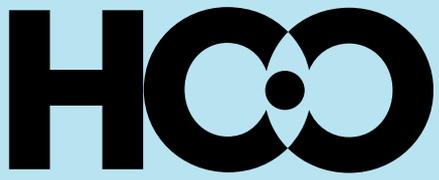




ANNUAL REPORT  
2020/2021





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 Cover image: Equine  
therapy with Belinda

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Image: John and friends canoeing at Murray Bridge, with thanks to Reclink

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## CEO REPORT

Sue Horsnell, CEO

I am pleased to present the HCO 2020/2021 Annual Report.

**The COVID-19 pandemic has continued to dominate the year, and we experienced the hard work associated with supporting people with disability through lockdowns and other government restrictions. We sincerely thank families for supporting us with the very careful visit protocols etc. I acknowledge the disruption, but it significantly helped us get through a period where an outbreak in our service would have had very serious consequences for our Clients and Staff. HCO proudly continued delivery of supports and services throughout the year even in the really difficult times. At times short closures were required in Day Options, but we continued to provide most services wherever it was safe to do so within Government directions.**

I continue to thank our front-line Staff who have attended work every day during great personal and work uncertainty, to ensure that the people we support got the supports and services they needed to stay happy and well at home. Over this year we have had a focus on providing information to Clients and Staff about the importance of vaccination and I pleased with high vaccination rates being reported across both Client and Staff groups. This will position us well for when borders open again both nationally and internationally. Another highlight has been how quickly we were able to implement a range of technology solutions to enable Staff to productively work from home when we were required to under Government directions and improve our virtual communication across the organisation. Adversity enables change to occur much more quickly than it might otherwise have done so. The IT team did a great job in supporting our technology adoption at the start of COVID-19.

Despite an incredibly challenging year of managing the pandemic, increasing regulatory expectations and NDIA funding difficulties, HCO has maintained its solid financial performance enabling investment in new positions, upgraded technology infrastructure and other direct Client resources. This underpins our ability to meet WHS and HR obligations to our Staff but also improves our Client service delivery and compliance with the NDIA practice standards and obligations under the NDIS Quality and Safeguards Commission.

“I continue to thank our front-line Staff who have attended work every day during great personal and work uncertainty, to ensure that the people we support got the supports and services they needed to stay happy and well at home”

A highlight this year has been our partnership with South Australian Council on Intellectual Disability (SACID) who have presented peer support programs to many of our Clients on self-advocacy and speaking up if things are not going well. This is such an important skill to have, and HCO has also introduced easy-read surveys as well to support Clients to tell us what is working well and not so well for them. This will continue to be a focus into the future.

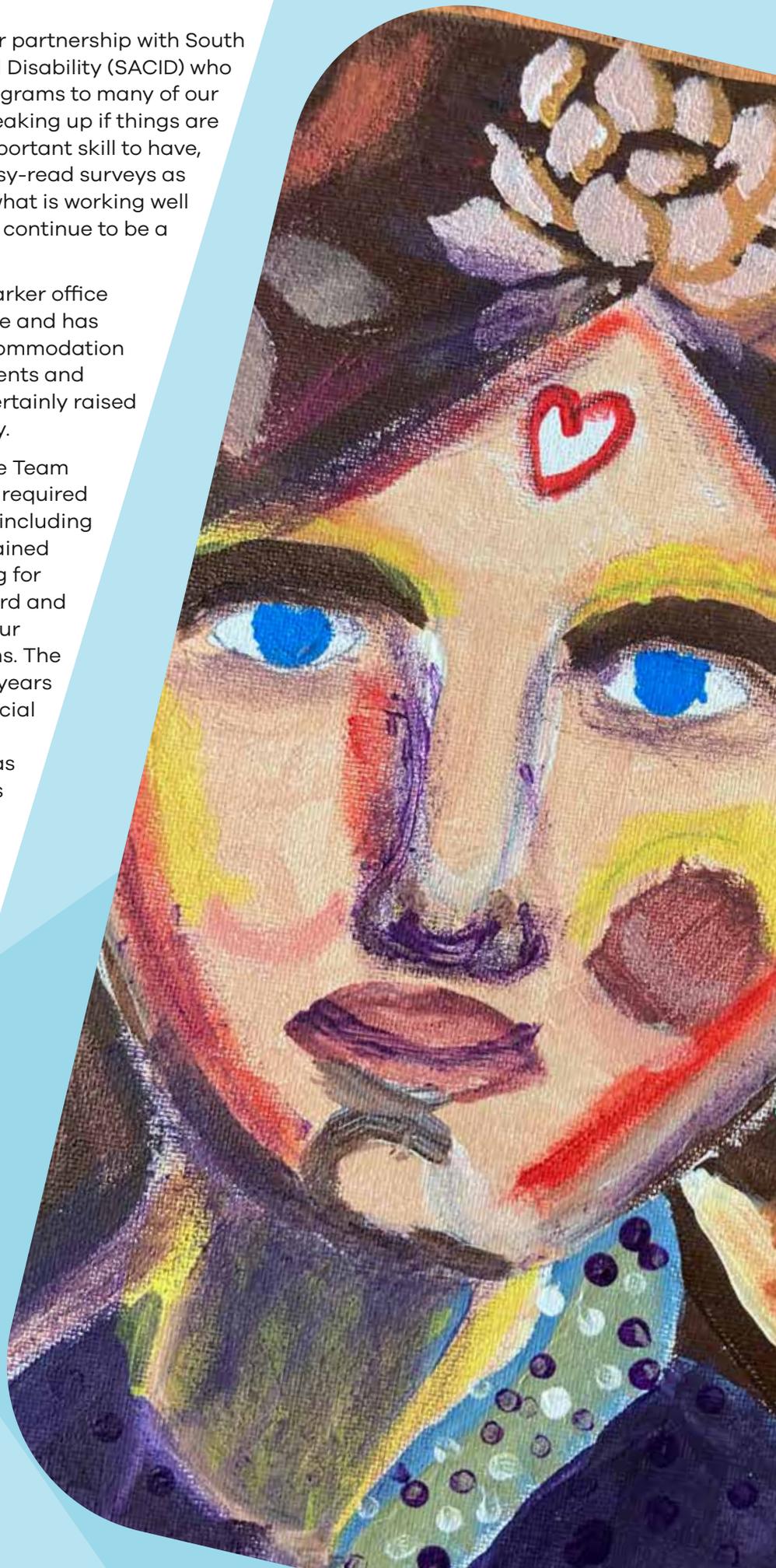
The opening of the new Mount Barker office in Gawler Street has been positive and has provided good quality office accommodation and meeting spaces for Staff, Clients and external stakeholders and has certainly raised our profile in the local community.

