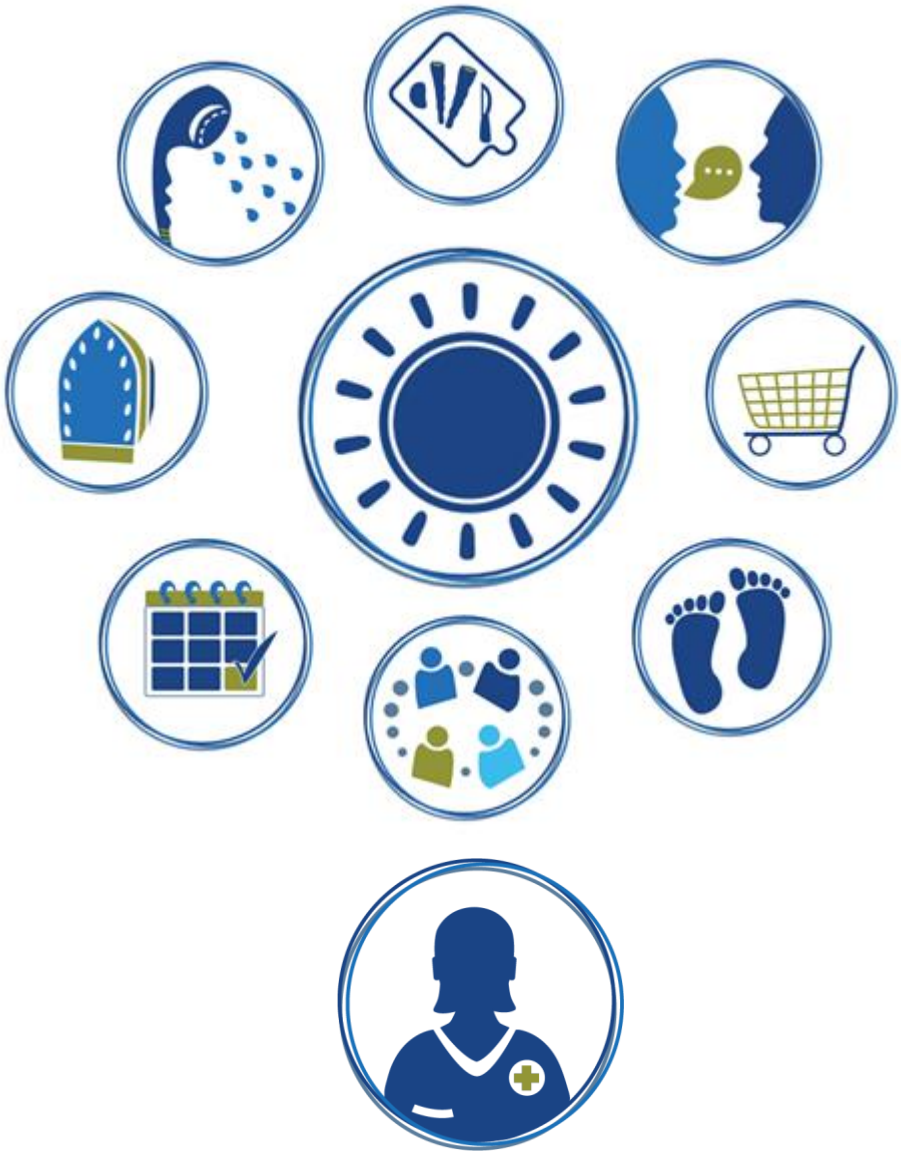
Flexi Care inc.

Annual Report 2020/2021

Providing Flexible, Caring Services for a Quality LIfestyle



2021 – Introduction of Nursing

Main Phone: 3422 8400
Podiatry: 3422 8419
Outings & Activities: 3422 8484
facebook.com/flexicareinc
www.flexi.org.au

Providing Flexible, Caring Services for a Quality LIfestyle

Management Committee for 2019/2020

Office Bearers

PRESIDENT	Dr Sandra Woodbridge
VICE PRESIDENT	Rod McDonald
SECRETARY	Dr Merelie Hall
TREASURER	Rod Innes

Committee Members

John Price
Geoff Cave (first part of the year)
Adrian Morgan (General Manager)

We would like to acknowledge support from the following funding bodies:

Australian Government

Australian Government
Department of Veterans' Affairs

Thank you to all the individuals and organisations who have donated to Flexi Care Inc. throughout the year.

President's Report

In preparing to write this report, I reviewed last years' document as I always do. Little did we know then that the disruption called COVID 19, would still be presenting in 2021, many challenges for Flexi Care Inc as an organisation, for our clients, for our fellow citizens and for the country as a whole. The Delta strain of COVID would take us to places we would never have dreamed necessary last year. The ongoing discussion of vaccines and the important implications vaccinations will have on our day-to-day freedoms presents additional challenges for Flexi Care Inc in negotiating the impact of a pandemic on our clients, our staff and the way we do business.

