



all about living<sup>inc</sup>  
choice | support | connection



# Annual Report **2018**

## OUR PATRON

Thank you **Rod Chiapello**, owner of McDonald's Bracken Ridge, for continuing to support All About Living Inc. and your tireless philanthropic efforts for our community.



## CONTACT US

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## Delivering personalised care at home

### WHO WE ARE

All About Living Inc. (AAL) is a not-for-profit community-based organisation that has over 25 years experience in providing home support services in the Brisbane North area. All About Living Inc. is governed by a Board of Management and is committed to providing choice, support and connection to the Brisbane North community.

We focus our support on enhancing individual strengths and independence. We specialise in 'Life Planning', a comprehensive service model that ensures that the care and support provided to individuals and carers is seamless, respectful, participant driven, and responsive.

We provide personalised, responsive and reliable services that focus on enabling people to live as independently as possible. We acknowledge and respect the values and rights of our participants, irrespective of culture, age race, sexuality and religious beliefs. All About Living Inc. assists a range of community members including but not limited to:

- The aged
- People with a disability
- People with mental health conditions
- Veterans
- The financially disadvantaged and marginalised

### WHAT WE DO

Our participants are located locally around North Brisbane and are eligible to receive services via an Aged Care Assessment Team through My Aged Care, National Disabilities Insurance Scheme, Queensland Community Care Services, Veterans' Home Care and Community Nursing Service. Fee-for-service is available for those who are not eligible through the assessment criteria above.

- |                               |                       |
|-------------------------------|-----------------------|
| • Life planning               | • Respite care        |
| • Personal care               | • In-home assessments |
| • Home care packages          | • Goods and equipment |
| • Community nursing           | • Home maintenance    |
| • NDIS packages               | • Transport           |
| • Social support (individual) | • Allied Health       |
| • Social support (groups)     | • Meals               |



### OUR MISSION

To provide high quality, personalised support from local people you know and trust. At All About Living – we're all about you!

### OUR VISION

To ensure that our clients receive the high quality services they want from local people they know and trust, and so become the service provider of choice on the north side of Brisbane.

### OUR PROMISE

We will deliver professional and friendly services that provide peace of mind to those who we assist.

We will offer our services to those eligible for government assistance, to those who wish to pay for their services themselves and to those who can't, where ever we can.

With the community's support, we plan to be less reliant on government funding to ensure we can continue to deliver these important services.

We plan to reach out to communities across Brisbane by engaging with everyone who can help deliver our mission.



all about living<sup>inc</sup>  
BOARD OF MANAGEMENT



**President - Darryl McNamara** Dip. Jus., Dip. Mgt.

Darryl is a Custodial Correctional Officer within the Department of Justice and Attorney General. Formerly the Operations Manager with Hamilton Australia Pty Ltd, one of the largest Plastic Fabrication companies in Queensland, he has 12 years management experience in the private sector.

Darryl has been on the Board of Management since 2006 and has served as President, Vice Present, Treasurer and Board Member. He has also served two terms as Vice President and two terms as Treasurer of Bracken Ridge District Cricket Club.

Darryl has a Diploma of Management and a Diploma of Justice as well as a Cert IV in both Correctional Practice and Front Line Management. In 2016, Darryl was made a Life Member of All About Living Inc.



**Vice President - Leiza Rooney** BTrngDev., GradCertMgt (Learn), JP (Qual)

Leiza has worked in the disability and community services sector for over 20 years - managing teams in the development and coordination of blended learning, accredited training and professional development for staff working in the community services sector. Leiza has been on the Board of Management since May 2011 and her areas of knowledge include staff training, management, quality and practice.

Leiza has qualifications in the areas of management, community services, disability and completed a Bachelor in Training and Development. She is currently studying towards Masters Strategic Organisational Development and Human Resource Management.



**Treasurer - Carolyn Hunter** B.Bus (Mgt), GAICD

Carol has had an accomplished and successful career as an Executive Manager and Company Secretary with considerable financial institution operational experience and a continuing professional focus on governance, risk and financial management. Carol has management experience in the areas of risk and compliance, internal audit, information technology, banking operations and customer service. As a company secretary, Carol has previously worked with Boards in highly regulated trading environments.