I would like to thank my Executive Team who continue to focus on what is required to deliver services and supports, including recruiting and retaining a well trained workforce who also enjoy working for HCO. In conjunction with the Board and Senior Staff we have continued our Strategic conversations and plans. The Strategic plan for the next three years will be launched in the next financial year and we look forward to continuing to grow and develop as an organisation within our values and delivering on our vision and mission.

Organisations like HCO require the strong leadership of its Board. I would like to thank the Board Chair, Graham Rix and all other members for their guidance, collective governance skills, abilities and their absolute commitment to understanding their obligations to ensure HCO is delivering safe, quality services.

Thank you to our Staff, Clients and families for your continued support.

Image: Self-portrait by Catherine





## BOARD CHAIR REPORT

Graham Rix, HCO Board Chair

**The HCO team have done an amazing job of navigating the organisation through the constant uncertainty and challenge presented by the continuing pandemic response, and on behalf of the Board I thank and commend them for their unwavering effort.**

The Board's focus was ensuring the safety and welfare our Clients and Staff and this was front and centre of all decision making. We were always pleased to see the pro-activeness of our CEO, Sue and her team not just ensuring an adequate response, but championing for greater consideration of the vulnerable in our community and those that support them.

Pandemic aside, our operating environment continues to be very dynamic, both from a regulatory perspective informed by changing societal expectations and the Disability Royal Commission, as well as the changing marketplace and industry construct. The focus of the Board this year, has been to shift our strategic direction toward ensuring HCO builds the core foundations needed for long-term sustainability and ensure we can stick to our core values as the organisation grows.

HCO's new strategy was developed with a strong emphasis on building our strength in quality management and compliance as well as strong process foundations required for scaled growth.

This will come with a heavy focus on the technology and systems required to support and enable service excellence as well as becoming an employer of choice in the market. The Board has supported Sue in establishing the organisational structures and the key and critical roles required to enact this.

In addition, the Board established new governance structures to enable improved visibility and oversight including: changes to the Finance sub-committee to strengthen oversight of assurance and financial risk; the establishment of a Technology and Innovation sub-committee to guide HCO investment in core platforms, our ongoing digital transformation, and technology innovation to make HCO a market leader in service delivery; and importantly a Quality and Safeguarding sub-committee which will oversee HCO's core governance systems and organisational risk management.

**“The HCO team have done an amazing job of navigating the organisation through the constant uncertainty and challenge”**

These sub-committees are in various stages of development but ultimately provide broader governance oversight for the Board and ensure better two-way engagement and interaction between the Board and HCO's Executive Team. I want to thank several of the Board members who have taken up the cause to get these bodies off the ground, particularly Mark Cuggy, Lisa Hannant (also as Deputy Chair) and Sue Thomas.

The Board has also given due consideration to its corporate governance obligations and the operation of HCO's constitution, with several refinements to governance processes to ensure HCO is not only operating properly in accordance with its constitution, but that we also ensure HCO has the right corporate governance structures not just now but for the future.

This year the Board has held 10 Board meetings, five sub-committee meetings and one strategic planning day.

After dedicating six years to progressing HCO's mission, we farewelled Vivian Hazel from the Board. Viv always contributed eloquently and passionately to the Board's deliberations and never allowed us to rest on our laurels, but rather challenged us to always be more progressive and lead the way in championing the rights of our Clients and the values of our organisation.

Graham Ross has also decided not to stand for re-election to the Board after six years of valuable service. With significant industry insight and experience, and a passion for our community, Graham was instrumental in shaping strategic direction and guiding HCO through very challenging times.

On behalf of the Board and the Staff and Clients of HCO, I wish both Vivian and Graham all the best in their future endeavours and thank them for their contribution to our great organisation.

This year we welcomed Johanna Milbank in November 2020 and Sue Thomas in May 2021. Both Johanna and Sue have significant sector experience, strategic orientation and importantly value alignment to HCO and have already made significant contributions to our team. We are privileged to have people of their calibre willing to contribute to HCO and ensure we have a strong Board and I look forward to their future involvement.

In challenging circumstances, the HCO team delivered a sound financial result. Whilst the environment required us to revise some of our expectations, the business continues to perform strongly. However, we have been constantly reminded of the importance of resilience and how important good foundations are if we are to embrace the future.



Graham Rix, HCO Board Chair

Image: Michele and Tracy at Henley Beach





## GENERAL MANAGER REPORT

Wayne Smith, General Manager

### ORGANISATIONAL DEVELOPMENT AND CLIENT SERVICES

2020/2021 has seen us experience a full year under COVID-19 conditions. This has seen the ongoing application of various Government rules and guidelines impacting on HCO. All Staff have done a fantastic job and supported our Clients to live in a COVID-19 impacted environment.

HCO experienced some Staffing challenges over the course of the year, however the hard working HR and Rostering team through rigorous recruiting and proficient rostering in collaboration with Team Leaders have ensured that there was very little disruption to rostered services.

We have continued to support Clients to explore new worlds with the increased 1:1 supports. Clients have experienced many wonderful activities including visiting Zoos (there is one HCO Client who now has regular visits as a volunteer), playing sports, in-home craft projects, woodworking at *The Shed* in Hahndorf, raising chickens (and getting the eggs of course), attending art classes, dance classes by ZOOM, equine therapy, ten pin bowling and lawn bowls through to the more standard activities of family visits, improving living skills and learning some new ones, going to regular work, gardening, cooking and going to movies at the cinema. Some Clients have now got an extra member in their house in the form of the family pet.

Unfortunately the *Tri-State Games* was cancelled in both 2020 and 2021, however the 1 day event was enjoyed by all – see separate report and images on pages 16 and 17.

### COMMUNITY SERVICES

#### Day Options

The Day Options service was able to resume in July 2020. A new curriculum had been developed and there was ongoing improvement to strengthen the services we could deliver. We thank our small team of talented volunteers who gift HCO and it's Clients their time and skills.

The Staff and Clients of Day Options need to be commended on their application to the COVID-19 guidelines as it is a very difficult setting in which to maintain good social distancing and mask wearing.

Day Options community activities over 2020/2021 included:

- » *Explorers*
- » *Living in the community*
- » woodworking at *The Shed*
- » *Walk in the Park* ReLink recreation activities
- » mystery tours
- » swimming
- » lawn bowls
- » centre-based activities that included:
  - › art
  - › craft
  - › cooking
  - › *Dance for Performers*
  - › *Movement to Music*
  - › learning/sensory games
  - › peer-supported advocacy programs
  - › yoga
  - › menu planning



- > life skills
- > vehicle maintenance
- > pottery
- > papier mache
- > gardening.

