

**Bush Nursing Centre Inc** 









# **Business Details**

# **Gelantipy District Bush Nursing Centre Inc.**

Incorporation No. A0011651S ABN: 77 167 224 250







gdbnc@gha.net.au



**Gelantipy District bush Nursing Centre** 





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



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# 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 & was officially reopened in 2017, ensuring services and requirements are well & truly met for the foreseeable future.

The core business of the Centre is to ensure the holistic health & wellbeing of the community by providing a range of services including Nursing, Home-Based Nursing & 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 & Orbost Regional Health & Latrobe Regional Hospital, as required. GDBNC also collaborates with Ambulance Victoria, the RFDS, Gippsland PHN & 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 & other services, helping to eliminate long commutes to metropolitan Centre's that can range from two up to six hours.

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



## Where Are We?

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

An isolated & 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 & four-wheel-drive tracks. During the winter months, road conditions can become hazardous as a result of heavy rains, snow & ice.

The farming district specialises primarily in beef & 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 NSW border (approximately two hours north), taking in the communities of W Tree, Butchers Ridge, Gelantipy, Wulgulmerang & Suggan Buggan.

# **Our Vision**

Our vision is that the community of the Gelantipy District reach their utmost potential in relation to health & wellbeing. We strive to provide & assist our community with quality & accessible health care.

## **Our Mission**

Our mission is to service the holistic health & wellbeing needs of both the local residents & transitory population. Bringing health care & support to our remote community.

## **Our Goals**

- ·Hearing our community.
- ·Nurse-led service delivery.
- ·Sustainable workforce.
- ·Financial stability.

# Our Values & Philosophy

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

Genuine commitment to providing outstanding healthcare.

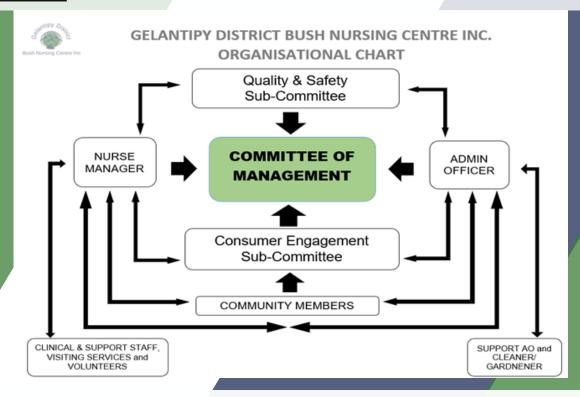
rive continuous improvement.

B est practice across all levels.

ursing empowerment & education.

C onsumer partnership & participation.

# **Organisation Structure**



Committee of Management meetings are held monthly.

## **Sub-Committees**

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

Judi Sykes (Quality & Safety Sub-Committee).

Danny Mitton (Quality & Safety Sub-Committee).

·Annemarie Henderson (Quality & Safety Sub-Committee).

•Neroli Hadfield (Consumer Engagement Sub-Committee).

## **Volunteers**

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

### **Life Members**

Joyce Clemm - 1988

Nigel Hodge – 2019

**Keith Davies - 2019** 

Norm Woodhouse (posthumously) – 2019

Paul Sykes - 2019

Judith Sykes - 2019

# **Committee of Management Members**



President Danny Mitton



Vice President Annemarie Henderson



Treasurer Judi Sykes



Bev Menner



Jakqui Barnfield



Paul Sykes



Deborah Woodburn



Margie Rogers

# **Nursing Staff**



**Susie Edwards Nurse Manager** 

# **Staff Members**



Phillippa Greene



Jacinta MacCormack

# **Administration Staff**



**Ann-Marie Davies Admin Officer** 



**Tristan Dooley Admin Support** 

# **Patient Care**



**Deborah Woodburn** 



**Stephanie Franks** 



**Peter Curry** 

# President's Report

As I present my first President's Report, I want to begin by acknowledging the incredible contribution of Paul Sykes, who dedicated so many years of his life to this Centre as our long-standing President. It is a privilege to follow in his footsteps, and with the support of our dedicated staff and Committee, I am



proud to report on another year of successful delivery of quality care and service to the community.

This success remains a testament to the dedication of our staff, volunteers, and our community partners. We are particularly grateful for the ongoing commitment of the Department of Health, whose support is foundational to the continuation of our service provision and our ability to deliver exceptional healthcare.

