

Annual Report 2021



Community
Care Options



Community Care Options

Community Care Options acknowledges and pays our respects to the Gumbayngirr, Dunghutti, Worimi and Biripi nations, the Traditional owners of this beautiful Mid North Coast land on which we live and work.





CHAIRPERSON'S REPORT 2021

on behalf of the CCO Board of Directors

I am pleased to present Community Care Options 2020/21 Annual Report.

The 2020/21 financial year presented some unique challenges for community care. COVID has been the focus of the world for more than 12 months now, and it has been a challenge to continue to assist vulnerable people to remain in our community with the support they deserve.

CCO must constantly juggle the expectations of clients and their families; the expectations and rights of staff; and compliance with government standards, all the while following public health guidelines. It is not always an easy line to walk, but we must, as we genuinely consider the health and safety of our clients, staff and community to be of paramount importance.

Thankfully, the Coffs coast has been one of the areas in NSW least impacted by COVID infections. It makes me proud to be part of a community and a local organisation that takes the precautions required, that effectively assesses risk, and which takes seriously the need to keep ourselves and others safe.

As per most other businesses, CCO has felt the impact of COVID in many ways including -

- Loss of staff – people reconsidering their options
- Derivation of income – restrictions on providing services
- Ongoing costs - many costs are fixed even when service provision is restricted
- Increased costs – including those related to Personal Protective Equipment (PPE)
- Increased compliance obligations - COVID tracking of staff and clients, vaccination tracking and reporting to government agencies
- Increased staff absence and leave – due to COVID testing and concerns, precautionary measures for the safety of our clients

CCO's strengths lie in our ability to plan, problem solve, and adapt. These strengths are entirely thanks to a committed team of professionals that give their all every day, year after year, to manage very complex service delivery in an increasingly complex environment.

During the year CCO provided services to 2,245 people within our community. This is our core business. It's not always easy, but hopefully in some way CCO has enriched or enhanced the lives of many.

CCO Executive

Our CEO – Deb Ryan and the Executive Team – Liz Anscombe, Jodie Herbert, Laura Turner, Lee Fletcher, Deb Shipman – have provided outstanding leadership in uncertain times. The Executive and Management Team have ensured effective planning and risk management; led changes to processes and practices, and implemented staff and client support strategies as the societal situation has changed.

CCO Staff

Staff at all levels are to be congratulated – Support Workers, Service Coordinators, Support Coordinators, Care Managers, Finance and Admin staff, each as important as the other. The Board recognises and appreciates all that do to provide our clients with the best services possible. Thank you

to both our long-term and new staff, for your professionalism, energy and commitment, for living the CCO culture and values, for putting clients first. You are CCO, we are nothing without you. A human service can have no greater resource than its people. The board cannot thank you enough.

Acknowledgements and Appreciation

Our Clients – to all of our valued clients, thank you for your trust and loyalty over the last 12 months. You are the reason we exist. We will continue to strive to provide a high quality customer service to you and your families.

Our Board – I would like to extend thanks to my fellow directors for providing sound governance and leadership. CCO are fortunate to have such broad skills and commitment from board members. I look forward to facing the challenges of the coming year with your support.

In my last report I asked that you, our valued clients and staff, continue to bear with us over the next 6-12 months, or however long it takes, for us to be free of COVID-risk. We are not quite there yet. Service delivery has not been what we had hoped for during this period. Like many other providers in the community care sector we continue to face the challenges of -

- 1. Demand vs resources** – demand for services can potentially outweigh available resources. CCO strives to be well-positioned to meet this challenge by ensuring value for money, quality services for our clients, and by advocating on behalf of clients where necessary to gain greater resources to meet their needs.
- 2. Maintaining and growing a skilled workforce** – in this sector it can be a challenge to attract and retain qualified people. Not only must those people be competent and adaptable, they must also be passionate and caring. CCO will continue to develop strategies to attract and retain appropriately skilled staff as well as ensuring staff have access to suitable training and development opportunities.

CCO will continue to develop and implement strategies aimed at having the human and financial resources to meet increasing client demand.

Our focus over the next 12 months will be to re-establish a great client experience. Life might not be the same, but working in partnership with our clients' will assist us identify the most effective ways to support you and others.

Madeline Flett
Chairperson
CCO Board of Directors

Community Care Options

Community Care Options (CCO) is a not for profit, Company Limited by Guarantee and governed by a volunteer community based Board of Directors.

CCO is the largest local provider of home care packages for the aged as well as the largest provider of disability services on the Coffs Coast.

We -

- Receive funding from the Federal and New South Wales Governments to provide case management, support coordination and direct services to a range of people living in the community.
- Support a diverse client group including people with a disability, frail older people and their carers and those being discharged from hospital.
- We can provide support to anyone requiring community care on a short or longer term basis with a fee for service arrangement.
- Provide a range of community care services to people of all ages, cultures and abilities.
- Provide services to members of the community who live in the Coffs Harbour, Bellingen and Nambucca Local Government Areas.
- Are the community care provider of choice on the Coffs Coast.



Vision

Creating a better future for our community through **leadership** and **innovation**.



Mission

We support and facilitate
improved quality of life and independence
for people living within our community.