Throughout the 2020/2021 year, Flexi Care has continued to meet its obligations to our stakeholders and then some. Led by our General Manager, Adrian Morgan, the organisation has kept its eye on the ball ensuring the safety and well-being of our clients and at the same time recognising how important the services we provide are in enhancing their quality of life. With careful planning and monitoring, many of the core activities continued, albeit with reduced numbers and social distancing. In addition, new initiatives were established that ensured our clients were kept informed and in-touch through regular phone calls/emails/messages. Whilst many organisations just shut down during this period, Flexi Care "pivoted" to develop new ways of doing things. I cannot thank all the staff enough for their commitment and dedication to achieving such amazing outcomes. Whether it is the various activities such as Hydrotherapy, the podiatry service, Moving Well or the many and varied outings organised by Wendy, our clients are fortunate to have amazing people caring for their needs.

As well as meeting the challenges COVID–19 presented in the area of service delivery, Flexi Care has also performed well in other aspects of our business during the 2020/2021 year. Our Financial and Administration Manager, Julie Herbert, together with Adrian, and our Treasurer, Mr Rod Innes have worked tirelessly to ensure that we finish the year in a sound position. Uncertainty re: government responses to the Royal Commission into Aged Care together with already flagged changes to Government funding arrangements and delays in releasing available packages through My Aged Care, have all added to the complexity of running a financially sound not for profit organisation. My thanks to you all for this work and for the positive position we find ourselves in today.

Finally, I want to thank the numerous volunteers that give their time willingly to Flexi Care. Whether it is assisting with outings, classes, movie days, supporting clients to manage the complexity of technology such as mobile phones, iPads etc or as members of the Management Committee, the time you provide is invaluable to the organisation and to our community.

During the year we have welcomed a new member to the Board Mr John Price. John brings a very diverse range of skills to the Committee and his contribution is very appreciated. Thank you to all the members of the Management Committee for your commitment and support throughout the year.

Kind Regards

Dr Sandra Woodbridge

President

General Manager's Overview

This year has unsurprisingly been dominated by the community's and our responses to the global COVID-19 pandemic.

Every aspect of our work has been affected in one way or another. What has been pleasing is how well our employees, volunteers and clients have worked cooperatively to ensure there was the least disruption possible to the services and activities. We have continued to adhere to the directions of the Commonwealth and Queensland health authorities to ensure the ongoing safety of all members of the Flexi Care family. The main report provides a summary of the actions we have taken in response to the pandemic.

The Royal Commission into Quality and Safety in Aged Care delivered its comprehensive report in February 2021 and the Commonwealth Government provided a response in May. We consider there were significant positives in the Government's response, but the overall aged care system is still likely to fall short of what many older people would expect. For instance, although the Government has agreed to expand the number of Home Care Packages by 80,000 over the next two years, they have not made an unequivocal commitment to cease the rationing of services and to fund aged care based on assessed need. There is also no promise to eliminate the current 100,000 national waiting list. The Government has announced that the whole home care sector will be reshaped by July 2023 and we await the detail that will allow us to plan effectively. The main report provides for a high level summary of directions for the aged care industry.

One of the highlights of the year has been the continued growth and strengthening of our activities program. We know that having positive social interactions with others is a key contributor to people's sense of well-being, and we have worked hard to provide more activities and more variety within those activities. We are currently waiting on the delivery of a second bus which will expand our capacity to help accommodate the strong demand there is to participate in the activities.

I want to express my gratitude to all members of our Management Committee, each of whom volunteers their time every month to ensure we have an effective governance mechanism. I particularly wish to acknowledge the leadership of our Committee President Dr Sandra Woodbridge.

I also wish to thank all of Flexi Care's employees and volunteers who have shown enormous determination, patience and flexibility to allow us to continue to deliver valued services throughout the whole period of the pandemic. This is particularly noteworthy because many people have also been juggling with difficult family situations and additional challenges such as home schooling during this period. Some of our employees have had to experience hotel quarantine and/or lockdown in their homes because of their possible contact with the virus. It has not been an easy year.

Finally, I must acknowledge our clients who have shown trust in Flexi Care to allow us to continue to bring them services and support at this difficult time. It is an honour to serve them.

