

# KEL WRIGHT & CO.

CERTIFIED PRACTISING ACCOUNTANTS  
REGISTERED TAX AGENTS

5/44 Forth Street,  
Kempsey NSW 2440  
P.O. Box 223  
Telephone: 02 6562 8699  
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Kel Wright B. Bus. CPA

A.B.N. 17 202 300 620



## **BOOROONGEN DJUGUN LIMITED**

### **AUDITORS' REPORT**

**FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE 2014**

#### **SCOPE**

I have audited the reports, being the Statements of Financial Performance, Statement of Financial Position, notes to the Statement of Financial Position, Cash Flow Statement and Notes to the Statement of Cash Flows of BOOROONGEN DJUGUN LIMITED for the period ended 30 June 2014. I have conducted an independent audit of these reports in order to express an opinion on it to the members of the Corporation.

My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the accounts are free of material misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the records, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial reports are presented fairly in accordance with Australian Accounting Concepts and Standards and statutory requirements so as to present a view of the Corporation's affairs which is consistent with my understanding of the financial position and the results of operations.

The audit opinion expressed in this report has been formed on the above basis.

#### **INDEPENDENCE**

In conducting our audit we followed applicable independence requirements of Australian professional ethical pronouncements.

#### **AUDIT OPINION**

In my opinion the financial reports of the Corporation are properly drawn up:

- (a) so as to give a true and fair view of:
  - (i) the state of affairs of the Corporation as at the period ended 30 June 2014 and the result of the Corporation for the period then ended;

- (b) In accordance with Statements of Accounting Concepts and Applicable Accounting Standards.



.....  
KEL WRIGHT

Registered Company Auditor, KEMPSEY  
88527

DATE: 9 December 2014

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## INDEPENDENT AUDITOR'S REPORT

To the Directors of **BOOROONGEN DJUGUN LIMITED** and the Secretary of the Department of Health and Ageing.

**Report on BOOROONGEN DJUGUN LIMITED's compliance with the Aged Care Act 1997 (as amended) and the User Rights Principles 1997 (as amended).**

We have audited the compliance of **BOOROONGEN DJUGUN LIMITED** with the prudential requirements of Division 57 of the *Aged Care 1997 Act* (The Act) and Division 3 of Part 4 of the *User Rights Principles 1997* (the Principles) for the period 1 July 2013 to 30 June 2014.

### Directors' Responsibility

The directors of **BOOROONGEN DJUGUN LIMITED** are responsible for compliance with the Act and the Principles and for such internal control as the directors determine is necessary for compliance with the Act and the Principles. The responsibilities of the directors include requirements under the Act and the Principles for the preparation and presentation of the Annual Prudential Compliance Statement (APCS) and compliance with the Prudential Standards contained within the Principles.

### Auditor's Responsibility

Our responsibility is to express an opinion on **BOOROONGEN DJUGUN LIMITED's** compliance, in all material respects, with the prudential requirements of the Act and the Principles.

Our audit has been conducted in accordance with the applicable Standards on Assurance Engagements (ASAE 3100 *Compliance Engagements*), issued by the Auditing and Assurance Standards Board and with the requirements of the Department of Health and Ageing as set out in the *Guide to the Audit of the Approved Provider's Compliance with the Prudential Requirements* (the Guide). Our audit has been conducted to provide reasonable assurance that **BOOROONGEN DJUGUN LIMITED** has complied with the prudential requirements of the Act and of the Principles. ASAE 3100 requires that we comply with relevant ethical requirements.

Audit procedures selected depend on the auditor's judgement. The auditor designs procedures that are appropriate in the circumstances and incorporate the audit scope requirements set out in the Guide. The audit procedures have been undertaken to form an opinion on compliance of **BOOROONGEN DJUGUN LIMITED** with the prudential requirements of the Act and the Principles. Audit procedures include obtaining evidence relating to accommodation bonds and entry contributions held; refunds of accommodation bond balances and entry contributions; limits on charging accommodation bonds; and compliance with the Prudential Standards relating to liquidity, records, governance and disclosure.

### Use of Report and Restriction on Distribution

This auditor's report has been prepared for the directors of **BOOROONGEN DJUGUN LIMITED** and the Secretary of the Department of Health and Ageing for the purpose of fulfilling the requirements of the Act and the Principles. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the Directors and the Secretary of the Department of Health and Ageing, or for any purpose other than that for which it was prepared. Our

report is intended for the directors of **BOOROONGEN DJUGUN LIMITED** and the Secretary of the Department of Health and Ageing and should not be distributed to other parties.

**Inherent Limitations**

Because of the inherent limitations of any compliance procedures, it is possible that fraud, error or non-compliance may occur and not be detected. An audit is not designed to detect all instances of non-compliance with the prudential requirements of the Act and of the Principles, as the audit procedures are not performed continuously throughout the year and are undertaken on a test basis.

The auditor's opinion expressed in this report has been formed on the above basis.

**Opinion**

In our opinion, **BOOROONGEN DJUGUN LIMITED** has complied, in all material respects, with the requirements of Division 3 of Part 4 of the *User Rights Principles 1997* for the period 1 July 2013 to 30 June 2014.