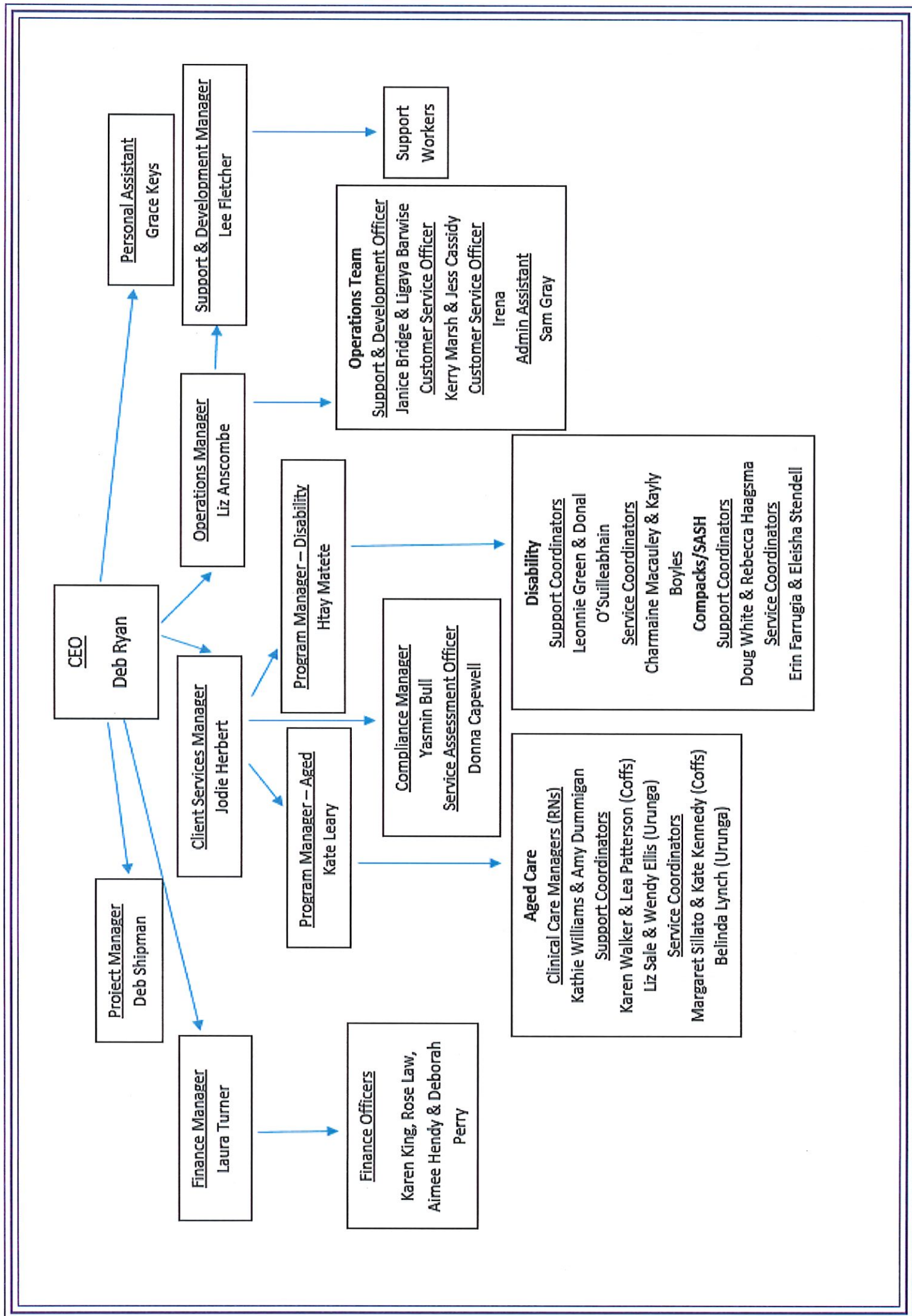


OUR VALUES

Creativity and initiative
Honesty and transparency
Options
Independence and professionalism
Community, connection, cooperation and collaboration
Equality

This means we –

- Encourage **innovative** and dynamic **ideas**
- Promote **visionary thinking**
- Behave in a **positive** and **friendly** manner
- Provide **inspiration** and **encouragement**
- Act **ethically** and with **integrity**
- Are **open** and **honest** in our **communications** and share ideas
- **Accept responsibility** and admit mistakes
- Show **trust** and behave in a trustworthy manner
- Share **confidential** information only where needed and with the permission of the person whose information it is
- Protect and keep safe people's private information
- Set **achievable goals** and work towards them
- **Continually improve** our **performance** in all areas of operations, striving for **excellence**
- Show **leadership**
- **Reflect** on our **work practices** and systematically improve them
- Promote a learning culture and are **willing to learn**
- Support and promote **professional development**
- **Observe** collective and individual **boundaries**
- **Account for** our **actions**
- Provide a high **quality of services** which **improve** clients' and carers' quality of life
- Promote clients' **independence**
- Centre the service on clients' individual **choices**
- Support and **empower** people in their **decision making**
- Observe our **duty of care**
- Strive for **continuity** and **consistency** in service provision
- Treat people with **respect** and **dignity**
- Respect people's individual way of life, belief systems, culture and views
- Welcome **diversity** and behave in a **culturally sensitive** way
- Treat people **fairly**
- Uphold people's **rights** and support them to fulfill their responsibilities
- **Celebrate achievements**
- **Consult** people on issues concerning them



CEO REPORT 2021



CCO's success as an organisation is measured in many ways –

- meeting our vision and mission, enacting our values every day
- meeting our strategic goals
- meeting financial targets/budgets
- meeting government contractual obligations - reporting & outputs
- attraction & retention of a skilled workforce – effective management of human resource/industrial/award issues
- WH&S management – effective risk management, risk mitigation, management of staff injuries and return to work
- staff satisfaction & recognition
- effective governance
- and most importantly meeting client expectations, providing quality client services and achieving client satisfaction.

Despite many external pressures, Community Care Options, achieved success across the key performance areas identified above.

Our most important achievement - was providing care and support to over **2,245** people within our community. We delivered - **240,273 hrs** of service.

Thank you to all of our valued clients – it hasn't all been smooth sailing, in terms of your services over the last 12 months. Thank you for your patience, your trust and your loyalty.

It really has been a team effort to get through the last 12 months. Everyone has gone above and beyond – client's, carers, **our wonderful front line staff**, our office based staff - with new working arrangements and locations. Thank you all for your understanding, flexibility and continued good judgement in helping us all, keep all of us safe, in uncertain times.

Our key assets –

- our people. Thank you for being the caring individuals that you are.
- outstanding leadership - a huge thank you and congratulations to CCO's Executive and Management Team for providing this in difficult times.
- sound governance - thank you to CCO's Directors for your direction, support and commitment to CCO's goals and objectives.
- our vision and our strategy

What great thing would you attempt if you knew you could not fail?"

— Robert H. Schuller

"If you cannot do great things, do small things in a great way."

— Napoleon Hill

Deb Ryan
CEO

Board of Directors



Board Chair – Madeleine Flett



Deputy Chair – Marc Percival



Treasurer – Melanie Zander



Secretary – Warren Hughes



Kirsty Christensen



Peter O'Brien



Dean Pickett



John Duncan

*Your tremendous contribution to CCO and the Community we serve,
is greatly appreciated..*

2020/2021

Program Performance

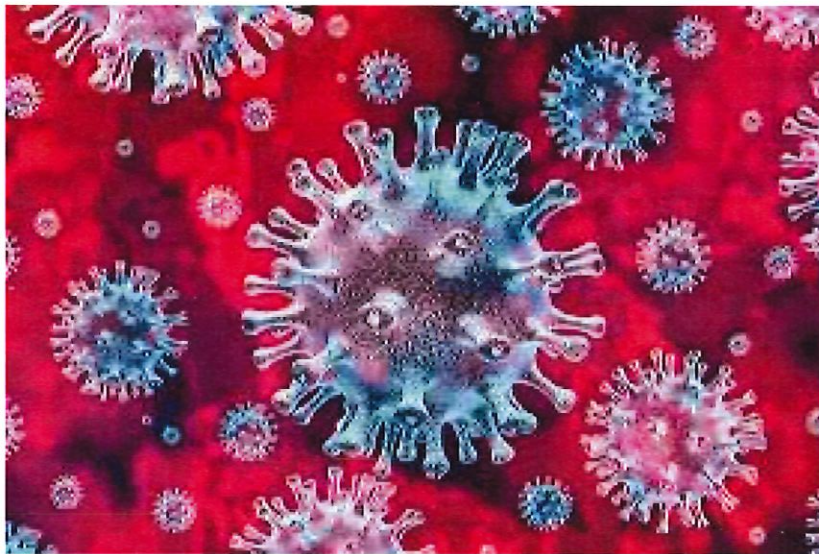
Program	Funded by	Number of clients	Number of Hours
HCP Level 1	DHS	83	11,735
HCP Level 2	DHS	167	51,849
HCP Level 3	DHS	95	32,699
HCP Level 4	DHS	47	25,629
CHSP	DHS	281	13,262
Respite	DHS	117	8,061
Continuity of Support (COS)	DSS	3	3,287
Transitional Aged Care Service (TACS)	LHD	146	3,137
TOTALS		939	149,659 hours
NDIS		150	54,704
NDIS – private		54	9,391
TOTALS		204	64,095 hours
Compacts/SASH Community Options Australia	Ministry of Health	1075	15,615
Private		26	1,955
Military Services	Veterans	1	8,949
TOTALS		2,245	240,273

CCO provided direct services and supports to **2,245** people within our community.

CCO provided in excess of **240,273 hours** of service.
Equivalent to **27.42** years.



2020/2021 in review



Much of 20/21 was consumed with dealing with the impact of Covid on our world.

CCO implemented a significant number of new practices and processes including –

- Covid 19 Plan
- Pandemic Business Continuity Plan
- Client Triage Checklist
- Potential scenario responses
- Client communications
- Staff communications
- Increased staff training in Infection Control and PPE use for Covid
- Tracking procedures for staff and client's in terms of movements and visitors
- Revised money handling procedures
- Covid safe transporting procedures; and many more.

