



# ANNUAL REPORT

**For the Financial Period  
2015-2016**

**ISSN: 2205-5797**

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## **GLOSSARY**

ATO: Australian Tax Office  
BHSF: Bundaberg Health Services Foundation  
CEO: Chief Executive Officer  
COO: Chief Operating Officer  
DGR: Deductible Gift Recipient  
GM5FK: Give Me Five For Kids  
GST: Goods and Services Tax  
FCPA: Fellow Certified Practising Accountant  
HHS: Hospital and Health Service  
OH&S: Occupational Health and Safety  
QAO: Queensland Audit Office  
QH: Queensland Health  
WBHNB: Wide Bay Hospital and Health Board  
WBHNS: Wide Bay Hospital and Health Service

## **LETTER OF COMPLIANCE**

July 26, 2016

The Honourable Cameron Dick MP  
Minister for Health and Minister for Ambulance Services  
Level 19 Queensland Health Building  
147-163 Charlotte Street  
Brisbane Qld 4000

Dear Mr Dick

I am pleased to present the Annual Report 2015-2016 and financial statements for the Bundaberg Health Services Foundation.

I certify that this Annual Report complies with:

- the prescribed requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2009*, and
- the detailed requirements set out in the *Annual report requirements for Queensland Government agencies*.

A checklist outlining the annual reporting requirements can be found at 18-19 of this annual report or accessed at [www.bundabergfoundation.com.au](http://www.bundabergfoundation.com.au)

Yours sincerely



Jim Mullett  
Board Chair

## **PUBLIC AVAILABILITY**

An online version of this report, previous reports and the Strategic Plan for the Bundaberg Health Services Foundation is available on our website [www.bundabergfoundation.com.au](http://www.bundabergfoundation.com.au).

For further information on this document or about the Bundaberg Health Services Foundation:

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Interpretation: If you have difficulty understanding this report you can contact us on (07) 4150 2863 and an interpreter will be made available to effectively communicate the report.

The head office and principal place of business of the Foundation is:

Old Nurses Quarters, Bundaberg Hospital,

Bourbong Street

Bundaberg QLD 4670.

A description of the Foundation's objective and principal activities is included in the notes to the financial statements.

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## **Chairperson's Report**

It has once again been another productive year for the Bundaberg Health Services Foundation.

We are continuing to grow and provide outstanding support for our hospital and health services, patients, carers and staff.

Our commitment to this was \$138,636 this financial year through the purchase of non-government funded equipment, hospital support, nursing scholarships and Rotary Lodge expenses which help patients and carers requiring accommodation during medical treatment.

New services added to support the hospital this year by the Foundation include a patient transport system, a six-seater golf cart with all weather protection driven by the Foundation's volunteers. As the Bundaberg Hospital campus continues to expand, this year with the opening of the new Oral Health and Cancer Care Unit (a distance of 1.5km from the main hospital entrance) the need to support patients and visitors who have difficulty walking was an identified area.

The cart was introduced to not only meet the needs of the elderly, disabled and disadvantaged patients and visitors who but also cancer patients who need to be moved to the hospital for x-rays and other medical tests.

There was business expansion with the establishment of Thirst Aid Alfresco at the entrance to the Oral Health and Cancer Care Unit to serve food and drinks for staff and patients.

A new volunteer service was introduced at the cancer care unit offering a coffee, morning tea, lunch and chat service to those patients spending many hours receiving treatment. We have 17 volunteers undertaking two shifts, five days a week.

Our Thirst Aid Cafe marked its third anniversary and as our major commercial business it continues to grow under the guidance of an expert manager. Staff in this area has grown over the year to meet increasing demands on the healthy food options that are provided for patients, staff and visitors. This business ensures all our operational expenses are met and profits are returned to assist with patient services and support staff at the hospital.

Rotary Lodge's move to the hospital campus in July 2014 has continued to see an ever increasing number of patients.

The Foundation is very grateful to have a continuing partnership with the Wide Bay Hospital and Health Service (WBHHS) for this hospital project which provides safe and comfortable, low-cost accommodation for patients and carers.

Following Foundation discussions with the Minister for Health Cameron Dick and the WBHHS, approval has been given to convert the current garage to house another four bedrooms with shared kitchen, dining and bathroom facilities.

It is obvious that the expansion in hospital services and the need for more people from the North Burnett to access medical care is resulting in a higher turnover at the Lodge.

There also has been an increase in the number of people needing cancer treatment at not only the new cancer care unit but also radiation at Roks Oncology. Many of these people need accommodation for six to seven weeks and we are seeing people from as far as Gladstone and Rockhampton for these services.

Fortunately, until construction begins we are able to outsource people (under the Foundation) to accommodation at Mater Misericordiae Hospital.

The increase in numbers is staggering with the total number of guests being 2643 at the end of the previous financial year to 4484 this financial year. An increase of 1841 in just one year.

With the number of guests during the first month we opened in 2010 being 10 to a record 263 in May 2015 this shows the need for this home to support the hospital and patients and carers. We only envision the numbers will continue to grow as access to medical services increases.

Figures from March 2010-July 2015:

Place of residence	Number
Mundubbera	1146
Other places	728
Monto	466
Gayndah	642
Biggenden	369
Agnes Water	484
Eidsvold	196
Childers	154
Gin Gin	76
Mt Perry	61
Hervey Bay	46
Gladstone	110
Rockhampton	6
<b>TOTAL NUMBER</b>	<b>4484</b>

The Foundation continued its support of the annual Winnie May Scholarship with \$9385 in scholarship payments to nurses undertaking further studies. These scholarships are in honour of nurse Winnie May who devoted her life to nursing. Ms May was the niece of Dr Thomas May who was the founding father of Bundaberg Hospital from 1879.

The scholarship is funded by Dr May's descendents and since this began in 2004 more than \$88,900 has been given to provide nurse education for staff at Bundaberg Hospital.

This year a total of \$11,500 was presented to three nurses at a function in June.

Clinical Nurse Geraldine Griffiths, who is based in theatres and co-ordinates the Acute Pain Management Service, will receive \$6000 to complete an honours research program as part of the Acute Pain Management Service which she has been co-ordinating since 2012.

Anita Smith will receive \$2000 to assist in her ongoing post graduate studies at James Cook University majoring in diabetes. Anita, who works in oncology, believes her qualification with

benefit patients who are having cancer treatment while also trying to maintain their diabetes issues.

Candice Bauer from the Emergency Department will receive \$1500 towards her postgraduate certificate in Emergency Nursing which she believes will largely be beneficial to her nursing practice in an acute area of the hospital.

This year the Foundation also introduced a new annual award for \$2000 in memory of a nurse and midwife who was tragically killed in February. The Melanie Robinson Midwifery Award is open only to midwives. The inaugural winner was Holly Sinclair who will use the funds to assist in her lactation consultant studies.

Another new initiative by the Foundation this year was sponsorship of this year's 10-week Ready Set Go campaign in the lead up to the Cane2Coral, an annual run and walk. The campaign included weekly sessions for Bargara, Bundaberg and Gayndah to help participants get ready for the fun run.

Training sessions were delivered by qualified YMCA trainers and two free gym passes per week to YFitness Centres (Bundaberg and Bargara) were included as part of the program.

Sponsoring the Ready campaign meets one of the Foundation's missions which is to promote programs relating to the control and prevention of disease in our community. Encouraging people to participate in improving their lives and making a positive impact to their health and fitness is vital to supporting our community.

The Foundation continues to foster and make new relationships with not only business, community groups, service clubs, and donors but also with the Wide Bay Hospital and Health Service Board (WBHHSB). The Foundation provides regular updates to the WBHHSB to ensure the collaboration and support given to the health service, its staff and hospital wards is understood.

Without the support of our community and donors the Foundation could not carry out its vision to help the patients not only in Bundaberg but those from the North Burnett and beyond who need to access medical services at Bundaberg Hospital.