Adrian Morgan
General Manager

Major developments throughout the year

- ✓ Flexi Care's inaugural Clinical Coordinator, Angela Connolly (registered nurse) began work in August 2020. She was joined by a second registered nurse, Debra Cain, in June 2021.
- ✓ We obtained funding for nursing assistance under the Commonwealth Home Support Program (CHSP) for the first time.
- ✓ We responded to the ever-changing COVID-19 situation to ensure that our clients and employees were always safe, whilst enabling as many programs and activities as possible to continue to be delivered.
- ✓ There was further expansion of the activities program, only held back by the impact of COVID-19.
- ✓ We have decided that 'tech support' assistance will be an ongoing program to assist people to stay in contact with family and friends. This service was particularly important during lockdowns and interstate border closures.
- ✓ Physiotherapy in the home also became a permanent service for eligible clients.
- ✓ The Flexi Care web site was updated and refreshed to provide easier navigation and a clearer statement of our current services and approach.
- ✓ We were awarded funding from the government's Gambling Grants to assist with the purchase of a second bus. Although the delivery of the bus has been delayed because of problems with sourcing components for its construction, we are hoping it will be delivered before the end of 2021, therefore enabling us to increase the numbers of clients who can attend our community activities.

Outings include exhibitions, mountain drives, shows or ferry trips just to name a few.

Assistance to people in their homes and communities

Overview

Most people as they age would prefer to continue to live in their own homes in preference to an institutional setting such as residential aged care.

Flexi Care draws on several funding streams from the Commonwealth Government to enable people to fulfil this desire for independence in the community:

- Home Care Package (HCP) Program – up to a high support level
- Commonwealth Home Support Program (CHSP) – a light touch program
- Veterans' Home Care Program – for veterans and or their spouses.

Each of these programs has the philosophy of providing support to people in doing the things they can no longer safely or effectively do for themselves, not to take over tasks that clients can do for themselves. The more people can do for themselves, the greater their sense of independence and the higher the chance they will not lose capabilities unnecessarily.

Home Care Packages

Older people wishing to receive a Home Care Package need to be assessed by an Aged Care Assessment Team (ACAT). If they are found to be eligible, they will be entitled to a funding Package at one of four levels:

Level 1 – $9,026.45

Level 2 - $15,877.50

Level 3 – $34,550.90

Level 4 - $52,377.50.

At present, the person's name then goes on a national waiting list for a Home Care Package to become free so that it can be allocated to that individual. In some instances, a lower level Package will be allocated as an interim measure until the correct level becomes available.

Once allocated, the funds need to be spent on those services or assistance that enable the client to live independently and safely in their own home. There is considerable flexibility in what can be purchased though the Package although there are some excluded items such as normal household expenses, gambling, food and entertainment.

Each person with a Package is allocated someone to work with them to plan and coordinate the delivery of their services. Flexi Care refers to this care management role as a Home Care Partner, to emphasise the collaborative relationship we want to engender. We have a policy of ensuring our Home Care Partners have much lower caseloads than many other Home Care organisations to ensure they can provide the level of personal support required to deal with the complex challenges many of the clients will inevitably encounter.

The number of people we are assisting through the Home Care Package program has been growing over the last few years as is illustrated in the following table.

	Total	Level 1	Level 2	Level 3	Level 4
2016-2017	51	0	37	3	11
2017-2018	66	0	36	12	18
2018-2019	89	2	39	16	32
2019-2020	105	6	42	28	29
2020-2021	128	10	50	29	39

Table: Home Care Package numbers from July 2017 to June 2021

This table also demonstrates the increasing emphasis on services for people with higher level Packages.

We anticipate that from 2021-22 onward, the Home Care Package Program will overtake CHSP as representing the largest number of services we deliver.

Commonwealth Home Support Program

Flexi Care has been allocated funding from the Commonwealth Department of Health for the following types of CHSP support:

- Allied Health (predominantly podiatry, hydrotherapy, and physiotherapy)
- Nursing – new funding this year
- Domestic assistance
- Personal care
- Socialisation (both individual and group)
- Respite
- Transport.

People wishing to receive CHSP services need to be assessed and found eligible by a Regional Assessment Service (RAS). If we have funding available from our annual allocation by the Department of Health, we can accept the person as a client.

During the year we have continued with a strong focus on providing a range of options to assist with the prevention of negative outcomes, both physical and psychological. Programs available during the year have included:

- *Moving Well* – a balance, strengthening and confidence building program conducted by a specialist physiotherapist which delivers measurable improvements and reduces the risk of falls

- *Movement to Melodies* – under the guidance of a physiotherapist, combines flexibility, rhythm and various seated and standing dance moves which includes old-time dancing, set dancing, line dancing, and dance styles from other countries

- *Hydrotherapy* – one of nature's most effective physical therapies under the guidance of a physiotherapist

- *Preventative physiotherapy in the home* – introduced initially when *Moving Well* and Hydrotherapy had to be cancelled in 2020 due to temporary COVID-19 restrictions, but now continuing as an ongoing service due to its popularity and success

- *Brain Gains* – the right mix of challenging and easier activities to keep people's minds active

- *Music therapy*.