We saw some reduced service delivery during lock down periods, with both CCO, and client's wanting to reduce the risks of the spread of infection throughout our client group.

CCO sustained significant staffing impacts during this time, with staff absences due to illness, Covid testing, and awaiting results.

New Project – the Spoke N Wheel



Foot in the Door Program – teaching hospitality skills so people with a disability. Providing a welcoming, inclusive space for people in Coffs Harbour.





Congratulations to – Kathleen, Cathy, Kim, Rosalie and Ligaya
10 years employment with CCO
What a wonderful milestone
Thankyou





Visitor to the office – Joey was a big hit!!



Home visit from Rosie the Dragon.





CCO were proud to sponsor a pool chair for the local swimming pool to allow better access for disabled swimmers.



CCO Supporting Inclusion & access

Annual General Meeting 2020

The CCO AGM was held on 6th October 2020.

Board Members and Office Bearers were nominated and elected as per below –

Madeleine Flett	Board Chair
Marc Percival	Deputy Chair
Warren Hughes	Secretary
Melanie Zander	Treasurer

John Duncan	Director
Kirsty Christensen	Director
Peter O'Brien	Director
Dean Pickett	Director

Public Officer – Deb Ryan



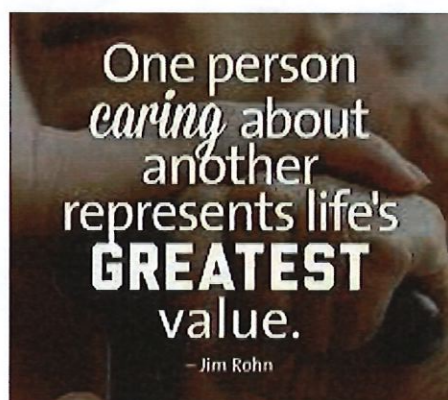
Halloween



Testing out the Emergency Procedures – a small fire emergency in November 2020, halted business for an hour or two. Thank goodness for the Coffee Van!



CCO looks forward to our weekly visits from Breno!



Friends of CCO – Coffs Harbour – 12.5.2021



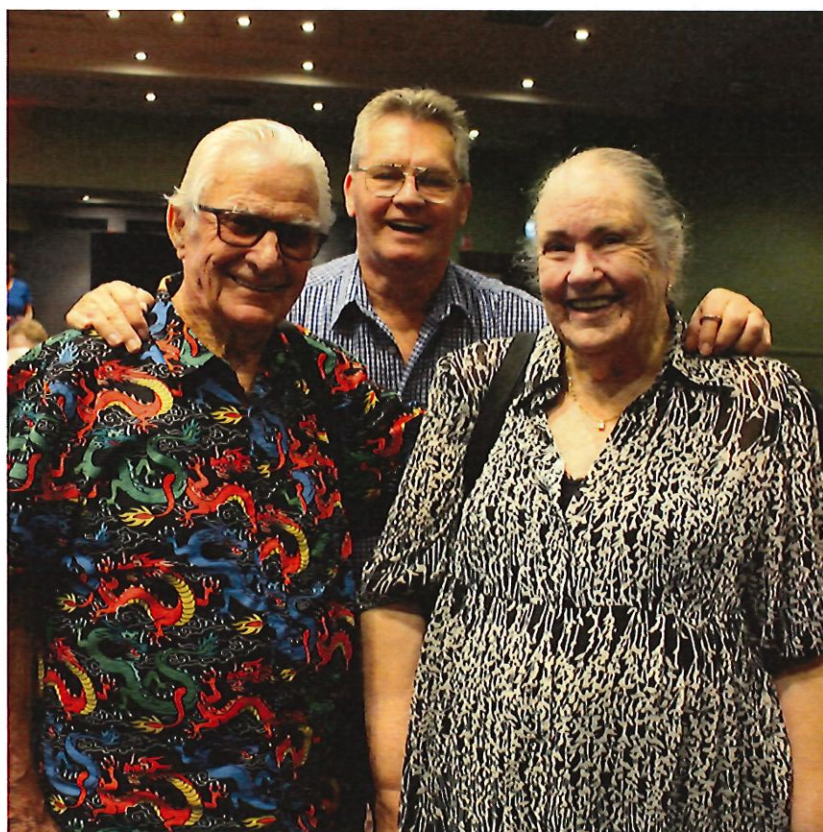
Attended by 71 clients



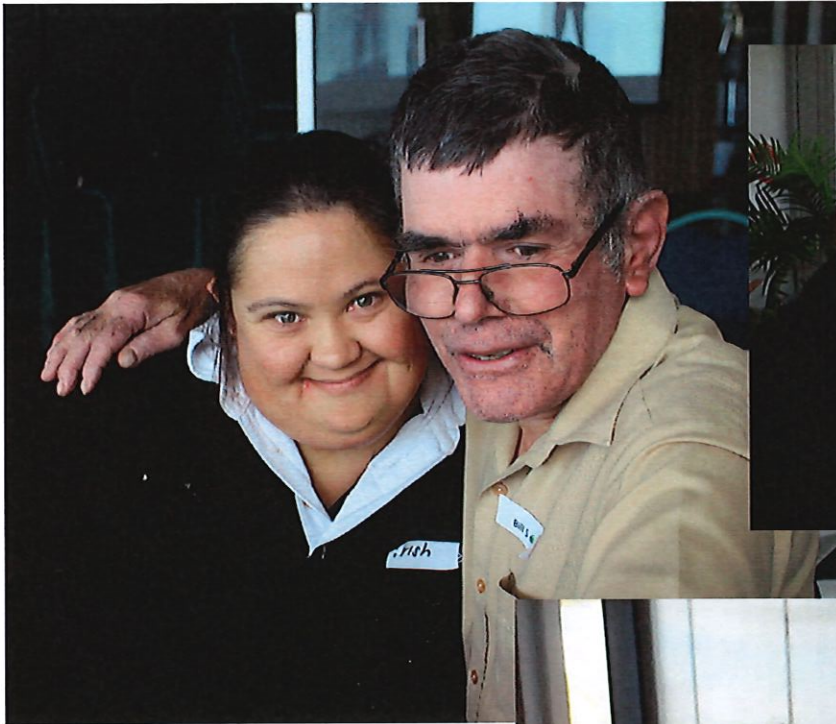
Friends of CCO – Woolgoolga – 19.5.2021



Attended by 33 clients



Friends of CCO – Nambucca – 26.5.2021



**Attended by
28 clients**



CCO donated a number of much needed slide sheets to the local SES.



To make a
difference in
someone's life, you don't
have to be brilliant, rich,
beautiful, or perfect.
You just have
to **care**.

-Mandy Hale

www.ripplekindness.org

Client Feedback

Thank you to all our valued clients for the positive feedback received across the 2020/21 period. Below is what you've said you like about our staff and services –

- Always friendly, helpful, caring.
- Our support staff at CCO have become a part of our extended family.
- Your service is fine, don't change.
- Staff always most helpful and always anxious to do all that was required.
- Workers and staff attitude is very good.
- Communication excellent. Dealing with issues was always handled in a professional and timely manner.
- I can not fault the staff as it was always a very positive results with any of my dealing with the staff. A big thank you!!
- Would recommend very highly.
- Respectful and caring toward client even when client uncooperative.
- Staff very efficient.
- The service was excellent, always phoned when late and always cheerful.
- Most caring, lovely girls and boy, you are angels.
- The service your agency provided was always excellent.
- Carers were always caring and respectful.
- Very good staff/field workers – who were very respectful and understanding.
- Mum looked forward to seeing your Support Workers on a daily basis. She couldn't sing their praises enough. Thank you to your Support Workers for making Mum's day every day.
- You provide care and support to your client's in a respectful and loving way.
- All workers were polite. Did a great job. They were respectful, patient and understanding.
- Exceptional care giving.
- It's an amazing service.
- CCO staff was always caring and compassionate to both of us.
- Good communication – face to face/admin with roster changes. Caring staff.
- Staff great, bubbly, always willing to do stuff with and for Mum. They cared.
- Absolutely Amazing!!! Great initiative and listening skills, always getting in and getting the job done without direction.