The Foundation is once again very appreciative of the support of the local community for fundraising projects, particularly the Give Me Five for Kids (GM5FK), bequests, Woolworths Fresh Food Kids Appeal, individual fundraisers, individual donors and community and service club support, both financially and physically with events.

While I congratulate our board members on their time and diligence this year, I'd also like to thank our Foundation staff. Manager Maria, and her team including Tanya, Shelley, Trish and her cafe staff and new fundraising officer Trish who work to ensure our Foundation has had yet another successful year. Our ever-expanding volunteer base from 25 to 75 this year, with the introduction of new services, is also a testament to those who are keen to support us in supporting patients and our hospital services.

I congratulate our board members on their voluntary commitment to the Foundation this year and I look forward to another year of growth and expansion in our community work.

**Jim Mullett - Board Chair**

## **The Role of the Bundaberg Health Services Foundation**

The Bundaberg Health Services Foundation is a statutory body incorporated under the *Hospitals Foundations Act 1982*. Formed in January 1999, the role of the Foundation is to provide support to the WBHHS, primarily Bundaberg Hospital. However our ongoing commitment to the management and finance of Rotary Lodge ensures we are supporting people throughout the WBHHS in meeting the needs of patients and carers who require low-cost accommodation, especially those from the North Burnett, while receiving treatment in Bundaberg.

### **Vision Statement**

A healthier community

### **Mission Statement**

To improve health and well-being by supporting Bundaberg Hospital, patients, carers, staff and our community

### **Principal Activities**

1. Funding the purchase of equipment (non-government funded) and providing support services for the patients and staff of Bundaberg Hospital.
2. Managing Rotary Lodge – a low-cost accommodation complex for patients and their carers/escorts who rely on the services and treatment provided at Bundaberg Hospital.
3. Assisting and helping provide better health services through funding of staff education, nursing scholarships and staff health

### **Our Values**

The Bundaberg Health Services Foundation's Vision and Mission are underpinned by our values and commitment to:

**Integrity:** We value honesty and ethical practice for the greater good.

**Excellence:** We value excellence and a commitment to the work we do.

**Respect:** We value the respect of ourselves and others

**Accountability:** We value efficiency and sound governance practices

**Collaboration:** We value community and working together

### **Our Approach**

**Hard Work:** We work to provide better outcomes and more benefits for our hospital patients, staff and the community

**Collaboration:** We work in collaboration and partnership with others to maximise benefits for our hospital patients, staff and the community

**Efficiency:** We aim to work efficiently to provide best value for dollar and to manage funds and resources effectively.

**Innovation:** We will be innovative and creative in our approach to all aspects of our work.

**Trust:** We will work ethically, accountably and transparently to inspire trust in our Foundation.

## **Financial Performance**

As a statutory body the Foundation is subject to the provision of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2009* and is audited annually. The Foundation is endorsed by the Australian Tax Office (ATO) as a Deductible Gift Recipient (DGR). It is also endorsed for Goods and Services Tax (GST) concessions under a New Tax System (Goods and Services Tax) Act 1999.

The Board of the Bundaberg Health Services Foundation is committed to undertaking the relevant record keeping practices as the organisation grows and develops further.

Our commitment to the health service has been through the purchase of non-government funded equipment and hospital support projects (\$90,535), nurse training (\$9385) and \$38,716 expenditure for the upkeep and management of Rotary Lodge (a low-cost accommodation option on-site at Bundaberg Hospital) which has resulted in \$138,636 being returned to assist patients, staff and the hospital in general.

The commercial viability of Thirst Aid Cafe continues to grow with the number of staff needing to be increased this year to meet the growing demand from patients, visitors and staff to the cafe. The development of Thirst Aid Alfresco at the hospital's new Oral Health and Cancer Care Unit has also continued to grow.

Without the support from community donations and funding applications these objectives also could not have been achieved.

The Foundation's role in the community has been raised with not only consistent media coverage but also through communication with our stakeholders, support of events where possible and talking to organisations. Indeed the Foundation's base has increased significantly this year due to this public promotion.

## **Our Operating Environment**

The Foundation still relies heavily on the fundraising support of local donors, community-run events and funding applications to help provide dollars for us to support our local hospital and health services.

However the appointment of a dedicated fundraising officer means there will be an increase in money being raised specifically to provide non-government funded equipment to Bundaberg Hospital.

Administration and operating costs for the Foundation are covered by commercial businesses which include Thirst Aid Cafe and the new Thirst Aid Alfresco opened at

the Oral Health and Cancer Care Unit at Bundaberg Hospital. Profits from these ventures are also returned to support patient services at the hospital.

In addition to Thirst Aid Cafe, the Foundation, as part of its service agreement with the WBHHS, has a number of vending machines located in the hospital. It also receives revenue from a trolley service, run by volunteers, to wards throughout the hospital and Café 641 at Bundaberg Library, also run by volunteers.

### Open Data Strategy

Information on consultancies and overseas travel are available on our website.

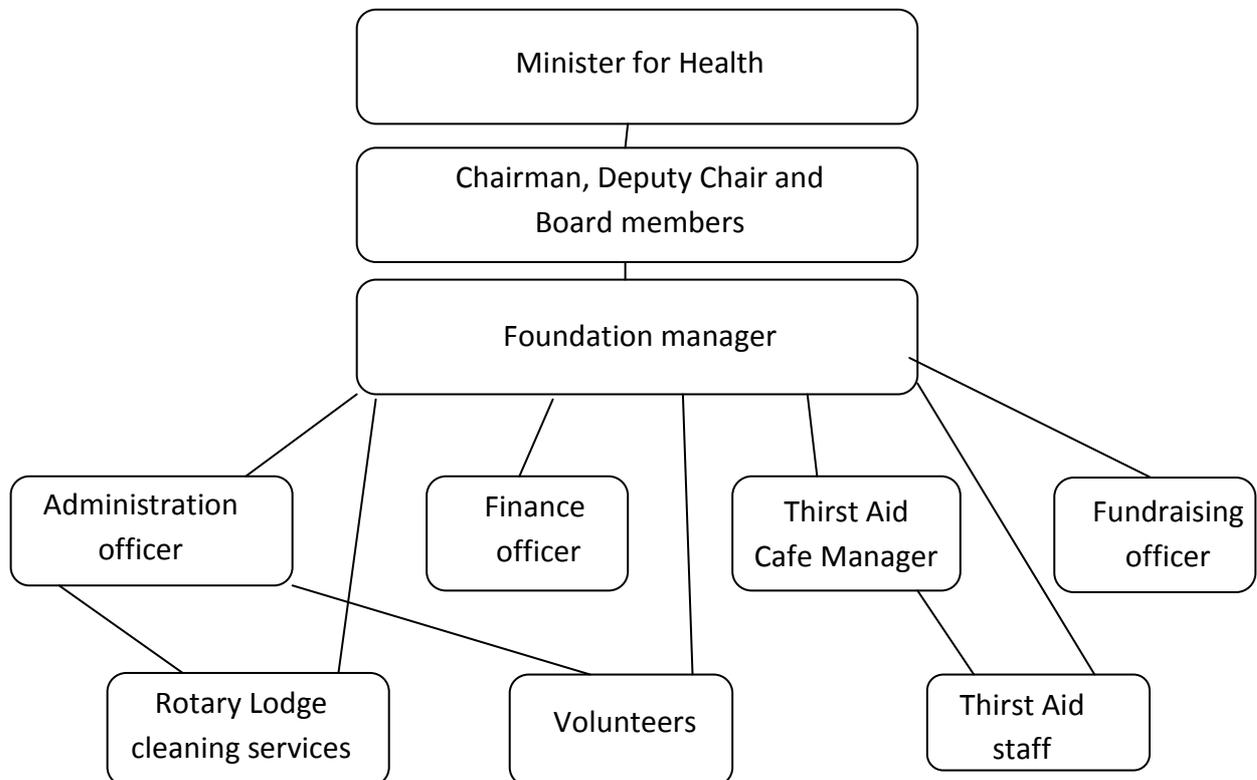
Board members give their time and expertise freely and without remuneration. There has been no overseas travel undertaken by any board member or staff for Foundation purposes. There were no early retirement, redundancy or retrenchment programs implemented during 2015-2016, nor were there any Voluntary Separation Programs.