Carol is known for her exceptional commitment and self-direction. Carol has a Bachelor of Business from QUT and is a graduate of the Australian Institute of Company Directors



**Secretary - Ian Daniels** MBA, AGIA, GIA (Cert)

Ian has had a life of variety which can be summarised as "over 50 roles in over 50 organizations while living at over 50 addresses and visiting over 50 countries." He says his career is "simply customer service/finance/ management/social justice/ training/mentoring and governance". His eight "main qualifications" are in finance and management. He has operated his own consultancy for the past 10 years.

### **Board Member - Diane Gunton** B. Bus(Mgt)

Diane is an experienced manager and administrator and presently a Director in a large government agency.

Diane has a Bachelor of Business in Management from QUT and previous experience working in a government integrity agency and in the management of health technology equipment services with the Queensland Government and community services in local government.

Diane brings a wide range of knowledge and relevant experience to the Board in areas such as human resources, financial and information management, and corporate governance.



### **Board Member - Trent Daniels** B. Bus(Banking&Finance), DipBus (Mgt), DipFinPlan

Trent Daniels is an experienced Financial Services professional. He has experience in investment management, stockbroking and sales having worked at large financial institutions in Australia and the UK. Trent holds a Bachelor of Business (majoring in Banking and Finance), a Graduate Certificate in Corporate Finance and is currently completing his Masters in Applied Finance. He is also a member of the Australian Institute of Company Directors.

Trent has a passion for working with the community in not-for-profit organisations, currently serving on the Management Committee at Goodna Youth Services helping with Youth Homelessness as well as previously serving as a Non-Executive Director at Community First Step, a community based organisation helping with Youth and Disability Services.



### **Board Member - David Lulham**

David Lulham is a management professional with over 25 years experience across a variety of roles in the private and public sectors. Over the last 10 years he has held executive positions in the Telecommunications and IT industry and currently operates his own Consultancy business, 'Bullet Train Consulting', which specialises in Business, Sales & IT Consultancy.

David is known for his ability to drive change in an organisation's culture and processes to successfully achieve manageable and sustainable growth.



## BOARD OF MANGEMENT SUB-COMMITTEES

### **Finance Committee**

Carol Hunter – Treasurer (Chair)

David Worsnop – CEO

Fran Huestis – Finance Manager

The Finance Committee is responsible for providing the Board with advice and recommendations and ensuring membership records are maintained in accordance with AAL's Constitution.

### **Quality Risk Management Committee**

Diane Gunton – Board Member (Chair)

Leiza Rooney – Vice President

Kathy Lawson – Human Resources Officer

The Quality Risk Management Committee is responsible for reviewing AAL's quality and risk management systems with particular focus on policies and procedures prior to the Board's consideration and final approval.



### TESTIMONIAL

"Awesome staff, awesome place, caring, could not be without them."

**Blake – AAL Participant**

### HIGHLIGHT ACHIEVEMENT

AAL were offered growth funding by the Federal Government as one of the top high-performing home care service providers in Queensland.

### MAKING A DIFFERENCE

Donations of \$2 or more are tax deductible. If you wish to make a donation, please call the office on 3269 1915.

Donations enable participants to attend social activities they could not otherwise afford.

## PRESIDENT'S REPORT

Growth and expansion have been the key elements for All About Living Inc. this year and we have been busy keeping up with the changes that come with it.

We have seen significant growth in income, services and staff which has led to an expansion of our premises. In July we converted our Activity Centre into a second office for our Corporate Services staff. We subsequently relocated our group activities to Brighton Bowls Club.

A new venture for AAL has been the introduction of the National Disabilities Insurance Scheme (NDIS) and how we can best support those who are part of the Brisbane City rollout. We have employed more staff to successfully assist eligible participants through the transition - from application, to assessment, to service delivery and package management. With the Moreton Bay region rollout starting in January 2019 we anticipate this service area to increase significantly.

As predicted, our nursing services have grown exponentially since being introduced last year. This led us to purchase two additional vehicles to ensure we reach as many participants as possible, delivering personalised care and support to our community.

AAL are passionate about the home care assistance we provide our participants, and we greatly appreciate every piece of feedback we receive. I am pleased to share we have been overwhelmed with positive reviews, praising our staff who go the extra mile.



Einbunpin Festival with Hon. Wayne Swan MP, Cr Jared Cassidy and Hon. Sterling Hinchliffe MP.