Thank you for the feedback. It is a privilege to serve you.

All staff/careers @ CCO :-

I wish to say 'thanks' to all those careers who visited Mary during her tenure with CCO. You must be screened carefully when you are employed - you were all professional and above all, caring. Mary could not have stayed at home as long as she did, and as was her wish, if not for you guys!

When you remember her, remember her on one of her good days - that's how she would want to be remembered.

Thank you,



AGED CARE PROGRAMS

Community Care Options is funded by the Australian Government's Department of Health for the delivery of a range of programs for older Australians.

HOME CARE PACKAGES (HCP)

The Australian Government funds 4 levels of home care packages –

Home Care Package Levels
Level 1 – basic care needs
Level 2 – low level care needs
Level 3 – intermediate care needs
Level 4 – high care needs



A Home Care Package provides a co-ordinated package of services tailored to meet client specific care needs and goals; supporting people to remain living independently in their home and community. The packages provide choice and flexibility in the way care and services are provided to clients.

Services that are provided under a Home Care Package are specific to individual client needs. CCO works with clients, carers and family members to determine what these needs are, and how their supports will be delivered.

A total of **392** clients were supported with Home Care Packages in the 2020/21 financial year, that's an increase of 28 packages from last year.

COMMONWEALTH HOME SUPPORT PROGRAM (CHSP)

The Commonwealth Home Support Program is the entry level point for the aged care system.

CCO, is funded for service delivery under the two sub programs –

Community and Home Support
Care Relationships and Carer Support

Our services are person centred, with a focus on wellness and reablement. A model of support that encourages clients to continue to do the tasks that they can. Clients and staff are encouraged to work collaboratively to achieve positive outcomes.

The Commonwealth Home Support Program supported a total of **398** people.

CONTINUITY OF SUPPORT (COS)

This program is a closed program and eligible clients were those who at December 2017 were aged 65 years and in receipt of state funded disability services. These clients were deemed ineligible for the NDIS but transitioned with individualised funding to the COS program.

Community Care Options supports **3** clients on this program.

TRANSITIONAL AGED CARE (TACS)

Community Care Options has a contract with the Local Health District (LHD) to provide direct support services for aged clients leaving hospital who require support for up to 12 weeks post discharge.

We have provided support to **146** clients on this program this financial year.



“
age is simply
the number
of years
the world
has been
enjoying you!



DISABILITY SUPPORT PROGRAMS

The NDIS supports people with a disability to –

- Access mainstream services & supports
- Access community services & supports
- Maintain informal support arrangements
- Receive reasonable & necessary funded supports



Reasonable & necessary supports, are funded by the NDIS to help a participant to reach their goals in a range of areas, which may include education, employment, social participation, independence, living arrangements & health & wellbeing.

These supports will help participants to –

- Pursue the goals outlined in their plan
- Increase their independence
- Increase social & economic participation & develop their capacity to actively take part in the community.



Community Care Options assisted **204** NDIS participants over the past 12 months.

CCO is a registered NDIS Provider for the following services –

- Plan Management
- Direct Care – High Care – all ages
- Coordination of Support



“The measure of a man, or woman, is not so much what they have accomplished, though that has weight. It often is much more though what that man or woman has overcome to accomplish what they have.” — Leif Gregersen, *Through The Withering Storm*

The Compacts program operates through a partnership with Community Options Australia. Funded by the NSW Ministry of Health, the aim of the program is to support people leaving hospital for a period of up to 6 weeks, to optimise their recovery and transition home, aiming to prevent readmission to hospital.

Funding reflects different levels (Bands) of care and was delivered as follows –

- Assessment only and no direct support
- Band 1 – low level support
- Band 2 – moderate level of support
- Band 3 – higher level of support.



CCO also received referrals which did not proceed for a variety of reasons, ie readmission to hospital, not required by person referred.

The program accepts referrals from a range of public hospitals.

Some **1,075** people were supported across the Compacts and SASH programs this financial year.



Safe and Supported at Home (SASH)

People 18-64 years who are not eligible for low-level support via the NDIS can apply for 'SASH' support packages through NSW Health's ComPacks program.

Safe And Supported at Home packages, called SASH for short, support people with functional impairments to live independently and safely at home. People with mental health issues, chronic or degenerative illness or other disabilities that impair function and affect daily life can be eligible for SASH packages when they are not eligible for the NDIS.

Clients need to be referred by their own allied health professional, an outpatient community health professional in their Local Health District or their GP. Referrals are most often from allied health professionals such as physios, occupational therapists or social workers.

SASH packages are available for up to six weeks at a time and then renewed. Once the referral is accepted, a case manager will review each client's needs and goals and coordinate and monitor services to meet them. Repeat packages are available for those who need it.

Eligible people are:

- aged between 18 and 64
- have functional impairment which affects daily life
- have applied but were not eligible through NDIS
- have no or limited informal supports



PRIVATE SERVICES

Community Care Options provides a range of services to private clients where needed.

At times the organisation is brokered by other agencies to provide services to their clients or to provide additional support to existing CCO clients.

We have existing service agreements with a range of agencies.

26 private clients were supported throughout the 2020/21 period.



**“To care for those
who once cared for
us is one of the
highest honors.”**

— Tia Walker

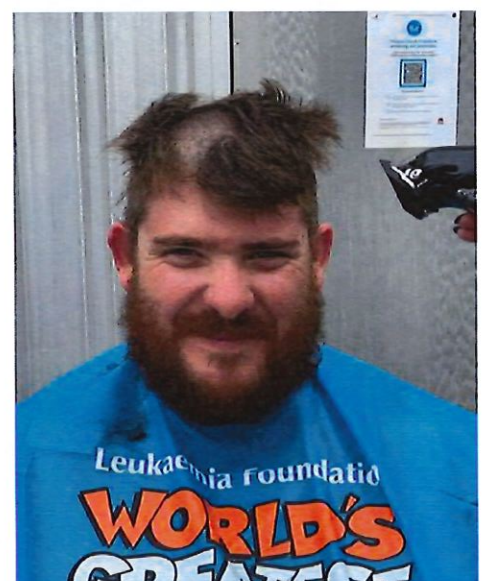


Parade

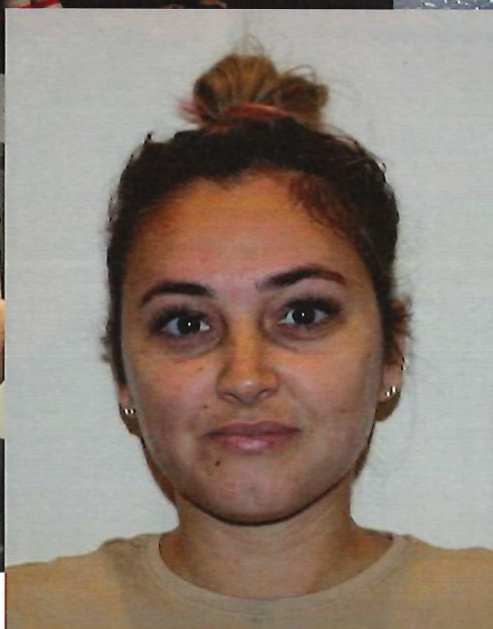
Human Resources

The difference that CCO makes to our client's – is the people we employ. They have heart, they have humour, they have a commitment to providing the best possible service for our clients. Every single person's contribution is important and valued.