There also has been no Machinery of Government Changes which has affected the Foundation's role and functions or that of the Queensland Government.

### Consultancies

The Foundation engaged the agency of a consultant to assist in the annual Strategic Plan and Objectives review in October 2015 at a cost of \$1600. The board members found this extremely beneficial as it completed a process that has been under review for some time.

### Organisational Structure level:



## **The Role of the Board**

The Bundaberg Health Services Foundation is governed by a voluntary Board which forms a body corporate, appointed by the Governor-in-Council upon the recommendation of the CEO, WBHHB and Minister for Health.

The Board assists staff in determining effective internal controls, overseeing financial operation and reviewing policies and procedures including monitoring of any risk and ensuring there is effective risk management controls and reporting procedures.

Board members bring a range of organisational skills and dedication to our Board and they are responsible for:

- The overall strategic direction of the Foundation;
- Ensuring established policies and procedures are adhered to by Foundation staff;
- Raising awareness of Foundation activities to the community;
- Ensuring the Foundation acts legally, ethically and transparently;
- Maintaining high levels of accountability to stakeholders.

## **Board meetings**

During the 2015-2016 year, six meetings were held on-site at Bundaberg Hospital. At these meetings the day-to-day function and management of Foundation activities were reported by the manager Maria Burnet.

There are three sub-committees

- (1) Fundraising (purpose of which is to organise fundraising events)
- (2) Equipment/Funding Applications (approval/overseeing of equipment purchases)
- (3) Rotary Lodge (any issues/maintenance arising with regards to this on-site facility).

It is part of the Board's meeting plan that these will only meet when required by the manager and chairperson to address or discuss any arising business.

While the manager met with the new fundraising officer with regards to planning, the other two committees never formally met. Any issue/discussion with regard to any of the three committees has been discussed at board meeting level in the 2015-2016 financial year. All equipment purchases are only approved at board level following the approval of the WBHHS Chief Operating Officer and Chief Executive Officer.

## **Board members**

This financial year the Foundation welcomed the appointment of three new members who are certainly value-adding to the board decisions - Ross Peddlesden, Fiona Sewell and Tina Wallace.

Current board members Daryl Corpe (deputy chair) and Catherine Parker terms were due to expire on June 21, 2016. They were reapproved through the Queensland Government Gazette on 19 August, 2016.

The board, through that new re-appointment process, also sought approval for new board member Josie Meng whose vast experience in a variety of boards and committees will bring a wealth of experience and also engage the Agnes Water and surrounding communities with regards to Foundation work. She was also approved on 19 August, 2016 for a two year period.

### **Board members and basis of appointment**

Jim Mullet's decades of experience in business provides the Foundation with business opportunities and enterprises to further our goal of raising funds to improve local patient services. He is a well known and respected community member who is able to represent the community and was previously a member of the Wide Bay Hospital and Health Community Council (five years as Chair) until they were replaced by Health Boards in 2011.

Daryl Corpe's profession as a Chartered Accountant provides the Foundation with a wealth of knowledge in accountancy and financial planning.

Catherine Parker, as a lawyer, assists the Foundation with legal advice across a range of activities.

Local businesswoman, former councillor at Bundaberg Regional Council and a senior district leader with Lions, Lynne Forgan has a wide variety of community projects, fundraising advice and gains the support of service clubs in the area.

Ross Peddlesden, former ABC Radio manager, also brings a wealth of community service.

QH representative (as per the *Hospitals Foundations Act 1982*) Tina Wallace (Director of Allied Health for WBHHS North)

QH representative (as per the *Hospitals Foundations Act 1982*) Fiona Sewell (Director of Nursing and Midwifery WBHHS North).

Appointed Chair of the Wide Bay Hospital and Health Board in 2012, Gary Kirk was an automatic appointment as per the Hospital Foundation 1982 Act. On resigning from Chair, he has continued to represent the Board on authority from current Chair Dominic Devine.

<b>Name</b>	<b>Term</b>	<b>Board meetings attended</b>
Jim Mullett	10 July 2015 to 9 July 2019	5
Daryl Corpe	21 June 2013 to 21 June 2016	5
Catherine Parker	21 June 2013 to 21 June 2016	3
Cr Lynne Forgan	10 July 2015 to 9 July 2019	3
Gary Kirk	Automatic appointment in 2012	4
Ross Peddlesden	10 July 2015 to 9 July 2018	5
Tina Wallace	10 July 2015 to 9 July 2018	5
Fiona Sewell	10 July 2015 to 9 July 2018	4

## Human Resources

### Workforce, Planning, Attraction and Retention

The Foundation has a dedicated staff with both part-time and casual measured on a full-time basis equivalent to 9.52 FTE, paid on a fortnightly basis. This is an increase from the 7.89 last financial year.

The day-to-day management of the Foundation is overseen by the manager and supported by staff who ensure effective time management, implementation of strategies and work is done as approved by the board. The Foundation has a very committed team of staff and volunteers who are very focussed on achieving our vision, mission and strategic objectives.

The manager reports to the board at each of the board meetings, held every second month.

The hours of staff include:

1. One full-time manager (38 hours per week) - Maria Burnet (employed in 2009)
2. One part-time administration officer (32 hours per week) - Tanya O'Shea-Drabsch (employed in 2013)
3. One part-time finance officer (25 hours per week) - Shelley Killen (employed in 2013)
4. One part-time Thirst Aid Cafe manager (30 hours per week) - Tricia Hardgrave (employed in 2013)
5. Thirst Aid Café & Alfresco staff (one part-time and 7 casual – various hours) (employed 2013)
6. Cleaner for Rotary lodge (casual) - Kayleen Smith (employed 2010)

All staff follow strict Foundation policies.

The Foundation is an equal-opportunity employer.

When required, the attraction of talented applicants to the Foundation is vital to not only ensure its ongoing success and growth but also to ensure the aims and missions of the Foundation are achieved.

The Foundation offers flexibility in work hours for staff to ensure a balance is maintained in work and family commitments.

Further study and education are offered where possible, with the manager visiting the Cairns Hospital Foundation in February 2016 to see their operations. She also undertook a Grants Workshop in Brisbane in April 2016.

Hours of work are flexible with the option to work from home where needed. All reasonable requests with regards to work requirements are met where possible which often allows for changes to start and finish times, to ensure this balance is achieved.

The Foundation works under the *Fair Work Act 2009*.

## **Code of Conduct & Public Sector Ethics Act 1994**

The Foundation follows the *Hospitals Foundations Act 1982* Code of Conduct and to the best knowledge of the Board, there have been no breaches of the *Hospitals Foundations Act 1982* or other legislation during the past financial year.

The Foundation, as it continues to grow, has started work on finalising a specific Code of Conduct to be approved by the Minister for Health.

Staff and volunteers for the Foundation read and sign a Volunteer Handbook and Code of Conduct, which includes a Privacy Policy, Code of Ethics and Code of Conduct agreement. Staff also follow an Internal Policy and Procedures manual. These are reviewed and updated yearly.

Public liability and insurance provisions are also in place to ensure volunteers are protected while they are assisting the Foundation.

## **Operations**

### **Risk Management and Internal Audit**

The Foundation, at present, does not have a risk management or internal audit committee due to its small size. However, the Board is always mindful that risk is inherent in all day-to-day operations. Any apparent risks raised by the manager or chairman are identified at board meetings to ensure our ability to meet our missions are not threatened. The Foundation of course ensures it maintains adequate insurance cover for both staff, volunteers and assets and is always mindful of reviewing health and safety measures as per QH OH&S guidelines.

The implementation of the new transport buggy service for patients and visitors meant the creation of OH&S guidelines which are regularly reviewed.