### Short-Term Accommodation (STA)

Short-Term Accommodation was the least affected by COVID-19 with bookings remaining consistent. HCO continued to provide quality respite to long-term families and Clients and new Clients joining us through the year.

Although STA is a 'holiday-type' experience where Clients get to attend the movies, go ten pin bowling, participate in nature walks, arts and craft and just relaxing, we also offer the opportunity to explore cooking, baking, budgeting and other life skill development activities. More feedback is being provided to families via photos and frequent communications which has been well received.



### Recreation (Out and Abouters/Weekenders)

The HCO recreation programs did not resume until the last weekend in August 2020, and were further disrupted for two weeks in November 2020 due to the lockdown. However, when they did resume there were a lot of happy people looking forward to being able to catch up with friends and to get out and about again.

The first session on August 28th 2020 was used to plan the year ahead, for the first quarter most of the activities were centre-based as the restrictions made it hard to be active in the community. The planning session was also used to inform Clients on the restrictions, guidelines and actions required for the program to operate successfully. This was a very useful session and things were back to full steam in September with 25 Clients enjoying activities like:

- » DVD movie sessions
- » kite flying at Murray Bridge
- » Monarto Zoo visits
- » walking trails
- » cinema outings
- » hotel dinners
- » beach visits
- » river walks
- » mystery tours (with a quiz and tasks)

### Community Support

The full impact of COVID-19 was felt in this service at various times and understandably some Clients withdrew because of the uncertainty of the pandemic and its impact on them engaging in the community.

The Community Support Team Leaders have been diligent over the year in making multiple drop-in visits to the most vulnerable Clients to ensure their needs are being met and that they are safe.

We are still providing support, mostly in-home. The types of support we are currently providing are light cleaning, laundry, shopping, meal planning and preparation, hydrotherapy

support, companionship, social support, mentoring and recreational activities including choir practice, music lessons and woodworking at *The Shed* in Hahndorf.

## QUALITY AND SAFEGUARDING

The Senior Practitioner and Practice Support Officer have been responsible for developing processes to support the HCO policy and practice in relation to Restrictive practices.

They have maintained HCO's commitment to the required reporting to the NDIS Quality and Safeguarding Commission on all the Restrictive practices (authorised and unauthorised) used at HCO with a great focus on authorisations and elimination where possible and safe.

A big focus was also on working closely with external Behaviour Support Practitioners to develop and implement Behaviour Support Plans and working with Team Leaders and front-line Staff in implementing the plans.



**HCO**  
**supports**  
**over 170**  
**people**



## SUPPORT COORDINATION

The work the Support Coordinators do to support Clients to implement their plans has seen many of Clients improve their quality of life by accessing appropriate equipment and services. They have also been proficient at assisting Clients to fully articulate their needs at plan reviews.

## SUMMARY

HCO has invested in a small team that I lead to undertake Organisational Development functions where we are promoting HCO as a provider of choice of accommodation services. A great highlight of this past year has been the investment in a new model for after-hours Emergency Assistance, by having dedicated Staff we have improved response



times and capability whilst allowing Team Leaders more time to focus on their core role of overseeing the delivery of quality and safe services.

We sincerely thank our Team Leaders who have undertaken the Emergency Assistance role as part of their role for many years before we were able to implement this dedicated service.

I am looking forward to the challenges ahead and contributing to HCO's Strategic Plans in the New Year.

Image: The creative people behind the pot people (l-r) Becca, Catherine, John, Scott, Kirsty and Kat

**23,415 support hours**

**11.6%** Increase in support hours provided to HCO Clients



## HUMAN RESOURCES AND WORKFORCE DEVELOPMENT REPORT

Jodi Partridge, Manager People and Culture

**The focus on workforce development has continued throughout the 2020/2021 financial year for HCO.**

To support this development we have maintained a major emphasis on building new capability within the existing positions, and also building on the organisational structure including a number of new corporate support positions. This is to ensure better systems to improve efficiency and enabling a stronger strategic focus for our Senior Management Team.

This financial year has seen HCO increase its Staff pool including the continuous recruitment of Disability Support Workers and with the recruitment of:

- » **Training and QA Officer**, a role which supports the maintenance of mandatory credentials, Staff training and compliance support to the Manager, Quality, Safety and Risk
- » **Coordinator – Special Projects** with a focus on the current Royal Commission and other system improvements, this position also supports the Manager, Quality, Safety and Risk
- » **Practice Support Officer**, supporting the Senior Practitioner in assistance with Restrictive practice reporting and elimination, incidents, investigations and Client services support
- » **Manager – Client Services**, this position manages the Client Services team in all things strategic and operational, supporting team development and ensuring quality service delivery to Clients
- » **Emergency Assistance - Senior Support workers**, undertaking the outside work hours emergency support services,

supporting Client Services and Rostering team to ensure quality services to Clients 24/7

- » **NDIS Business Consultant**, this position has been introduced to assist specifically with Supported Independent Living funding agreements and evidencing for change of circumstances to ensure best planning outcomes is achieved for the Client's support needs
- » **Coordinator – ICT**, a much needed support role for the Manager, ICT and Systems in the growing world of ICT.

HCO has had an average growth in Disability Support Staff numbers in this financial year, reaching 228 Staff as at 30 June 2021, a growth of 11% from last financial year.

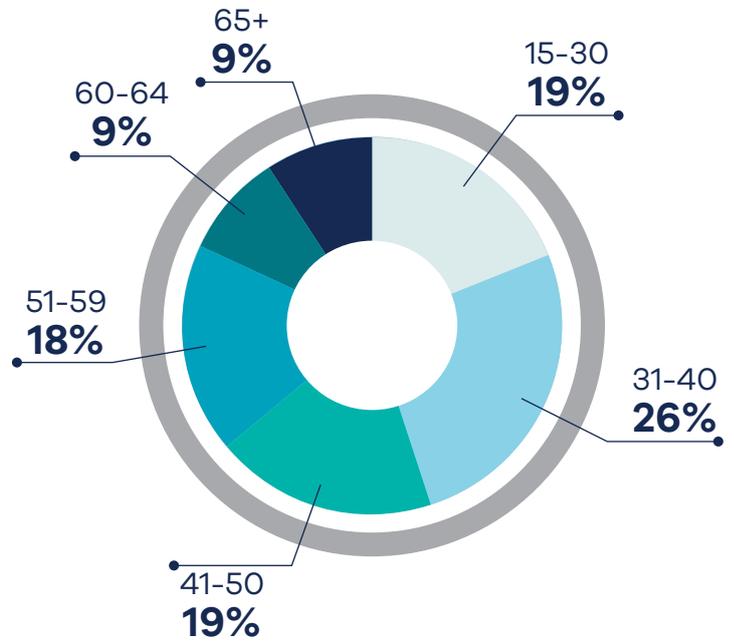
Whilst lower numbers due to COVID restrictions, HCO have continued to welcome Student Placements within our Day Options Service, which has again proved to be very effective in gaining paid employees with strong potential and motivation following completion of their study hours. Two Disability Support Worker trainees have successfully completed their study and have now joined the HCO Staff team as direct employees, one of which has engaged in some higher duties also which is pleasing to see their growth, in confidence and skills building.

