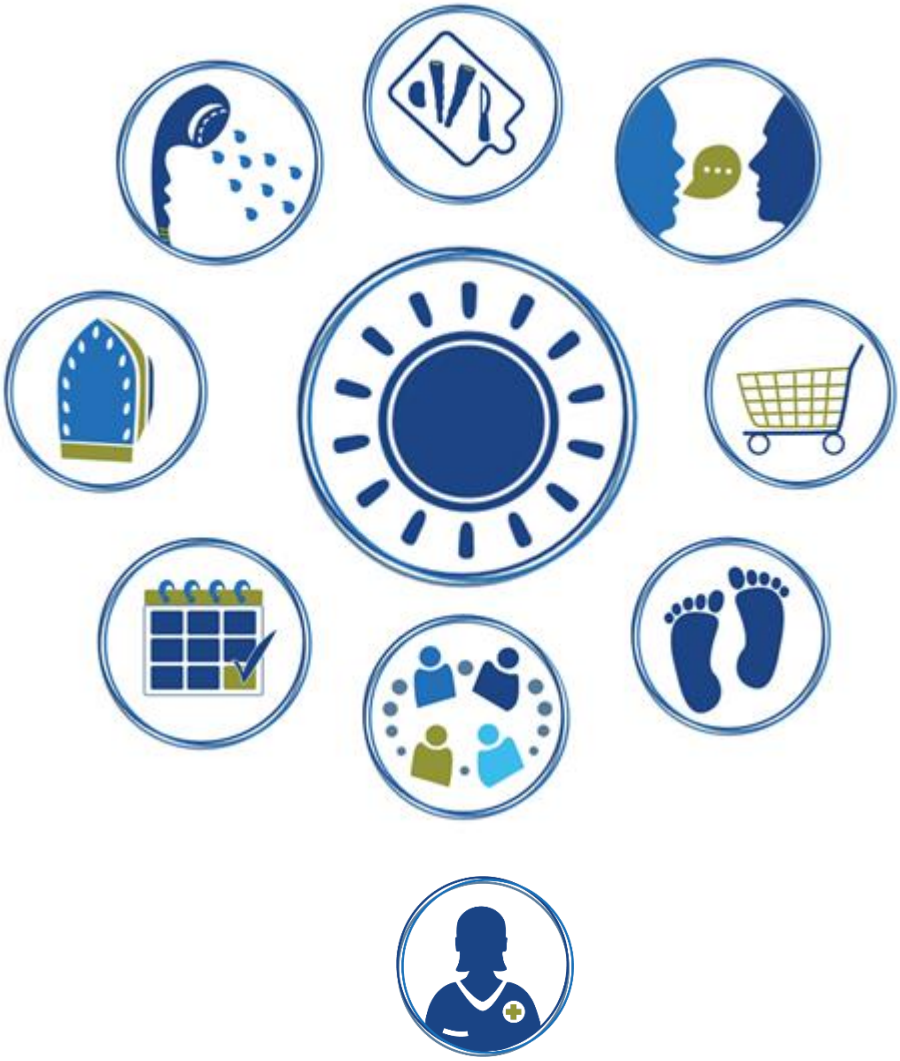
Flexi Care inc.

Annual Report 2022/2023

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

Office Bearers

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

Committee Members

Dr Louise Hurley
John Price – retired 2 March 2023
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 has given me great pleasure to review the past year of activity at Flexi Care Inc in preparing this Annual Report. Every year since I have been President, there are always many challenges, important achievements, and successes and if I am to be honest some disappointments and some sadness. Nevertheless, we are still here providing the highest level of support to our clients. I believe this sets us apart from many other organisations.

I wish to thank all the staff and volunteers for achieving such amazing results for our clients and for going that extra mile when required. In particular, I wish to thank our General Manager, Adrian Morgan and Finance Manager, Julie Herbert for the leadership and guidance they have provided to the Management Committee during this past year and to the organisation as a whole.

The introduction of new systems to support our accounting and reporting requirements both now and in the future was a huge task requiring significant research, analysis, and negotiation over the last few years. Once again, our thanks to Adrian and Julie for leading this process and to all staff for embracing this change. Whilst change presents many challenges, we were kept well informed, and staff approached the task with an open mind and a high degree of enthusiasm for a successful transition. Thank you to you all for your effort.

We continue to prepare for the introduction of the Support at Home program in 2025 and implementing Government responses to the Aged Care Royal Commission. This is a significant piece of work for our organisation but will mean that we are well prepared to meet the requirements as they are rolled out. Once again, a big thank you to everyone for your commitment to this planning and preparation.