The Foundation has developed financial systems that operate efficiently and effectively and it follows all compliance with regards to annual statutory accountant processes.

The manager, administration officer and finance officer have the responsibility of ensuring that monies provided by donors, sponsors and the public are effectively managed.

The board will continue to review the establishment of an Internal Audit Committee and should such a committee be established, it will ensure that the developed internal audit and its guidelines has due regard to the Treasury' Audit Committee Guidelines.

The Foundation has this year been working on establishing an investment policy and development of an investment review committee to overshadow all investment requirements.

Policies and procedures for both the Foundation and Thirst Aid Cafe have once again been reviewed this year, to not only ensure processes and procedures are implemented accordingly but that they also meet the growing needs of the Foundation's work.

An internal audit by QH was conducted in July last year and only three minor items were identified which have now been rectified and QH has officially signed off on compliance of the audit.

### **Information Systems and Record Keeping**

The Foundation complies with the *Public Records Act 2002*.

## **External Scrutiny**

The Foundation was given exemption from audit by the QAO in August 2013 for a three year period due to its small size. As this was expiring in 2016, the Foundation again sought further exemption which was granted for a another three-year period from 30 June 2016 - 30 June 2018 inclusive.

The Foundation has appointed the services of local auditor Paul Medwin (FCPA) to undertake its annual audit requirements and once again no significant issues were identified and his audit report is included in the financial statements.

The Foundation completes all policy and audit requirements to ensure financial statements are provided with annual reports to the Queensland Government.

The Foundation has always prided itself on being open and accountable. And our annual report is an open book available to the public. The Foundation also has a solid working relationship with local financial company Ulton with regards to its timeline for audit and any policy changes/risks and improvements which are identified.

## **Strategic Plan**

### **Objectives - as per our Strategic Plan 2016-2020**

#### **Our Objectives for the past year and into the future are:**

1. To raise funds to maximise the benefits to the community we support including Bundaberg Hospital, Rotary Lodge and to provide non-government funded equipment which enhances patient services
2. To increase the profile of the Bundaberg Health Services Foundation through innovative marketing strategies
3. To focus on business expansion through sustainable strategies and investment options that align with the Foundation's goal
4. To establish and maintain targeted community partnerships which enhance the objectives of the Foundation
5. To support hospital staff by funding professional development that directly benefits patients
6. To support, maintain and develop our volunteer base

## **Performance Indicators**

**Fundraising:** The Foundation has this year employed a dedicated fundraising officer to grow its fundraising base. A number of events have already been held including a cent sale and raffles with a regular calendar of events now organised.

The Foundation maintains a media register to gauge quantity and quality of promotional activity. It also attempts, where possible, to post daily FaceBook posts and receives a weekly report on its Facebook interaction and half yearly website reviews.

It continues to create links with local, state and nation-wide groups and business to enhance project outcomes which is evident by our relationship with Woolworths Supermarket's Annual Fresh Food Kids Appeal and Sea FM's Annual GM5FK promotion.

There are also local links with many community groups, service clubs and individual fundraisers.

**Rotary Lodge:** Regular bi-monthly reviews of occupancy, payments and patient feedback are noted and reported to the board meeting. Testimonials from guests are also reviewed.

There is an annual review of profit and loss against outcomes and infection control protocols and operating procedures. There is a review of safety systems at the premises including fire compliance requirements on a monthly basis.

**Providing quality patient services and equipment:** The Foundation reviews patient services annually to assess patient need, benefit, viability and accessibility.

The manager is regularly speaking with Nurse Unit Managers and half yearly updates of the Wish List are reviewed and then discussed with the COO of the WBHHS. Equipment requests must be approved by the WBHHS CEO before taken to the Foundation board for approval.

**Hospital staff training benefits:** This year the Foundation gave a substantial increase to the Winnie May Scholarship (nurse training) funding.

There also was the introduction of a new award in honour of a nurse and midwife who tragically lost her life in a motor vehicle accident. The Foundation will now provide \$2000 annually for the Melanie Robinson Midwifery Award (open only to midwives).

Winners also give regular reports on their studies.

**Operating the new commercial business Thirst Aid Cafe as a service:** The Foundation meets all quality measures set by Queensland Health (in particular the Healthy Choice Program) and relevant regulatory bodies.

Surveys are undertaken by the Foundation which are reported to the Hospital Executive as part of our Service Agreement. Results have been extremely positive and the Foundation strives to achieve 90% customer satisfaction which is being achieved.

Our budget is set annually and then reviewed every two months.

## **Supporting the Queensland Government's Objectives for the Community**

The Bundaberg Health Services Foundation is mindful of the Queensland Government's Objectives.

The Foundation supports the Government's objective to delivering quality frontline services for our public health system at Bundaberg Hospital by providing additional medical equipment (non-government funded equipment) which supports the hospital, staff and patient services.

The Foundation also supports a safe, productive and a fair workplace for Foundation staff and has increased its workforce at Thirst Aid Cafe.

The Foundation work also involves building connected communities by providing low-cost accommodation at Rotary House for people from not only throughout the North Burnett but also visitors, from throughout the state who either require access to local health services or are supporting a loved one. The Foundation manages this facility which is located on-site at Bundaberg Hospital.

The Foundation helps achieve better education and training outcomes through the annual Winnie May Nursing Scholarships which over the past 12 years has returned over \$85,000 in helping to cover the increasing educational costs related to further study by permanent nursing staff.

### **Grants received**

The Children's Hospital Foundation donated \$2883.87 from a previous Woolworths Fresh Food Kids Appeal which has been used to support the Paediatric Ward to improve patient care.

### **Thank you to donors**

A heartfelt thank you must be extended once again to all donors who have continued to support our local health services. These are individuals, community groups, service clubs, and local business from throughout the Bundaberg and North Burnett communities.

Without this support the Foundation would not have been able to fully achieve its aims and mission so successfully.

The Foundation has begun ties with new donors (both individual fundraisers and community and service clubs). The number of people wanting to support the palliative care unit following the loss of a loved one continues to grow and their generosity, at such a difficult time, is a testimony to their appreciation to the wonderful care delivered by hospital staff.

The outstanding support we have received through fundraisers, bequests, donations and volunteer support, has made it possible for us to provide equipment, resources and staff development for the Bundaberg Hospital and health services of our region.

### **Volunteers**

Our volunteer base has grown from 15 in 2009 to 75 in 2015.

Volunteer services were expanded this financial year with the establishment of a Patient Buggy Service between the newly opened Oral Health and Cancer Care Unit and Bundaberg Hospital. And a new coffee and chat service to cancer patients at the new building.

Our gratitude is extended to these amazing people who volunteer their time to assist us in achieving our mission and this is celebrated during National Volunteer Week and at our annual Christmas Party.

The Foundation could not achieve what it does without the help of our wonderful volunteers who also undertake a trolley service to various wards Monday to Friday, who operate our Cafe 641 outlet at Bundaberg Regional Council Library, assist with monthly staff barbecue fundraisers and assist with all fundraising ventures.

