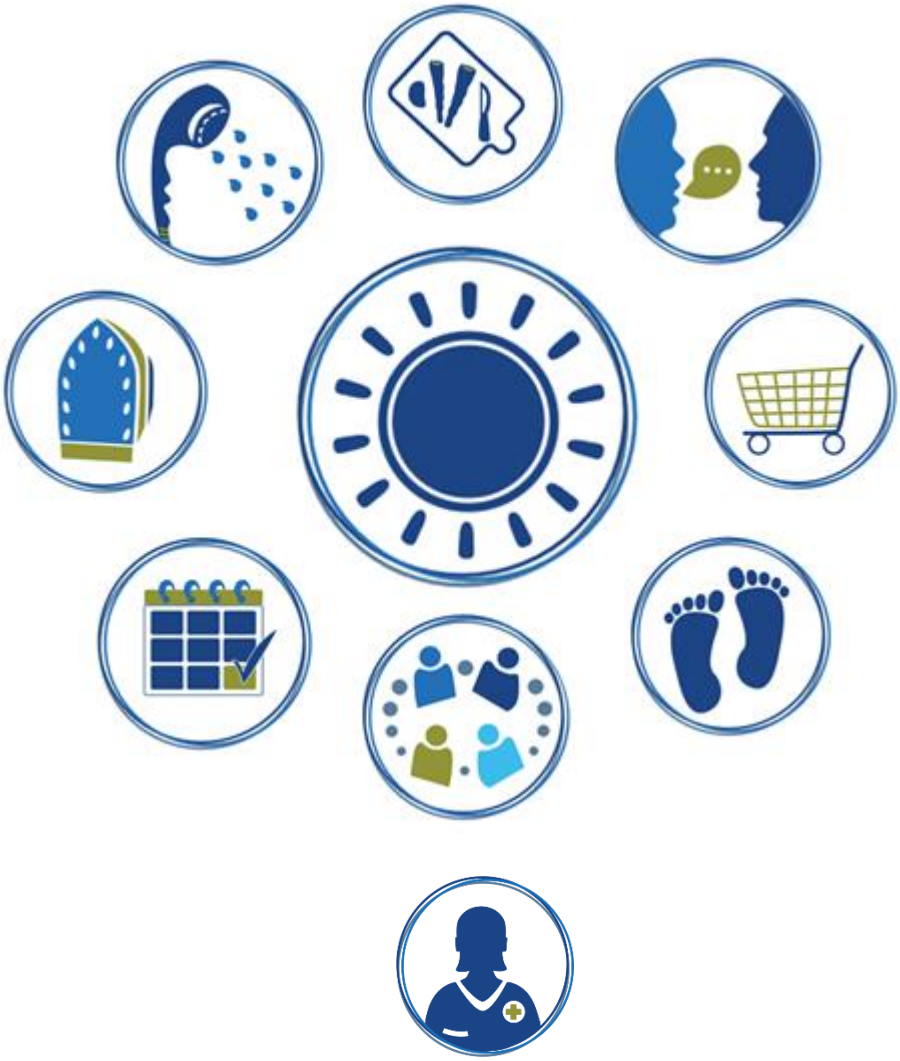
Flexi Care inc.

Annual Report 2021/2022

Providing Flexible, Caring Services for a Quality LIfestyle

Flexi Care inc.



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Providing Flexible, Caring Services for a Quality LIfestyle

Management Committee for 2020/2021

Office Bearers

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

Committee Members

John Price
Adrian Morgan (General Manager)

Photo: Participants in one of our numerous outings exploring Brisbane and its surrounds

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

Australian Government

Australian Government
Department of Veterans' Affairs

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

President's Report

It gives me great pleasure to present this report as President of Flexi Care Inc. Our achievements during this past year are once again indicative of the commitment of staff and volunteers to "support older people to live independently, safely and confidently in their own homes and communities and to enjoy the best possible quality of life".