A major highlight has been our commitment to securing the Centre's long-term sustainability. Thanks to a successful BNC Energy Efficiency and Solar Program Grant from the Victorian Health Building Authority, we were able to install additional solar panels and a new Tesla battery. This project is a fantastic step forward, significantly improving our energy resilience and reducing our environmental footprint.

In a step to enhance public safety and provide peace of mind, we also coordinated the installation of new community defibrillators throughout the district. These life-saving devices are now located at Suggan Buggan, Wulgulmerang, the GDBNC, and Karoonda Park with plans for installation of a final machine in W Tree, which will effectively cover the district from north to south. Additionally, in an effort to enrich the lives of our residents in new and creative ways, a grant from the Gippsland Community Foundation allowed us to host a Sustainable Living Workshop series, which included popular sessions on soap making and cheese making. These workshops brought people together and fostered a real sense of connection and learning. We also welcomed visits from Jess Maunder, the Buchan and Gelantipy District Wellbeing Worker, who offered support and assistance to our community members.

Our commitment to operational excellence is ongoing. This year, we initiated the planned upgrade our second Centre vehicle, the Nissan X-Trail, to ensure our patient transport services remain reliable and safe.

A significant achievement for our governance this year was the finalisation of our updated Strategic Plan for 2025–2027. This comprehensive action plan was a key output of our long-standing collaboration with Fi Mercer from GovernWith, who we continue to work with through the BNC

Community of Governance Practice Groups.

This ongoing partnership is helping us to align our practices with the Department of Health's goal of "Consistency of Governance Practice across the Bush Nursing Sector," and we are extremely thankful for her expertise, assistance, and ongoing commitment to Bush Nursing Centres generally.

I would like to take this opportunity to respectfully mark the passing of Mr. Nigel Hodge, an unforgettable member of the Gelantipy community and a proud Life Member of the Gelantipy District Bush Nursing Centre. Nigel's dedication and contributions to the Centre left an enduring legacy, and the Centre played a pivotal role in his care which allowed him to remain at home in Gelantipy for as long as possible ... a perfect example of the vital service we aim to provide to our community.



# President's Report continued

This past year brought some key changes to our team. We said farewell to our casual nurse, Pru Hart, in October last year, and to our Administration Support Officer, Amy Rogers, in January. We sincerely value the input and expertise they contributed during their time with us. On the other hand, the Centre was very pleased to welcome back our casual nurse, Phillippa Greene, in February. Phillippa works regular casual shifts at the Centre and offers crucial support for our Nurse Manager, Susie, who will no longer be the only nurse on duty. The team was also strengthened by the addition of Peter Curry, who came aboard as a Transport Driver in January, and Tristan Dooley, our new Administration Support Officer, who started in March. Our thanks also go to Jacinta MacCormack, who continues to provide critical nursing support whenever our Nurse Manager, Susie, is on leave.

On our Committee of Management, we were pleased to welcome Bev Menner in April, whose expertise is already a great addition to our team. To the entire Committee of Management, my deepest thanks. Your willingness to give up your time, share your knowledge, and help navigate the challenges of running the Centre is invaluable. This collective effort is one of the foundations of our success, and your dedication as volunteers is always appreciated.

Sincere thanks also go out to the many individuals and organisations who support us. The Buchan & Gelantipy Racing Club, the Buchan Rodeo, and Karoonda Park continue to be steadfast benefactors, and we are also grateful for the generosity of other organisations who provided welcome donations throughout the year.

I would also like to take this opportunity to reflect on our long-standing and valued partnership with the Royal Flying Doctor Service. This collaboration has enabled the Gelantipy District Bush Nursing Centre to provide essential programs, including dental and optical services, greatly improving healthcare access for our community. We warmly welcome the prospect of expanding these services and look forward to continuing this successful partnership well into the future, working together to support the health and wellbeing of our district.

The tireless efforts of our entire staff are the backbone of our Centre's success. I want to personally acknowledge the outstanding leadership of our Centre Nurse Manager, Susie Edwards, and the support of our Administration Officers, Ann-Marie Davies and Tristan Dooley. Their combined expertise and dedication are fundamental to the Centre's smooth operation and our community's well-being.

In closing, the Gelantipy District Bush Nursing Centre continues to be a dynamic and essential presence. Our ability to respond to changing needs and embark on forward-thinking projects is a testament to the collective spirit of our staff, our leadership, and the community we serve. With a strong Strategic Plan in place and an ongoing commitment to innovation, we look forward to another year of progress and service.