## ATTACHMENT B – Compliance Checklist (Template)

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	<ul style="list-style-type: none"> <li>A letter of compliance from the accountable officer or statutory body to the relevant Minister</li> </ul>	ARRs – section 8	3
Accessibility	<ul style="list-style-type: none"> <li>Table of contents</li> <li>Glossary</li> </ul>	ARRs – section 10.1	2
	<ul style="list-style-type: none"> <li>Public availability</li> </ul>	ARRs – section 10.2	4
	<ul style="list-style-type: none"> <li>Interpreter service statement</li> </ul>	Queensland Government Language Services Policy ARRs – section 10.3	4
	<ul style="list-style-type: none"> <li>Copyright notice</li> </ul>	Copyright Act 1968 ARRs – section 10.4	4
	<ul style="list-style-type: none"> <li>Information licensing</li> </ul>	Queensland Government Enterprise Architecture – Information licensing ARRs – section 10.5	4
General information	<ul style="list-style-type: none"> <li>Introductory Information</li> </ul>	ARRs – section 11.1	5-7
	<ul style="list-style-type: none"> <li>Agency role and main functions</li> </ul>	ARRs – section 11.2	5-7
	<ul style="list-style-type: none"> <li>Operating environment</li> </ul>	ARRs – section 11.3	9-10
	<ul style="list-style-type: none"> <li>Machinery of Government changes</li> </ul>	ARRs – section 11.4	10
Non-financial performance	<ul style="list-style-type: none"> <li>Government objectives for the community</li> </ul>	ARRs – section 12.1	16
	<ul style="list-style-type: none"> <li>Other whole-of-government plans / specific initiatives</li> </ul>	ARRs – section 12.2	N/A
	<ul style="list-style-type: none"> <li>Agency objectives and performance indicators</li> </ul>	ARRs – section 12.3	15-16
	<ul style="list-style-type: none"> <li>Agency service areas, service standards and other measures</li> </ul>	ARRs – section 12.4	N/A
Financial performance	<ul style="list-style-type: none"> <li>Summary of financial performance</li> </ul>	ARRs – section 13.1	5-7, Financial Statements
	<ul style="list-style-type: none"> <li>Chief Finance Officer (CFO) statement</li> </ul>	ARRs – section 13.2	N/A
Governance – management and structure	<ul style="list-style-type: none"> <li>Organisational structure</li> </ul>	ARRs – section 14.1	10
	<ul style="list-style-type: none"> <li>Executive management</li> </ul>	ARRs – section 14.2	10-11
	<ul style="list-style-type: none"> <li>Related entities</li> </ul>	ARRs – section 14.3	N/A
	<ul style="list-style-type: none"> <li>Boards and committees</li> </ul>	ARRs – section 14.4	10-12

## ATTACHMENT B – Compliance Checklist (Template)

Summary of requirement	Basis for requirement	Annual report reference	
	<ul style="list-style-type: none"> <li><b>Public Sector Ethics Act 1994</b></li> </ul>	<i>Public Sector Ethics Act 1994</i> (section 23 and Schedule) ARRs – section 14.5	13-14
<b>Governance – risk management and accountability</b>	<ul style="list-style-type: none"> <li><b>Risk management</b></li> </ul>	ARRs – section 15.1	14
	<ul style="list-style-type: none"> <li><b>External Scrutiny</b></li> </ul>	ARRs – section 15.2	14-15
	<ul style="list-style-type: none"> <li><b>Audit committee</b></li> </ul>	ARRs – section 15.3	14
	<ul style="list-style-type: none"> <li><b>Internal Audit</b></li> </ul>	ARRs – section 15.4	14
	<ul style="list-style-type: none"> <li><b>Public Sector Renewal Program</b></li> </ul>	ARRs – section 15.5	N/A
	<ul style="list-style-type: none"> <li><b>Information systems and recordkeeping</b></li> </ul>	ARRs – section 15.7	14
<b>Governance – human resources</b>	<ul style="list-style-type: none"> <li><b>Workforce planning, attraction and retention and performance</b></li> </ul>	ARRs – section 16.1	12-13
	<ul style="list-style-type: none"> <li><b>Early retirement, redundancy and retrenchment</b></li> </ul>	<i>Directive No.11/12 Early Retirement, Redundancy and Retrenchment</i> ARRs – section 16.2	10
	<ul style="list-style-type: none"> <li><b>Voluntary Separation Program</b></li> </ul>	ARRs – section 16.3	10
<b>Open Data</b>	<ul style="list-style-type: none"> <li><b>Open Data</b></li> </ul>	ARRs – section 17	10
<b>Financial statements</b>	<ul style="list-style-type: none"> <li><b>Certification of financial statements</b></li> </ul>	FAA – section 62 FPMS – sections 42, 43 and 50 ARRs – section 18.1	Following Annual Report
	<ul style="list-style-type: none"> <li><b>Independent Auditors Report</b></li> </ul>	FAA – section 62 FPMS – section 50 ARRs – section 18.2	20-21
	<ul style="list-style-type: none"> <li><b>Remuneration disclosures</b></li> </ul>	<i>Financial Reporting Requirements for Queensland Government Agencies</i> ARRs – section 18.3	10, Financial statements

*Paul D Medwin*

**Fellow Certified Practising Accountant and Business Advisor**

Paul D Medwin FCPA SSAud<sup>®</sup>  
SMSF Specialist Auditor<sup>™</sup>

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The Chairperson

Bundaberg Health Services Foundation  
PO Box 34  
**BUNDABERG QLD 4670**

**INDEPENDENT AUDITOR'S REPORT  
FOR THE YEAR ENDED 30 JUNE 2016**

**To the Board of Bundaberg Health Services Foundation**

We have audited the accompanying financial report of Bundaberg Health Services Foundation, which comprises the statement of financial position as at 30 June 2016, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and a statement by the Board.

***The Board's responsibility for the financial report***

The Board is responsible for the preparation of the financial report, and has determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2009* including compliance with appropriate Australian Accounting Standards. The Board's responsibility also includes such internal control as the Board determines necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

***Auditor's responsibility***

Our responsibility is to express an opinion on the financial report based on our audit. We have conducted our audit in accordance with Australian auditing standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance that the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of the

accounting policies used and the reasonableness of accounting estimates made by the Board as well as evaluating the overall presentation of the financial report.

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

### ***Independence***

In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies.

### ***Audit opinion***

In our opinion:-

1. the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects and
2. the financial report presents fairly the financial position of the Bundaberg Health Services Foundation at 30 June 2016 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial report.



.....  
Paul Medwin  
Fellow Certified Practising Accountant

19 August 2016

Liability limited by a scheme  
approved under Professional  
Standards Legislation

Paul D Medwin  
is a CPA Practice



# **Bundaberg Health Services Foundation**

## **Financial Statements**

**For the Year Ended 30 June 2016**

# Bundaberg Health Services Foundation

## Contents

30 June 2016

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## **Bundaberg Health Services Foundation**

### **General Information**

**30 June 2016**

These financial statements cover the Bundaberg Health Services Foundation.

The Bundaberg Health Services Foundation is a Hospitals Foundation established under the Hospitals Foundations Act 1982.

The Foundation is controlled by the State of Queensland which is the ultimate parent.

The head office and principal place of business of the Foundation is:

Bundaberg Base Hospital  
Bourbong Street  
BUNDABERG QLD 4670

A description of the nature of the Foundation's operations and the principal activities are included in the notes to the financial statements.

For information in relation to the Foundation's financial statement, please call (07) 41 502 863 or email [bhs-foundation@health.qld.gov.au](mailto:bhs-foundation@health.qld.gov.au).

Amounts shown in these financial statements may not add to the correct sub-totals due to rounding.

**Bundaberg Health Services Foundation**

**Statement of Comprehensive Income**  
**For the Year Ended 30 June 2016**

	<b>Note</b>	<b>2016</b>	<b>2015</b>
		<b>\$</b>	<b>\$</b>
<b>Income from Continuing Operations</b>			
Sale of goods	3	<b>804,060</b>	756,492
Fundraising	4	<b>19,468</b>	13,327
Rotary Lodge payments	5	<b>94,056</b>	55,389
Donations and grants	6	<b>93,809</b>	170,869
Interest received	7	<b>12,403</b>	14,471
Wage subsidies, parental leave and other income	8	<b>13,228</b>	-
<b>Total Income from Continuing Operations</b>		<b>1,037,024</b>	1,010,548
<b>Total Expenses from Continuing Operations</b>			
Employee expenses	9	<b>(455,005)</b>	(342,953)
Supplies and services	10	<b>(488,607)</b>	(458,218)
Depreciation	11	<b>(13,439)</b>	(8,338)
Donation payments	12	<b>(89,620)</b>	(97,772)
Other expenses	13	<b>(8,885)</b>	(7,815)
<b>Total Expenses from Continuing Operations</b>		<b>(1,055,556)</b>	(915,096)
<b>Operating Results from Continuing Operations</b>		<b>(18,532)</b>	95,452
<b>Total comprehensive income for the year</b>		<b>(18,532)</b>	95,452

The accompanying notes form part of these financial statements.