103 Staff took up the offer for a free flu vaccine in 2021 winter season, which is 45% lower than the previous year's take up but I believe this may be lower due to the very positive Staff take up of the COVID-19 vaccine instead.

A HR focus this year has been that of the development of HCO's People and

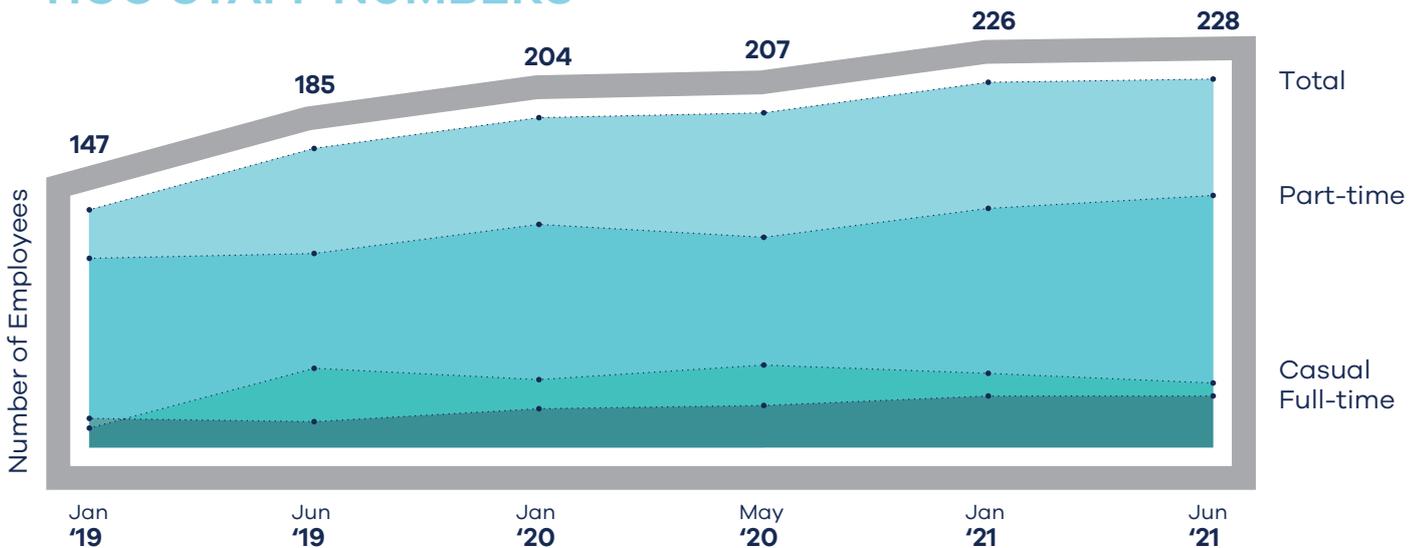
Culture Framework, which will be implemented within the first half of the 2021/2022 financial year, this framework will streamline the processes currently undertaken with regards to recruitment, onboarding, induction/orientation, progress management and development and rewards recognition.

Overall, we are positively looking forward to returning to somewhat normality with service delivery post COVID-19. The next financial year brings a focus on formalising workforce planning, improving organisational culture, increasing our Client and Staff footprint and continuing to deliver quality services to HCO stakeholders.



## HCO STAFF AGE PROFILE

## HCO STAFF NUMBERS



## SERVICE ACHIEVEMENTS

### 20 YEARS

Helen Maksymovicz.....19.01.2001

Chris Wright.....29.06.2001

Claire Shee Houlmann.....26.08.2001

### 15 YEARS

Beryl Wannop.....13.03.2006

Cathy Ellidge.....16.06.2006

### 10 YEARS

Carol Richardson.....23.03.2011

John Evans.....3.05.2011

Amber Orr.....25.10.2011



## QUALITY, SAFETY AND RISK REPORT

Sarah Copson, Manager Quality Safety and Risk

**What a year it has been.....so much has happened in the last year. Thank you to the Quality, Safety and Risk (QSR) and Facilities Maintenance Teams for your hard work and diligence in such a trying year, responding to the pandemic and maintaining business as usual as much as possible.**

COVID-19 has definitely been a challenge for everyone and we have had to divert significant focus and resources towards COVID-19 responses whilst also working on other key priorities that were identified for the 2020/2021 period, including:

- » implementing our annual internal audit plan
- » reviewing HCO's organisational documentation
- » WHS Committee structure development and representation.

Other key projects facilitated by the QSR Team during the year included:

- » updates to documentation and processes
  - › Development of a fatigue management procedure, fatigue assessment tool and role-specific fatigue risk assessment for HCO Staff
  - › Development and implementation of bullying and harassment procedure
  - › Review and update of the HCO Code of conduct.
- » responding to NDIS Registration condition requirements with regard to the Ann-Marie Smith investigation and recommendations to mitigate risk to Clients who live alone in the community
  - › Change to Service agreement to capture Clients who live alone
  - › Implementation of Risk assessment and

identification process

- › Implementation of structured visits to Client home and Client feedback in relation to support workers.
- » launching of Customer Relationship Management/Enterprise Resource Planning Project
  - › Investigation of suitable technology systems to assist in the management HCO's Client records and our day to day business activities
  - › Shortlisting and system selection - October 2021
  - › System selection and contractual requirements – November 2021
  - › Implementation plan development and data collection structure – February 2022
- » review of the HCO Incident management system
  - › Incident report forms updated for review and consultation
  - › Policy, procedures, instructions and flow chart development and consultation in progress
  - › Testing and feedback of forms in progress with key stakeholders
  - › Training material developed awaiting consultation and feedback
  - › Site trial implementation–November 2021
  - › Organisation rollout - February 2022



In January 2021, HCO received notification from the NDIS Quality and Safeguards Commission advising confirmation of our registration as a registered provider. The registration period for of three years from 29th December, 2020 to 29th December, 2023 and allows HCO to deliver services and supports for 12 classes of support and advises the HCO mid-term audit scheduled start date of 30 June 2022.

## COVID-19

The COVID-19 pandemic has featured heavily in all of our work over the last 12 months with ongoing communications, implementing and easing of restrictions, contracting and reopening of services, maintaining critical PPE supplies, updating documentation and COVIDSafe plans in accordance changing emergency directions and lockdown requirements. In addition to daily monitoring of any emerging Client and/or Staff exposure and symptomatic and/or directed testing requirements.