Thank you to my fellow members of the Board, who work tirelessly to ensure that good governance is available to support the day-to-day operation of the organisation. I look forward to continuing to work together to achieve successful outcomes for the organisation.

Kind Regards

Dr Sandra Woodbridge

President

General Manager's Overview

Flexi Care exists to support older people in the Brisbane South region to live safely, independently and confidently in their own homes and communities.

We know from regular feedback we receive from the older people we support as well as their families, that we do make a substantial positive difference to a very large number of people's lives. In particular, we enable people to avoid unnecessary and premature admission to residential care whilst they maintain active links to their communities.

I am pleased to report that by the end of this reporting period, COVID-19 has ceased to disrupt our usual operations to the same extent it has ever since the onset of the pandemic in March 2020. Although our services have now largely returned to normal, I can assure you that we retain a range of recommended practices aimed at minimising the risk of any infection transmission for both clients and employees.

Flexi Care, along with other aged care providers, are currently operating in a regulatory and funding environment which is caught between an existing set of home care arrangements which are manifestly unsatisfactory, and a future which is not yet clearly defined.

The whole industry is waiting to hear about the Government's detailed plans for aged care in the home after 1 July 2025. The existing three funding programs are to be rolled into a single program. We have worked in collaboration with our industry body, the Aged & Community Care Providers Association (ACCPA), to advocate for a new system that does not disadvantage existing clients, and which provides older people with timely access to the assistance they require to live safely, confidently and independently in their own homes.

It is noteworthy that the time, energy and resources which are required to meet the reporting and other obligations of the Department of Health and Aged Care as well as the Aged Care Quality and Safety Commission have increased substantially in the last year. Many of these new requirements are a result of recommendations of the Aged Care Royal Commission. We would be concerned if additional mandatory reporting further impacted our capacity to dedicate resources to the development of new and better services for older people.

On behalf of all Flexi Care's employees, I would like to acknowledge the contribution of our volunteer Management Committee which plays a crucial role as our organisation's governing body. Thank you to our President, Dr Sandra Woodbridge, Treasurer, Rod Innes and Vice President, Rod McDonald. We are also privileged in having access to the expertise of two medical practitioners, Dr Merelie Hall and Dr Louise Hurley, as members of our Committee. Additionally, I wish to acknowledge the contribution of John Price who retired as a Committee member in March 2023; John brought considerable expertise in quality management and employee training to the Committee.

Finally, I need to draw attention to the work of our remarkable team members – employees and volunteers. They are daily complimented for their kindness, warmth, skill and the commitment they bring to their roles; for most, being a Flexi Care team member is much more than just a job. We are so fortunate to have this dedicated group of team members.

Adrian Morgan
General Manager

Assistance to people in their homes and communities

Overview

We receive funding from the Commonwealth Government to enable older people to fulfil this desire for independence in the community through several programs:

- Home Care Package (HCP) Program – can provide up to a high support level and is designed as a viable alternative to residential (nursing home) care for many people.
- Commonwealth Home Support Program (CHSP) – a light touch program for people with lower levels of need.
- Veterans' Home Care Program – for veterans and/or their spouses.
- Enhanced Primary Care (Medicare) – used for some podiatry services.

These programs all aim to maximise the older person's independence and to provide restorative assistance where this is appropriate.

The Government has announced that the HCP and CHSP work will be amalgamated into a single integrated program from 1 July 2025. This is a long-awaited change which will hopefully resolve the main problems encountered with the current programs, such as different client co-payment arrangements, without limiting the overall value of the government support to older people.

Home Care Packages

Currently, older people who are assessed as eligible for a Home Care Package by an Aged Care Assessment Team (ACAT) join a national waiting list for the allocation of funding. The duration of the waiting period has been reducing significantly from mid-2021 when the Government began to release significantly more Packages. The waiting period for most people is now between three and six months, down from over twelve months previously.

The subsidy made available through the package is dependent on the person's assessed level by the ACAT. The approximate government payments for each level from 1 July 2023 is:

Level 1 – $10,300

Level 2 - $18,000

Level 3 – $39,300

Level 4 - $59,600.

There can also be additional subsidies paid if the individual is a Veteran, has dementia or requires oxygen or special feeding arrangements.

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, holidays, gambling, food and entertainment.

The number of people we are assisting through the Home Care Package program has continued to grow since the 2016-17 financial year when the number of services an organisation was permitted to provide was deregulated.