As we celebrate 30 years of service to the communities of the southern suburbs of Brisbane, it is pleasing to see that in this world of pandemics, change of governments, workforce shortages and the roll out of some of the most significant changes to the Aged Care Sector in many years, Flexi Care Inc continues to meet all its goals and objectives in a financially prudent way. Led by the General Manager, Mr Adrian Morgan, supported by our Financial and Administration Manager, Julie Herbert and overseen by our Treasurer Mr Rod Innes, Flexi Care Inc has once again been able to deliver the high standard of service our stakeholders have come to expect. To achieve these outcomes requires the support and dedication of all staff across all programs and on behalf of the clients, and the Board I want to thank them for the contributions they have made throughout the year.

As we prepare for the introduction of the Support at Home Program (now to begin on the 1st July 2024), Flexi care Inc is proactively participating in many of the ongoing consultations and discussions initiated by us and the Commonwealth Government. These take considerable amounts of time. This advocacy on behalf of our clients and older people in general, will hopefully ensure that this significant change to how services are provided to older people will be fit for purpose. The Board is being kept informed, through Adrian, of the many questions/issues identified by the staff in relation to the new Program. This has meant that we are being proactive in ensuring that we are well prepared, and our clients are not disadvantaged. Thank you to all who are assisting in this process. We appreciate the extra workload this is making on top of day to day responsibilities. Once again it is a good example of the commitment Flexi Care Inc has, not only for our current clients, but also to those we may have in the future and to the community in general.

I also wish to thank our team of volunteers, who have continued to make themselves available throughout this year and have remained committed to the various programs and activities, despite late minute cancellations or changes. Wendy Woltmann has taken some well-earned leave and although missed by all, the program continues to be very popular as evidenced by the great photographs and the feedback we receive from the clients. Thanks to everyone involved.

Finally, I wish to thank my fellow members of the Board for their continued participation and support. Your commitment to the values and philosophies which underpin Flexi Care Inc are so valued. These are challenging times for organisations but I believe we are well placed to continue to achieve positive outcomes for the community.

Kind Regards

Dr Sandra Woodbridge

President

General Manager's Overview

This year has been another where we have heard the word "COVID" far too often. The Omicron variant of the virus, combined with the opening of the borders, had a very significant impact on both our clients and our team members. Sick leave increased dramatically as did client cancellations. This has made for a very volatile environment which has needed careful management to ensure services could continue to be delivered safely to as many people as possible.

The Brisbane floods in February and March this year were a further source of challenge which disrupted all service types.

I would like to thank our employees and clients for their understanding and patience whilst we worked to maintain the safe delivery of their services during these challenging times.

We are especially pleased to note the continuing expansion in our nursing services, led by Clinical Coordinator Angela Connolly. This is an area of significant community need and the nursing team has provided a high quality, responsive service.

Our activities program has also maintained significant momentum during the year, despite the challenges of keeping people safe in a COVID environment. We reached our one hundredth outing for 2022 by July, well ahead of previous years. We choose activities and outings that are genuinely engaging and enjoyable, and which provide ample opportunity for social connection.

The Commonwealth Government is continuing with a large reform agenda after the report by the Royal Commission into Aged Care Quality and Safety was delivered in February 2021. Most significantly for Flexi Care and its clients, there is a plan to completely revamp the eligibility and funding structures for care at home. The new program, called Support at Home, is now proposed to be introduced in July 2024 in line with the Royal Commission recommendations. We welcome the decision by the new aged care minister, Hon Anika Wells, to postpone the commencement from 2023 which was the plan of the previous minister. This additional time will provide an opportunity for more consultation on the details of the scheme and hopefully enable it to more effectively meet the needs of older Australians.

I particularly wish to acknowledge the volunteers who support Flexi Care's work with special thanks to the members of our governing Committee of Management (or Board), led by President, Dr Sandra Woodbridge.