Needless to say the COVID-19 pressure on HCO operations, Staff, Clients, families and the HCO community throughout the 20/21 period is not unique to us and we absolutely acknowledge that every person in our business has contributed to keeping everyone safe. This is true for our broader South Australian communities who have all played their part. For this, I thank you all!

COVID-19 has changed the way we do business and the technological, system and process improvements HCO have implemented over the course of the pandemic has enabled us to be responsive and maintain our COVIDSafe service delivery and keep our Clients and Staff safe. HCO has been agile and responsive during this time and has managed rapidly changing priorities,

continually and quickly adapting to new restrictions and requirements, maintaining communications across the business, providing up-to-date information and responding to emerging COVID-19 threats over the course of the year.

Vaccination across our Client and Staff groups has been a key priority for HCO and an important factor in keeping everyone safe.

HCO conducted a Staff survey in January 2021 which indicated some vaccine hesitancy across the workforce with 25% being undecided about vaccination and a further 29% deciding against having the vaccination, with the reasons including:

- » lack of information in relation to the effectiveness and/or safety of the vaccine
- » rushed roll out
- » personal choices – resistance to mandatory vaccination.

Pleasingly, Client vaccination uptake has been very high across the service with 90% of Clients being vaccinated.

HCO Staff and Clients continue to be tested for COVID-19, in accordance with signs and/or symptoms, as directed by SA Health. To date, HCO has been fortunate, to not have had any positive tests.

This is a testament to the ongoing diligence and commitment of our Staff, Clients and families who have been outstanding in working with us to keep our HCO community safe.

HCO remains highly focussed on ensuring that our Clients, Staff and teams maintain diligence around COVIDSafe protocols, ongoing changes to emergency directions with a key focus maintaining social distancing, hand hygiene, cleaning routines and managing 'complacency'.

Reviews of PPE stocks across the organisation are ongoing to ensure a minimum three month stock holding.



Image: Helena in front of angel wings at Day Options

# DISABILITY ROYAL COMMISSION

The Disability Royal Commission (DRC) is about how people with disability have and continue to experience violence, abuse, neglect and exploitation (VANE) and is underpinned by the United Nations Convention on the Rights of Persons with Disability. (CRPD).

The core purpose of this Inquiry is to ensure people with disability are not subjected to VANE. The terms of the Royal Commission (RC) are intentionally broad, including all types of disability, all settings and not including any time restrictions. Following their investigation, the RC is instructed to make recommendations for future improvements.

The DRC issued an interim report in October 2020 which says people with disability experience attitudinal, environmental,

institutional and communication barriers to achieving inclusion within Australian society.

The report is based on information from hearings relating to education, group homes and health care for people with cognitive disability, as well as 1,237 submissions received by the DRC and several community forums, workshops and private sessions held by the DRC.

The DRC has heard about a number of key issues including education, homes and living, health care, relationships, community participation, economic participation, the NDIS and the justice system. These issues are often connected to the emerging themes that have been identified, suggesting that the VANE experienced by people with disability is not limited to discrete settings or contexts.

The emerging themes identified which are particularly pertinent to the independence of people with disability and their right to live free from VANE, include:

- » Choice and control– people’s ability to make choices can be limited, including where and who they live with, their health care, education, work, and their experiences in the community
- » Attitudes towards disability– there can be negative or harmful attitudes towards people with disability, which can contribute to violence, abuse and neglect
- » Segregation and exclusion– abuse and neglect often occur in segregated settings, such as institutions and other settings that are segregated from the general community (education, employment, group homes, etc.)
- » Restrictive practices– high use of restrictive practices was reported in a number of settings, including physical and environmental restraints in group homes
- » Access to services and supports– there are a number of barriers that people with disability experience accessing supports and services, including attitudinal, institutional, and environmental and communication barriers, as well as a lack of available support in certain areas
- » Advocacy and representation– increased advocacy was reported to be one mechanism to address VANE, and to make society more inclusive

## DRC FAST FACTS

3022

SUBMISSIONS RECEIVED

10770

PHONE ENQUIRIES

13

ISSUES PAPERS PUBLISHED

720

RESPONSES TO ISSUES PAPERS

601

PRIVATE SESSIONS HELD

14

PUBLIC HEARINGS HELD

9

WORKSHOPS COMPLETED

6

FORUMS CONDUCTED

- » Oversight and complaints– people experience difficulties reporting or complaining about things they are unhappy about. Incidents are often ignored or minimised and people experience retribution for making complaints. Complaints systems are not always accessible, and reporting and investigating are not independent and often re-traumatise the victim
- » Funding - access to supports and services can be limited by funding; there can be conflicts of interest and poorer outcomes for people depending on their funding.

The interim report provided information to inform HCO operations in relation to:

- » Quality and Safeguarding framework
- » Incident management system
- » Client choice and control, underpinned by person-centred practice.

To date the DRC has held 14 public hearings, the hearings for the 2020/2021 period include:

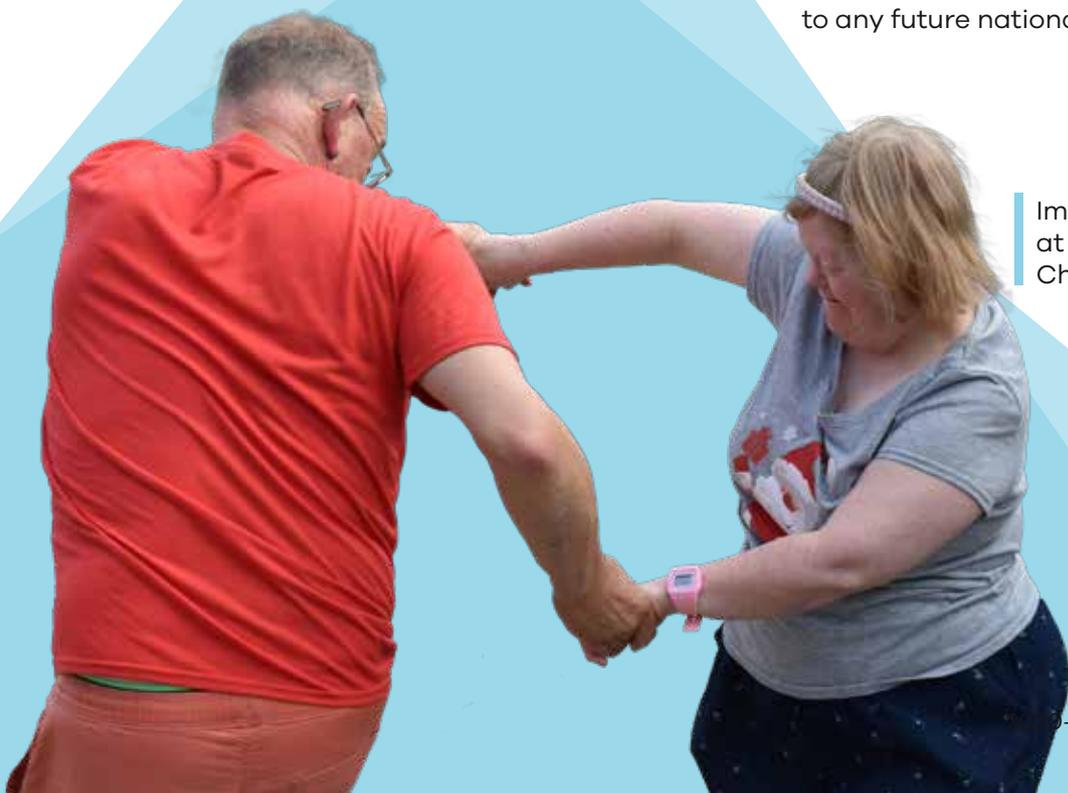
- » Public hearing 10: Education and training of health professionals in relation to people with cognitive disability
- » Public hearing 11: The experiences of people with cognitive disability in the criminal justice system