	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
2022-2023	**174**	5	57	68	44

Table: Home Care Package numbers from July 2017 to June 2023

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. For example, in 2020-2021 there were 60 Packages at levels 1 and 2 (46.9%) and 68 (53.1%) for levels 3 and 4, whereas these figures in the most recent financial year were 62 (35.6%) and 112 (64.4%) respectively.

Flexi Care clients with a Home Care Package are supported by one of our Home Care Partners (case managers) who are currently:

- Deb Williams – North East area,
- Mellissa Carlile – South West area
- Allie Kerfoot – Central area (shared)
- Lavinia Fidow – Southern area
- Eunice Beer – Central area (shared).

We have a policy of limiting the number of clients that individual Partners support in order to ensure that each client has access to the level of support they require.

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 funded for three categories of work:

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

Our current contract with the Department of Veterans' Affairs is due to expire in November 2023. We have submitted a tender to continue our work with veterans and are awaiting the result of that tender.

Unlike the HCP and CHSP work, our role is strictly service delivery as all service planning and case management is handled by the Department of Veterans' Affairs or other sub-contracted organisations.

Commonwealth Home Support Program

Flexi Care currently has a contract with the Commonwealth Government for the delivery of CHSP services through to June 2024; we anticipate that we will receive a further extension through to mid-2025 when the new home care program is scheduled to commence.

Our funding from the Commonwealth Department of Health is currently for the provision of the following types of CHSP support:

- Allied Health (predominantly podiatry, hydrotherapy, and physiotherapy)
- Nursing
- Domestic assistance
- Personal care
- Social Support (both individual and group)
- Flexible Respite and
- Transport.

CHSP does not have a mechanism to fund care management, but we recognise that some CHSP clients will need care management assistance from time to time. We have therefore self-funded two positions to enable us to provide this assistance when it is needed. Our team members completing this work are Mariana Kok and Nathan Turville.

Important developments during the year

Here is a summary of our main initiatives and improvements from the 2022-23 financial year:

- ✓ We have expanded our nursing team to respond to the continuing increase in demand for nursing assistance. This support commonly includes such services as wound care and continence management as well as the capacity to conduct Comprehensive Nursing Assessments. Nurses frequently liaise with other health professionals to ensure they have accurate and up-to-date information about each person's health and personal circumstances. We are pleased to have secured considerable additional CHSP funding for nursing work which became available from 1 July 2023.
- ✓ The program of outings and activities continues to provide for a wide range of interests and needs. There is now at least one activity scheduled for almost every workday and often there is more than one option on a day. We always ensure there are a number of new locations visited every month in addition to the numerous existing popular venues and activity types.
- ✓ We have maintained a comprehensive range of responses to COVID-19 to ensure our services can be delivered safely for both our clients and employees. (We outlined these steps in detail in the previous Annual Report).
- ✓ In response to continuing growth in client demand, we have expanded the availability of our tech support program, which assists clients to use their electronic devices to stay in touch with family and friends.
- ✓ We have established a very positive relationship with the local Aged Care Skills Hub which is hosted by COTA (Qld) and funded by the Commonwealth Government. The Hub has introduced us to many qualified people who were looking for work in the aged care sector who have proven to be very positive contributors to our workforce.
- ✓ We opened a second podiatry clinic at our office building in Mansfield. Initially this extra clinic operated two days per week, and we have plans to expand the operations of this clinic following a closure of the nearby Mt Gravatt clinic in late 2023.
- ✓ In June 2023 we launched a new software program to replace Carelink which we had used for more than a decade for service scheduling and client records. One of the advantages of this new program is that it will enable clients and their families to access information about forthcoming services through a portal accessible through their own technology. We are planning to release this feature towards the end of the 2023 calendar year.
- ✓ We created a specialist senior role to coordinate our responses to the vastly expanded management and governance reporting requirements that have been introduced in response to the recommendations of the Aged Care Royal Commission. The position, which is entitled Governance and Projects Manager, has been filled by Phung Wright who is a previous Senior Podiatrist with Flexi Care.
- ✓ We continued to embed and expand the popular TalentCards training system which allows field workers to complete their training through their own mobile devices.
- ✓ Flexi Care remains an active member of our industry association. From 1 July 2022, two previously separate and competing industry associations joined to become the Aged & Community Care Providers Association (ACCPA). This amalgamated Association provides the industry with a single point of advocacy for the first time.
- ✓ Passed on the government's nurses aged care bonus payments to eligible employees.

Flexi Care Inc.