Following the Royal Commission into Quality and Safety in Aged Care, the Commonwealth Government has made a number of decisions to reshape the way home aged care will operate in the future. The following table summarises some of the main distinctions between the current system and the one being proposed for the future.

The present	The future
Aged care is not a right; almost 100,000 people are waiting for the correct level of Home Care Package for up to three years	Aged care is still rationed and not a right, but there will be many more Home Care Packages (80,000 more by July 2023)
Two major government-funded home care programs: CHSP and HCP	A single integrated home care program
Two separate assessment mechanisms: Regional Assessment Services (RAS) and Aged Care Assessment Teams (ACATs)	One assessment service
Increasing demand for aged care as the population ages	Even further demand for aged care
Funding levels set by Government	Funding levels set by Government after receiving advice from an independent pricing authority

Table: Aged Care's current and future state

Veterans

We provide services to veterans or widows/widowers of veterans to support their independence through funding provided by the Department of Veterans' Affairs. We are currently funded for three categories of work:

- Domestic Assistance (which accounts for the vast bulk of the services)
- Respite
- Personal Care.

Our role is strictly service delivery as all work dealing with service planning and case management is dealt with by the Department of Veterans' Affairs.

We are pleased to report that our contract with the Department has been extended by two years through to November 2023.

Podiatry

Podiatrists are a registered profession with the Australian Health Practitioners' Regulation Agency. They provide services for the prevention and treatment of conditions that affect people's feet and lower limbs.

Our podiatry team operates from nine clinic locations across Brisbane's southern suburbs and offer in-home assistance to those who are unable to travel safely to a clinic.

One of the benefits we can offer to our clients, which is not available in many private podiatry clinics, is that we are set up to allow the podiatrists to take the time they need with our clients and not to hurry them through short appointment timeslots. This means the services are very suitable for older people who comprise most of our clients.

Podiatry, like other Flexi Care services, is classified as an essential service and has been able to continue throughout COVID-19 lockdowns. Although there has been some reticence among clients to see their podiatrists, most people have recognised the value of keeping recommended appointments and keep receiving their recommended treatments.

Activities program

At Flexi Care we recognise that positive social contact is an important contributor to people's sense of well-being.

We are continuing to build an activities program designed to support the needs of a wide range of clients. The program places a strong emphasis on facilitating people's contact with community events, venues and activities across South-East Queensland. We also host a number of in-house activities which are strongly supported by our clients.

The COVID-19 pandemic has had a major impact on the activities program because of essential lockdowns and the need for social distancing. It has been frustrating for clients and ourselves that we have not been able to use our Toyota bus to full capacity. It has meant that numbers attending events have had to be constrained. We are all looking forward to the time when sufficient people in our community have been vaccinated to allow for less restrictions.

We are now awaiting the delivery of an additional Toyota 12 seat bus which will enable us to double the number of places on each outing. It is due for delivery before the end of 2021.

WATCH YOUR CHILDREN

Supporting our Program Delivery

Volunteers

Volunteers are central to Flexi Care's organisational spirit. They contribute their energy, enthusiasm, warmth, and good humour as much as their time. We greatly appreciate everything they do for the clients and the organisation.

The most common ways that volunteers make their contributions are:

- Providing support for clients during outings
- Assisting clients during activities held in the Mansfield Activities Room
- Making social visits to isolated clients
- Transporting clients
- Completing administrative tasks in the office
- Participating as a member of the Committee of Management.

Over the year, volunteers provided 2,226.45 hours of assistance. This is slightly less than last year, essentially because of the need to put services on hold during the height of the COVID-19 pandemic.

We would welcome the participation of additional volunteers.

Support services

Our ability to provide high quality, reliable services to clients is supported through the work of many employees who provide essential functions to keep the organisation operating effectively:

- Our finance team has been joined this year by Assistant Accountant, Deb Love. Deb comes to us following many years of financial experience with a similar community provider of aged care services. The team ensures we can deliver accurate, timely statements to our Home Care Package clients every month and invoices for services to hundreds of clients. They manage payments to creditors and prepare comprehensive financial reports for the Committee of Management. The finance team also plays a significant role in ensuring we meet our numerous reporting obligations to many government agencies.
- The workload of the care services rostering function has continued to expand due to increased numbers of services and the volatility in client service requests primarily driven by the COVID-19 situation; we now have a team of four people dedicated to this task.
- There has been added work in recruiting Support Workers as the number of services we provide have increased and the COVID-19 pandemic has contributed to a more volatile employment environment.
- Staff training has focused in several areas including infection control (with a particular focus on COVID-19), medication management and a vastly improved manual handling program.
- We place a high priority on ensuring our availability to answer calls in person, even at the busiest times. The client communications team continues to manage between 140 and 220 incoming phone calls each day as well as over 100 outward calls.
- Information technology enables everything we do. We initiated a review of our IT systems which has led to a comprehensive plan for a wide range of improvements to our hardware, software and support which will be implemented over the next three years. This has included outsourcing our IT support which is working extremely well.