Finally, I would like to acknowledge our employees for their understanding, commitment and kindness in delivering truly outstanding support to the approximately 2,500 older people receiving assistance from Flexi Care each year. They have every right to be proud of the work they do in assisting older people to enjoy a high quality of life living in their homes and communities.

Adrian Morgan
General Manager

Assistance to people in their homes and communities

Overview

Research conducted by the Aged Care Royal Commission demonstrated that about 90% of people would prefer to continue to live in their own homes and communities as they age, in preference to moving to an institutional setting such as residential aged care. Our surveys have consistently confirmed this finding.

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.

These programs all aim to maximise the older person's independence and to provide restorative assistance where this is appropriate. We support people in doing the things they can no longer safely or effectively do for themselves; we do not take over tasks that clients can do for themselves.

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 placed on the Department of Health's national waiting list for the funding to become available. Although the duration of the waiting period has been reducing in recent months due to the release of more packages by the government, the wait is still typically in excess of six months.

The funding made available through the package is dependent on the person's assessed level by the ACAT. The government payment from 1 July 2022 is:

Level 1 – $9,155.00

Level 2 - $16,100.00

Level 3 – $35,040.00

Level 4 - $53,120.00.

The funds are required to be spent on services or assistance that enable the older person to live independently and safely in their own home. There is considerable flexibility in what can be purchased through the package although there are some excluded items such as normal household expenses, gambling, food and entertainment.

We allocated each person with a care manager to work closely with them to plan and coordinate the delivery of their services. Flexi Care refers to this role as a Home Care Partner, to emphasise the collaborative relationship we want to engender. Our Home Care Partners have small enough caseloads 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 steadily 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
2021-2022	136	5	52	45	34

Table: Home Care Package numbers from July 2017 to June 2022

The above table also shows the increasing emphasis on services for people with higher level Packages (Levels 3 and 4) and therefore on people with greater needs.

This year the number of services delivered through the Home Care Package Program overtook those funded by CHSP for the first time.

Commonwealth Home Support Program

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

- Allied Health (predominantly podiatry, hydrotherapy and physiotherapy)
- Nursing
- Domestic assistance
- Personal care
- Socialisation (both individual and group)
- Flexible Respite and
- 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 and Aged Care, we can accept the person as a client.

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 new Support at Home program is due to begin operations in July 2024.

Veterans

The Veterans' Home Support scheme provides funding for low level in-home services to veterans or widows/widowers of veterans to support their independence. 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 handled by the Department of Veterans' Affairs.

Our current contract with the Department extends through to November 2023.

Developments in services

We continue to look for ways to support older people to enjoy a high quality of life in their own homes and communities. Notable developments in the year have been:

- The further growth in our nursing team to enable us to deliver this highly valued assistance to greater numbers of clients. Our nurses assist clients who have high levels of medical need to ensure our services, and those provided by GPs and other health professionals, are appropriate and effectively coordinated. Wound care and continence management are in constant demand from the nursing team.
- An expansion in the variety and number of activities both in the community and our in-house programs at Mansfield. Our aim is to ensure that every activity option is of genuine interest. Most activities continue to be over-subscribed, despite the expansion in the number of activities, which reflects clients' satisfaction with the programs. We recognise that positive social contact is an important contributor to people's sense of well-being.
- The delivery of our second Toyota bus toward the end of 2021. The two buses, affectionately referred to as "Arthur" and "Martha" have proven to be of enormous benefit in supporting our capacity to take clients safely into the community. Where it has been necessary, we have limited the number of people in each bus to allow for social distancing. Our current activities program would not be possible without the availability of these vehicles.
- The maintenance of a network of nine clinics across Brisbane's south to ensure people can have easy access to podiatry assistance in their local areas. We also continue to provide in-home podiatry where it is not possible for the client to travel to a clinic.
- The decision to continue the tech support program, which assists clients to use their electronic devices to stay in touch with family and friends, as a permanent feature of our services.
- The expansion of hydrotherapy sessions to allow further clients to benefit from this highly effective treatment and prevention modality.