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For the year ended 30 June 2023

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- EPC / DVA Podiatry
- Private Care Services

FLEXI CARE INC
INCOME STATEMENT
For the year ended 30 June 2023

	Note	2023 $
Income		
Client contributions		443,796
Client contributions - group		52,801
Client fees for services		268,454
Podiatry sales revenue		6,207
HCP - individual services		2,051,701
HCP - purchases		1,032,695
HCP Allied Health - individual		114,131
HCP Allied Health - group		11,956
HCP - Social - group		25,068
HCP - care management		579,891
HCP - package management		648,025
HCP - fees/adjustments		(4,558)
CHSP recurrent funding - individual		1,535,735
CHSP recurrent funding - group		222,574
CHSP Allied Health recurrent funding - individual		869,064
CHSP Allied Health recurrent funding - group		327,585
Other funded podiatry		46,140
VHC funding		231,763
Annual membership		39
Donations		1,742
Interest		36,674
Sundry revenue		127,954
Profit on disposal of assets		15,455
		8,644,892
Expenditure		
Direct operating costs		4,529,727
Travel - direct care mileage		247,804
Travel - mv running expenses		48,425
Travel - volunteer milage		6,798
Taxi vouchers		59,080
Transport - clinic visits		135
Transport - group activities		39,089
Transport - group outings		18,138
Administration wages & oncosts		687,244
Administration training & development		2,632
Administration recruitment		600
Administration health & wellbeing		1,009
Finance wages & oncosts		403,801
Finance training & seminars		488
Finance health & wellbeing		400
Management wages & oncosts		1,254,655

FLEXI CARE INC
INCOME STATEMENT
For the year ended 30 June 2023

	Note	2023 $
Expenditure (cont'd)		
Management training & seminars		4,215
Management health & wellbeing		1,320
Rostering wages & oncosts		345,417
Rostering training		76
Rostering health & wellbeing		354
Volunteer coordinator wages & oncosts		17,164
Volunteer coordinator health & wellbeing		36
Service management IT		112,251
Communication, marketing		7,189
Service management contractors		60,823
Cleaning, gardening		507
Electricity		14,689
Insurance office f&f, contents		14,460
Repairs & maintenance - office/yard		20,643
Rent - podiatry clinics		32,509
Water charges		986
Property ownership costs		18,737
Equipment, furniture (non-capital)		6,034
Equipment r&m, maintenance agreement		36,954
Fees		18,416
Fixed asset charges		161,396
Insurance		10,998
Postage, printing, stationery		24,228
Telecommunictions		30,580
Travel - indirect		27,589
Other indirect service costs		13,316
		8,280,912
Operating surplus/(deficit) for year		**363,980**
Non-operating items:		
-		-
Surplus/(deficit) for year		**363,980**
Accumulated funds at start of year		**2,754,660**
Accumulated funds at end of year	8	**3,118,640**

The accompanying notes form part of this financial report.

FLEXI CARE INC

BALANCE SHEET
As at 30 June 2023

	Note	2023 $	2022 $
Current Assets			
Cash and bank accounts	2	2,332,981	2,396,917
Receivables	3	801,818	376,678
Prepayments		141,102	115,621
Total current assets		3,275,901	2,889,216
Non-Current Assets			
Property, plant and equipment	4	1,578,167	1,553,629
Total non-current assets		1,578,167	1,553,629
Total assets		4,854,068	4,442,845
Current Liabilities			
Payables	5	482,623	316,109
Employee benefits provisions	6	700,339	688,053
Contract liabilities	7	91,956	236,377
Provision for unspent funding			137,905
Total current liabilities		1,274,918	1,378,444
Non-Current Liabilities			
Employee benefits provisions	6	156,319	94,842
Provision for motor vehicle replacement		249,365	160,073
Total non-current liabilities		405,684	254,915
Total liabilites		1,680,602	1,633,359
Net Assets		3,173,466	2,809,486
Equity			
Accumulated funds	8	3,118,640	2,754,660
Reserves	9	54,826	54,826
Total equity		3,173,466	2,809,486

The accompanying notes form part of this financial report.

FLEXI CARE INC

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 30 June 2023

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 association is a not-for–profit entity. 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 Income Statement comparative figures for the previous financial y/e 30 June 2022 are not shown due to the reorganisation of the association's Programs and Chart of Accounts. The income and expenses figures for y/e 30 June 2022 are available by referring to the Financial Statements for that year.

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. The association's liability for long service leave excludes amounts which are covered under the QLeave Portable Long Service Leave scheme.

Long service leave accrued for a service period of 10 years or more is shown as a current liability.

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

(c) Employee Benefits (cont'd)

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.