**Bundaberg Health Services Foundation**

**Statement of Financial Position**

**As At 30 June 2016**

	<b>Note</b>	<b>2016</b>	<b>2015</b>
		<b>\$</b>	<b>\$</b>
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	14	<b>629,595</b>	627,458
Receivables	15	<b>19,109</b>	6,658
Inventories	16	<b>8,883</b>	5,541
Other current assets	17	<b>659</b>	1,079
<b>TOTAL CURRENT ASSETS</b>		<b>658,246</b>	640,736
<b>NON-CURRENT ASSETS</b>			
Plant and equipment	18	<b>38,261</b>	38,200
<b>TOTAL NON-CURRENT ASSETS</b>		<b>38,261</b>	38,200
<b>TOTAL ASSETS</b>		<b>696,507</b>	678,936
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Payables	19	<b>50,716</b>	45,528
Accrued employee benefits	20	<b>51,644</b>	29,842
Other current liabilities	21	<b>12,313</b>	3,200
<b>TOTAL CURRENT LIABILITIES</b>		<b>114,673</b>	78,570
<b>NON-CURRENT LIABILITIES</b>			
<b>TOTAL LIABILITIES</b>		<b>114,673</b>	78,570
<b>NET ASSETS</b>		<b>581,834</b>	600,366
<b>EQUITY</b>			
Accumulated surplus		<b>581,834</b>	600,366
<b>TOTAL EQUITY</b>		<b>581,834</b>	600,366

The accompanying notes form part of these financial statements.

**Bundaberg Health Services Foundation**

**Statement of Changes in Equity**

**For the Year Ended 30 June 2016**

**2016**

	<b>Note</b>	<b>Accumulated Surplus</b>	<b>Total</b>
		<b>\$</b>	<b>\$</b>
<b>Balance at 1 July 2015</b>		<u>600,366</u>	<u>600,366</u>
Total other comprehensive income for the year		<u>(18,532)</u>	<u>(18,532)</u>
<b>Balance at 30 June 2016</b>		<u><u>581,834</u></u>	<u><u>581,834</u></u>

**2015**

	<b>Note</b>	<b>Accumulated Surplus</b>	<b>Total</b>
		<b>\$</b>	<b>\$</b>
<b>Balance at 1 July 2014</b>		<u>504,914</u>	<u>504,914</u>
Total other comprehensive income for the year		<u>95,452</u>	<u>95,452</u>
<b>Balance at 30 June 2015</b>		<u><u>600,366</u></u>	<u><u>600,366</u></u>

The accompanying notes form part of these financial statements.

## Bundaberg Health Services Foundation

### Statement of Cash Flows

For the Year Ended 30 June 2016

	Note	2016 \$	2015 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
<i>Inflows:</i>			
Sale of goods		803,934	756,668
Fundraising		19,468	13,327
Rotary Lodge payments		82,380	50,525
Donations and grants		93,174	171,502
Interest received		12,823	14,752
Other income		13,228	-
GST collected from customers		2,895	3,261
<i>Outflows:</i>			
Employee expenses		(439,260)	(343,195)
Supplies and services		(478,062)	(446,774)
Donation payments		(88,834)	(109,413)
Other expenses		(8,886)	(7,814)
GST paid to suppliers		2,777	(1,258)
Net cash provided by (used in) operating activities		<u>15,637</u>	<u>101,581</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Purchase of property, plant and equipment		<u>(13,500)</u>	<u>(14,957)</u>
Net cash used by investing activities		<u>(13,500)</u>	<u>(14,957)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>			
Net increase (decrease) in cash and cash equivalents held		2,137	86,624
Cash and cash equivalents at beginning of year		<u>627,458</u>	<u>540,834</u>
Cash and cash equivalents at end of financial year	14	<u><u>629,595</u></u>	<u><u>627,458</u></u>

The accompanying notes form part of these financial statements.

## **Bundaberg Health Services Foundation**

### **Notes to the Financial Statements**

**For the Year Ended 30 June 2016**

#### **1 Objectives and Principal Activities of the Foundation**

The objective of the Bundaberg Health Services Foundation is to meet the needs of people of Bundaberg and the North Burnett in a variety of ways:

- Our vision is to enhance the health and well being of our community through research, education, support, community partnerships and shared resources.

- Our principal activity is to promote the prevention and control of diseases, both within public hospitals and the broader Wide Bay community.

The Foundation is funded by donations from the public, the sale of brewed coffee, operation of the Thirst Aid Cafe at the Bundaberg Base Hospital, an annual fundraising dinner and contributions from persons using the Rotary Lodge accommodation facility.

#### **2 Summary of Significant Accounting Policies**

##### **(a) Statement of Compliance**

Bundaberg Health Services Foundation has prepared these financial statements in compliance with the *Financial Accountability Act 2009* and Section 43 of the *Financial and Performance Management Standard 2009*.

These financial statements are general purpose financial statements and have been prepared on an accrual basis in accordance with Australian Accounting Standards - Reduced Disclosure Requirements and Interpretations.

With respect to compliance with Australian Accounting Standards and Interpretations, the Foundation has applied those requirements applicable to not-for-profit entities, as the Foundation is a not-for-profit entity. Except where stated, the historical cost convention is used.

##### **(b) The Reporting Entity**

The financial statements include the value of all revenues, expenses, assets, liabilities and equity of the Foundation. There are no controlled entities.

##### **(c) Revenue**

The Foundation recognises revenue when it gains control over the revenue, economic benefits are probable and the amount of the revenue can be measured reliably. The Foundation's revenue is made up of the following:

Sale of Goods - includes Coffee Sales and Thirst Aid Cafe sales which are recognised on receipt of cash from the customer.

Fundraising - includes the Winnie May Nursing Dinner, monthly staff BBQ's and sale of chocolates to Hospital Departments.

Rotary Lodge Payments - includes payments received from patients and Qld Health for accommodation provided at Rotary Lodge and is recognised via invoice at the time of the patient's stay.

## Bundaberg Health Services Foundation

### Notes to the Financial Statements

For the Year Ended 30 June 2016

#### 2 Summary of Significant Accounting Policies continued

##### (c) Revenue continued

Amounts donated can be recognised as revenue only when the Foundation gains control, economic benefits are probable and the amounts can be measured, therefore donations are recognised as revenue when they are recorded in the books and accounts of the entity.

Interest Received - is recognised at the time of receipt of the funds.

##### (d) Cash and cash equivalents

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash assets include all cash and cheques received but not banked at 30 June as well as deposits at call with financial institutions.

##### (e) Receivables

Trade debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase/contract price. Settlement of these amounts is required within 30 days from invoice date.

The collectability of receivables is assessed periodically. All known bad debts were written off as at 30 June. No impairment loss has been recognised in 2016.

##### (f) Inventories

Inventories comprise stock on hand for the Thirst Aid Cafe and Coffee Bar.

##### (g) Acquisitions of Assets

Actual cost is used for the initial recording of all non-current physical asset acquisitions. Cost is determined as the value given as consideration plus costs incidental to the acquisition, including all other costs incurred in getting the assets ready for use.

##### (h) Property, Plant and Equipment

Items of property, plant and equipment with a cost or other value equal to or in excess of the following thresholds are recognised for financial reporting purposes in the year of acquisition:

Plant and Equipment	\$5,000
---------------------	---------

Items with a lesser value are expensed in the year of acquisition.

##### (i) Depreciation of Property, Plant and Equipment

Property, plant and equipment is depreciated on a straight-line basis so as to allocate the net cost or revalued amount of each asset, less its estimated residual value progressively over its estimated useful life to the Foundation.