Our responses to the COVID-19 situation

This is the second year in which our operations have been impacted by the COVID-19 pandemic. We have sought to continue services with the least possible disruption whilst ensuring the safety of clients, volunteers and staff. Here is a summary of our initiatives:

- ✓ We have closely monitored the information and guidance from Commonwealth and Queensland health authorities about the evolving COVID-19 developments, as well as advice from our industry association (Leading Aged Services Australia) and consumer advocacy organisations
- ✓ COVID-safe plans were developed and implemented for all areas of the business
- ✓ The Queensland Check-In App was implemented which enables rapid identification of people who have visited our premises
- ✓ We tested our capacity to provide all essential functions remotely in the event we are required to leave our building for a period of time (this happened to another community aged care organisation recently)
- ✓ All field staff completed enhanced annual infection control training
- ✓ We purchased additional supplies of Personal Protective Equipment (PPE) when it was available at a reasonable price to ensure there was always sufficient equipment available when needed
- ✓ We continued with our amended protocols to facilitate unaccompanied shopping as the demand for this service has increased dramatically
- ✓ We ensured that activities involved small enough numbers to enable social distancing
- ✓ Activities were amended to ensure they were COVID-safe; many planned indoor events (such as visits to cafes at shopping centres) were replaced by outdoor events with barbecues and picnics being popular choices
- ✓ Replacement preventative physiotherapy sessions in the home were organised for people who were missing their hydrotherapy and *Moving Well* sessions during lockdown, and this has now become an ongoing service
- ✓ We introduced a new protocol for field staff to check with clients before entering their homes to ensure that the occupants did not have COVID-19 or related symptoms
- ✓ We continued to provide timely information to employees (newsletters, emails and training) as the COVID-19 situation evolved about changed work practices, infection control measures and client responses
- ✓ We sent additional newsletters to clients to advise of changes to services and how we were working to keep them always safe
- ✓ We transported clients following COVID-19 safety guidelines
- ✓ We introduced a technology support program so clients could learn how to use their technology devices (phones, tablets, computers) more effectively so they could stay in touch with family and friends even when they could not see them in person; this is now a permanent part of our service offering
- ✓ Passed on the government's aged care bonus payments to eligible employees.

Flexi Care Inc.

Financial Reports
For the year ended 30 June 2020

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- *CHSP – Care Services*
- *CHSP – Allied Health*
- *Other Care Services*
- *Other Allied Health*
- *Veterans Home Care*

FLEXI CARE INC
INCOME STATEMENT
For the year ended 30 June 2021

	Note	2021 $	2020 $
Income			
Grant/recurrent funding income		3,242,788	3,003,950
HCP income		3,163,911	2,430,308
Fees for service		457,974	400,086
Brokered services		132,960	138,063
EPC/DVA/Medicare		100,608	104,829
Private client revenue		75,676	63,979
NDIS		31,300	34,076
Interest		17,118	41,226
Donations		3,134	4,815
Other income	2	102,708	140,382
Profit on disposal of assets		29,407	84,682
		7,357,584	6,446,396
Expenditure			
Direct client service costs		4,135,613	3,674,245
Advertising and promotion		5,264	11,110
Annual subscriptions		5,953	5,281
Audit		8,400	8,200
Bank fees		7,245	6,431
Consultancy		37,702	7,289
Contractors		14,400	-
Electricity		12,091	15,105
Insurance		14,895	14,133
Lease expenses - short-term or low value assets		20,645	20,340
Motor vehicle expenses		34,903	36,360
Motor vehicle replacement provision		59,052	59,052
Office expenses		7,408	7,864
Podiatry supplies		38,687	29,585
Computer maintenance and support		73,003	82,915
Equipment minor items & repairs		17,506	3,729
Depreciation		63,643	21,090
Postage		15,358	15,857
Printing & stationery		7,045	8,215
Rent - podiatry clinics		32,942	31,163
Property expenses - Dividend St		16,452	17,356
Property expenses - repairs & maintenance		33,288	27,483
Staffing expenses		9,900	4,051
Sundry expenses		5,979	5,119
Telephone		72,153	67,503
Training, conferences & seminars		8,086	14,236
Wages - administration staff		1,780,955	1,476,872
Superannuation - administration staff		179,301	147,409
Annual leave - administration staff		190,916	160,909
Long service leave - administration staff		28,728	26,932
Qleave Levy - administration staff		13,455	-
Workcover		165,810	149,322
		7,116,778	6,155,156
Operating surplus/(deficit) for year		**240,806**	**291,240**
Non-operating items:			
loss)		190,419	-
Surplus/(deficit) for year		**431,225**	**291,240**
Accumulated funds at start of year		**2,156,139**	**1,864,901**
Accumulated funds at end of year	9	**2,587,364**	**2,156,141**

The accompanying notes form part of this financial report.