(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 2023

	2023 $	2022 $
Note 2: Cash and bank accounts		
Cash floats	1,146	860
Westpac - Cheque account	495,768	868,090
Westpac - Cash Reserve account	301,863	1
Westpac - Debit Card account	4,543	2,944
Suncorp - Business Saver account	1,526,231	1,521,740
Suncorp - Business Everyday account	1	1
Westpac - Social Club account	3,429	3,281
	2,332,981	2,396,917
Note 3: Receivables		
Trade debtors	359,976	79,372
Sundry debtors	37,101	10,264
HCP Clearing account	404,741	278,085
HCP entry/exit clearing	-	8,957
	801,818	376,678
Note 4: Property, plant & equipment		
Land & buildings - Dividend St Mansfield :		
- at Independent Valuation 2020	1,350,000	1,350,000
- post 2020 additions at cost	15,658	2,273
	1,365,658	1,352,273
Plant & equipment:		
Administration - at cost	243,815	196,220
Less accumulated depreciation	(148,152)	(121,732)
	95,663	74,488
CHSP Care Services - at cost	264,641	265,691
Less accumulated depreciation	(231,898)	(211,959)
	32,743	53,732
CHSP Allied Health - at cost	304,832	292,613
Less accumulated depreciation	(233,135)	(240,943)
	71,697	51,670
Home Care Packages - at cost	136,070	136,070
Less accumulated depreciation	(126,683)	(118,382)
	9,387	17,688
QCC Care Services - at cost	18,321	18,321
Less accumulated depreciation	(15,302)	(14,543)
	3,019	3,778
Total plant & equipment	212,509	201,356

	2023 $	2022 $
Note 4: Property, plant & equipment (cont'd)		
Total property, plant & equipment	1,578,167	1,553,629
Note 5: Payables		
Trade creditors	473,977	309,801
Other creditors	8,646	6,308
	482,623	316,109
Note 6: Employee benefits provisions		
Current:		
Annual leave provision	440,007	430,544
Long service leave provision (10 years or more service)	260,332	257,509
	700,339	688,053
Non-Current:		
Long service leave provision (5 to 10 years service)	156,319	94,842
Note 7: Contract liabilities		
HCP unspent funds	91,956	236,377
	91,956	236,377
Note 8: Accumulated funds		
Represented by:		
Organisation - Shared	1,693,704	1,432,520
Home Care Packages	1,440,869	1,186,666
CHSP Individual Care Services	(247,647)	-
CHSP Group Social Activities	18,220	-
CHSP Podiatry	(9,723)	-
CHSP Group Allied Health Activities	122,123	-
CHSP Individual Allied Health	13,426	-
Veterans Home Care	43,736	27,976
Brokered/Private Podiatry	(19,930)	-
EPC/DVA Podiatry	(51,081)	-
Private Care Services	7,445	-
Pre-fy2023 Program categories:		
CHSP Care Services	(731,880)	(731,880)
CHSP Allied Health	871,671	871,671
Other Care Services	18,174	18,174
Other Allied Health	(50,467)	(50,467)
	3,118,640	2,754,660
Note 9: 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 2023

	2023 $	2022 $
Note 10: Key management personnel remuneration		
The remuneration paid to key management personnel during the year	315,706	283,503

Note 11: Related party transactions

During the year the association did not enter into any material related party transactions.

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.

FLEXICAREINC

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:

I. presents a true and fair view of the financial position of Flexi Care Inc as at 30 June 2023 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: Dr Sandra Woodbridge

Treasurer

Name: Rod Innes

Date: 28/09/23

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 2023, 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 2023 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
19 September 2023

FLEXI CARE INC
INCOME AND EXPENDITURE STATEMENT
HOME CARE PACKAGES
For the year ended 30 June 2023