Accepting our new cars from Torque Toyota STRATHPINE

I'd like to thank my fellow Board members and our CEO – David Worsnop – for leading a group of dedicated staff and volunteers to a wonderful financial year end result. Plus, a huge thank you again this year to our Patron – Mr Rod Chiapello – for his tireless philanthropic endeavours for our community. I look forward to our continued partnership again next year.

**Darryl McNamara**

# HONORARY TREASURER'S REPORT

The 2017-18 financial year was a year focused on there being adequate financial resources to ensure All About Living Inc. (AAL) was able to meet current and future financial commitments. With the changes to Consumer Directed Care and more recently the introduction of the National Disability Insurance Scheme (NDIS), the financial obligations of AAL have changed in order to meet the requirement for provision of services prior to receiving payment for these services. All About Living Inc. must always retain an adequate financial position to ensure viability.

For the 2017-18 financial year, All About Living Inc. reported total revenue of \$2,795,652 an increase of \$222,733 on the 2016-17 financial year revenue. Reported expenditure for the 2017-18 financial year was \$2,712,760, an increase of \$98,759 on the 2016-17 expenditure. AAL reported net operating earnings of \$82,893 for the financial year.

Our net asset position as at 30 June 2018 was \$667,251 with cash available as at 30 June 2018 being \$708,166.

Over the year, some of the increased expenditure related to salaries and wages, contractors and motor vehicle expenses. These expenses were incurred as a direct result of the increased provision of services to our participants. At the same time, AAL has made reductions in expenditure over the year with improved back office functions and a more efficient computer system.

The 2018-19 budget has been approved by the Board, applying a conservative approach and including estimations of income and expenditure for NDIS services. A capital expenses budget has also been approved to enable purchases of future capital items, including motor vehicles. It is the Board's intention to prudently increase expenditure to accommodate growth of the organisation whilst still managing revenue. In short, AAL's financial future is viewed as positive. Thanks to the CEO - David Worsnop - and to the Finance Manager - Fran Huestis - for their efficient day-to-day management and ongoing vigilance of AAL's financial wellbeing.

**Carol Hunter**



Our new branded fleet vehicles

## PULLOUT QUOTE

"The 2018/2019 budget has been approved by your Board, applying a conservative approach and including estimations of income and expenditure for NDIS services."

## INTERESTING FACT

Over the year, some of the increased expenditure related to salaries and wages, contractors and motor vehicle expenses. These expenses were incurred as a direct result of the increased provision of services to our participants.

## PERFORMANCE

AAL reported total revenue of \$2,795,652 which was an increase of \$222,733 on the 2016/2017 financial year revenue.

## PERFORMANCE

17,000+ hrs Domestic  
9,000+ hrs Social support  
5,400+ hrs Personal care  
2,000+ hrs Respite care  
1,500+ hrs Lawn mowing  
3,300+ Transport Trips  
1,300+ Meals provided  
500+ hrs Case management  
12,480+ hrs Nursing

## TESTIMONIALS

### NDIS

"Where else would you get a home visit from the CEO of a home care provider? Thank you David!"

### PALLIATIVE CARE

"I want to thank you for the wonderful, caring job you have delivered nursing my father, and supporting me during this difficult time. Dad spoke so highly of his nurse, and we both regularly praised your efforts.

We are so grateful Dad got to be at home where he was most comfortable in his last few weeks. The care he was given was exemplary, we can't thank you enough!

Your nurses were encouraging, supportive and so knowledgeable, they put us all at ease."



## CEO'S REPORT

In September 2017 we commenced delivery of Home Care Packages (HCP) to those who qualified within our community. As of June we had 30 HCP participants and continue to grow.

Our community nursing is also soaring, having grown tenfold from 12 to 120 clients. This is testament to our dedicated nursing staff.

The biggest change this year has been preparing for the NDIS rollout which began in Brisbane North on 1 July 2018. We successfully supported our Under-65 service users throughout this transition, ensuring it was stress-free

and all their support needs were covered. We are now helping our clients in the Moreton Bay region prepare for the continued NDIS rollout in January 2019.

We took a leap this year, offering free training in Certificate III Individual Support through the *Skilling Queenslanders for Work* grant. We successfully trained 28 people with an 80% successful job placement rate. 11 of which AAL employed.

We are grateful for the ongoing support of the Board through these stages of growth. By continuing our

service model of maintaining local proximity to our service user base, we continue to promote AAL as a market leader in caring for the aged, veterans and disability care services in our local community.