We are exploring further activity and service options with the view to introducing them in the 2022-23 year.

Our evolving responses to the COVID-19 pandemic

This is now the third 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 (Aged and Community Care Providers Association)
- ✓ COVID-safe plans were developed and implemented for all areas of the business, and these plans continue to be adjusted as required by evolving circumstances
- ✓ We prepared a COVID outbreak plan which deals with the general situation when the virus is circulating in the community as well as our specific responses to an outbreak among team members and/or clients; this has been particularly crucial since the beginning of the 2022 calendar year when the Omicron variant took hold in the community
- ✓ The Queensland Check-In App was adopted for the duration of its operation by the Queensland Government
- ✓ We tested our capacity to provide all essential functions remotely in the event we were required to leave our building for a period of time
- ✓ All field staff completed enhanced annual infection control training which included special components prepared by the Commonwealth Department of Health and Aged Care
- ✓ We purchased additional infection control supplies and Personal Protective Equipment (PPE), including the highly effective P2/N95 masks, to ensure there was always sufficient available when needed
- ✓ We continued with our amended protocols to facilitate unaccompanied shopping as the demand for this service has increased dramatically
- ✓ 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 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 to 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.

FOX AND
HOUNDS

Flexi Care Inc.

Financial Reports
For the year ended 30 June 2022

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- *CHSP – Care Services*
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- *Other Allied Health*
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FLEXI CARE INC
INCOME STATEMENT
For the year ended 30 June 2022

	Note	2022 $	2021 $
Income			
HCP income		3,575,787	3,163,911
Recurrent/grants funding revenue		3,164,612	3,242,788
Fees for service		456,786	457,974
Brokered services		149,175	132,960
EPC/DVA/Medicare		96,027	100,608
Private client revenue		68,710	75,676
NDIS		27,366	31,300
Interest		9,750	17,118
Donations		1,013	3,134
Other income	2	86,442	102,708
Profit on disposal of assets		50	29,407
		7,635,718	7,357,584
Expenditure			
Direct client service costs		4,105,249	4,135,613
Advertising and promotion		2,950	5,264
Annual subscriptions		6,604	5,953
Audit		8,600	8,400
Bank fees		8,601	7,245
Compliance		2,143	378
Consultancy		15,610	37,702
Contractors		45,900	14,400
Electricity		13,131	12,091
Insurance		22,346	14,895
Lease expenses - short-term or low value assets		22,503	20,645
Motor vehicle expenses		45,734	34,903
Motor vehicle replacement provision		89,292	59,052
Office expenses		6,312	7,408
Podiatry supplies		30,117	38,687
Computer maintenance and support		88,021	73,003
Paramedical equipment		10,831	17,506
Covid expenses		13,086	-
Depreciation		70,307	63,643
Postage		16,266	15,358
Printing & stationery		5,125	7,045
Rent - podiatry clinics		30,193	32,942
Property expenses - repairs & maintenance		21,127	33,288
Property expenses - body corp, rates, water		17,858	16,452
Staffing expenses		10,846	9,900
Sundry expenses		2,059	5,601
Telephone		60,118	72,153
Training, conferences & seminars		4,271	8,086
Wages - administration staff		2,001,425	1,780,955
Superannuation - administration staff		210,455	179,301
Annual leave - administration staff		225,107	190,916
Long service leave - administration staff		33,026	28,728
Qleave Levy - administration staff		27,238	13,455
Workcover		195,971	165,810
		7,468,422	7,116,778
Operating surplus/(deficit) for year		**167,296**	**240,806**
Non-operating items:			
Gain on revaluation of property		-	190,419
Surplus/(deficit) for year		**167,296**	**431,225**
Accumulated funds at start of year		**2,587,364**	**2,156,139**
Accumulated funds at end of year	9	**2,754,660**	**2,587,364**

The accompanying notes form part of this financial report.