President of Committee of Management

# Nurse Manager's Report

The Gelantipy District Bush Nursing Centre has again provided essential community and home-based services to our remote and isolated population during the past twelve months. Our Committee of Management, Administration, Nurses, and Patient Driving 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 2024/2025 Annual Report and reflect on the challenges and achievements that have supported our vision of "the Gelantipy District reaching its utmost potential in relation to health and wellbeing."

We are delighted to welcome back Philippa Greene, a highly-experienced and skilled nurse, to our team. Her return represents a significant enhancement to our nursing staff, and we are confident that her contributions will be of great benefit to our community. We are also pleased to welcome Peter Curry, who has joined our team as a new Patient Driver. This role is integral to our patient services, and we are confident that he will be a great asset.

In collaboration with the Committee of Management, we have successfully completed our new Strategic Plan, a three-year roadmap that will guide our efforts toward long-term sustainability and service excellence. This plan is now in place to direct our operational and strategic decisions for the coming years.

Our patient vehicle has proven to be a critical asset this year, traveling nearly 8,000 km to facilitate 30 patient trips and 10 pathology trips, in addition to being used by staff for home visits and training. This demonstrates our unwavering commitment to ensuring accessibility and continuity of care for all community members.

We have successfully expanded our service offerings by securing a number of visiting specialists, bringing essential care directly to our community. These included services from the RFDS Dental and Ophthalmologist teams, a Wellbeing worker from the Buchan Bush Nursing Centre, and a visiting hairdresser and chiropractor. Furthermore, we have seen a significant increase in facilitating patients' specialist appointments via telehealth, a service that we expect will continue to grow as a vital tool for connecting our isolated population with specialised medical expertise.







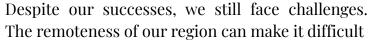


# Nurse Manager's Report continued

In collaboration with other healthcare services in East Gippsland, we are also actively working to develop our first Reconciliation Action Plan. This is a vital step in strengthening our relationships with the Aboriginal and Torres Strait Islander communities we serve and in creating culturally safe

and responsive health services.

We are incredibly grateful for the generous donations from the Buchan Gelantipy Race Club, Karoonda Park and the Buchan Rodeo, which have allowed us to place two new defibrillators in our community—one at Suggan Buggan and another at the Wulgulmerang Recreation Reserve. These donations directly enhanced community safety and also enabled us to provide a free first aid course to our community members, further empowering our residents with life-saving skills.







for patients to access care and for our nurses to provide care in isolated locations. Another significant challenge is our district's ageing population, whose number is increasing rapidly and bringing complex medical needs with it. This puts a strain on our resources and makes it difficult to meet the growing demand for care.

Looking ahead, addressing the evolving healthcare needs of our ageing population will be a key focus of our Strategic Plan. We are proactively investigating ways to enhance a homecare program in the district and explore innovative partnerships to provide specialised, age-appropriate care that allows our community members to remain comfortable and supported in their own homes.

We are incredibly 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.

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 continue to 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.

Nurse Manager



# First Aid Training

July 1<sup>st</sup> the Gelantipy District Bush Nursing Centre invited Steph from 3 Rivers Training to attend Karoonda Park to provide First Aid training for locals.

A brilliant day was had by all with Steph from 3 Rivers Training providing a wonderful learning experience.

The course was provided by Donation funds to the Centre





**Bush Nursing Centre Inc** 





## Occupational Therapy Team Visit

Gippsland lakes complete health attended the centre with their AlertABLE & AdaptABLE group session. With great information about Personal alarms & assistive











# RFDS Visit to Gelantipy

Susie with the RFDS optical team at the Centre

# **RAN Training**

Susie with Buchan Bush Nursing Manager Anne Brewer at the Remote Area Nursing training course.

## Но Но НО!

Community Christmas dinner hosted by the Gelantipy Bush Nursing Centre at the Gelantipy CFA



New Solar at the Centre!