David Worsnop

## Achievements

We assisted our clients throughout the NDIS transition and continue to secure new referrals.



Community Nursing services increased by 1000% with 120 well cared for participants.



This year we started to offer Home Care Packages at all levels and have secured 30 local Home Care Package participants.







## Highlights

The Einbunpin Festival is a celebration by and for the community, highlighting all the elements that make the Sandgate district special. It has been running for 27 years and All About Living Inc. have been participating every year since forming. We see this as a great opportunity to showcase how our ageing and disabled are important assets to our community and how a sense of connection and belonging are invaluable to our participants. Our service model focus to stay local and visible to our clients is of great importance to us, so being a stallholder at the Einbunpin Festival is a wonderful opportunity to engage with our wider community and highlight the services we provide.

## EYE ON IT NDIS Rollout

Since becoming an NDIS Registered Provider we have assisted 40 clients in Brisbane North. Plus, we've started to aid 70 clients in the Moreton Bay area, preparing them for their impending roll out. During the change over we had 67% of existing participants successfully transition.



## OFFICE EXPANSION

Due to the rapid growth and increase of services and staff, we outgrew our office space at 28A Lagoon Street. We value this location and its proximity to the clients we serve, and didn't want to lose that visibility by relocating.

So this year we converted our Activities Centre located at 174 Baskerville Street to a temporary office space and moved our corporate staff.

This is as an interim strategy while reviewing options for further expansion.

Payments can be made at both office locations.



## FEEDBACK

"Thank you so much for the fantastic service which you provide for my son and myself. Whenever I ring, regardless of what the matter is, everybody is so courteous and very helpful indeed. We are both so grateful that we have such a wonderful service available to us. Thank you all once again."  
Chris – AAL Participant

**This year we were funded by *Skilling Queensland* to deliver:**

- **Cert III in Individual Support - Ageing - for 28 participants**
- **First Start Community Traineeships in Cert III for seven participants**

**With a high job placement rate, we were asked to apply for funding again, which has since been successful.**

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15 October 2018

The Committee  
All About Living Inc  
PO Box 1131  
Nathan St Post Office  
Brighton Qld 4107

Dear Committee Members

**RE: AUDIT OF ACCOUNTS FOR YEAR ENDED 30 JUNE 2018**

During the course of this year's audit, we found the current system seems to be working reasonably well. As part of a program of continuous improvement of the records and internal controls of your activities, we wish to report the following matters arising from the audit:

**1. Material audit adjustments**

No material audit adjustments were identified/carried out during our Audit

**2. Matters for the Committee's attention**

In the course of our audit, we did not detect any issues to bring to your attention

**3. Further matters for your review**

We did not identify any significant administration issues in the conduct of our Audit; however, we would recommend that each month when the bank reconciliation is completed and presented to the committee a copy of the bank statement should be attached as verification of the balance.

Overall, we'd like to commend the Treasurer on the accuracy and presentation of the records.

This report is prepared on the basis of the limitations set out below.

The matters raised in this report are only those that came to our attention during the course of our audit and are not necessarily a comprehensive statement of all the weaknesses that exist or improvements that might be made.

We cannot, in practice, examine every activity and procedure, nor can we be a substitute for management's responsibility to maintain adequate controls over all levels of operations and their responsibility to prevent and detect irregularities, including fraud.

Accordingly, management should not rely on our report to identify all weaknesses that may exist in the systems and procedures reviewed, or potential instances of fraud that may exist. Our comments should be read in the context of the scope of our work. Findings within this report may have been prepared on the basis of management representations.

This report has been prepared solely for the management committee and members of the Association. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose.

We understand that not-for-profit organisations provide valuable services to the community and that many of your members volunteer their time to your organisation. As auditors, we offer our services at a cost-effective price and in order to maintain our professional independence we are unable to offer discounts or give preferential treatment.

Please find enclosed the invoice for the audit. We would appreciate prompt payment.

Should you have any queries in relation to the above, please do not hesitate to contact me.

Yours faithfully

A handwritten signature in black ink, appearing to read 'John Dixon', with a long horizontal flourish extending to the right.