- » Public hearing 12: The experiences of people with disability, in the contact of the Australian Governments approach to the COVID-19 vaccine rollout
- » Public hearing 13: Preventing and responding to violence, abuse, neglect and exploitation in disability services (a case study)
- » Public hearing 14: Preventing and responding to violence, abuse, neglect and exploitation in disability services (South Australia)

The work carried out by the DRC between 1 July 2020 and 30 June 2021 are summarised by progress reports 3 and 4. The key updates in these reports are:

- » Inquiry extension – DRC Chair requested a 17 month extension to the term of the Royal Commission which was approved with the deadline for the final report being 29 September 2023
- » Extension of confidentiality – Government announced the introduction of legislation to protect the confidentiality of information provided to the DRC, beyond the life of the inquiry
- » The DRC’s report on Public Hearing 5: Experiences of people with disability during the ongoing COVID-19 pandemic was tabled in Parliament – the Government responded and advised that it supports, or supports in principle, 21 of the 22 recommendations dealing with the planning and implementation of its response to the COVID-19 pandemic and to any future national emergency.

Image: Colin and Jane dancing at the Centennial Court Christmas party



## PROPERTY AND FACILITIES

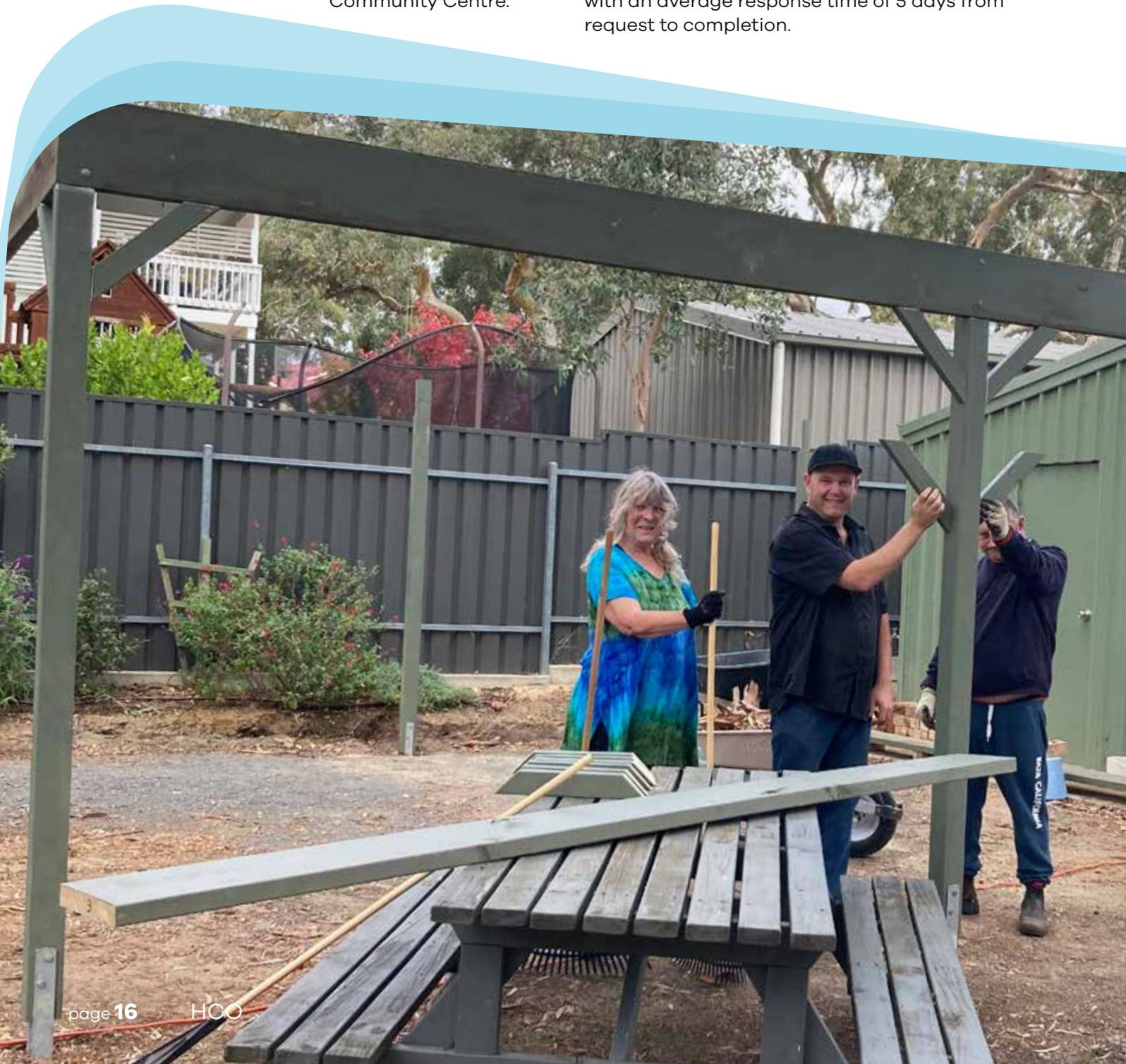
The property and facilities team has changed somewhat over the last 12 months with a number of Staff related changes including the retirement of Dennis Wrathmall in July 2020, the resignation of Colleen Cooper in November 2021 and the recruitment of Andrew House in March 2021.