	Note	2023 $
Income		
HCP - individual services		2,051,701
HCP - purchases		1,032,695
HCP Allied Health - individual		114,131
HCP Allied Health - group		11,956
HCP - Social - group		25,068
HCP - care management		579,891
HCP - package management		648,025
HCP - fees/adjustments		(4,558)
Sundry revenue		945
		4,459,854
Expenditure		
Direct client service costs		2,370,133
Travel - direct care mileage		126,852
Travel - mv running expenses		6,533
Travel - volunteer milage		3,508
Taxi vouchers		30,087
Transport - group activities		1,528
Administration wages & oncosts		224,831
Administration training & development		268
Administration recruitment		218
Administration health & wellbeing		417
Finance wages & oncosts		201,640
Finance training & seminars		202
Finance health & wellbeing		171
Management wages & oncosts		790,934
Management training & seminars		1,961
Management health & wellbeing		1,086
Rostering wages & oncosts		199,255
Rostering training		46
Rostering health & wellbeing		217
Service management IT		45,067
Communication, marketing		1,993
Service management contractors		24,368
Cleaning, gardening		210
Electricity		5,871
Insurance office f&f, contents		5,756
Rent		28,360
Repairs & maintenance - office/yard		8,178
Rent - podiatry clinics		733
Water charges		391
Equipment, furniture (non-capital)		2,031
Equipment r&m, maintenance agreement		12,143
Fees		6,995
Fixed asset charges		52,995
Insurance		4,543
Postage, printing, stationery		9,191
Telecommunictions		12,036
Travel - indirect		19,701
Other indirect service costs		5,202
		4,205,651
Surplus/(Deficit)		**254,203**

The accompanying notes form part of this financial report.

FLEXI CARE INC

INCOME AND EXPENDITURE STATEMENT

CHSP INDIVIDUAL CARE SERVICES

For the year ended 30 June 2023

	Note	2023 $
Income		
Client contributions		256,930
CHSP recurrent funding - individual		1,248,322
Donations		716
Sundry revenue		1,179
		1,507,147
Expenditure		
Direct client service costs		943,907
Travel - direct care mileage		88,963
Travel - mv running expenses		3,236
Travel - volunteer milage		2,240
Taxi vouchers		3,954
Administration wages & oncosts		179,338
Administration training & development		61
Administration recruitment		158
Administration health & wellbeing		207
Finance wages & oncosts		84,077
Finance training & seminars		114
Finance health & wellbeing		97
Management wages & oncosts		186,201
Management training & seminars		1,013
Management health & wellbeing		62
Rostering wages & oncosts		125,323
Rostering training		26
Rostering health & wellbeing		117
Service management IT		27,562
Communication, marketing		2,406
Service management contractors		15,145
Cleaning, gardening		118
Electricity		3,647
Insurance office f&f, contents		3,614
Rent		24,970
Repairs & maintenance - office/yard		5,174
Water charges		245
Equipment, furniture (non-capital)		1,045
Equipment r&m, maintenance agreement		7,029
Fees		4,758
Fixed asset charges		15,804
Insurance		2,853
Postage, printing, stationery		5,221
Telecommunictions		7,775
Travel - indirect		5,054
Other indirect service costs		3,280
		1,754,794
Surplus/(Deficit)		**(247,647)**

The accompanying notes form part of this financial report.

FLEXI CARE INC

INCOME AND EXPENDITURE STATEMENT
CHSP GROUP SOCIAL ACTIVITIES
For the year ended 30 June 2023

	Note	2023 $
Income		
Client contributions - group		33,745
CHSP recurrent funding - individual		287,413
CHSP recurrent funding - group		222,574
		543,732
Expenditure		
Direct client service costs		183,804
Travel - direct care mileage		8,475
Travel - mv running expenses		16,374
Travel - volunteer milage		617
Transport - group activities		14,804
Transport - group outings		18,138
Administration wages & oncosts		77,250
Administration training & development		48
Administration recruitment		59
Administration health & wellbeing		124
Finance wages & oncosts		31,209
Finance training & seminars		50
Finance health & wellbeing		31
Management wages & oncosts		71,333
Management training & seminars		335
Management health & wellbeing		58
Volunteer coordinator wages & oncosts		17,164
Volunteer coordinator health & wellbeing		36
Service management IT		10,553
Communication, marketing		442
Service management contractors		5,754
Cleaning, gardening		45
Electricity		1,367
Insurance office f&f, contents		1,353
Rent		5,068
Repairs & maintenance - office/yard		1,888
Water charges		96
Equipment, furniture (non-capital)		293
Equipment r&m, maintenance agreement		2,498
Fees		1,877
Fixed asset charges		44,224
Insurance		943
Postage, printing, stationery		4,564
Telecommunictions		2,829
Travel - indirect		588
Other indirect service costs		1,221
		525,512
Surplus/(Deficit)		**18,220**

The accompanying notes form part of this financial report.