The team from SolarGain

Bairnsdale after
installing the Gentre's
new Tesla Powerwall &
New solar Panels

Flying Doctor Dental Clinic

Looking after your oral health

www.flyingdoctor.org.au

Treatment
Oral health advice

call 03 8412 0444

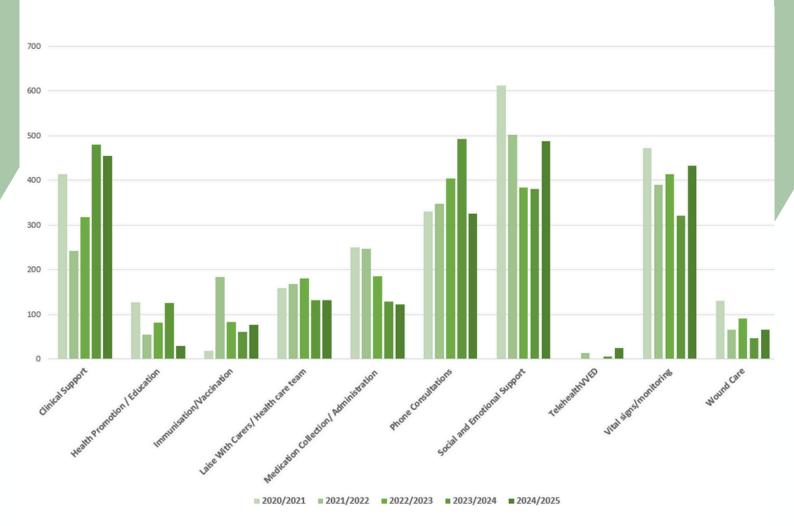
# RFDS Visit to Gelantipy

Some of the GDBNC team with Louise & Geoffrey from the Royal Flying Doctor Dental team



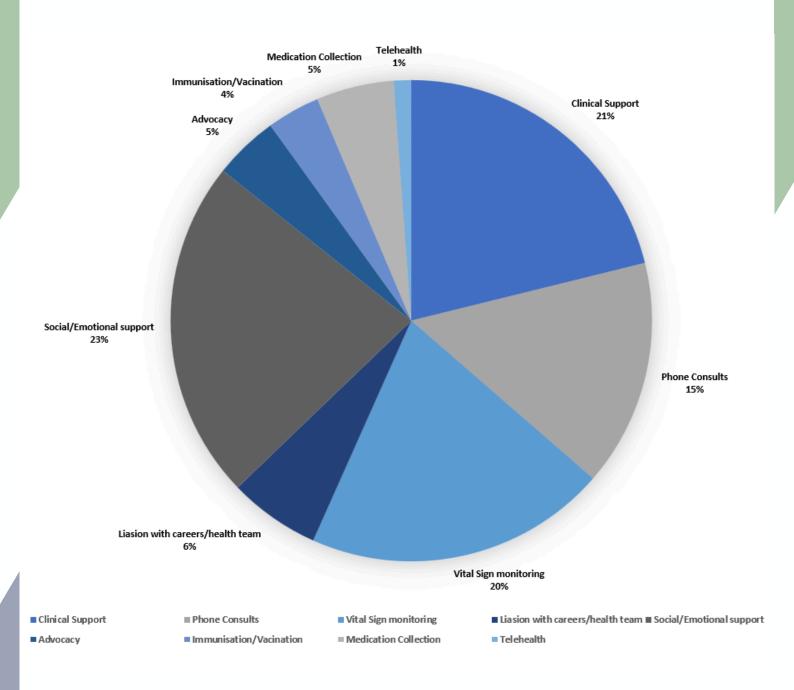
# Clinical Activity 2024/2025

# Occasions of Activity Type (Yearly Comparison)



# Clinical Activity 2024/2025 continued..

# Occasions of Activity Type 2024/2025



# Quality & Safety Report

# **Quality Consumer Care**

The GDBNC remains committed to maintaining a strong focus on Quality and Safety while continuing to strengthen our organisational reporting systems. As we work towards reaccreditation under the National Safety and Quality Primary and Community Healthcare (NSQPCH) Standards, our goal is to ensure ongoing access to safe, high-quality care and to encourage active community involvement in shaping our services.

Consumer input is highly valued, and the GDBNC promotes participation through a range of avenues, including:

- Community Needs Surveys
- Representation on Committees
- Visitor Satisfaction Surveys

The GDBNC is proud to have a skilled and well-supported workforce, including patient drivers and dedicated Home Care staff who deliver person-centered programs. Community engagement also remains a key part of our service, supported by regular communication through our newsletter, Facebook page, and website.