Dennis worked for HCO for 3 years and had a wealth of valuable experience and knowledge and was a valuable member of our team. Dennis was fondly farewelled by Staff and Clients with a morning tea at our Day Options Community Centre.

Colleen worked for HCO for 11 years and was a pivotal resource for HCO providing exceptional service delivery and was the 'go to person' for almost everything. Colleen was warmly farewelled with a morning tea at the Hutchinson Street office.

Andrew has hit the ground running in the facilities maintenance support officer role, with a wealth of experience in building and maintenance and is proving to be an invaluable resource.

Over the 12 month reporting period, the facilities maintenance team have received 1268 repair and maintenance notifications and have actioned 96% of all requests to date with an average response time of 5 days from request to completion.



The total number of notifications in the first half of 2021 have increased by 58% when compared with the second half of 2020. The average response time in the first half of 2021 has improved by from an average of 5.9 days to 3.0 days.

Key projects completed during the year included:

- » upgrading of North Road car parking
- » Clients moves and relocations
- » Client home main bathroom upgrade, supported by grant funding
- » Day Options pergola and retaining wall installation.



Image: (l-r) Bill, Dave, Scott and Charmaine doing a happy dance under the new pergola



Image: Andrew (right) getting help with the construction of the new pergola by (l-r) DSW Kath, Michael and Bill



Image: Pyjama day at Day Options



Image: Kat working on her string art project

## TRI-STATE GAMES REPORT

Image: Rhys giving it everything in the 100 metre sprint

There were medals to be earned at a miniversion of the Tri-State Games. The Tri-State Games, much like all other sporting codes and events have been massively impacted by the COVID-19 pandemic.

The 2020 games were due to be held in the towns of Cobram and Barooga in Victoria, but were cancelled. A one day event took it's place on 11th November to enable the athletes a chance to compete, inspire and socialise with friends from other locations across South Australia.

The day started with track events, including running and walking, with a brief rest period at 11 o'clock while paying respect to those who served to protect us for Remembrance Day.

The morning track events were completed after the short interval, followed by a lunch break. Lunches for both teams were generously provided by the Mount Barker Day Options kitchen.

After lunch, there were medals to be won in the field events of long jump (running and from standing start), discus as well as tennis ball and bean bag throwing.

All events were enthusiastically supported by the crowd and all athletes competed with a positive attitude.



A lot of effort was put in by many people to make these games happen. Thanks to the many organisers and volunteers from the Tri-State Games, Port Adelaide Athletics Club and HCO organising committee.

Thanks to the HCO Staff who helped support the athletes on the day and thanks also to **Link SA** for helping the Mount Barker athletes get to and from the games safely and providing water bottles to keep everyone hydrated.





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**Hills Community Options Inc**

38 068 202 746

**Auditor's Independence Declaration under Section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 to the Board of Hills Community Options Inc**

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.

**MOORE AUSTRALIA (SA/NT) PTY LTD**  
ABN 34 144 550 461**GRAEME RODDA**  
Director - Audit & Assurance

Adelaide, South Australia

15 October 2021

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR YEAR ENDED 30 JUNE 2021**

	2021	2020
	\$	\$
Revenue	18,171,749	16,449,432
Interest received	44,918	31,721
Other income	4,545	-
Employee benefits expense	(14,946,910)	(12,410,475)
Depreciation and amortisation expense	(623,472)	(350,189)
Other expenses	(1,058,020)	(1,197,613)
Finance costs	(55,033)	(33,031)
<b>Surplus for the year</b>	<b>1,537,777</b>	<b>2,489,845</b>

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2021**

	Note	2021	2020
		\$	\$
<b>ASSETS</b>			
CURRENT ASSETS			
Cash and cash equivalents	4	6,349,781	6,193,916
Trade and other receivables	5	1,980,773	1,415,977
Other assets	6	28,644	25,916
<b>TOTAL CURRENT ASSETS</b>		<b>8,359,198</b>	<b>7,635,809</b>
NON-CURRENT ASSETS			
Property, plant and equipment	7	823,552	763,172
Right-of-use assets	8	1,060,030	651,198
<b>TOTAL NON-CURRENT ASSETS</b>		<b>1,883,582</b>	<b>1,414,370</b>
<b>TOTAL ASSETS</b>		<b>10,242,780</b>	<b>9,050,179</b>
<b>LIABILITIES</b>			
CURRENT LIABILITIES			
Trade and other payables	9	786,941	1,915,414
Employee benefits	11	1,506,106	1,230,820
Lease liability	8	468,414	265,910
<b>TOTAL CURRENT LIABILITIES</b>		<b>2,761,461</b>	<b>3,412,144</b>
NON-CURRENT LIABILITIES			
Borrowings	10	52,646	55,435
Employee benefits	11	320,401	232,372
Lease liability	8	617,009	396,742
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>990,056</b>	<b>684,549</b>
<b>TOTAL LIABILITIES</b>		<b>3,751,517</b>	<b>4,096,693</b>
<b>NET ASSETS</b>		<b>6,491,263</b>	<b>4,953,486</b>
<b>EQUITY</b>			
Reserves		108,068	108,068
Retained earnings		6,383,195	4,845,418
<b>TOTAL EQUITY</b>		<b>6,491,263</b>	<b>4,953,486</b>

## STATEMENT OF CHANGES IN EQUITY FOR YEAR ENDED 30 JUNE 2021

2021	Retained Earnings	Asset Revaluation Surplus	Total
	\$	\$	\$
Balance at 1 July 2020	4,845,418	108,068	4,953,486
Surplus for the year	1,537,777	-	1,537,777
<b>Balance at 30 June 2021</b>	<b>6,383,195</b>	<b>108,068</b>	<b>6,491,263</b>

2020	Retained Earnings	Asset Revaluation Surplus	Total
	\$	\$	\$
Balance at 1 July 2019	2,355,573	108,068	2,463,641
Surplus for the year	2,489,845	-	2,489,845
<b>Balance at 30 June 2020</b>	<b>4,845,418</b>	<b>108,068</b>	<b>4,953,486</b>

## STATEMENT OF CASH FLOWS FOR YEAR ENDED 30 JUNE 2021

	Note	2021 \$	2020 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Receipts from customers		17,611,498	16,222,200
Payments to suppliers and employees		(16,698,664)	(12,284,144)
Interest received		44,918	31,721
Interest Paid		(55,033)	(33,031)
Net cash provided by operating activities	13	902,719	3,936,746
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of property, plant and equipment		(164,048)	(153,870)
Net cash used in investing activities		(164,048)	(153,870)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings		(2,789)	(2,769)
Repayment of lease liabilities		(580,017)	(434,998)
Net cash used in financing activities		(582,806)	(437,767)
Net increase in cash and cash equivalents held		155,865	3,345,109
Cash and cash equivalents at beginning of year		6,193,916	2,848,807
Cash and cash equivalents at end of financial year	4	6,349,781	6,193,916

## NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 JUNE 2021

The financial report covers Hills Community Options Incorporated as an individual entity. Hills Community Options Incorporated is a not-for-profit Association, registered and domiciled in Australia.