THANKYOU







Caring
Always there
Ready to give their all
Encouraging
Gracious
Incredible
Valuable
Exceptional
Respectable



Performance Measures

Complaints

Community Care Options utilises the feedback it receives from clients, families and other service providers to review and improve the services provided.

Community Care Options has a number of registers for reporting client feedback. We record formal complaints, negative and positive feedback and exit feedback.

In the 2020/21 financial year –

We received **21** formal complaints

We received **190** negative feedback forms

We received lots of unsolicited positive feedback from clients, families and other stakeholders through exit forms/cards/letters/phone calls.

We continue to review and revisit our complaints and feedback to ensure we are listening to what our community members need. Feedback tells us that our clients feel comfortable to tell us what we can do better to meet their needs.

Unfortunately we are not always able to meet every clients expectations all of the time.



Work Health and Safety

The health and safety of clients and staff is of the utmost importance to us at Community Care Options as well as being a compliance requirement.

CCO is committed to ensuring that potential risks to the health and safety of staff and clients are identified and addressed in a timely manner.

A total of **227** incident reports were received –

89 Client Incident reports – 39.21%

46 Hazard reports – 20.26%

92 Staff Incident reports – 40.53%



Workplace health and safety is everyone's responsibility!

Staff are congratulated for their safety approach and their diligence in reporting hazards and incidents to improve risk management.

TREASURER'S REPORT



I am pleased to announce that the year ending 30th June 2021 was another successful one for Community Care Options. The 2020/21 financial year has again been a significant year in terms of environmental impacts.

COVID restrictions have had a considerable effect on the organisation, staff, and Clients alike. The challenges presented by this have continued to emphasise the need for prudential financial management in the achievement of strategic goals, financial sustainability and a financial surplus.

I am pleased to advise that Community Care Options achieved a surplus of \$341,698 this financial year. This surplus is important in the ever-changing environment to add to CCO's financial stability and ability to deliver on its core services.

Funding was provided for the following programs –

Source	Program
Federal Dept. of Health	Home Care Packages (individualised)
	Commonwealth Home Support Program (not individualized)
National Disability Insurance Agency	Providing funding to individuals with a disability to choose a provider to deliver personalised services
Community Options Australia NSW Ministry of Health	Compacts/SASH

Funding was received from the Federal and State Governments in grants amounting to \$16,600,395 for the financial year 2020/2021. CCO also received income from non-grants programs –

Transitional Aged Care	Local Health District Brokerage
Military Services	Brokerage
Private Services	Fee for service
Client Contributions	\$219,591
Spoke & Wheel Café	\$135,860
Total Income	\$16,955,846

I am very pleased to be involved with, and a part of such a professional organisation, contributing to and supporting our local communities. The organisation is financially sound, and with the present governance and leadership, I am confident it will continue to provide much needed and valuable essential services for the people within our community.

Our financial results are testimony to the great team at Community Care Options. Robust financial management systems, responsible decision-making, effective leadership, effective management, and administrative and finance teams have been significant factors in this achievement. I understand that all staff contribute to these systems and commend the small but efficient Finance and Admin Team - Laura, Karen, Rose, Aimee, Deborah on a job well done.

Melanie Zander
Treasurer

AUDITORS REPORT

THANK YOU to HQB Accountants/Auditors/Advisors for the conduct of our audit.



Community Care Options Limited

ABN: 38 716 084 913

Financial Statements

For the Year Ended 30 June 2021

Community Care Options Limited

ABN: 38 716 084 913

Contents

For the Year Ended 30 June 2021

	Page
Financial Statements	
Directors' Report	1
Auditor's Independence Declaration under Section 60-40 of the Charities and Not-for-profits Commission Act 2012	5
Statement of Profit or Loss and Other Comprehensive Income	6
Statement of Financial Position	7
Statement of Changes in Equity	8
Statement of Cash Flows	9
Notes to the Financial Statements	10
Directors' Declaration	25
Independent Audit Report	26

Community Care Options Limited

ABN: 38 716 084 913

Directors' Report

30 June 2021

The directors present their report on Community Care Options Limited for the financial year ended 30 June 2021.

1. General information

Principal activities

The principal activities of the Company was providing in-home and community support and services to our client groups including responsibilities under The National Disability Insurance Scheme (NDIS).

No significant changes in the nature of the Company's activity occurred during the financial year.

Objectives

The Company's objectives are to pursue the following charitable purposes:

- Provide benevolent relief to people with a disability, older people, carers, people leaving the hospital, the financially disadvantaged and other persons in need of benevolent relief by any means including by:
 - (i) Providing a range of person-centred supports and services that promote and enhance independent lifestyles and inclusion in the community
 - (ii) Promote community awareness of issues that effect the social and economic participation of people as identified above
- To act as trustee and perform and discharge the duties and functions incidental thereto where this is incidental or conducive to the attainment of the Object; and
- To do such other things as are incidental or conducive to the attainment of the Object, including the establishing of a public fund.

Strategy for achieving the objectives

The company has a range of strategies to achieve our objectives which are currently focussed on the following areas:

- Leadership
- Customers and Stakeholders
- People
- Information and Knowledge
- Process Management, Improvement and Innovation
- Results and Sustainable Performance

Community Care Options Limited

ABN: 38 716 084 913

Directors' Report

30 June 2021

1. General information Information on directors

The names of each person who has been a director during the year and to the date of this report are:

Melanie Zander

Qualifications

Diploma in Financial Planning, CPA, Master of Professional Accounting, B.Com, Fellow of Tax Institute Australia, Tax Agent and JP

Experience

Melanie is the founder and leader of MJA solutions and partner in MJA Financial Services. Her areas of expertise include: cash flow management, budgeting and forecasting, strategy development and business planning, human resource management and business coaching. Melanie joined the Board of Community Care Options Limited upon incorporation.

Special responsibilities

Non Executive Director - Treasurer

Warren Hughes

Qualifications

Diploma in Accounting, Advanced Commerce Certificate, Advanced Banking Finance and JP

Experience

Warren has extensive banking and finance experience. Warren joined the Board of Community Care Options Limited upon incorporation.

Special responsibilities

Non Executive Director - Secretary

Marc Percival

Qualifications

Diploma in Agriculture, Cert IV Training and Assessment

Experience

Marc currently works as a TAFE teacher, acts as Mid North Coast Convenor of the Australian Institute of Horticulture business. Mark has been employed for a number of years in various roles within the Horticulture industry and as a teacher. Marc joined the board of Community Care Options upon incorporation.

Special responsibilities

Non Executive Director - Deputy Chair

Madeleine Flett

Qualifications

B.Com, CPA

Experience

Madeleine has extensive general accounting experience in both Coffs Harbour and professional firm's SME teams in Sydney. Madeleine joined the Board of Community Care Options in September 2018.

Special responsibilities

Non Executive Director

Peter O'brien

Experience

Peter is a qualified accountant and has 25 years experience owning and operating a small business.

Special responsibilities

Non Executive Director

John Duncan

Qualifications

B.Psych Sci (Hons), M.Man, Assoc. MAPS

Special responsibilities

Non Executive Director

Kirsty Christensen

Experience

Kirsty has extensive experience in Management, Marketing and HR

Special responsibilities

Non Executive Director

Community Care Options Limited

ABN: 38 716 084 913

Directors' Report

30 June 2021

1. General information

Information on directors

Dean Pickett	
Experience	Lawyer (Planning and Environment)
Special responsibilities	Non Executive Director

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Performance measures

Performance is measured by the management of programs within budget, satisfaction of clients and feedback that we receive regarding the assistance we give them to achieve their goals.