John Dixon  
Certified Practicing Accountant

Redcliffe Office

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**John J. Dixon**

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*All About Living Inc.*

# Financial Statements

Audited  
By

**John Dixon**

*Certified Practising Accountant*

**Taxation ❖ Auditing ❖ Accounting**

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# Board of Management Declaration

All About Living Inc

For the year ended 30 June 2018

The members of the Board of Management of the association declare that:

1. The financial statements and notes, as set out in the financial report

a. Comply with Australian Accounting standards, to the extent outlined in Note 1 to the financial statements; and

b. Give a true and fair view of the financial position as at and of the performance for the year ended on that date of the association.

2. In the members' opinion there are reasonable grounds to believe that the association 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 Management

Signed:



Chairperson

Dated: 16/10/2018

Signed:



Treasurer

Dated: 16/10/2018

# Committee's Report

AllAbout Living Inc

For the year ended 30 June 2018

## Committee's Report

Our committee members submit the financial report of AllAbout Living Inc for the financial year ended 30 June 2018.

## Committee Members

The names of committee members throughout the year and at the date of this report are:

Committee Member	Position	Date Started	Qualification
Darryl McNamara	President	25/11/2017	Dip. Jus., Dip. Mgt.
Leiza Rooney	Vice President	25/11/2017	BTrng Dev., GradCertMgt
Carolyn Hunter	Treasurer	25/11/2017	B.Bus (Mgt), GAICD
Ian Daniels	Secretary	25/11/2017	MBA, AGIA, GIA (cert)
Diane Gunton		25/11/2017	B. Bus (Mgt)
David Lulham		20/02/2018	
Trent Daniels		20/02/2018	B.Bus (Banking and Finance), Dip. Bus

## Meetings of Committee

During the financial year, a number of committee meetings were held. Attendances by each of committee member during the year were as follows:

Committee Members Name	Number Eligible to Attend	Number Attended
Ted Flack	6	2
Jo Sutton	6	2
Joan Flack	6	2
Darryl McNamara	6	5
Leiza Rooney	6	4
Carolyn Hunter	6	5
Ian Daniels	6	3
Diane Gunton	6	5
David Lulham	6	3
Trent Daniels	6	3

### Principal Activities

The principal activities of the association during the financial year were:

Service delivery and support to individuals and families to facilitate independent living:

Basic domestic assistance

Shopping and meal preparation

Escorted transport

Counselling, advocacy and support

In home nursing services

### Significant Changes

No significant changes in the association's state of affairs occurred during the financial year.

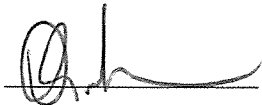
### Operating Result

The surplus after providing for income tax for the financial year amounted to, as per below: \$82,892.67.

### Going Concern

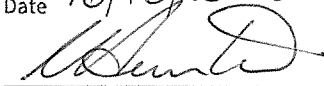
This financial report has been prepared on a going concern basis which contemplates continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business. The ability of the association to continue to operate as a going concern is dependent upon the ability of the association to generate sufficient cashflows from operations to meet its liabilities. The members of the association believe that the going concern assumption is appropriate.

Signed in accordance with a resolution of the Members of the Committee on:



Darryl McNamara (President)

Date 16/10/2018



Carolyn Hunter (Treasurer)

Date 16/10/2018



# Income and Expenditure Statement

All About Living Inc

For the year ended 30 June 2018

	2018	2017
<b>Income</b>		
Grant Operating	1,505,245.65	1,415,602.14
Donations	198,086.84	189,827.47
<b>Total Income</b>	<b>1,703,332.49</b>	<b>1,605,429.61</b>
<b>Gross Surplus</b>		
	<b>1,703,332.49</b>	<b>1,605,429.61</b>
<b>Other Income</b>		
Interest Income	13,181.17	15,019.74
Centre Hire	1,290.89	4,550.52
Donations and Fundraising	4,880.65	7,341.14
DVA General	309,318.53	260,885.44
DVA Nursing	224,931.60	-
Employment Subsidies	99,309.10	441,512.82
Equipment Hire	1,440.00	-
Group Co-contribution	20,864.50	-
HCP Administration Fees	49,382.64	-
HCP Service Fees	160,870.39	-
Individual Co-Contribution	196,748.59	215,469.68
Salary Packaging Fees	6,810.00	21,677.27
Sundry Income	3,291.67	992.73
<b>Total Other Income</b>	<b>1,092,319.73</b>	<b>967,449.34</b>
<b>Expenditure</b>		
Audit Fees	2,868.00	2,472.00
Bad Debts	-	983.00
Bank Fees	3,578.89	4,314.40
Board Expenditure	6,748.98	-
Cleaning and Pest Control	8,850.45	6,480.00
Client Consumable Expenses	17,952.10	3,060.72
Client Support and Equipment	5,970.79	1,809.01
Client Transport	8,491.97	8,475.00
Community Resourcing Worldwide	3,042.12	-
Depreciation	18,917.68	17,777.41
Domestic Cleaning	40,587.53	-
Fundraising Expenses - General	421.27	586.92
Group Expenses	21,582.06	14,316.23
Hairdresser	11,419.10	-
Home Maintenance Services	21,638.35	-
Insurance - General	18,936.92	21,612.17
Interest Paid	71.30	359.98
KB Tek Support	11,081.68	-
Legal Fees	2,079.00	-