## Bundaberg Health Services Foundation

### Notes to the Financial Statements

For the Year Ended 30 June 2016

#### 2 Summary of Significant Accounting Policies continued

##### (i) Depreciation of Property, Plant and Equipment continued

For each class of depreciable asset the following depreciation and amortisation rates are used:

Class	Rate %
Plant & Equipment	20%

##### (j) Impairment of Non-Current Assets

All non-current physical assets are assessed for indicators of impairment on an accrual basis. If an indicator of possible impairment exists, the Foundation determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss. An impairment loss is recognised immediately in the Statement of Comprehensive Income.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income.

No impairment loss has been recognised in 2016.

##### (k) Leases

A distinction is made in the financial statements between finance leases that effectively transfer from the lessor to the lessee substantially all the risks and benefits incidental to ownership, and operating leases, under which the lessor retains substantially all risks and benefits.

The Foundation has an operating lease over Rotary Lodge. Operating lease payments are representative of the pattern of benefits derived from the leased assets and are expensed in the periods in which they are incurred.

##### (l) Payables

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the nominal amount i.e. agreed purchase/contract price, gross of applicable trade and other discounts. Amounts owing are unsecured and are generally settled on 30 day terms.

##### (m) Financial Instruments

###### Recognition

Financial assets and financial liabilities are recognised in the Statement of Financial Position when the Foundation becomes party to the contractual provisions of the financial instrument.

###### Classification

Financial instruments are classified and measured as follows:

- Cash and cash equivalents - held at fair value through profit or loss
- Receivables - held at amortised cost
- Payables - held at amortised cost

## Bundaberg Health Services Foundation

### Notes to the Financial Statements

For the Year Ended 30 June 2016

#### 2 Summary of Significant Accounting Policies continued

##### (m) Financial Instruments continued

The Foundation does not enter into transactions for speculative purposes, nor for hedging. Apart from cash and cash equivalents the Foundation holds no financial assets classified at fair value through profit or loss.

##### (n) Employee benefits

Employer superannuation contributions, annual leave, toil and long service leave are regarded as employee benefits. Payroll tax and workers' compensation insurance are a consequence of employing employees, but are not counted in an employee's total remuneration package. They are not employee benefits and are recognised separately as employee related expenses.

###### *Wages, Salaries, Sick Leave, Annual Leave and Long Service Leave*

Wages and salaries due but unpaid at reporting date are recognised in the Statement of Financial Position at the current salary rates.

Annual leave is recorded in the financial statements based on the current number of hours owing for each entitled employee multiplied by the current rate of pay plus any entitlement to leave loading.

Prior history indicates that on average, sick leave taken each reporting period is less than the entitlement accrued. This is expected to continue in future periods. Accordingly, it is unlikely that existing accumulated entitlements will be used by employees and no liability for unused sick leave entitlements is recognised.

As sick leave is non-vesting, an expense is recognised for this leave as it is taken.

One employee has been engaged for more than five years as of 30 June 2016 and a provision for Long Service Leave has been raised.

###### *Superannuation*

Statutory employer contributions are paid to the employee's nominated fund. Contributions are expensed in the period in which they are paid or payable. The Foundation's obligation is limited to its contribution to these funds.

###### *Key Management Personnel and Remuneration*

Key management personnel and remuneration disclosures are made in accordance with section 5 of the Financial Reporting Requirements for Queensland Government Agencies issued by Queensland Treasury. Refer to Notes 9 a) and b) for the disclosures on key management personnel and remuneration.

###### *Remuneration of Board Members*

No Board Members received or were entitled to receive any fees or other benefits during the year.

##### (o) Insurance

The Foundation's non-current physical assets and other risks are insured through Elders Insurance, premiums being paid on a risk assessment basis. In addition, the Foundation pays premiums to WorkCover Queensland in relation to its obligations for employee compensation.

## Bundaberg Health Services Foundation

### Notes to the Financial Statements

For the Year Ended 30 June 2016

#### 2 Summary of Significant Accounting Policies continued

##### (p) Taxation

The Foundation, as a charitable institution, is exempt from income tax under division 50 of the *Income Tax Assessment Act 1997*. The Foundation is exempt from Fringe Benefits Tax (FBT) under Section 57A of the *Fringe Benefit Tax Assessment Act 1986*. The Foundation is a Deductible Gift Recipient covered by Item 1 of the table in section 30-15 of the *Income Tax Assessment Act 1997*.

##### (q) Services Received Free of Charge or for Nominal Value

Contributions of services are recognised only if the services would have been purchased if they had not been donated and their fair value can be measured reliably. Where this is the case, an equal amount is recognised as revenue and an expense.

##### (r) Issuance of Financial Statements

The financial statements are authorised for issue by the Chairman and Manager at the date of signing the Management Certificate.

##### (s) Accounting Estimates and Judgements

The preparation of financial statements necessarily requires the determination and use of certain critical accounting estimates, assumptions and management judgements that have the potential to cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year. Such estimates, judgements and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods as relevant.

There are no significant accounting estimates or judgements for 2016.

##### (t) Rounding and Comparatives

Amounts included in the financial statements are in Australian dollars and have been rounded to the nearest dollar.

Comparative information has been restated where necessary to be consistent with disclosures in the current reporting period.

##### (u) New and Revised Accounting Standards

The Foundation did not voluntarily change any of its accounting policies during 2014-15. There were no Australian Accounting Standard changes applicable for the first time as from 2014-15 that have had a significant impact on the Foundation's financial statements.

The Foundation is not permitted to early adopt a new or amended accounting standard ahead of its specified commencement date unless approval is obtained from Queensland Treasury. Therefore, no other accounting standards and interpretations that have been issued but are not yet effective have been adopted by the Foundation ahead of their effective dates. The Foundation will apply these standards and interpretations once they become effective.

No Australian Accounting Standard and interpretations with future commencement dates are applicable to the Foundation's activities, or have a material impact on the Foundation.

## Bundaberg Health Services Foundation

### Notes to the Financial Statements

For the Year Ended 30 June 2016

#### 3 Sale of Goods

	2016	2015
	\$	\$
- Coffee sales	14,910	13,917
- Thirst Aid Cafe sales	789,150	742,575
<b>Total Sale of Goods</b>	<b>804,060</b>	<b>756,492</b>

The increase in Cafe Sales was partially due to the opening of the Alfresco area of the Cafe.

#### 4 Fundraising

- Other fundraising - BBQ's and Chocolates	12,100	12,687
- Other fundraising - Raffles, Cent Sale and Soft Drinks Stalls	6,468	-
- Winnie May Nursing Dinner	900	640
<b>Total Fundraising</b>	<b>19,468</b>	<b>13,327</b>

#### 5 Rotary Lodge Payments

- Rotary Lodge Payments	94,056	55,389
<b>Total Rotary Lodge Payments</b>	<b>94,056</b>	<b>55,389</b>

#### 6 Donations and Grants

- Rotary Lodge Donations	9,694	32,609
- Donations - Other	84,115	138,260
<b>Total Donations</b>	<b>93,809</b>	<b>170,869</b>

#### 7 Interest Received

- Bank Accounts and Term Deposits	12,403	14,471
<b>Total Interest Received</b>	<b>12,403</b>	<b>14,471</b>

#### 8 Other Income

Wage subsidies, parental leave and other income	13,228	-
<b>Total</b>	<b>13,228</b>	<b>-</b>

## Bundaberg Health Services Foundation

### Notes to the Financial Statements

For the Year Ended 30 June 2016

#### 9 Employee Expenses

	2016	2015
	\$	\$
<b>Employee Benefits</b>		
- Wages and Salaries	404,931	312,495
- Employer Superannuation Contributions	35,680	28,392
- Paid Parental Leave	11,826	-
<b>Employee Related Expenses</b>		
- Workers' Compensation Premium	2,133	1,724
- Staff Uniforms	316	219
- Other Employer Expenses	119	123
<b>Total Employee Expenses</b>	<b>455,005</b>	<b>342,953</b>

The number of employees including both full-time and part-time employees measured on a full-time equivalent basis (reflecting Minimum Obligatory Human Resource Information (MOHRI)) is:

	2016	2015
	\$	\$
Number of Employees:	9	8

#### (a) Key Management Personnel

The following details for key management personnel include those positions that had authority and responsibility for planning, directing and controlling the activities of the Foundation during 2015-16.