FLEXI CARE INC

BALANCE SHEET
As at 30 June 2022

	Note	2022 $	2021 $
Current Assets			
Cash and bank accounts	3	2,396,917	3,068,954
Receivables	4	376,678	371,504
Prepayments		115,621	93,408
Total current assets		2,889,216	3,533,866
Non-Current Assets			
Property, plant and equipment	5	1,553,629	1,506,370
Total non-current assets		1,553,629	1,506,370
Total assets		4,442,845	5,040,236
Current Liabilities			
Payables	6	316,109	283,587
Employee benefits provisions	7	688,053	586,406
Contract liabilities	8	236,377	1,223,613
Provision for unspent funding		137,905	137,905
Total current liabilities		1,378,444	2,231,511
Non-Current Liabilities			
Employee benefits provisions	7	94,842	95,753
Provision for motor vehicle replacement		160,073	70,782
Total non-current liabilities		254,915	166,535
Total liabilites		1,633,359	2,398,046
Net Assets		2,809,486	2,642,190
Equity			
Accumulated funds	9	2,754,660	2,587,364
Reserves	10	54,826	54,826
Total equity		2,809,486	2,642,190

The accompanying notes form part of this financial report.

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 2022

	2022 $	2021 $
Note 2: Other income		
Government BOOST payments	-	50,000
Group outings and activities	45,530	31,642
Podiatry sales	6,542	15,122
Sundry	34,370	5,944
	86,442	102,708
Note 3: Cash and bank accounts		
Cash floats	860	1,300
Westpac - Cheque account	868,090	694,464
Westpac - Cash Reserve account	1	156,144
Westpac - Debit Card account	2,944	-
Suncorp - Business Saver account	1,521,740	2,214,398
Suncorp - Cash Management account	1	1
Westpac - Social Club account	3,281	2,647
	2,396,917	3,068,954
Note 4: Receivables		
Trade debtors	79,372	69,153
Sundry debtors	10,264	26,133
HCP Medicare	278,085	276,218
HCP entry/exit clearing	8,957	-
	376,678	371,504
Note 5: Property, plant & equipment		
Land & buildings - Dividend St Mansfield :		
- at Independent Valuation 2020	1,350,000	1,350,000
- post 2020 additions at cost	2,273	2,273
	1,352,273	1,352,273
Plant & equipment:		
Administration - at cost	196,220	149,725
Less accumulated depreciation	(121,732)	(106,049)
	74,488	43,676
CHSP Care Services - at cost	265,691	205,147
Less accumulated depreciation	(211,959)	(189,064)
	53,732	16,083
CHSP Allied Health - at cost	292,613	286,958
Less accumulated depreciation	(240,943)	(222,875)
	51,670	64,083
Home Care Packages - at cost	136,070	134,019
Less accumulated depreciation	(118,382)	(108,502)
	17,688	25,517

FLEXI CARE INC
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

	2022 $	2021 $
Note 5: Property, plant & equipment (cont'd)		
QCC Care Services - at cost	18,321	18,321
Less accumulated depreciation	(14,543)	(13,583)
	3,778	4,738
Total plant & equipment	201,356	154,097
Total property, plant & equipment	1,553,629	1,506,370
Note 6: Payables		
Trade creditors	309,801	280,800
Other creditors	6,308	2,787
	316,109	283,587
Note 7: Employee benefits provisions		
Current:		
Annual leave provision	430,544	362,777
Long service leave provision (10 years or more service)	257,509	223,629
	688,053	586,406
Non-Current:		
Long service leave provision (5 to 10 years service)	94,842	95,753
Note 8: Contract liabilities		
HCP unspent funds	236,377	1,137,394
CHSP unmet hours	-	54,401
Grants received in advance	-	31,818
	236,377	1,223,613
Note 9: Accumulated funds		
Represented by:		
Administration	1,432,520	1,293,231
Home Care Packages	1,186,666	905,682
CHSP Care Services	(731,880)	(525,338)
CHSP Allied Health	871,671	821,701
Other Care Services	18,174	14,672
Other Allied Health	(50,467)	22,382
Veterans Home Care	27,976	55,034
	2,754,660	2,587,364
Note 10: Reserves		
Asset Revaluation Reserve:		
Dividend St property	54,826	54,826