Members' guarantee

Community Care Options Limited is a company limited by guarantee. In the event of, and for the purpose of winding up of the company, ordinary members are required to contribute a maximum of \$1 each. Honorary members are not required to contribute.

Community Care Options Limited

ABN: 38 716 084 913

Directors' Report

30 June 2021

2. Other items

Meetings of directors

During the financial year 9 meetings of directors (including committees of directors) were held. Attendances by each director during the year were as follows:

	Directors' Meetings	
	Number eligible to attend	Number attended
Melanie Zander	9	3
Warren Hughes	9	8
Marc Percival	9	7
Madeleine Flett	9	6
Peter O'brien	9	7
John Duncan	9	8
Kirsty Christensen	9	6
Dean Pickett	9	6

Auditor's independence declaration

The auditor's independence declaration in accordance with the *Australian Charities and Not-for-profit Commission Act 2012*, for the year ended 30 June 2021 has been received and can be found on page 5 of the financial report.

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

Director:

Director:

Dated: 5 October 2021

Community Care Options Limited

ABN: 38 716 084 913

Auditor's Independence Declaration under Section 60-40 of the Charities and Not-for-profits Commission Act 2012 to the Directors of Community Care Options Limited

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2021, there have been:

- (i) no contraventions of the auditor independence requirements as set out in Section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

James Davis
Partner
HQB Accountants Auditors Advisors
Auditor Registration Number: 465093

Community Care Options Limited

ABN: 38 716 084 913

Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 30 June 2021

		2021	2020
	Note	\$	\$
Revenue	5	16,955,846	16,011,445
Finance income	6	43,613	73,260
Other income	5	953,913	810,347
Employee benefits expense	7	(8,954,882)	(9,434,473)
Depreciation and amortisation expense	7	(155,238)	(70,975)
Advertising and promotion		(20,290)	(26,211)
Client costs		(7,488,273)	(5,943,974)
Insurances		(314,998)	(266,752)
Other expenses		(677,993)	(652,531)
Profit before income tax		341,698	500,136
Income tax expense		-	-
Profit for the year		341,698	500,136
Total comprehensive income for the year		341,698	500,136

The accompanying notes form part of these financial statements.

Community Care Options Limited

ABN: 38 716 084 913

Statement of Financial Position

As At 30 June 2021

	Note	2021 \$	2020 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	8	1,186,599	282,532
Trade and other receivables	9	359,561	119,742
Inventories	10	1,041	537
Financial assets	11	3,688,895	4,552,149
Other assets	12	614,312	532,017
TOTAL CURRENT ASSETS		5,850,408	5,486,977
NON-CURRENT ASSETS			
Property, plant and equipment	13	1,077,703	1,084,078
TOTAL NON-CURRENT ASSETS		1,077,703	1,084,078
TOTAL ASSETS		6,928,111	6,571,055
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	14	526,651	555,255
Employee benefits	17	781,047	949,050
Other financial liabilities	16	1,929,799	1,588,075
TOTAL CURRENT LIABILITIES		3,237,497	3,092,380
NON-CURRENT LIABILITIES			
Lease liabilities	15	69,577	95,597
Employee benefits	17	186,853	290,592
TOTAL NON-CURRENT LIABILITIES		256,430	386,189
TOTAL LIABILITIES		3,493,927	3,478,569
NET ASSETS		3,434,184	3,092,486
EQUITY			
Retained earnings		3,434,184	3,092,486
TOTAL EQUITY		3,434,184	3,092,486

The accompanying notes form part of these financial statements.

Community Care Options Limited

ABN: 38 716 084 913

Statement of Changes in Equity For the Year Ended 30 June 2021

2021

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2020	3,092,486	3,092,486
Profit after income tax expense	341,698	341,698
Balance at 30 June 2021	<u>3,434,184</u>	<u>3,434,184</u>

2020

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2019	2,234,856	2,234,856
Restatement due to prior period error	357,494	357,494
Balance at 1 July 2019 restated	2,592,350	2,592,350
Profit after income tax expense	500,136	500,136
Balance at 30 June 2020	<u>3,092,486</u>	<u>3,092,486</u>

The accompanying notes form part of these financial statements.

Community Care Options Limited

ABN: 38 716 084 913

Statement of Cash Flows For the Year Ended 30 June 2021

	Note	2021 \$	2020 \$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers		18,060,807	17,228,480
Payments to suppliers and employees		(17,888,723)	(16,395,917)
Interest received		43,613	73,260
Net cash provided by/(used in) operating activities	18	<u>215,697</u>	<u>905,823</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of property, plant and equipment	13	(86,674)	(259,878)
Investment in term deposits		-	(1,230,577)
Redemption of term deposits	11	<u>863,254</u>	<u>-</u>
Net cash provided by/(used in) investing activities		<u>776,580</u>	<u>(1,490,455)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:			
Loan repayments received		-	10,409
Payment of lease liabilities		<u>(88,210)</u>	<u>(6,988)</u>
Net cash provided by/(used in) financing activities		<u>(88,210)</u>	<u>3,421</u>
Net increase/(decrease) in cash and cash equivalents held		904,067	(581,211)
Cash and cash equivalents at beginning of year		<u>282,532</u>	<u>863,743</u>
Cash and cash equivalents at end of financial year	8	<u><u>1,186,599</u></u>	<u><u>282,532</u></u>

The accompanying notes form part of these financial statements.

Community Care Options Limited

ABN: 38 716 084 913

Notes to the Financial Statements For the Year Ended 30 June 2021

The financial report covers Community Care Options Limited as an individual entity. Community Care Options Limited is a for-profit Company limited by shares, incorporated and domiciled in Australia.

The functional and presentation currency of Community Care Options Limited is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the Company and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

Rendering of services

Revenue in relation to rendering of services is recognised depending on whether the outcome of the services can be estimated reliably. If the outcome can be estimated reliably then the stage of completion of the services is used to determine the appropriate level of revenue to be recognised in the period.

If the outcome cannot be reliably estimated then revenue is recognised to the extent of expenses recognised that are recoverable.

Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Company expects to receive in exchange for those goods or services. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

Notes to the Financial Statements

For the Year Ended 30 June 2021

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Specific revenue streams

Grants

Government grants are recognised at fair value where there is reasonable assurance that the grant will be received and all grant conditions will be met. Grants relating to expense items are recognised as income over the periods necessary to match the grant to the costs they are compensating. Grants relating to assets are credited to deferred income at fair value and are credited to income over the expected useful life of the asset on a straight-line basis.

Other Revenue

Other income is recognised on an accruals basis when the Company is entitled to it.

(b) Income Tax

The tax expense recognised in the statement of profit or loss and other comprehensive income comprises current income tax expense plus deferred tax expense.

Current tax is the amount of income taxes payable (recoverable) in respect of the taxable profit (loss) for the year and is measured at the amount expected to be paid to (recovered from) the taxation authorities, using the tax rates and laws that have been enacted or substantively enacted by the end of the reporting period. Current tax liabilities (assets) are measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

(c) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(d) Inventories

Inventories are measured at the lower of cost and net realisable value.

Inventories acquired at no cost, or for nominal consideration are valued at the current replacement cost as at the date of acquisition, which is the deemed cost.

(e) Property, plant and equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment.

Notes to the Financial Statements

For the Year Ended 30 June 2021

2 Summary of Significant Accounting Policies

(e) Property, plant and equipment

Items of property, plant and equipment acquired for nil or nominal consideration have been recorded at the acquisition date fair value.

Land and buildings

Land and buildings are measured using the cost model.

Plant and equipment

Plant and equipment are measured using the cost model.