FLEXI CARE INC

INCOME AND EXPENDITURE STATEMENT
CHSP PODIATRY
For the year ended 30 June 2023

	Note	2023 $
Income		
Client contributions		158,237
CHSP recurrent funding - individual		774,971
Sundry revenue		295
		933,503
Expenditure		
Direct client service costs		533,594
Travel - direct care mileage		6,576
Travel - mv running expenses		15,186
Taxi vouchers		25,040
Transport - clinic visits		135
Administration wages & oncosts		111,105
Administration training & development		1,565
Administration recruitment		66
Administration health & wellbeing		121
Finance wages & oncosts		35,213
Finance training & seminars		52
Finance health & wellbeing		41
Management wages & oncosts		90,658
Management training & seminars		332
Management health & wellbeing		37
Service management IT		11,841
Communication, marketing		1,268
Service management contractors		6,333
Cleaning, gardening		58
Electricity		1,546
Insurance office f&f, contents		1,514
Rent		22,508
Repairs & maintenance - office/yard		2,210
Rent - podiatry clinics		24,518
Water charges		103
Equipment, furniture (non-capital)		1,595
Equipment r&m, maintenance agreement		8,515
Fees		1,821
Fixed asset charges		30,572
Insurance		1,055
Postage, printing, stationery		2,767
Telecommunictions		3,182
Travel - indirect		735
Other indirect service costs		1,364
		943,226
Surplus/(Deficit)		**(9,723)**

The accompanying notes form part of this financial report.

FLEXI CARE INC

INCOME AND EXPENDITURE STATEMENT
CHSP GROUP ALLIED HEALTH ACTIVITIES
For the year ended 30 June 2023

	Note	2023 $
Income		
Client contributions - group		19,056
CHSP recurrent funding - group		327,585
		346,641
Expenditure		
Direct client service costs		96,251
Travel - direct care mileage		403
Travel - volunteer milage		432
Transport - group activities		22,757
Administration wages & oncosts		23,988
Administration training & development		17
Administration recruitment		31
Administration health & wellbeing		13
Finance wages & oncosts		16,719
Finance training & seminars		25
Finance health & wellbeing		20
Management wages & oncosts		39,607
Management training & seminars		169
Management health & wellbeing		47
Service management IT		5,572
Communication, marketing		221
Service management contractors		2,993
Cleaning, gardening		27
Electricity		739
Insurance office f&f, contents		722
Rent		5,068
Repairs & maintenance - office/yard		1,026
Water charges		50
Equipment, furniture (non-capital)		154
Equipment r&m, maintenance agreement		1,382
Fees		939
Fixed asset charges		1,529
Insurance		503
Postage, printing, stationery		634
Telecommunictions		1,518
Travel - indirect		314
Other indirect service costs		647
		224,517
Surplus/(Deficit)		**122,124**

The accompanying notes form part of this financial report.

FLEXI CARE INC

INCOME AND EXPENDITURE STATEMENT
CHSP INDIVIDUAL ALLIED HEALTH
For the year ended 30 June 2023

	Note	2023 $
Income		
Client contributions		3,125
CHSP Allied Health recurrent funding - individual		94,093
Donations		5
		97,223
Expenditure		
Direct client service costs		64,915
Administration wages & oncosts		2,177
Administration training & development		22
Administration recruitment		8
Administration health & wellbeing		54
Finance wages & oncosts		4,714
Finance training & seminars		5
Finance health & wellbeing		5
Management wages & oncosts		5,231
Management training & seminars		53
Service management IT		1,544
Communication, marketing		60
Service management contractors		844
Cleaning, gardening		7
Electricity		203
Insurance office f&f, contents		202
Rent		1,267
Repairs & maintenance - office/yard		290
Water charges		13
Equipment, furniture (non-capital)		46
Equipment r&m, maintenance agreement		389
Fees		276
Fixed asset charges		450
Insurance		140
Postage, printing, stationery		179
Telecommunictions		434
Travel - indirect		87
Other indirect service costs		182
		83,797
Surplus/(Deficit)		**13,426**

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 2023

	Note	2023 $
Income		
Client contributions		8,757
VHC funding		231,763
Sundry revenue		56
		240,576
Expenditure		
Direct client service costs		125,740
Travel - direct care mileage		10,821
Travel - mv running expenses		88
Administration wages & oncosts		15,637
Administration training & development		8
Administration recruitment		24
Administration health & wellbeing		15
Finance wages & oncosts		11,990
Finance training & seminars		16
Finance health & wellbeing		14
Management wages & oncosts		24,707
Management training & seminars		151
Management health & wellbeing		10
Rostering wages & oncosts		17,861
Rostering training		4
Rostering health & wellbeing		18
Service management IT		3,911
Communication, marketing		428
Service management contractors		2,138
Cleaning, gardening		16
Electricity		522
Insurance office f&f, contents		516
Rent		2,534
Repairs & maintenance - office/yard		737
Water charges		35
Equipment, furniture (non-capital)		138
Equipment r&m, maintenance agreement		1,030
Fees		711
Fixed asset charges		1,620
Insurance		407
Postage, printing, stationery		719
Telecommunictions		1,120
Travel - indirect		666
Other indirect service costs		465
		224,817
Surplus/(Deficit)		**15,759**

The accompanying notes form part of this financial report.