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached audit report.

Income and Expenditure Statement

	2018	2017
Membership and Subscriptions	4,630.40	1,605.44
Mileage	148,148.24	-
Mileage - Nursing	2,006.28	-
Motor Vehicles	24,969.38	9,238.49
Mowing	41,096.62	-
MYOB Accounting	572.60	-
Nail Care	26,258.64	-
Other Contractors	23,254.75	134,457.03
Other IT Costs	3,276.30	28,563.69
Postage	5,443.80	7,937.55
Printing and Stationery	18,119.09	30,618.36
Promotions and Advertising	15,971.43	11,780.96
Rates	3,237.71	3,427.75
Recruitment and Police Checks	1,876.79	7,634.92
Rent	511.18	507.18
Repairs and Maintenance	4,523.95	3,262.93
Safety Equip and Uniforms	5,533.60	6,452.64
Sandwai	9,224.96	-
Security Expenses	984.55	422.50
SQW Admin Expenses	5,906.19	405,998.12
Staff Amenities	3,706.07	1,690.96
Sundry Expenses	651.24	871.00
Superannuation - Services	142,746.41	-
Superannuation Corporate	33,310.39	-
Telephone and Internet	26,376.66	17,796.85
Training and Staff Development	6,573.25	7,459.61
Utilities - Elec, Gas, Water	7,377.81	7,387.47
Wages - Nursing	164,678.43	-
Wages - Services	1,372,545.49	1,380,102.05
Wages - SQW	66,651.53	-
Wages Corporate	289,986.10	464,858.47
Workers Comp - Services	42,680.76	-
Workers Comp Corporate	5,690.76	-
<b>Total Expenditure</b>	<b>2,712,759.55</b>	<b>2,614,320.81</b>
<b>Current Year Surplus/ (Deficit) Before Income Tax Adjustments</b>	<b>82,892.67</b>	<b>(41,441.86)</b>
<b>Current Year Surplus/(Deficit) Before Income Tax</b>	<b>82,892.67</b>	<b>(41,441.86)</b>
<b>Net Current Year Surplus After Income Tax</b>	<b>82,892.67</b>	<b>(41,441.86)</b>

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached audit report.

# Assets and Liabilities Statement

All About Living Inc

As at 30 June 2018

	NOTES	30 JUN 2018	30 JUN 2017
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	2	708,166.40	561,715.69
Trade and Other Receivables	3	158,129.32	93,260.90
Other Current Assets		16,580.36	17,036.73
<b>Total Current Assets</b>		<b>882,876.08</b>	<b>672,013.32</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	4	144,114.39	123,072.81
Other Non-Current Assets		3,718.03	-
<b>Total Non-Current Assets</b>		<b>147,832.42</b>	<b>123,072.81</b>
<b>Total Assets</b>		<b>1,030,708.50</b>	<b>795,086.13</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	5	16,133.18	16,428.13
Financial Liabilities	7	21,376.28	23,212.61
Other Liabilities	6	215,236.44	160,455.40
<b>Total Current Liabilities</b>		<b>252,745.90</b>	<b>200,096.14</b>
Other Current Liabilities		89,032.15	-
<b>Non-Current Liabilities</b>			
Other Non-Current Liabilities	6	21,678.97	10,631.18
<b>Total Non-Current Liabilities</b>		<b>21,678.97</b>	<b>10,631.18</b>
<b>Total Liabilities</b>		<b>363,457.02</b>	<b>210,727.32</b>
<b>Net Assets</b>		<b>667,251.48</b>	<b>584,358.81</b>
<b>Member's Funds</b>			
Reserves		206,450.06	206,450.06
Capital Reserve		460,801.42	377,908.75
<b>Total Member's Funds</b>		<b>667,251.48</b>	<b>584,358.81</b>

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached audit report.