FLEXI CARE INC
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

	2022 $	2021 $
Note 11: Key management personnel remuneration		
The remuneration paid to key management personnel during the year	283,503	

Note 12: 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 2022 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:

S. Woodbridge

President

Name: SANDRA NOODBRIDGE

Treasurer

Name: ROD INNES

Date: 8/09/22

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 2022, 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 2022 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.

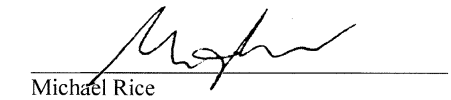
INDEPENDENT AUDITOR'S REPORT

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
9 September 2022

FLEXI CARE INC

INCOME AND EXPENDITURE STATEMENT

HOME CARE PACKAGES

For the year ended 30 June 2022

	Note	2022 $	2021 $
Income			
HCP income		3,575,787	3,163,911
Interest		2,643	4,792
Donations		-	485
		3,578,430	3,169,188
Expenditure			
Direct client service costs		1,887,567	1,732,271
Administration fee		421,658	412,542
Advertising and promotion		983	1,256
Motor vehicle expenses		9,270	8,564
Motor vehicle replacement provision		27,240	11,004
Computer maintenance and support		9,990	-
Paramedical equipment		-	1,806
Covid expenses		504	-
Depreciation		9,880	9,364
Printing & stationery		-	140
Rent		35,484	25,344
Staffing expenses		938	1,948
Sundry expenses		599	3,617
Telephone		6,474	11,005
Training, conferences & seminars		260	2,922
Wages - administration staff		712,176	645,611
Superannuation - administration staff		73,549	64,795
Annual leave - administration staff		78,938	68,993
Long service leave - administration staff		11,720	10,382
Qleave Levy - administration staff		10,216	4,877
		3,297,446	3,016,441
Surplus/(Deficit) before capital expenditure		**280,984**	**152,747**

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 2022

	Note	2022 $	2021 $
Income			
Recurrent/grants funding revenue		1,901,438	2,046,334
Fees for service		322,503	334,781
Group outings and activities		34,516	20,058
Interest		2,219	4,313
Donations		780	598
		2,261,456	2,406,084
Expenditure			
Direct client service costs		1,239,305	1,448,960
Administration fee		504,161	550,623
Advertising and promotion		1,331	1,789
Motor vehicle expenses		15,556	7,773
Motor vehicle replacement provision		16,644	15,504
Depreciation		26,675	9,206
Rent		30,408	40,548
Staffing expenses		676	2,774
Sundry expenses		-	501
Telephone		8,179	15,676
Training, conferences & seminars		895	2,028
Wages - administration staff		500,700	445,840
Superannuation - administration staff		53,000	44,965
Annual leave - administration staff		56,597	47,878
Long service leave - administration staff		8,255	7,204
Qleave Levy - administration staff		5,617	3,371
		2,467,999	2,644,640
Surplus/(Deficit) before capital expenditure		(206,543)	(238,556)