FLEXI CARE INC

INCOME AND EXPENDITURE STATEMENT

BROKERED/PRIVATE PODIATRY

For the year ended 30 June 2023

	Note	2023 $
Income		
Client fees for services		210,218
Podiatry sales revenue		6,207
Sundry revenue		99
		216,524
Expenditure		
Direct client service costs		128,306
Travel - direct care mileage		1,931
Travel - mv running expenses		4,521
Administration wages & oncosts		32,208
Administration training & development		446
Administration recruitment		19
Administration health & wellbeing		36
Finance wages & oncosts		10,416
Finance training & seminars		14
Finance health & wellbeing		12
Management wages & oncosts		26,756
Management training & seminars		104
Management health & wellbeing		11
Service management IT		3,496
Communication, marketing		242
Service management contractors		1,866
Cleaning, gardening		17
Electricity		457
Insurance office f&f, contents		448
Rent		6,655
Repairs & maintenance - office/yard		653
Rent - podiatry clinics		2,653
Water charges		30
Equipment, furniture (non-capital)		467
Equipment r&m, maintenance agreement		2,459
Fees		567
Fixed asset charges		9,029
Insurance		312
Postage, printing, stationery		508
Telecommunictions		946
Travel - indirect		216
Other indirect service costs		652
		236,453
Surplus/(Deficit)		**(19,929)**

The accompanying notes form part of this financial report.

FLEXI CARE INC

INCOME AND EXPENDITURE STATEMENT

EPC/DVA PODIATRY

For the year ended 30 June 2023

	Note	2023 $
Income		
Client contributions		16,746
Other funded podiatry		46,140
		62,886
Expenditure		
Direct client service costs		51,247
Travel - direct care mileage		1,034
Travel - mv running expenses		2,393
Administration wages & oncosts		18,175
Administration training & development		198
Administration recruitment		14
Administration health & wellbeing		18
Finance wages & oncosts		5,835
Finance training & seminars		7
Finance health & wellbeing		6
Management wages & oncosts		14,398
Management training & seminars		75
Management health & wellbeing		5
Service management IT		2,037
Communication, marketing		107
Service management contractors		1,016
Cleaning, gardening		6
Electricity		248
Insurance office f&f, contents		248
Rent		3,667
Repairs & maintenance - office/yard		366
Rent - podiatry clinics		4,606
Water charges		17
Equipment, furniture (non-capital)		242
Equipment r&m, maintenance agreement		1,345
Fees		362
Fixed asset charges		4,905
Insurance		173
Postage, printing, stationery		329
Telecommunictions		559
Travel - indirect		105
Other indirect service costs		224
		113,967
Surplus/(Deficit)		**(51,081)**

The accompanying notes form part of this financial report.

FLEXI CARE INC

INCOME AND EXPENDITURE STATEMENT

PRIVATE CARE SERVICES

For the year ended 30 June 2023

	Note	2023 $
Income		
Client fees for services		58,236
Sundry revenue		11
		58,247
Expenditure		
Direct client service costs		31,828
Travel - direct care mileage		2,749
Travel - mv running expenses		96
Administration wages & oncosts		2,536
Administration training & development		1
Administration recruitment		3
Administration health & wellbeing		3
Finance wages & oncosts		1,987
Finance training & seminars		3
Finance health & wellbeing		3
Management wages & oncosts		4,829
Management training & seminars		22
Management health & wellbeing		2
Rostering wages & oncosts		2,978
Rostering training		1
Rostering health & wellbeing		3
Service management IT		669
Communication, marketing		22
Service management contractors		364
Cleaning, gardening		3
Electricity		88
Insurance office f&f, contents		86
Rent		1,267
Repairs & maintenance - office/yard		122
Water charges		6
Equipment, furniture (non-capital)		24
Equipment r&m, maintenance agreement		163
Fees		111
Fixed asset charges		267
Insurance		68
Postage, printing, stationery		117
Telecommunictions		181
Travel - indirect		122
Other indirect service costs		78
		50,802
Surplus/(Deficit)		**7,445**

The accompanying notes form part of this financial report.

Flexi Care inc.

Providing Flexible, Caring Services for a Quality LIfestyle