FLEXI CARE INC

BALANCE SHEET
As at 30 June 2021

	Note	2021 $	2020 $
Current Assets			
Cash and bank accounts	3	3,068,954	2,557,089
Receivables	4	371,504	280,471
Prepayments		93,408	86,359
Total current assets		3,533,866	2,923,919
Non-Current Assets			
Property, plant and equipment	5	1,506,370	1,166,861
Total non-current assets		1,506,370	1,166,861
Total assets		5,040,236	4,090,780
Current Liabilities			
Payables	6	283,587	271,845
Employee benefits provisions	7	586,406	478,605
Contract liabilities	8	1,223,613	912,074
Provision for unspent funding		137,905	137,905
Total current liabilities		2,231,511	1,800,429
Non-Current Liabilities			
Employee benefits provisions	7	95,753	96,318
Provision for motor vehicle replacement		70,782	37,894
Total non-current liabilities		166,535	134,212
Total liabilites		2,398,046	1,934,641
Net Assets		2,642,190	2,156,139
Equity			
Accumulated funds	9	2,587,364	2,156,139
Reserves	10	54,826	-
Total equity		2,642,190	2,156,139

The accompanying notes form part of this financial report.

FLEXI CARE INC

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 30 June 2021

Note 1: Summary of Significant Accounting Policies

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act (Qld). The Committee has determined that the association is not a reporting entity.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

(a) Income Tax

The association is exempt from income tax under Section 50-5 of the Income Tax Assessment Act 1997.

(b) Property, Plant and Equipment and Depreciation

Plant and equipment is brought to account at cost and is depreciated over its useful life.

Land and buildings are measured at fair value. Fair value is based on periodic valuations either by independent valuers or by the Committee. Land and buildings are not depreciated.

Provision for motor vehicle replacement
An amount is incorporated into expenses for the future replacement of vehicles. This amount is set aside in a provision account until it is utilised on the acquisition of new vehicles.
Vehicles purchased with funds from this provision are not depreciated as the expense has previously been recognised.

(c) Employee Benefits

Provision is made for the association's liability for employees' annual leave accrued at year-end.
Provision is also made for the association's liability for employees' long service leave accrued at year-end for employees with five or more years' service.
Long service leave accrued for a service period of 10 years or more is shown as a current liability.
Long service leave accrued for a service period of between 5 to 10 years is shown as a non-current liability.

Contributions are made by the association to employee superannuation funds and are charged as expenses when incurred.

Note 1: Summary of Significant Accounting Policies (cont'd)

(d) Revenue and Contract Assets and Liabilities

Operating revenue is recognised in profit or loss over time as the association satisfies its performance obligations under the terms of agreements.

If there are no performance obligations under the terms of an agreement, income is recognised immediately.

Where the association satisfies its performance obligations but has not yet received payment, a contract asset is recognised for the work previously performed. When invoicing takes place, any amount that has previously been classified as a contract asset will be reclassified to trade receivables.

Funding received but not yet spent, where there is an obligation to spend the remaining amount in the future in accordance with performance obligations, is shown in the balance sheet as a contract liability (Unspent Funds).

Funding received where the agreed level of performance was not met and there is only a possibility that the funding may be required to be returned to the funding provider, is shown in the balance sheet as a provision liability (Provision for Unspent Funding).

If the association receives contributions of assets for nil or a nominal consideration, these assets are recognised at fair value on the date of acquisition in the balance sheet, with a corresponding amount of income recognised in profit or loss.

Donations and bequests are recognised as revenue when received.

Interest revenue is recognised as it accrues.

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

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

(e) Leases

A right-of-use asset and a corresponding lease liability is recognised by the association where the association is a lessee, except for short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets which are recognised as an operating expense.

FLEXI CARE INC
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2021

	2021 $	2020 $
Note 2: Other income		
Government BOOST payments	50,000	50,000
Insurance recoveries	-	38,605
Group activities	31,642	30,503
Podiatry sales	15,122	19,871
Other	5,944	1,403
	102,708	140,382
Note 3: Cash and bank accounts		
Cash floats	1,300	1,100
Westpac - Cheque account	694,464	56,034
Westpac - Cash Reserve account	156,144	306,075
Suncorp - Business Saver account	2,214,398	2,192,334
Suncorp - Cash Management account	1	1
Westpac - Social Club account	2,647	1,545
	3,068,954	2,557,089
Note 4: Receivables		
Trade debtors	69,153	81,049
Sundry debtors	26,133	11,527
HCP Medicare	276,218	187,895
	371,504	280,471
Note 5: Property, plant & equipment		
Land & buildings - Dividend St Mansfield :		
- at Independent Valuation 2016	-	1,100,000
- post 2016 additions at cost	-	4,755
- at Independent Valuation 2020	1,350,000	-
- post 2020 additions at cost	2,273	-
	1,352,273	1,104,755
Plant & equipment:		
Administration - at cost	149,725	119,479
Less accumulated depreciation	(106,049)	(86,204)
	43,676	33,275
CHSP Care Services - at cost	205,147	193,196
Less accumulated depreciation	(189,064)	(187,027)
	16,083	6,169
CHSP Allied Health - at cost	286,958	270,715
Less accumulated depreciation	(222,875)	(255,966)
	64,083	14,749

FLEXI CARE INC
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2021

	2021 $	2020 $
Note 5: Property, plant & equipment (cont'd)		
Home Care Packages - at cost	134,019	101,082
Less accumulated depreciation	(108,502)	(99,137)
	25,517	1,945
QCC Care Services - at cost	18,321	27,771
Less accumulated depreciation	(13,583)	(21,803)
	4,738	5,968
Total plant & equipment	154,097	62,106
Total property, plant & equipment	1,506,370	1,166,861
Note 6: Payables		
Trade creditors	280,800	270,300
Other creditors	2,787	1,545
	283,587	271,845
Note 7: Employee benefits provisions		
Current:		
Annual leave provision	362,777	296,610
Long service leave provision (10 years or more service)	223,629	181,995
	586,406	478,605
Non-Current:		
Long service leave provision (5 to 10 years service)	95,753	96,318
Note 8: Contract liabilities		
HCP unspent funds	1,137,394	912,074
CHSP unmet hours	54,401	-
Grants received in advance	31,818	-
	1,223,613	912,074
Note 9: Accumulated funds		
Represented by:		
Administration	1,293,231	909,335
Home Care Packages	905,682	752,935
CHSP Care Services	(525,338)	(286,782)
CHSP Allied Health	821,701	723,313
Other Care Services	14,672	4,088
Other Allied Health	22,382	(4,007)
Veterans Home Care	55,034	57,257
	2,587,364	2,156,139

FLEXI CARE INC
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2021

	2021 $	2020 $
Note 10: Reserves		
Asset Revaluation Reserve:		
Dividend St property	54,826	-

Note 11: Statement of Mortgages, Charges and Securities

At balance date there were no mortgages, charges or securities of any description affecting any of the property of the Association.

FLEXI CARE INC

STATEMENT BY MEMBERS OF THE COMMITTEE

The committee has 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 outlined in Note 1 to the financial statements.

In the opinion of the committee the accompanying financial report:

1. presents a true and fair view of the financial position of Flexi Care Inc as at 30 June 2021 and its performance for the year ended on that date.

2. at the date of this statement, there are reasonable grounds to believe that Flexi Care Inc will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the committee and is signed for and on behalf of the committee by:

A. Woodridge

President

Name: DR SANDRA WOODBRIDGE

Treasurer

Name: ROD INNES

Date: 2/9/21

INDEPENDENT AUDITOR'S REPORT

to the members of

FLEXI CARE INC.

Opinion

We have audited the financial report of Flexi Care Inc (the association), which comprises the balance sheet as at 30 June 2021, the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the association as at 30 June 2021 and its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the Associations Incorporation Act 1981 (Qld).

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the association to meet the requirements of the Associations Incorporation Act 1981 (Qld) and of its constitution. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Committee for the Financial Report

The committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Associations Incorporation Act 1981 (Qld) and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

INDEPENDENT AUDITOR'S REPORT

to the members of

FLEXI CARE INC.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.
- Conclude on the appropriateness of the committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

Michael Rice
Michael Rice & Associates
Certified Practising Accountants

Brisbane
2 September 2021

FLEXI CARE INC

INCOME AND EXPENDITURE STATEMENT

HOME CARE PACKAGES

For the year ended 30 June 2021

	Note	2021 $	2020 $
Income			
HCP income		3,163,911	2,430,308
Interest		4,792	12,973
Donations		485	-
		3,169,188	2,443,281
Expenditure			
Direct client service costs		1,732,271	1,367,803
Administration fee		412,542	344,450
Advertising and promotion		1,256	1,671
Motor vehicle expenses		8,564	5,882
Motor vehicle replacement provision		11,004	11,004
Computer maintenance and support		-	900
Equipment minor items & repairs		1,806	-
Depreciation		9,364	1,570
Printing & stationery		140	-
Rent		25,344	21,096
Sundry expenses		5,565	1,113
Telephone		11,005	10,655
Training, conferences & seminars		2,922	4,220
Wages - administration staff		645,611	435,694
Superannuation - administration staff		64,795	43,741
Annual leave - administration staff		68,993	47,697
Long service leave - administration staff		10,382	7,983
Qleave Levy - administration staff		4,877	-
		3,016,441	2,305,479
Surplus/(Deficit) before capital expenditure		**152,747**	**137,802**

The accompanying notes form part of this financial report.

FLEXI CARE INC

INCOME AND EXPENDITURE STATEMENT

CHSP CARE SERVICES

For the year ended 30 June 2021

	Note	2021 $	2020 $
Income			
Grant/recurrent funding income		2,046,334	1,938,873
Fees for service		334,781	282,362
Interest		4,313	8,902
Donations		598	847
Group activities		20,058	22,005
		2,406,084	2,252,989
Expenditure			
Direct client service costs		1,448,960	1,341,675
Administration fee		550,623	579,396
Advertising and promotion		1,789	3,272
Motor vehicle expenses		7,773	8,483
Motor vehicle replacement provision		15,504	15,504
Depreciation		9,206	3,149
Rent		40,548	47,472
Sundry expenses		3,275	5,189
Telephone		15,676	20,866
Training, conferences & seminars		2,028	2,461
Wages - administration staff		445,840	255,863
Superannuation - administration staff		44,965	25,425
Annual leave - administration staff		47,878	27,821
Long service leave - administration staff		7,204	4,657
Qleave Levy - administration staff		3,371	-
		2,644,640	2,341,233
Surplus/(Deficit) before capital expenditure		**(238,556)**	**(88,244)**

The accompanying notes form part of this financial report.

FLEXI CARE INC

INCOME AND EXPENDITURE STATEMENT

CHSP ALLIED HEALTH

For the year ended 30 June 2021

	Note	2021 $	2020 $
Income			
Grant/recurrent funding income		1,015,855	875,713
Fees for service		113,861	108,422
Interest		1,938	4,939
Group activities		11,583	8,498
		1,143,237	997,572
Expenditure			
Direct client service costs		658,062	652,796
Administration fee		131,308	114,837
Advertising and promotion		1,598	2,606
Consultancy		1,618	1,050
Motor vehicle expenses		13,894	16,418
Motor vehicle replacement provision		32,544	32,544
Podiatry supplies		30,253	23,135
Computer maintenance and support		405	-
Equipment minor items & repairs		12,277	2,923
Depreciation		23,000	3,676
Postage		3,072	3,076
Rent - podiatry clinics		25,761	24,370
Rent		30,408	31,644
Sundry expenses		220	397
Telephone		2,962	3,943
Training, conferences & seminars		285	1,044
Wages - administration staff		62,650	108,533
Superannuation - administration staff		6,319	10,888
Annual leave - administration staff		6,728	11,801
Long service leave - administration staff		1,012	1,975
Qleave Levy - administration staff		473	-
		1,044,849	1,047,656
Surplus/(Deficit) before capital expenditure		**98,388**	**(50,084)**

The accompanying notes form part of this financial report.

FLEXI CARE INC

INCOME AND EXPENDITURE STATEMENT

OTHER CARE SERVICES

For the year ended 30 June 2021

	Note	2021 $	2020 $
Income			
Private client revenue		65,622	52,217
Brokered services		1,410	-
Donations		1,130	283
		68,162	52,500
Expenditure			
Direct client service costs		34,053	29,234
Administration fee		12,938	11,492
Advertising and promotion		39	62
Motor vehicle expenses		171	160
Rent		1,008	1,056
Sundry expenses		62	42
Telephone		346	394
Training, conferences & seminars		33	46
Wages - administration staff		7,247	4,833
Superannuation - administration staff		731	480
Annual leave - administration staff		778	525
Long service leave - administration staff		117	88
Qleave Levy - administration staff		55	-
		57,578	48,412
Surplus/(Deficit) before capital expenditure		**10,584**	**4,088**

The accompanying notes form part of this financial report.

FLEXI CARE INC

INCOME AND EXPENDITURE STATEMENT

VETERANS HOME CARE

For the year ended 30 June 2021

	Note	2021 $	2020 $
Income			
Grant/recurrent funding income		180,599	189,364
Fees for service		9,333	9,302
Interest		353	1,068
		190,285	199,734
Expenditure			
Direct client service costs		115,597	114,939
Administration fee		41,961	53,837
Advertising and promotion		136	320
Motor vehicle expenses		589	831
Rent		2,028	2,112
Sundry expenses		210	213
Telephone		1,188	2,044
Training, conferences & seminars		113	241
Wages - administration staff		24,908	25,034
Superannuation - administration staff		2,512	2,488
Annual leave - administration staff		2,675	2,722
Long service leave - administration staff		403	456
Qleave Levy - administration staff		188	-
		192,508	205,237
Surplus/(Deficit) before capital expenditure		**(2,223)**	**(5,503)**

The accompanying notes form part of this financial report.

Flexi Care inc.

Providing Flexible, Caring Services for a Quality LIfestyle