# Notes to the Financial Statements

## All About Living Inc

For the year ended 30 June 2018

### 1. Summary of Significant Accounting Policies

The financial statements are general purpose financial statements prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act (QLD).

The financial statements except for the cash flow information have been prepared on an accruals basis and are based on historic costs, modified, where applicable, by the measurement of fair value of selected non-current assets, financial assets and financial liabilities.

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

#### Revenue and Other Income

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

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

If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

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

#### Cash on Hand

Cash on hand includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown in short term borrowings in current liabilities on the statement of financial position.

#### Employee Benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee provisions have been measured at the amounts expected to be paid when the liability is settled.

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

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

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These notes should be read in conjunction with the attached audit report.

## Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

## Impairment of Assets

At the end of each reporting period, the entity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the income and expenditure statement.

## Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the assets and liabilities statement.

## Income Tax

No provision for income tax has been raised as the entity is exempt from income tax under Div 50 of Income Tax Assessment Act 1997.

## Provisions

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

## Accounts Payable and Other Payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

	2018	2017
<b>2. Cash on Hand</b>		
Business Account 4570	8,129.22	17,537.19
Savings Account 5000	154,049.04	10,010.22
Savings Account 5019	39,729.37	41,177.15
Term Deposit	505,855.83	492,503.87
Petty Cash/Cash on Hand	792.44	687.76
<b>Total Cash on Hand</b>	<b>708,555.90</b>	<b>561,916.19</b>

These notes should be read in conjunction with the attached audit report.

	2018	2017
<b>3. Trade and Other Receivables</b>		
Accrued Income	116,693.40	78,075.66
Trade Receivables	41,046.42	15,169.74
Provision for Doubtful Debts	-	(185.00)
<b>Total Trade and Other Receivables</b>	<b>157,739.82</b>	<b>93,060.40</b>

	2018	2017
<b>4. Property, Plant and Equipment</b>		
<b>Plant and Equipment</b>		
<b>Leasehold Property</b>		
Leasehold Improvements	132,810.52	132,810.52
Less Acc Depn Leasehold Improv	(49,337.58)	(41,447.56)
<b>Total Leasehold Property</b>	<b>83,472.94</b>	<b>91,362.96</b>
<b>Plant and Equipment at Cost</b>		
Nursing Equipment	3,114.56	-
Office Equipment	117,282.46	85,423.19
<b>Total Plant and Equipment at Cost</b>	<b>120,397.02</b>	<b>85,423.19</b>
<b>Less Accumulated Depreciation and Impairment</b>		
Less Accum Dep Nursing Equip	(285.50)	-
Less: Acc Depn Office Equip	(82,652.51)	(75,326.73)
<b>Total Less Accumulated Depreciation and Impairment</b>	<b>(82,938.01)</b>	<b>(75,326.73)</b>
<b>Motor Vehicles</b>		
Motor Vehicles	50,167.82	50,167.82
Less: Acc Depn Motor Vehicles	(31,952.37)	(28,554.43)
<b>Total Motor Vehicles</b>	<b>18,215.45</b>	<b>21,613.39</b>
<b>Other Fixed Assets</b>		
Furniture Fittings & Equipment	44,909.16	39,923.73
Less Acc Dep FF & Equipment	(39,942.17)	(39,923.73)
<b>Total Other Fixed Assets</b>	<b>4,966.99</b>	<b>-</b>
<b>Total Plant and Equipment</b>	<b>144,114.39</b>	<b>123,072.81</b>
<b>Total Property, Plant and Equipment</b>	<b>144,114.39</b>	<b>123,072.81</b>

	2018	2017
<b>5. Trade and Other Payables</b>		
Accrued Expenses	7,252.32	9,826.62
GST	8,880.86	6,601.51
<b>Total Trade and Other Payables</b>	<b>16,133.18</b>	<b>16,428.13</b>

	2018	2017
<b>6. Other Liabilities</b>		
<b>Current</b>		
PAYG Tax Payable	31,387.88	20,150.00
Superannuation Payable	16,186.43	11,980.57

These notes should be read in conjunction with the attached audit report.