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the assets useful life to the Company, commencing when the asset is ready for use.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Building Improvements	2.5%
Land and Buildings	2.5%
Plant and Equipment	10% - 35%
Motor Vehicles	20%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

(f) Financial instruments

Financial instruments are recognised initially on the date that the Company becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

On initial recognition, the Company classifies its financial assets into the following categories, those measured at:

Notes to the Financial Statements

For the Year Ended 30 June 2021

2 Summary of Significant Accounting Policies

(f) Financial instruments

Financial assets

- amortised cost
- fair value through profit or loss - FVTPL
- fair value through other comprehensive income - equity instrument (FVOCI - equity)
- fair value through other comprehensive income - debt investments (FVOCI - debt)

Financial assets are not reclassified subsequent to their initial recognition unless the Company changes its business model for managing financial assets.

Amortised cost

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows are solely payments of principal and interest on the principal amount outstanding.

The Company's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

Trade receivables and contract assets

Impairment of trade receivables and contract assets have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Company has determined the probability of non-payment of the receivable and contract asset and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Company renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Notes to the Financial Statements

For the Year Ended 30 June 2021

2 Summary of Significant Accounting Policies

(f) Financial instruments

Financial liabilities

The Company measures all financial liabilities initially at fair value less transaction costs. Subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Company comprise trade payables and lease liabilities.

(g) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(h) Leases

At inception of a contract, the Company assesses whether a lease exists - i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration.

This involves an assessment of whether:

- The contract involves the use of an identified asset - this may be explicitly or implicitly identified within the agreement. If the supplier has a substantive substitution right then there is no identified asset.
- The Company has the right to obtain substantially all of the economic benefits from the use of the asset throughout the period of use.
- The Company has the right to direct the use of the asset i.e. decision making rights in relation to changing how and for what purpose the asset is used.

At the lease commencement, the Company recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Company believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received.

The right-of-use asset is depreciated over the lease term on a straight line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Company's incremental borrowing rate is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Company's assessment of lease term.

Notes to the Financial Statements

For the Year Ended 30 June 2021

2 Summary of Significant Accounting Policies

(h) Leases

Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

(i) Employee benefits

Provision is made for the Company's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

(j) Adoption of new and revised accounting standards

The Company has adopted all standards which became effective for the first time at 30 June 2021, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Company.

3 Critical Accounting Estimates and Judgments

The directors make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

Key estimates - impairment of property, plant and equipment

The Company assesses impairment at the end of each reporting period by evaluating conditions specific to the Company that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

Key estimates - revenue recognition - long term contracts

The Company undertakes long term contracts which span a number of reporting periods. Recognition of revenue in relation to these contracts involves estimation of future costs of completing the contract and the expected outcome of the contract. The assumptions are based on the information available to management at the reporting date, however future changes or additional information may mean the expected revenue recognition pattern has to be amended.

Notes to the Financial Statements

For the Year Ended 30 June 2021

3 Critical Accounting Estimates and Judgments

Key estimates - provisions

As described in the accounting policies, provisions are measured at management's best estimate of the expenditure required to settle the obligation at the end of the reporting period. These estimates are made taking into account a range of possible outcomes and will vary as further information is obtained.

Key estimates - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

Change in accounting estimate - sick leave provision

As at 30 June 2021 the directors have reviewed the accounting estimate used to calculate the provision for sick leave. In light of the current circumstances regarding the potential impact from the Covid-19 pandemic the directors are of the view that it is now less likely rather than more likely that staff will utilise more than one years entitlement to sick leave. The provision for sick leave in the balance sheet has been reduced by \$208,192 to reflect this change in accounting estimate.

4 Prior period error

It has been identified during the current year that Other liabilities includes an amount of \$357,494 relating to the closure of a program in 2018. This amount was signed off by the then Department of Families and Community Services to be utilised into the future to meet the objects of the Charity. At that point the correct treatment would have been to account for that amount as revenue as it could no longer be supported that there was any legal obligation on behalf of the company to perform a service in satisfaction of earning the revenue.

The directors have applied AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors and restated the opening retained earnings as at 1 July 2019 by this amount. This has also led to a corresponding reduction in the other financial liabilities on the Statement of Financial Position at that date by \$357,494.

Community Care Options Limited

ABN: 38 716 084 913

Notes to the Financial Statements

For the Year Ended 30 June 2021

5 Revenue and Other Income

Revenue from continuing operations

	2021	2020
	\$	\$
Revenue		
- Grant Income	16,600,395	15,782,720
- Client Contributions	219,591	223,433
- Cafe Sales	135,860	5,292
Total Revenue	16,955,846	16,011,445

	2021	2020
	\$	\$
Other Income		
- Memberships	109	118
- Reversal of sick leave provision	208,192	-
- Other income	745,612	810,229
	953,913	810,347
Total Revenue and Other Income	17,909,759	16,821,792

6 Finance Income and Expenses

Finance income

	2021	2020
	\$	\$
- Interest income	43,613	73,260
Total finance income	43,613	73,260

Community Care Options Limited

ABN: 38 716 084 913

Notes to the Financial Statements For the Year Ended 30 June 2021

7 Result for the Year

The result for the year includes the following specific expenses:

	2021	2020
	\$	\$
Employee benefits expense	8,954,882	9,434,473
Depreciation and Amortisation expense	155,238	70,975
Net loss on disposal of property, plant and equipment	-	1,364

8 Cash and Cash Equivalents

	2021	2020
	\$	\$
Cash on hand	1,550	1,550
Bank balances	1,185,049	280,982
	<u>1,186,599</u>	<u>282,532</u>

9 Trade and other receivables

	2021	2020
	\$	\$
CURRENT		
Trade receivables	359,561	119,742
	<u>359,561</u>	<u>119,742</u>

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

Community Care Options Limited

ABN: 38 716 084 913

Notes to the Financial Statements

For the Year Ended 30 June 2021

10 Inventories

	2021	2020
	\$	\$
CURRENT		
At cost:		
Stock on hand	1,041	537
	<u>1,041</u>	<u>537</u>

11 Financial Assets

	2021	2020
	\$	\$
CURRENT		
Other financial assets	3,688,895	4,552,149
	<u>3,688,895</u>	<u>4,552,149</u>

12 Other Assets

	2021	2020
	\$	\$
CURRENT		
Prepayments	30,420	27,603
Accrued income	583,892	504,414
	<u>614,312</u>	<u>532,017</u>

Notes to the Financial Statements

For the Year Ended 30 June 2021

13 Property, plant and equipment

	2021 \$	2020 \$
LAND AND BUILDINGS		
Land and buildings - at cost		
At cost	241,181	241,181
Total Land	<u>241,181</u>	<u>241,181</u>
Building Improvements		
At cost	316,903	316,903
Accumulated depreciation	(29,233)	(21,856)
Total buildings	<u>287,670</u>	<u>295,047</u>
Total land and buildings	<u>528,851</u>	<u>536,228</u>
PLANT AND EQUIPMENT		
Plant and equipment		
At cost	153,253	133,899
Accumulated depreciation	(73,650)	(55,919)
Total plant and equipment	<u>79,603</u>	<u>77,980</u>
Motor vehicles		
At cost	235,169	235,170
Accumulated depreciation	(90,709)	(54,595)
Total motor vehicles	<u>144,460</u>	<u>180,575</u>
Leasehold Improvements		
At cost	262,949	195,630
Accumulated amortisation	(7,737)	(1,932)
Total leasehold improvements	<u>255,212</u>	<u>193,698</u>
Total plant and equipment	<u>479,275</u>	<u>452,253</u>
Right-of-Use - Property, Plant and Equipment		
At cost	163,410	101,220
Accumulated amortisation	(93,833)	(5,623)
Total Right-of-Use - Property, Plant and Equipment	<u>69,577</u>	<u>95,597</u>
Total property, plant and equipment	<u><u>1,077,703</u></u>	<u><u>1,084,078</u></u>