**Report on Other Legal and Regulatory Requirements**

In accordance with the requirements of the Guide, we are required to report all instances of non-compliance with the prudential requirements of the Act and the Principles by **BOOROONGEN DJUGUN LIMITED** that came to our attention during the course of our audit, of which there were Nil.

Date: 28 November, 2014 Reg'n No: 88527  
Auditor: KEL WRIGHT  
Firm: KEL WRIGHT & CO  
Address: 5/44 Forth Street  
KEMPSEY 2440

Signature:.....

**BOOROONGEN DJUGUN LIMITED**

**ABN: 79 638 718 552**

**DIRECTORS REPORT**

**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2014**

Your Directors submit this general purpose financial report of the Booroongen Djugun Limited for the year ended 30<sup>th</sup> June 2014.

**DIRECTORS**

The names of the Directors through the year and at the date of this report are:

Gary Morris	Chairperson
Deleila Roberts	Secretary
Pauline McGuinness	Treasurer
Zella McLeod	Director
Yvonne Roberts	Director

**INFORMATION ON DIRECTORS**

NAME:	Garry Morris
Occupation:	Chief Executive Officer
Experience:	18 October 1989
Name:	Yvonne Roberts
Occupation:	Director
Experience:	12 December 2013
Name:	Zella McLeod
Occupation:	Director
Experience:	2 June 2000
Name:	Pauline McGuinness
Occupation:	Director
Experience:	19 January 2011
Name:	Deleila Roberts
Occupation:	Director
Experience:	23 May 2012

The financial Statements should be read in conjunction with the attached Independent Auditors Report.

The accompanying Notes form part of the Financial Statements

**BOOROONGEN DJUGUN LIMITED**

**ABN: 79 638 718 552**

**DIRECTORS REPORT**

**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2014**

**MEETINGS OF DIRECTORS**

During the year 10 ordinary meetings were held. The attendance of each Director is as follows;

<b><u>Director</u></b>	<b><u>Eligible to Attend</u></b>	<b><u>Attended</u></b>
Gary Morris	10	9
Valerie March	4	4
Faith March	4	4
Zella McLeod	10	8
Pauline McGovern	10	9
Deleila Roberts	10	9
Yvonne Roberts	4	4

During the year nil special meetings were held.

**PRINCIPAL ACTIVITIES**

The principal activities of the Company during the financial year were;

**AGED CARE FACILITY**

Booroongen Djugun Aged Care Facility was officially opened in early 1997 and currently offers 20 low level care beds and 40 high level care beds. The facility was established to provide care to Aboriginal frail aged, aged and people with a disability, who could not be cared for in the community. Each person at the Aged Care Facility is individually assessed and their care provided based on such individual requirements. The facility is unique and offers a high standard of care to all residents. The facility includes traditional areas with cultural significance, such as:

- Goanna pond and areas of still water
- Destination walks
- A serpent park of bush medicines and bush tucker
- Doorway to the Dreamtime, a special room for palliative care use.

Booroongen Djugun Aged Care Facility employs over 70 well trained and qualified staff, capable of providing a high standard of service to the residents in the facility. A Registered Nurse is available 24 hours per day, as well as a team of Enrolled Nurses, Assistants in Nursing, Activities Officers and Ancillary Workers. The staff are committed to caring for the residents in a professional manner.

**COLLEGE**

The Booroongen Djugun College is a Registered Training Organisation (RTO) that conducts courses that are industry approved and nationally recognised. The College is staffed by highly qualified and experienced educators and trainers and offers accredited courses and

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## **BOOROONGEN DJUGUN LIMITED**

**ABN: 79 638 718 552**

### **DIRECTORS REPORT**

**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2014**

traineeships.

Courses are conducted on the College's Kempsey campus and also at other outreach centres throughout New South Wales, Australia.

Our courses have been especially developed for Aboriginal and Torres Strait Islander (ATSI) students and are Abstudy approved (for people who are eligible). Courses have been developed so that students who experience learning difficulties in relation to literacy and numeracy can achieve their maximum potential.

#### **OTHER SERVICES INCLUDE**

- **Natural Resource, Conservation, Land Management & Heritage:** With the establishment of an Aboriginal 'Land Care' business, Booroongen Djugun Aboriginal Corporation (BDAC) employs Aboriginal people to work on natural resource, conservation and heritage management projects and contracts and fulfil the long held vision of its Elders Council for Aboriginal employment in such work.
- **Making Tracks Together:** A Grass Roots Approach is a partnership with youth and Community to provide support and intervention for youth 'at risk'
- **Community Aged Care Packages:** are provided to Aboriginal aged, frail aged, and people with a disability to support the person with day-to-day living skills. Level of need of the client is identified by the Aged Care Assessment Team (ACAT) as necessary for that person to remain living independently in the community.
- **Booroongen Djugun Aboriginal Home and Community Care** provides support and practical assistance for Aboriginal people who are aged, frail aged, have a disability or are disadvantaged, to enable them to live as normal a life as possible within their community. The service aims to prevent the premature entry into institutionalised care of Aboriginal people.
- **Booroongen Djugun Respite Service** support people with a disability by giving regular or short-term breaks for carers and families, providing care in the community, and responding to emergency situations or difficulties.
- **Booroongen Djugun Aboriginal Wheels to Meals** provides food to Aboriginal people who are aged, frail aged, people with a disability and are disadvantaged. Outreach Food Services are delivered into the Bowraville, Wauchope, Bellbrook, and Greenhill Aboriginal communities. BDAC support staff help serve the meals and offer additional assistance, if required. These services ensures access to nutritionally balance meals to improve the health status and lengthen the life span of Aboriginal people.
- **Booroongen Djugun Aged Housing** allows independent living on site adjunct to other BDAC services.
- **Regional Aboriginal HACC Development and Support Service's (RAHACC DSS)** primary focus is to develop mechanisms to improve the access to, and effectiveness of, both Aboriginal specific services and non-Aboriginal services by Aboriginal communities. The worker identifies needs and implement strategies to develop and support existing as well as new HACC services. RHACC DSS's primary aim is to ensure necessary integration and coordination of HACC services to Aboriginal people in their communities.

The financial Statements should be read in conjunction with the attached Independent Auditors Report.

The accompanying Notes form part of the Financial Statements

**BOOROONGEN DJUGUN LIMITED**

**ABN: 79 638 718 552**

**DIRECTORS REPORT**

**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2014**

- **The Home and Community Care (HACC) Aboriginal Volunteer Program** prepares Aboriginal and Torres Strait Islander (ATSI) people for tomorrow's work force through training and volunteer programs. Each volunteer receives OHS and First Aid training. The main aim of the program is to:
  - recruit and train ATSI people into volunteering with host employers
  - to provide ATSI people with FREE formal qualifications
  - to ensure volunteers are suitably trained in industry skills that will enable them to become competitive in the job market
  - and most importantly, to enhance the independence of the ATSI frail aged, aged and people with a disability in the community by providing volunteer support services
- **Aboriginal Housing Provider** of houses in the Kempsey Shire managed specifically for Aboriginal and Torres Strait Islander families.
- **Aboriginal Funeral and Information Service** assists grieving families during the bereavement period.
- **Aboriginal Enterprise Development Officer (AEDO) program;** assists the establishment and retention of viable, locally designed Aboriginal and Torres Strait Islander business, and encourage a commercial culture within Aboriginal communities.

**SIGNIFICANT CHANGES**

No significant change in the nature of those activities occurred during the year.

**OPERATING RESULT**

The Profit / (Loss) for the year amounted to \$170,090.85 (2013 \$(474,292.88))

**SIGNIFICANT EVENTS AFTER BALANCE DATE**

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

**ENVIRONMENTAL REGULATION AND PERFORMANCE**

The Company is not subject to any particular or significant environmental regulation under a law of the Commonwealth or of a State or Territory.

The Directors believe the Company has adequate systems in place for the management of its environmental requirements and are not aware of any breach of those environmental requirements as they apply to the Company.

**PROCEEDINGS ON BEHALF OF THE COMPANY**

The financial Statements should be read in conjunction with the attached Independent Auditors Report

The accompanying Notes form part of the Financial Statements



**BOOROONGEN DJUGUN LIMITED**

**ABN: 79 638 718 552**

**DIRECTORS REPORT**

**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2014**


No person has applied for leave of court to bring proceedings on behalf of the Company or intervene in any proceedings to which the Company is a party for the purpose of taking responsibility on behalf of the Company for all or any part of those proceedings.

The Company was not a party to any such proceedings during the year.

**AUDITORS INDEPENDENCE DECLARATION**

A copy of the Auditors Independence Declaration has been received and is included in this financial report.

Signed in accordance with a resolution of the Board of Directors.

  
\_\_\_\_\_  
Gary Morris - Chairperson

  
\_\_\_\_\_  
Deleila Roberts - Secretary

Dated this 10 day of December 2014.

The financial Statements should be read in conjunction with the attached Independent Auditors Report.

The accompanying Notes form part of the Financial Statements.

**BOOROONGEN DJUGUN LIMITED**

**ABN: 79 638 718 552**

**STATEMENT BY DIRECTORS**

**FOR THE YEAR ENDED 30TH JUNE 2014**

In the opinion of the Directors of the Booroongen Djugun Aboriginal Corporation :

1. The accompanying Profit & Loss Statement is drawn up so as to give a true and fair view of the Profit / (Loss) of the Company for the Financial Year Ended 30th June, 2014.

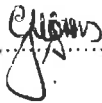
The accompanying Balance Sheet is drawn up so as to give a true and fair view of the state of affairs of the Company as at the end of the Financial Year Ended 30th June, 2014.

The accompanying Statement of Cash Flows is drawn up so as to give a true and fair view of the cash flows of the Company for the year ended 30<sup>th</sup> June, 2014.

2. At the date of this statement, there are reasonable grounds to believe that the Company will be able to pay its debts as and when they are due.
3. The accompanying Financial Reports to which this statement relates have been made in accordance with Applicable Approved Accounting Standards.

Dated at Kempsey this 10 day of December 2014.

.....  
Director



.....  
Director.