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 2022

	Note	2022 $	2021 $
Income			
Recurrent/grants funding revenue		1,059,172	1,015,855
Fees for service		123,793	113,861
Group outings and activities		11,014	11,583
Interest		888	1,938
Podiatry sales		99	-
Profit on disposal of assets		50	-
		1,195,016	1,143,237
Expenditure			
Direct client service costs		627,038	658,062
Administration fee		208,744	131,308
Advertising and promotion		352	1,598
Consultancy		2,783	1,618
Motor vehicle expenses		14,200	13,894
Motor vehicle replacement provision		45,408	32,544
Podiatry supplies		22,376	30,253
Computer maintenance and support		1,082	405
Paramedical equipment		8,047	12,277
Depreciation		18,069	23,000
Postage		3,253	3,072
Rent - podiatry clinics		22,433	25,761
Rent		30,408	30,408
Staffing expenses		119	220
Sundry expenses		1,461	-
Telephone		4,564	2,962
Training, conferences & seminars		489	285
Wages - administration staff		107,297	62,650
Superannuation - administration staff		11,516	6,319
Annual leave - administration staff		12,136	6,728
Long service leave - administration staff		1,765	1,012
Qleave Levy - administration staff		1,506	473
		1,145,046	1,044,849
Surplus/(Deficit) before capital expenditure		**49,970**	**98,388**

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 2022

	Note	2022 $	2021 $
Income			
Private client revenue		60,014	65,622
Brokered services		2,011	1,410
Donations		233	1,130
		62,258	68,162
Expenditure			
Direct client service costs		33,420	34,053
Administration fee		8,281	12,938
Advertising and promotion		20	39
Motor vehicle expenses		240	171
Rent		1,008	1,008
Staffing expenses		10	62
Telephone		132	346
Training, conferences & seminars		3	33
Wages - administration staff		12,498	7,247
Superannuation - administration staff		1,326	731
Annual leave - administration staff		1,430	778
Long service leave - administration staff		205	117
Qleave Levy - administration staff		183	55
		58,756	57,578
Surplus/(Deficit) before capital expenditure		**3,502**	**10,584**

The accompanying notes form part of this financial report.

FLEXI CARE INC

INCOME AND EXPENDITURE STATEMENT

OTHER ALLIED HEALTH

For the year ended 30 June 2022

	Note	2022 $	2021 $
Income			
Brokered services		147,164	131,550
EPC/DVA/Medicare		96,027	100,609
NDIS		27,366	31,300
Private client revenue		8,696	10,054
Podiatry sales		6,444	15,122
Donations		-	20
		285,697	288,655
Expenditure			
Direct client service costs		181,946	146,670
Administration fee		72,214	37,642
Advertising and promotion		122	446
Motor vehicle expenses		4,913	3,911
Podiatry supplies		7,741	8,434
Paramedical equipment		2,784	3,423
Rent - podiatry clinics		7,761	7,181
Rent		2,028	2,028
Staffing expenses		10	61
Telephone		1,100	826
Training, conferences & seminars		169	190
Wages - administration staff		62,123	41,767
Superannuation - administration staff		6,590	4,212
Annual leave - administration staff		7,134	4,485
Long service leave - administration staff		1,022	675
Qleave Levy - administration staff		889	315
		358,546	262,266
Surplus/(Deficit) before capital expenditure		(72,849)	**26,389**

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 2022

	Note	2022 $	2021 $
Income			
Recurrent/grants funding revenue		204,003	180,599
Fees for service		10,490	9,333
Interest		444	353
		214,937	190,285
Expenditure			
Direct client service costs		135,973	115,597
Administration fee		50,145	41,961
Advertising and promotion		143	136
Motor vehicle expenses		1,556	589
Rent		2,028	2,028
Staffing expenses		65	210
Telephone		750	1,188
Training, conferences & seminars		23	113
Wages - administration staff		41,006	24,908
Superannuation - administration staff		4,344	2,512
Annual leave - administration staff		4,683	2,675
Long service leave - administration staff		677	403
Qleave Levy - administration staff		601	188
		241,994	192,508
Surplus/(Deficit) before capital expenditure		(27,057)	(2,223)

The accompanying notes form part of this financial report.

Flexi Care inc.

Providing Flexible, Caring Services for a Quality LIfestyle