Community Care Options Limited

ABN: 38 716 084 913

Notes to the Financial Statements

For the Year Ended 30 June 2021

13 Property, plant and equipment

(a) Movements in Carrying Amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Right-of-use Asset: Plant and Equipment \$	Land \$	Building Improvements \$	Plant and Equipment \$	Motor Vehicles \$	Leasehold Improvements \$	Total \$
Year ended 30 June 2021							
Balance at the beginning of year	95,597	241,181	295,047	77,980	180,575	193,698	1,084,078
Additions	62,190	-	-	19,355	-	67,319	148,864
Depreciation expense	(88,210)	-	(7,377)	(17,732)	(36,115)	(5,805)	(155,239)
Balance at the end of the year	69,577	241,181	287,670	79,603	144,460	255,212	1,077,703

	Right-of-use Asset: Plant and Equipment \$	Land \$	Buildings Improvements \$	Plant and Equipment \$	Motor Vehicles \$	Leasehold Improvements \$	Total \$
Year ended 30 June 2020							
Balance at the beginning of year	-	241,181	274,890	52,165	225,718	-	793,954
Additions	101,220	-	27,546	36,701	-	195,631	361,098
Depreciation expense	(5,623)	-	(7,389)	(10,886)	(45,143)	(1,933)	(70,974)
Balance at the end of the year	95,597	241,181	295,047	77,980	180,575	193,698	1,084,078

Community Care Options Limited

ABN: 38 716 084 913

Notes to the Financial Statements For the Year Ended 30 June 2021

14 Trade and Other Payables

	Note	2021 \$	2020 \$
CURRENT			
Trade payables		176,391	140,809
GST payable		38,518	47,668
Accrued expenses		258,702	310,834
Other payables		53,040	55,944
		<u>526,651</u>	<u>555,255</u>

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

15 Lease Liabilities

	2021 \$	2020 \$
NON-CURRENT		
Lease liability	69,577	95,597
Total non-current borrowings	<u>69,577</u>	<u>95,597</u>

16 Other Financial Liabilities

	2021 \$	2020 \$
CURRENT		
Grants received in advance	1,373,986	1,470,810
Client funds held	555,813	117,265
Total	<u>1,929,799</u>	<u>1,588,075</u>

17 Employee Benefits

	2021 \$	2020 \$
Current liabilities		
Long service leave	278,747	220,754
Annual leave	407,687	411,465
Sick leave	94,613	316,831
	<u>781,047</u>	<u>949,050</u>
	2021 \$	2020 \$
Non-current liabilities		
Long service leave	186,853	290,592
	<u>186,853</u>	<u>290,592</u>

Community Care Options Limited

ABN: 38 716 084 913

Notes to the Financial Statements

For the Year Ended 30 June 2021

18 Cash Flow Information

(a) Reconciliation of result for the year to cashflows from operating activities

Reconciliation of net income to net cash provided by operating activities:

	2021	2020
	\$	\$
Profit for the year	341,698	500,137
Cash flows excluded from profit attributable to operating activities		
Non-cash flows in profit:		
- amortisation	88,210	5,623
- depreciation	67,028	65,352
Loss on disposal of assets	-	1,364
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	(239,819)	236,749
- (increase)/decrease in other assets	(79,478)	(259,360)
- (increase)/decrease in prepayments	(2,817)	42,123
- (increase)/decrease in inventories	(504)	(537)
- increase/(decrease) in income in advance	341,724	130,529
- increase/(decrease) in trade and other payables	(28,603)	73,265
- increase/(decrease) in employee benefits	(271,742)	110,578
Cashflows from operations	<u>215,697</u>	<u>905,823</u>

19 Members' Guarantee

The Company is incorporated under the *Corporations Act 2001* and is a Company limited by guarantee. If the Company is wound up, the constitution states that each member is required to contribute a maximum of \$ 1 each towards meeting any outstandings and obligations of the Company. At 30 June 2021 the number of members was 20 (2020: 16).

20 Key Management Personnel Remuneration

The totals of remuneration paid to the key management personnel of Community Care Options Limited during the year are as follows:

	2021	2020
	\$	\$
Short-term employee benefits	194,341	182,794

Notes to the Financial Statements

For the Year Ended 30 June 2021

21 Contingencies

In the opinion of the Directors, the Company did not have any contingencies at 30 June 2021 (30 June 2020:None).

22 Related Parties

(a) The Company's main related parties are as follows:

Key management personnel - refer to Note 20.

Other related parties include close family members of key management personnel.

(b) Transactions with related parties

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

23 Events after the end of the Reporting Period

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

24 Ongoing Impact of Covid-19

The Covid-19 pandemic has continued to impact the operating level of the Company during the 2021 financial year. The major impacts have been;

- Inability to rebuild the workforce to the desired level due to a general disinterest in the public to work in this sector. As a result the books have been closed to new clients from March - June 2021.
- Service delivery has been further impacted due to higher than normal levels of staff absenteeism.
- A number of clients (particularly older clients) did not resume their normal hours of service due to fears of being out in the community.

25 Statutory Information

The registered office and principal place of business of the company is:

Community Care Options Limited
20 Curacoa Street
Coffs Harbour NSW 2450

Community Care Options Limited

ABN: 38 716 084 913

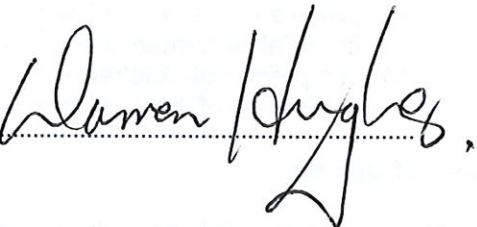
Directors' Declaration

The directors of the Company declare that:

1. The financial statements and notes, as set out on pages 5 to 24, are in accordance with the *Australian Charities and Not-for-profit Commission Act 2012* and:
 - a. comply with Australian Accounting Standards as stated in Note 1 and;
 - b. give a true and fair view of the financial position as at 30 June 2021 and of the performance for the year ended on that date of the Company.
2. In the directors' opinion, there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

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

Director

Director

Dated 05 October 2021

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF COMMUNITY CARE OPTIONS LIMITED

Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report, being a general-purpose financial report, of Community Care Options Limited ('the Entity'), which comprises the statement of financial position as at 30 June 2021, the statement of profit and loss and comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration.

In our opinion, the accompanying financial report is in accordance with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012, including:

- a) giving a true and fair view of the financial position of the Entity as at 30 June 2021, and of its financial performance and its cash flows for the year then ended,
- b) complying with Australian Accounting Standards to the extent described in Note 1 and Division 60 of the Australian Charities and Not-For-Profits Commission Act 2012

Basis of Opinion

We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement. Our responsibilities under those standards are further described in the *Auditor's Responsibility* section. We are independent of the Entity in accordance with the Australian Charities and Not-for-profits Commission Act 2012 and 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 is prepared to assist the Entity in complying with the Australian Charities and Not-for-profits Commission Act 2012. As a result, the financial report may not be suitable for another purpose. Our report is intended solely for the Entity and should not be distributed to or used by other parties. Our opinion is not modified in respect of this matter.

Directors' Responsibility for the Financial Report

The directors of the Entity are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the Australian Charities and Not-for-profits Commission Act 2012, and for such internal control as management determines is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our responsibility is to express an opinion on the financial report based on our audit. 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 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. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report.

The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

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.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.

We conclude on the appropriateness of the directors' 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 Entity'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 Entity to cease to continue as a going concern.

We 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 Directors 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.

HQB Accountants Auditors Advisors

James Davis – Partner in HQB Accountants Auditors Advisors
Registered Company Auditor Number:465093
13-15 Park Avenue
Coffs Harbour
Dated:

