing our ability to deliver efficient and effective healthcare services to our community, and we are pleased to report that our successful partnership with GovernWith continues to yield positive results. Their expertise in governance solutions is invaluable to the Committee of Management and the GDBNC as a whole, and we look forward to their continued guidance and support as we navigate the complexities of governance and strive for organisational excellence.

In conclusion, the Gelantipy District Bush Nursing Centre Inc. continues to stand as a vital foundation of our community. Beyond healthcare, we serve as a hub for assistance, resources, and interaction. Our Centre's ability to adapt and evolve in response to the changing needs of our community is a testament to the dedication and expertise of our staff, the wisdom of our Committee of Management, and the unwavering support of our community and partners. Together, we are committed to continuing our work to ensure that the Gelantipy District Bush Nursing Centre Inc. remains as a cornerstone of health, wellbeing, and community spirit for years to come.

Paul Sykes

President



Board Members ...

Committee of Management:

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

Staff Members ...

Nurse Manager:	Susie Edwards
Casual Nurses:	Prudence Hart, Bernie McHugh, Jacinta MacCormack
Administration Officer:	Ann-Marie Davies
Casual Admin. Officer:	Amy Rogers
Casual Patient Drivers/ Home Care Workers:	Stephanie Franks, 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.

I am pleased to present this 2023/2024 Annual Report and reflect on the challenges and achievements that have supported our vision of “the Gelantipy District reaching its full potential in relation to health and wellbeing”.

Achieving accreditation against the National Safety & Quality, Primary and Community Healthcare Standards was a monumental accomplishment for our small, remote center in January this year. Despite our limited resources and staff, we persevered through rigorous evaluations and met the highest standards. This success is a testament to the dedication and hard work of our entire team, including our volunteer Committee of Management. The COM and staff's commitment were instrumental in navigating the accreditation process and ensuring the quality of our services.

During this year we also welcomed Bernie McHugh, Registered Nurse, to the Centre. Sadly, we have seen the departure of Prudence, Registered Nurse. Prudence was highly skilled in aged care and accreditation, which provided us with extra support as we achieved our accreditation standards. We also said goodbye to Ellisa Nixon who has worked in the Home Care Worker position for those members of our community in their homes.

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.

Thank you to the staff and Committee of Management for all the care and dedication you provide to our Centre.

The next twelve months will no doubt continue to challenge us, but if we work together I am positive we will successfully navigate our way through, and I look forward to working with you all to make that happen.

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.



Community Morning Tea Celebrating World Harmony Day



Buchan & Gelantipy District Wellbeing Worker, Jess, and the EGSC Mobile Library & Customer Service Centre

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 GDBNC, CFA, DEECA and Bunnings, new clearly-marked road signs were manufactured and installed for the W Tree community, ensuring emergency responders and other services can easily locate homes during critical situations ... an initiative that is being embraced by other members of the district as well.



RFDS Mobile Eye Care Optometrist

Nurse Manager's Year in Review continued ...

Other services hosted by the Centre this year included:

- Get Ready & Connected Sessions – providing the community with information about remote internet options and available emergency equipment;
- Foot Clinics offered by our Nurse, Prudence Hart;
- RFDS Mobile Eye Care returned to provide their welcome optometry services.



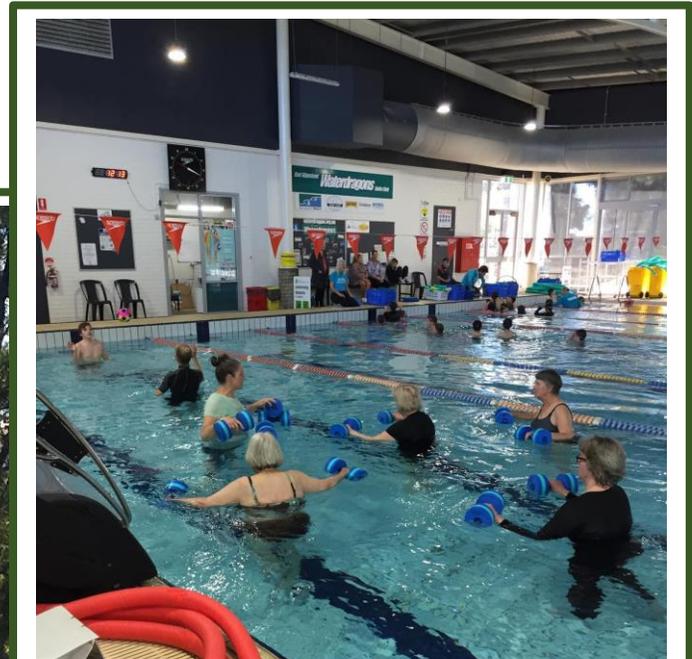
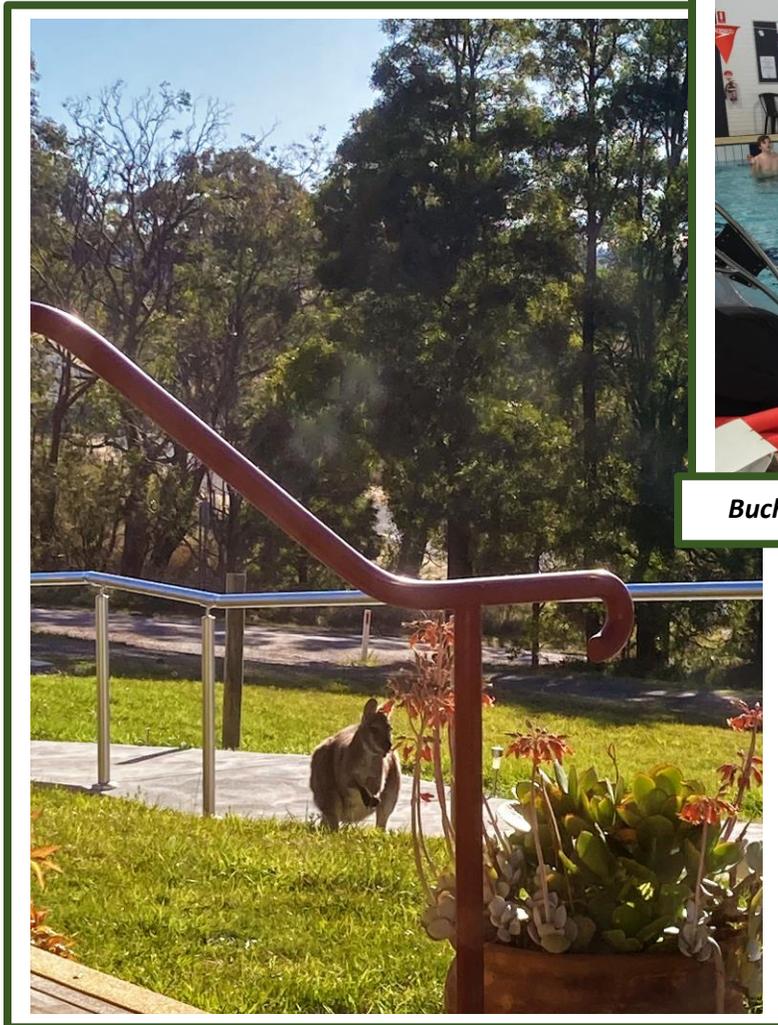
***Suggan Buggan Community
Fireguard Group***



***W Tree Road Sign Joint
Initiative***

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 Aqua Aerobics Classes.

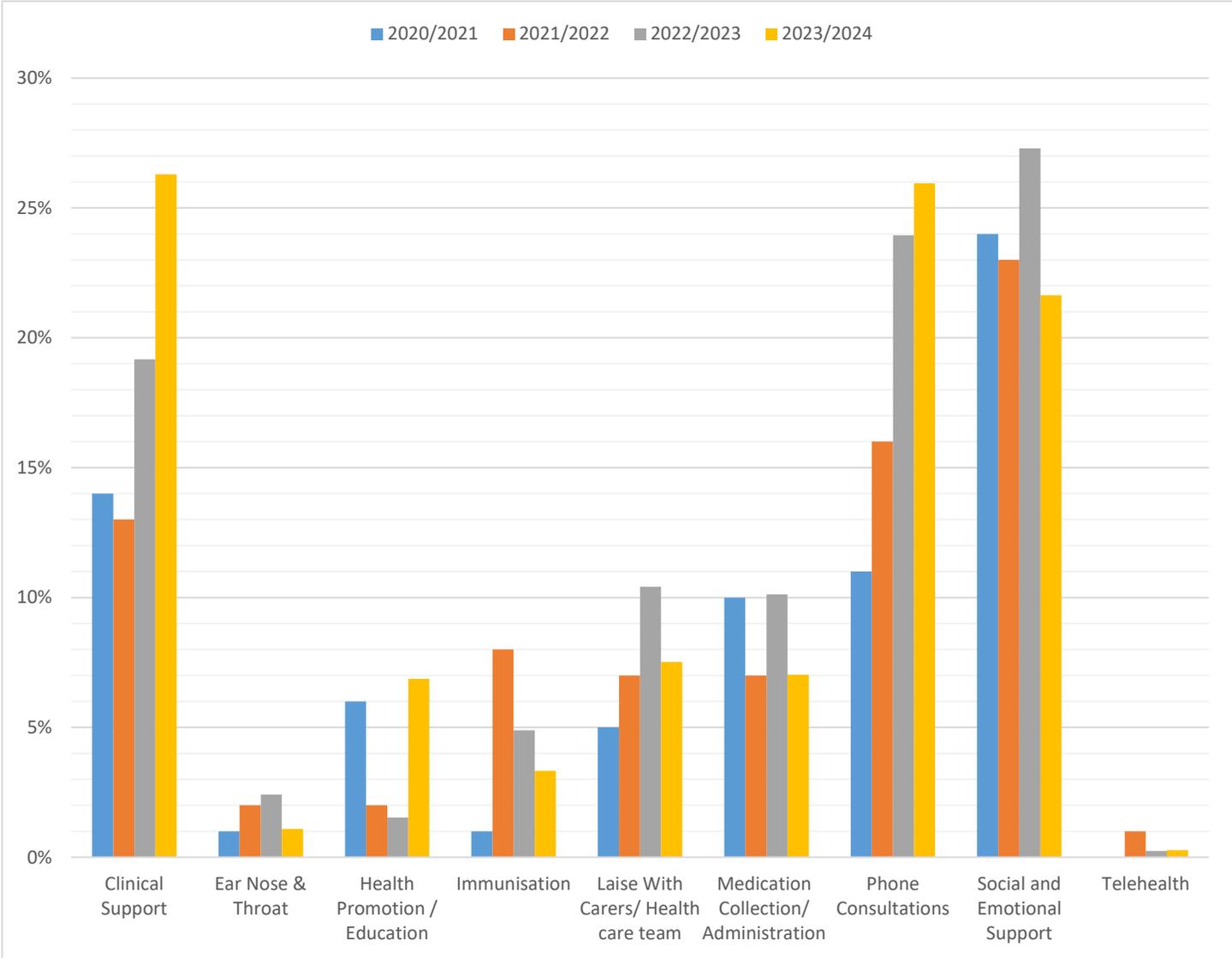


Buchan & Gelantipy District Aqua Aerobics Classes

Community First Aid & CPR Course

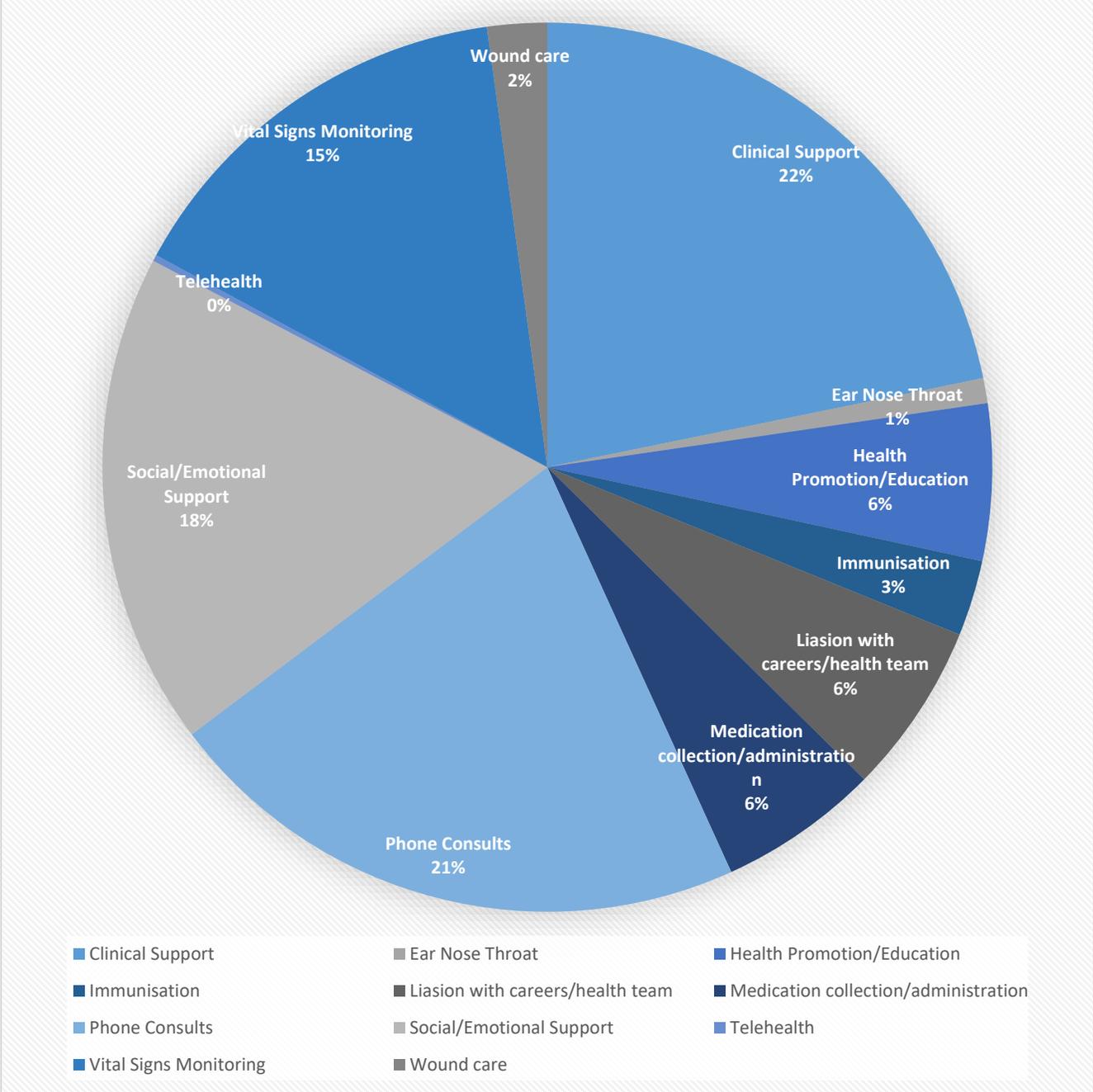


**Occasions of Activity Type
(Yearly Comparison)**



Clinical Activity 2023/2024 continued ...

Occasions of Activity Type 2023/2024



Quality & Safety Report ...

Quality Consumer Care ...

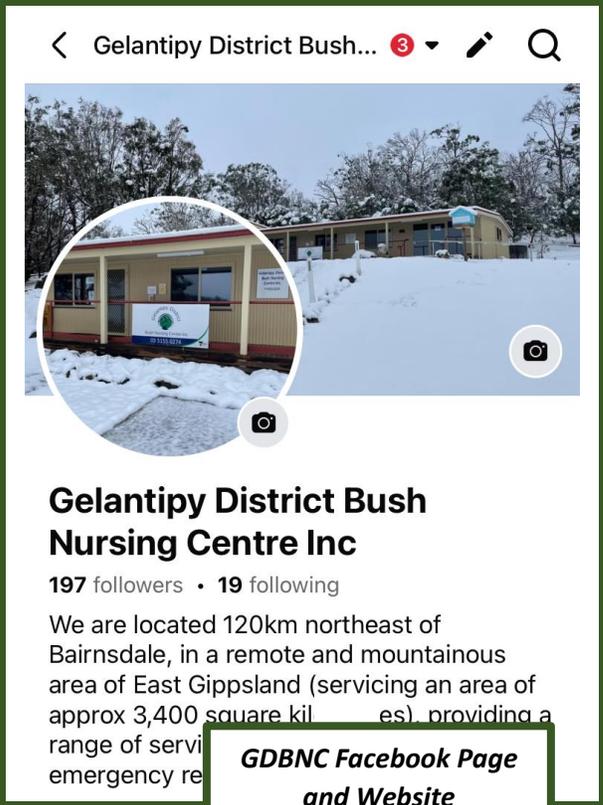
The GDBNC continues to focus on Quality and Safety in order to further develop existing organisational reporting processes. As part of achieving accreditation against the National Safety and Quality Primary and Community Healthcare (NSQPCH) Standards, we are focused on developing access to high-quality 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.



Gelantipy District Bush Nursing Centre Inc
197 followers • 19 following

We are located 120km northeast of Bairnsdale, in a remote and mountainous area of East Gippsland (servicing an area of approx 3,400 square kilometres), providing a range of services including emergency respite care.

GDBNC Facebook Page and Website



Welcome to the Gelantipy District Bush Nursing Centre Inc.

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 three incidents (including near misses) were reported at the GDBNC.

Quality & Safety Report Continued ...

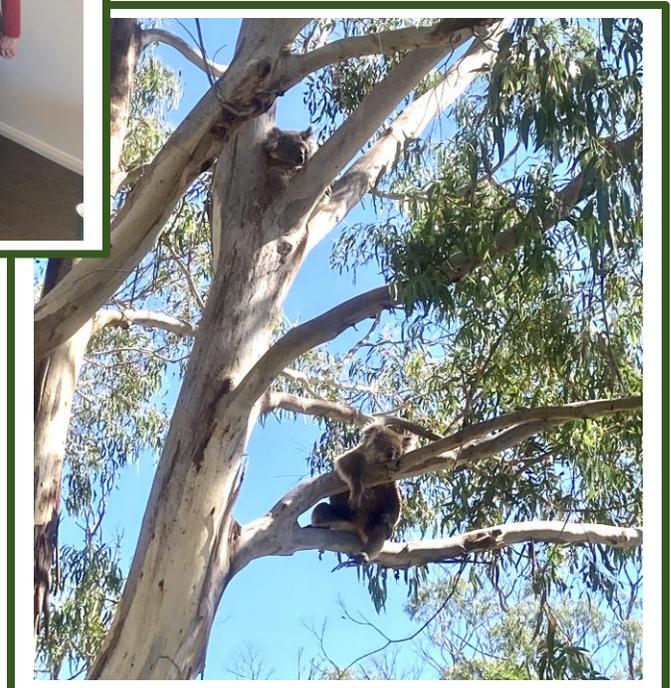
Training ...

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 Staff Training
- ✓ 3 Rivers Training community CPR and Anaphylaxis
- ✓ AV Community Training for Victorian Virtual Emergency Department (VVED)



VVED Community Education Session



Accreditation ...

What does it mean ...

Accreditation against the National Safety and Quality Primary and Community Healthcare (NSQPCH) 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:

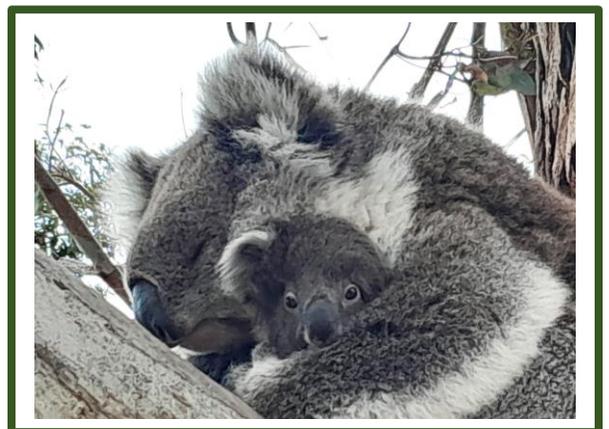
- Providing high-quality and safe care;
- Improving patient outcomes;
- Protecting privacy; and
- Ensuring the Centre is a safe and quality-focused environment.



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)
- 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)
- Victorian Healthcare Association (VHA)
- GovernWith
- Orbost Regional Health (ORH)
- Royal Flying Doctors Service (RFDS)
- Safer Care Victoria (SCV)
- Service Industry Advisory Group (SIAG)
- The Buchan Bush Nursing Centre (BBNA)



GELANTIPY DISTRICT BUSH NURSING CENTRE INCORPORATED

ABN: 77 167 224 250

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

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 2024**

	Note	2024 \$	2023 \$
Revenue	3	317,992	352,174
Other revenue	3	13,565	16,223
Employee benefits	4	(208,540)	(205,414)
Supplies and consumables	4	(8,620)	(1,917)
Other expenses	4	(98,922)	(96,362)
Depreciation	4, 5	(29,027)	(26,771)
(Deficit)/Surplus for the year		(13,552)	37,933
Other comprehensive income, net of income tax			
Other comprehensive income - revaluation of buildings		54,719	-
Total comprehensive income for the year		41,167	37,933

GELANTIPY DISTRICT BUSH NURSING CENTRE INCORPORATED

ABN: 77 167 224 250

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024**

	Note	2024 \$	2023 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	9(b)	370,864	342,655
Trade and other receivables		-	11,131
Stock on hand		5,303	8,589
TOTAL CURRENT ASSETS		376,167	362,375
NON-CURRENT ASSETS			
Property, plant and equipment	5	439,784	409,752
TOTAL NON-CURRENT ASSETS		439,784	409,752
TOTAL ASSETS		815,951	772,127
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	6	14,535	15,078
Employee provisions	7	47,526	53,381
TOTAL CURRENT LIABILITIES		62,061	68,459
NON-CURRENT LIABILITIES			
Employee provisions	7	9,055	-
TOTAL NON-CURRENT LIABILITIES		9,055	-
TOTAL LIABILITIES		71,116	68,459
NET ASSETS		744,835	703,668
EQUITY			
Reserves	8	54,719	-
Retained surplus		690,116	703,668
TOTAL EQUITY		744,835	703,668

GELANTIPY DISTRICT BUSH NURSING CENTRE INCORPORATED

ABN: 77 167 224 250

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2024**

	Asset Revaluation Reserve	Retained surplus	Total
	\$	\$	\$
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>-</u>	<u>37,933</u>	<u>37,933</u>
Balance at 30 June 2023	<u>-</u>	<u>703,668</u>	<u>703,668</u>
Balance at 1 July 2023	-	703,668	703,668
Deficit for the year	-	(13,552)	(13,552)
Other comprehensive income for the year	54,719	-	54,719
Total comprehensive income for the year	<u>54,719</u>	<u>(13,552)</u>	<u>41,167</u>
Balance at 30 June 2024	<u>54,719</u>	<u>690,116</u>	<u>744,835</u>

GELANTIPY DISTRICT BUSH NURSING CENTRE INCORPORATED

ABN: 77 167 224 250

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024**

	Note	2024 \$	2023 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Government grants - recurrent		273,161	294,972
Interest received		1,434	1,224
Other receipts		68,093	67,111
Payments to suppliers and employees		<u>(310,139)</u>	<u>(292,889)</u>
Net cash provided by operating activities	9(a)	<u>32,549</u>	<u>70,418</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment		(4,340)	(74,441)
Proceeds on sale of property, plant and equipment		-	42,728
Net used in investing activities		<u>(4,340)</u>	<u>(31,713)</u>
Net increase in cash and cash equivalents		28,209	38,705
Cash and cash equivalents at beginning of year		<u>342,655</u>	<u>303,950</u>
Cash and cash equivalents at end of year	9(b)	<u>370,864</u>	<u>342,655</u>

NOTE 1 - MATERIAL ACCOUNTING POLICY INFORMATION

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) 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.

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 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.

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.

NOTE 1 - MATERIAL ACCOUNTING POLICY INFORMATION (CONTINUED)

(b) Property, Plant and Equipment (continued)

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.

(c) 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.

(d) 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.

(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.

NOTE 1 - MATERIAL ACCOUNTING POLICY INFORMATION (CONTINUED)

(d) Investments and Other Financial Assets (continued)

(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.

(e) 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.

(f) 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.

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).

NOTE 1 - MATERIAL ACCOUNTING POLICY INFORMATION (CONTINUED)

(g) Comparative Figures

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

(h) Adoption of new and revised accounting standards

The 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 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 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(e), the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at nominal value.

	2024 \$	2023 \$
NOTE 3 - REVENUE		
Revenue		
Government grants		
- Department of Health	273,161	294,972
Other Funding	7,720	9,984
Consultations	27,195	36,665
Drugs and dressings	3,203	712
Fax/Photocopier	-	405
Subscriptions	2,140	3,681
Sundries	1,660	1,200
Workcover Recoveries	2,913	4,555
	317,992	352,174
Other revenue		
Donations	12,131	12,545
Interest	1,434	1,224
Profit on sale of fixed asset	-	2,454
	13,565	16,223
Total revenue and other revenue	331,557	368,397

	2024 \$	2023 \$
NOTE 4: EXPENSES		
<i>Employee benefits</i>		
Salaries and wages	185,113	184,374
Superannuation	20,181	18,004
WorkCover	3,246	3,036
	<u>208,540</u>	<u>205,414</u>
<i>Supplies and consumables</i>		
Drugs	7,741	347
Medical supplies	879	1,570
	<u>8,620</u>	<u>1,917</u>
<i>Other expenses</i>		
Administration	4,301	19,670
Accounting and Audit	5,250	4,400
Agency Relief Nursing	9,849	8,818
Bank Charges	236	217
Computer Requisites	12,109	11,768
Conference and Educational Expenses	3,773	4,055
Electricity	656	957
Honorarium	-	300
Industrial Relations	480	480
Insurance	5,448	7,786
Licenses and Permits	836	419
Motor Vehicle Expenses	13,442	13,036
Payroll Levy	879	908
Postage	264	523
Repairs and Replacements	5,197	6,257
Stationary	5,256	7,699
Sundries	29,559	7,525
Telephone	1,387	1,544
	<u>98,922</u>	<u>96,362</u>
<i>Depreciation</i>		
Depreciation	29,027	26,771
	<u>29,027</u>	<u>26,771</u>
Total expenses	<u><u>345,109</u></u>	<u><u>330,464</u></u>

	2024 \$	2023 \$
NOTE 5 - PROPERTY, PLANT AND EQUIPMENT		
Buildings at valuation	325,000	333,432
Less accumulated depreciation	-	(55,618)
	325,000	277,814
Plant and equipment at cost	122,931	118,591
Less accumulated depreciation	(77,362)	(70,254)
	45,569	48,337
Motor vehicle at cost	95,909	95,909
Less accumulated depreciation	(26,694)	(12,308)
	69,215	83,601
Total	439,784	409,752

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 \$
2024				
Balance at beginning of the year	277,814	48,337	83,601	409,752
Additions	-	4,340	-	4,340
Revaluation	54,719	-	-	54,719
Depreciation	(7,533)	(7,108)	(14,386)	(29,027)
Balance at end of the year	<u>325,000</u>	<u>45,569</u>	<u>69,215</u>	<u>439,784</u>
2023				
Balance at beginning of the year	285,347	44,478	72,531	402,356
Additions	-	10,806	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>

	Note	2024 \$	2023 \$
NOTE 6 - TRADE AND OTHER PAYABLES			
Trade payables		5,530	7,008
GST payable		1,679	-
PAYG Payable		7,326	8,070
		<u>14,535</u>	<u>15,078</u>
NOTE 7 - EMPLOYEE PROVISIONS			
Current			
Annual leave		16,513	19,260
Long service leave		31,013	34,121
Total current employee provisions		<u>47,526</u>	<u>53,381</u>
Non-current			
Long service leave		9,055	-
Total non-current employee provisions		<u>9,055</u>	<u>-</u>
Total employee provisions		<u>56,581</u>	<u>53,381</u>
NOTE 8 - PROPERTY REVALUATION SURPLUS			
Opening Balance		-	-
Revaluation increment:			
- Buildings		54,719	-
Closing balance		<u>54,719</u>	<u>-</u>
Represented by:			
Buildings		54,719	-
		<u>54,719</u>	<u>-</u>
NOTE 9 - CASH FLOW INFORMATION			
(a) Reconciliation of net (deficit)/surplus for the year to net cash inflow from			
Net (deficit)/surplus for the year		(13,552)	37,933
<i>Non-cash items</i>			
Depreciation and amortisation		29,027	26,771
Loss on sale of fixed assets		-	(2,454)
<i>Changes in assets and liabilities</i>			
(Decrease)/increase in receivables		11,131	(2,636)
(Decrease)/increase in stock on hand		3,286	(1,856)
(Decrease)/increase in trade and other payables		(543)	4,448
Increase in employee provisions		3,200	8,212
Net cash inflow from operating activities		<u>32,549</u>	<u>70,418</u>
(b) Cash at the end of the year is made up as follows:			
Cash on Hand		130	130
Community Donation Account		39,487	32,096
Operating Account		204,710	184,651
Respite Care Account		126,537	125,778
		<u>370,864</u>	<u>342,655</u>

NOTE 10 - CONTINGENT ASSETS AND CONTINGENT LIABILITIES

There are no contingent assets or contingent liabilities at reporting date. (2023: Nil)

NOTE 11 - COMMITMENTS

There are no commitments for expenditure at reporting date. (2023: Nil)

NOTE 12 - EVENTS AFTER THE REPORTING PERIOD

No matter or circumstance has arisen since 30 June 2024 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 13 - 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. The Committee have no reason to believe that funding will not be forthcoming in the future.

GELANTIPY DISTRICT BUSH NURSING CENTRE INCORPORATED

ABN: 77 167 224 250

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 2 to 15 present a true and fair view of the financial position of Gelantipy Bush Nursing Centre Inc as at 30 June 2024 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 28th day of October 2024