Notes to the Financial Statements

Long Service Leave Provision	9,647.16	7,102.77
Personal Leave Provision	54,127.30	36,925.03
Annual Leave Provision	97,977.67	66,503.90
Income in Advance	5,910.00	17,793.13
<b>Total Current</b>	<b>215,236.44</b>	<b>160,455.40</b>
<b>Non-Current</b>		
Long Service Leave Non Current	12,540.98	10,631.18
<b>Total Non-Current</b>	<b>12,540.98</b>	<b>10,631.18</b>
<b>Total Other Liabilities</b>	<b>227,777.42</b>	<b>171,086.58</b>
	<b>2018</b>	<b>2017</b>

**7. Financial Liabilities**

<b>Current</b>		
<b>Unsecured</b>		
Provision for Leased Equipment	-	21,953.79
<b>Total Unsecured</b>	<b>-</b>	<b>21,953.79</b>
Credit Card	21,376.28	1,258.82
<b>Total Current</b>	<b>21,376.28</b>	<b>23,212.61</b>
<b>Total Financial Liabilities</b>	<b>21,376.28</b>	<b>23,212.61</b>

These notes should be read in conjunction with the attached audit report.

# Movements in Equity

All About Living Inc

For the year ended 30 June 2018

	2018	2017
<b>Equity</b>		
Opening Balance	584,358.81	-
<b>Increases</b>		
Profit for the Period	82,892.67	(41,441.86)
Retained Earnings	-	419,350.61
Other Increases	-	206,450.06
Total Increases	82,892.67	584,358.81
Total Equity	667,251.48	584,358.81



# Statement of Cash Flows - Direct Method

All About Living Inc

For the year ended 30 June 2018

2018

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## Operating Activities

Receipts From Grants	1,505,245.65
Interest Received	13,181.17
Finance Costs	(71.30)
Cash Receipts From Other Operating Activities	1,277,225.40
Cash Payments From Other Operating Activities	(2,712,688.25)
Net Cash Flows from Operating Activities	82,892.67

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## Investing Activities

Proceeds From Sales of Property, Plant and Equipment	18,917.68
Payment for Property, Plant and Equipment	(39,959.26)
Other Cash Items From Investing Activities	(67,941.08)
Net Cash Flows from Investing Activities	(88,982.66)

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## Financing Activities

Repayment of Borrowings	(21,953.79)
Net Cash Flows from Financing Activities	(21,953.79)

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## Other Activities

Other Activities	174,683.49
Net Cash Flows from Other Activities	174,683.49

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Net Cash Flows	146,639.71
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## Cash and Cash Equivalents

Cash and cash equivalents at beginning of period	561,390.89
Cash and cash equivalents at end of period	708,030.60
Net change in cash for period	146,639.71

# Auditor's Report

## All About Living Inc

For the year ended 30 June 2018

### Independent Auditors Report to the members of the Association

We have audited the accompanying financial report, being a special purpose financial report, of All About Living Inc (the association), which comprises the committee's report, the assets and liabilities statement as at 30 June 2018, the income and expenditure statement for the year then ended, cash flow statement, notes comprising a summary of significant accounting policies and other explanatory information, and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association.

### Committee's Responsibility for the Financial Report

The committee of All About Living Inc is responsible for the preparation and fair presentation of the financial report, and has determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the Queensland Associations Incorporation Act 1981 and is appropriate to meet the needs of the members. The committee's responsibility also includes 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.

### Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, 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 association's preparation and fair presentation of the financial report, 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

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

### Opinion

In our opinion, the financial report presents fairly, in all material respects (or gives a true and fair view – refer to the applicable state/territory Act), the financial position of All About Living Inc as at 30 June 2018 and (of) 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 Queensland Association Incorporations Act 1981.

### Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial report has been prepared to assist All About Living Inc to meet the requirements of the Queensland Association Incorporations Act 1981. As a result, the financial report may not be suitable for another purpose.



Auditor's Report

Auditor's signature: John Dixon

Auditor's address: Shop 7/106A Sutton Street, Redcliffe QLD 4020

Dated: 15/10/18



## OUR PARTNERS



*Dedicated to a better Brisbane*



**Australian Government**  
Department of Health and Ageing



**Australian Government**  
Department of Veterans' Affairs



**Australian Government**  
Department of Human Services



**all about living**<sup>inc</sup>

choice | support | connection

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