# 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.

## **Key Partners**









Department of Health













**Royal Flying Doctor Service** 















Energy, Environment and Climate Action





ABN: 77 167 224 250

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

ABN: 77 167 224 250

## STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025	2024
		· \$	<u> </u>
	_		
Revenue	3	371,725	317,992
Other revenue	3	6,416	13,565
Employee benefits	4	(219,307)	(208,540)
Supplies and consumables	4	(1,563)	(8,620)
Other expenses	4	(102,733)	(98,922)
Depreciation	4, 5	(26,458)	(29,027)
Surplus/(deficit) for the year		28,080	(13,552)
Other comprehensive income, net of income tax			
Other comprehensive income			54,71 <u>9</u>
Total comprehensive income for the year		28,080	41,167

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## STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

	Note	2025 \$	2024 \$
ASSETS CURRENT ASSETS Cash and cash equivalents Trade and other receivables Stock on hand TOTAL CURRENT ASSETS	9(b)	385,336 30,863 6,602 422,801	370,864 - 5,303 <b>376,167</b>
NON-CURRENT ASSETS Property, plant and equipment TOTAL NON-CURRENT ASSETS TOTAL ASSETS	5	436,043 436,043 858,844	439,784 <b>439,784</b> <b>815,951</b>
LIABILITIES CURRENT LIABILITIES Trade and other payables Employee provisions TOTAL CURRENT LIABILITIES	6 7	17,293 67,361 <b>84,654</b>	14,535 47,526 <b>62,061</b>
NON-CURRENT LIABILITIES Employee provisions TOTAL NON-CURRENT LIABILITIES	7 .	1,276 <b>1,276</b>	9,055 <b>9,055</b>
TOTAL LIABILITIES NET ASSETS		85,930 772,915	71,116 744,835
EQUITY Reserves Retained surplus TOTAL EQUITY	8 -	54,719 718,196 <b>772,915</b>	54,719 690,116 <b>744,835</b>

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## STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2025

	Asset Revaluation Reserve \$	Retained surplus \$	Total
	. F	700.000	700.000
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	<u> </u>	54,719
Total comprehensive income for the year	54,719	(13,552)	41,167
Balance at 30 June 2024	54,719	690,116	744,835
Balance at 1 July 2024	54,719	690,116	744,835
Surplus for the year	-	28,080	28,080
Other comprehensive income for the year Total comprehensive income for the year	-	28,080	28,080
Balance at 30 June 2025	54,719	718,196	772,915

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#### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025	2024
		\$	\$
CASH FLOW FROM OPERATING ACTIVITIES			
Government grants - recurrent		290,206	273,161
Interest received		3,020	1,434
Other receipts		46,592	68,093
Payments to suppliers and employees		(302,629)	(310,139)
Net cash provided by operating activities	9(a)	<u>37,189</u>	32,549
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment		(22,717)	(4,340)
Net used in investing activities		(22,717)	(4,340)
Net increase in cash and cash equivalents		14,472	28,209
Cash and cash equivalents at beginning of year		370,864	342,655
Cash and cash equivalents at end of year	9(b)	385,336	370,864

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#### 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 Association has not assessed whether these special purpose financial statements comply with all of the recognition and measurement requirements in the Australian Accounting Standards.

The material accounting policies disclosed in note 1 that have not been assessed for compliance with Australian Accounting Standards include:

- Recognition of income

#### **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.

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#### 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

- 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 oncosts. 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.

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	2025 \$	2024 \$
NOTE 3 - REVENUE		•
Revenue		
Government grants		
- Department of Health	297,665	273,161
Other Funding	25,752	7,720
Consultations	26,825	27,195
Drugs and dressings	735	3,203
Fax/Photocopier	545	-
Subscriptions	2,450	2,140
Sundries	6,315	1,660
Workcover Recoveries	11,438	2,913
	371,725	317,992
Other revenue		
Donations	3,395	12,131
Interest	3,021	1,434
Profit on sale of fixed asset		
	6,416	13,565
Total revenue and other revenue	378,141	331,557

	2025 \$	2024 \$
NOTE 4: EXPENSES		*
Employee benefits		
Salaries and wages	196,205	185,113
Superannuation	20,081	20,181
WorkCover	3,021	3,246
	219,307	208,540
Supplies and consumables		
Drugs	1,563	7,741
Medical supplies	-	879
	1,563	8,620
Other expenses		
Administration	11,290	4,301
Accounting and Audit	6,500	5,250
Agency Relief Nursing	9,645	9,849
Bank Charges	220	236
Computer Requisites	9,661	12,109
Conference and Educational Expenses	5,130	3,773
Electricity	1,183	656
Honorarium	600	_
Industrial Relations	7,225	480
Insurance	7,459	5,448
Licenses and Permits	290	836
Motor Vehicle Expenses	10,455	13,442
Payroll Levy	787	879
Postage	262	264
Repairs and Replacements	6,478	5,197
Stationary	8,973	5,256
Sundries	15,091	29,559
Telephone	1,484_	1,387
	102,733	98,922
Depreciation		
Depreciation	26,458	29,027
	26,458	29,027
Total expenses	342,601	345,109

#### GELANTIPY DISTRICT BUSH NURSING CENTRE INCORPORATED Notes to the Financial Statements For The Year Ended 30 June 2025 ABN: 77 167 224 250 2025 2024 \$ \$ NOTE 5 - PROPERTY, PLANT AND EQUIPMENT Land at valuation Buildings at valuation 325,000 325,000 Less accumulated depreciation (6,482)318,518 325,000 Plant and equipment at cost 145,648 122,931 Less accumulated depreciation (83,469)(77, 362)62,179 45,569 Motor vehicle at cost 95,909 95,909 Less accumulated depreciation (40,563)(26,694)55,346 69,215 436,043 439,784 Total

# 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

	Buildings at	Plantand	Motor	Total
	valuation \$	equipment	vehicles	<b>4</b> 5
2025		•		
Balance at beginning of the year	325,000	45,569	69,215	439,784
Additions		22,717	ı	22,717
Depreciation	(6,482)	(6,107)	(13,869)	(26,458)
Balance at end of the year	318,518	62,179	55,346	436,043
2024				
Balance at beginning of the year	277,814	48,337	83,601	409,752
Additions		4,340	1	4,340
Revaluation	54,719	ı	1	54,719
Depreciation	(7,533)	(7,108)	(14,386)	(29,027)
Balance at end of the year	325,000	45,569	69,215	439,784

ABN: 77 167 224 250		For The Year Ended	30 June 2025
	Note	202 <del>5</del> \$	2024 \$
NOTE 6 - TRADE AND OTHER PAYABLES			
Trade payables		5,653	5,530
GST payable		1,658	1,679
PAYG Payable		9,982	7,326
	_	17,293	14,535
NOTE 7 - EMPLOYEE PROVISIONS			
Current			
Annual leave		19,684	16,513
Long service leave		47,677	31,013
Total current employee provisions	-	67,361	47,526
Non-current			
Long service leave		1,276	9,055
Total non-current employee provisions	-	1,276	9,055
Total employee provisions	-	68,637	56,581
NOTE 8 - PROPERTY REVALUATION SURPLUS	=		
On order Beloves		54,719	
Opening Balance Revaluation increment:		54,7 19	-
- Buildings		_	54,719
Closing balance	-	54,719	54,719
	=		
Represented by:		F 4 7 4 O	E 4 7 4 0
Buildings	-	54,719 <b>54,719</b>	54,719 <b>54,719</b>
	=		0-1,7-10
NOTE 9 - CASH FLOW INFORMATION			
(a) Reconciliation of net surplus/(deficit) for the year	to net cash inflo	w from	
Net surplus/(deficit) for the year		28,080	(13,552)
Non-cash items			
Depreciation and amortisation		26,458	29,027
Changes in assets and liabilities			
(Increase)/decrease in receivables		(30,863)	11,131
(Increase)/decrease in stock on hand		(1,299)	3,286
Increase/(decrease) in trade and other payables		2,758	(543)
Increase in employee provisions	-	12,056	3,200 <b>32,549</b>
Net cash inflow from operating activities	=	37,189	32,049
(b) Cash at the end of the year is made up as follows:			
Cash on Hand		130	130
Community Donation Account	. ,	43,119	39,487
Operating Account		214,896	204,710
Respite Care Account	-	127,191	126,537
	=	385,336	370,864

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#### NOTE 10 - CONTINGENT ASSETS AND CONTINGENT LIABILITIES

There are no contingent assets or contingent liabilities at reporting date. (2024: Nii)

#### **NOTE 11 - COMMITMENTS**

There are no commitments for expenditure at reporting date. (2024: Nil)

#### NOTE 12 - EVENTS AFTER THE REPORTING PERIOD

No matter or circumstance has arisen since 30 June 2025 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 Victorian State Government and in particular, the Department of Health.

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#### 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 2025 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-forprofits Commission Act 2012.

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

sident Secretary

Dated this 28H day of OCHOO 2025

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