Position and responsibilities	Current Incumbents	
	Contract classification and appointment authority	Date initially appointed to position (date resigned from position)
Manager – responsible for the efficient, effective and economical administration of the Foundation.	Manager, Section 37 Hospitals Foundations Act 1982	6 April 10

#### (b) Remuneration Expenses

The following disclosures focus on the expenses incurred by the Foundation during the respective reporting periods, that is attributable to key management positions. Therefore, the amounts disclosed reflect expenses recognised in the Statement of Comprehensive Income.

Remuneration expenses for key management personnel comprises the following components:

\* Short term employee expenses which include:

- salaries, allowances and annual leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee occupied the specified position.

**Bundaberg Health Services Foundation**

**Notes to the Financial Statements**

**For the Year Ended 30 June 2016**

**9 Employee Expenses continued**

**(b) Remuneration Expenses continued**

**1 July 2015 - 30 June 2016**

	Short Term Employee Expenses	Short Term Employee Expenses	Long Term Employee Expenses	Post-Employment Expenses	Termination Benefits	Other	Total
	Monetary Expenses	Non-Monetary Benefits					
	\$	\$	\$	\$	\$	\$	\$
Position (date resigned if applicable)							
Manager	92,070	-	-	-	-	-	92,070
	92,070	-	-	-	-	-	92,070

**1 July 2014 - 30 June 2015**

	Short Term Employee Expenses	Short Term Employee Expenses	Long Term Employee Expenses	Post-Employment Expenses	Termination Benefits	Other	Total
	Monetary Expenses	Non-Monetary Benefits					
	\$	\$	\$	\$	\$	\$	\$
Position (date resigned if applicable)							
Manager	73,557	-	-	-	-	-	73,557
	73,557	-	-	-	-	-	73,557

**10 Supplies and Services**

	2016	2015
	\$	\$
- Bank fees	1,985	1,545
- Cafe 641	5,980	5,661
- Operating expenses - Rotary Lodge	38,716	45,641
- Advertising	2,963	611
- Stationery	3,231	3,562
- Conferences & seminars	411	-
- Postage	63	104
- Travel	1,522	2,105

## Bundaberg Health Services Foundation

### Notes to the Financial Statements

For the Year Ended 30 June 2016

#### 10 Supplies and Services continued

	2016	2015
	\$	\$
- Computer consumables	-	732
- Dr May Scholarship	9,385	3,584
- Fundraising	7,455	7,804
- Sponsorship	6,327	-
- Low value asset pool	6,333	4,729
- Repair & maintenance	10,865	4,052
- Subscriptions	1,327	2,314
- Telephone	1,272	-
- Thirst Aid Cafe (including Alfresco)	387,006	374,067
- Volunteer expenses	3,766	1,707
<b>Total Supplies and Services</b>	<b>488,607</b>	<b>458,218</b>

#### 11 Depreciation

- Plant and equipment	13,439	8,338
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#### 12 Donation Payments

- Equipment Donations	87,231	92,051
- Other Donations	2,389	5,721
	<b>89,620</b>	<b>97,772</b>

#### 13 Other Expenses

- Insurance premiums	4,040	3,069
- External audit fees	3,000	3,200
- Consultancy	1,845	1,546
<b>Total Other Expenses</b>	<b>8,885</b>	<b>7,815</b>

The total audit fees paid to Paul Medwin Public Accountant relating to the 2015-16 financial statements are estimated to be \$3,000 (2015:\$3,200) There are no non-audit services included in this amount.

**Bundaberg Health Services Foundation**

**Notes to the Financial Statements  
For the Year Ended 30 June 2016**

**14 Cash and Cash Equivalents**

	2016	2015
	\$	\$
Fundraising Account	6,700	8,046
Suncorp Saver Account	39,384	42,157
Thirst Aid Cafe Account	60,163	97,349
Rotary Lodge Account	46,711	28,312
Gift Fund Account	74,757	57,110
MJ Marshall Account	40,952	34,831
Winnie May Trust Account	38,177	44,921
Wide Bay Investment Account	207,069	201,733
Heritage Investment Account	114,014	111,194
Petty Cash - Office	71	120
Petty Cash - Orchid	162	62
Petty Cash - BBQ	26	23
Petty Cash - Thirst Aid Cafe	19	210
Float - Monthly BBQ	300	300
Float - Thirst Aid Cafe	1,000	1,000
Float - Trolley	90	90
	<u>629,595</u>	<u>627,458</u>

**15 Receivables**

Trade receivables	<u>19,109</u>	6,658
<b>Total Receivables</b>	<u>19,109</u>	<u>6,658</u>

**16 Inventories**

CURRENT		
At cost:		
Inventories	<u>8,883</u>	5,541
	<u>8,883</u>	<u>5,541</u>

**17 Other Current Assets**

Accrued revenue	<u>659</u>	1,079
<b>Total Other Current Assets</b>	<u>659</u>	<u>1,079</u>

**Bundaberg Health Services Foundation**

**Notes to the Financial Statements  
For the Year Ended 30 June 2016**

**18 Plant and Equipment**

	2016	2015
	\$	\$
PLANT AND EQUIPMENT		
At cost	72,467	58,967
Accumulated depreciation	<u>(34,206)</u>	<u>(20,767)</u>
<b>Total plant and equipment</b>	<b><u>38,261</u></b>	<b><u>38,200</u></b>

**(a) Plant and Equipment Reconciliation**

	Plant and Equipment	Total
	\$	\$
<b>Balance at 30 June 2016</b>		
Carrying amount at 1 July 2015	38,200	38,200
Additions	13,500	13,500
Depreciation expense	<u>(13,439)</u>	<u>(13,439)</u>
Balance at 30 June 2016	<b><u>38,261</u></b>	<b><u>38,261</u></b>

**19 Payables**

Trade payables	33,303	27,320
GST payable	12,733	7,472
PAYG withholding	<u>4,680</u>	<u>10,736</u>
	<b><u>50,716</u></b>	<b><u>45,528</u></b>

**20 Accrued Employee Benefits**

Annual leave	15,025	13,145
Superannuation payable	10,952	7,596
Salaries and wages	15,050	6,815
Toil	3,577	2,286
Long Service Leave	<u>7,040</u>	<u>-</u>
	<b><u>51,644</u></b>	<b><u>29,842</u></b>

**21 Other Current Liabilities**

Accrued audit fees	3,000	3,200
Accrued Expenses	<u>9,313</u>	<u>-</u>
	<b><u>12,313</u></b>	<b><u>3,200</u></b>

**22 Events Occurring after Balance Date**

No events have occurred after the balance date that need to be reported in the financial statements.

**Bundaberg Health Services Foundation**

**Statement by the Board**

These general purpose financial statements have been prepared pursuant to s.62(1)(a) of the Financial Accountability Act 2009 (the Act), s.43 of the Financial and Performance Management Standard 2009 and other prescribed requirements. In accordance with s.62(1)(b) of the Act we certify that in our opinion:

- 1. the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- 2. the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Bundaberg Health Services Foundation for the financial year ended 30 June 2016 and of the financial position of the Foundation as at the end of that year.
- 3. these assertions are based on an appropriate system of internal controls and risk management processes being effective, in all material respects, with respect to financial reporting throughout the reporting period.

This declaration is made in accordance with a resolution of the Board of Directors.

Chair ..... *James J Mullett* .....

Deputy Chair ..... *[Signature]* .....

Dated this *18<sup>th</sup>* ..... day of *August* ..... 2016