The principal activities of the Association for the year ended 30 June 2021 was to provide support and services to people with intellectual and/or multiple disabilities so that they can live inclusive lives within their local community.

The functional and presentation currency of the Association is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

### 1. Basis of Preparation

In the opinion of the Board the Association is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

In order to satisfy Division 60 of the *Australian Charities Not-For-Profit Commission Act 2012* the financial report has been prepared in accordance with the following Australian Accounting Standards:

- » AASB 101 Presentation of Financial Statements
- » AASB 107 Statement of Cash Flows
- » AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors
- » AASB 1048 Interpretation of Standards
- » AASB 1054 Australian Additional Disclosures.

### 2. Summary of Significant Accounting Policies

#### a) Income Tax

The Association is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

#### b) 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 Association 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.

#### 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 Association 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.

None of the revenue streams of the Association have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

#### **Grant revenue**

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.

Having reviewed the terms and conditions of the grants received by the Association, some of them are within the scope of AASB 15 and AASB 1058.

#### **Interest revenue**

Interest is recognised using the effective interest method.

#### **Other income**

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

### **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) 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.

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 Association, commencing when the asset is ready for use.

Leased assets and leasehold improvements are amortised over the shorter of either the unexpired period of the lease or their estimated useful life.

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

Fixed asset class	Depreciation rate
Property Improvements	2.5 - 5%
Plant and Equipment	5% - 100%
Motor Vehicles	17% - 23%
Computer Equipment	33%

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.

**e) Impairment of non-financial assets**

At the end of each reporting period the Association determines whether there is an evidence of an impairment indicator for non-financial assets.

Where an indicator exists and regardless for indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the asset is estimated.

Where assets do not operate independently of other assets, the recoverable amount of the relevant cashgenerating unit (CGU) is estimated.

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cashgenerating unit.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

**f) 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.

**g) Leases**

**Right-of-use asset**

At the lease commencement, the Association recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Association 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.

**Lease liability**

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 Association'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 Association's assessment of lease term.

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.

#### **h) 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 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.

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. Changes in the measurement of the liability are recognised in profit or loss.

##### **Defined contribution schemes**

Obligations for contributions to defined contribution superannuation plans are recognised as an employee benefit expense in profit or loss in the periods in which services are provided by employees.

### **3. Critical Accounting Estimates and Judgments**

The Board 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.

Judgement has been exercised in considering the impacts that the Coronavirus (COVID 19) pandemic has had, or may have, on the Association based on known information. This consideration extends to the nature of the products and services offered, customers, supply chain, staffing and geographic regions in which the Association operates.

Other than as addressed in specific notes, there does not currently appear to be either any significant impact upon the financial statements or any significant uncertainties with respect to events or conditions which may impact the company unfavourably as at the reporting date or subsequently as a result of the Coronavirus (COVID 19) pandemic.

The significant estimates and judgements made have been described below.

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.

### **4. Cash and Cash Equivalents**

	2021	2020
	\$	\$
Cash at bank and in hand	<b>6,349,781</b>	6,193,916

## 5. Trade and Other Receivables

	2021	2020
	\$	\$
Trade receivables	1,986,771	1,418,975
Provision for impairment	(5,998)	(2,998)
<b>Total trade and other receivables</b>	<b>1,980,773</b>	<b>1,415,977</b>

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances. Receivables are recognised at amortised cost, less any allowance for expected credit losses.

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

## 6. Other Assets

	2021	2020
	\$	\$
Prepayments	28,644	25,916

## 7. Property, plant and equipment

	2021	2020
	\$	\$
LAND AND BUILDINGS		
Freehold land		
At cost	165,000	165,000
Total Land	165,000	165,000
Buildings		
At cost	410,011	391,082
Accumulated depreciation	(29,603)	(26,652)
Total buildings	380,408	364,430
Total land and buildings	545,408	529,430
PLANT AND EQUIPMENT		
Plant and equipment		
At cost	416,833	300,715
Accumulated depreciation	(191,294)	(110,542)
Total plant and equipment	225,539	190,173
Motor vehicles		
At cost	115,936	101,008
Accumulated depreciation	(63,331)	(57,439)
Total motor vehicles	52,605	43,569
Total plant and equipment	278,144	233,742
<b>Total property, plant and equipment</b>	<b>823,552</b>	<b>763,172</b>

## 8. Leases

The Association has leases over a range of assets including land and buildings, vehicles, and IT equipment.

Information relating to the leases in place and associated balances and transactions are provided below.

### *Terms and conditions of leases*

#### **Buildings**

The Association leases land and buildings for their corporate offices and other buildings, the leases are generally between 2 - 5 years and some of the leases include a renewal option to allow the Association to renew for up to two years additional to the non-cancellable lease term.

#### **Vehicles**

The Association leases vehicles and equipment with lease terms varying from 3 - 5 years, the lease payments are fixed during the lease term.

#### **IT Equipment**

Leases for IT equipment are generally considered to be for low value assets, except for significant items such as photocopiers.

#### **Concessionary leases**

The Association has elected to measure the right of use asset arising from the concessionary leases at cost which is based on the associated lease liability.

#### **Right-of-use assets**

	Property	Vehicles	Total
	\$	\$	\$
Year ended 30 June 2021			
Right-of-use assets at cost	613,021	326,962	939,983
Additions	700,466	233,560	934,026
Accumulated depreciation	(515,139)	(298,840)	(813,979)
<b>Balance at end of year</b>	<b>798,348</b>	<b>261,682</b>	<b>1,060,030</b>

#### **Lease liabilities**

The maturity analysis of lease liabilities based on contractual discounted cash flows is shown in the table below:

	< 1 year	1 - 5 years	Total
		\$	\$
<b>2021</b>			
Lease liabilities	468,414	617,009	1,085,423

## Statement of Profit or Loss and Other Comprehensive Income

The amounts recognised in the statement of profit or loss and other comprehensive income relating to leases where the Association is a lessee are shown below:

	2021
	\$
Interest expense on lease liabilities	52,884
Depreciation of right-of-use assets	525,194
	<u>578,078</u>

## 9. Trade and Other Payables

	2021	2020
	\$	\$
Trade payables	486,280	290,369
GST payable	7,896	297
Sundry payables and accrued expenses	132,376	416,058
Other payables	160,389	1,208,690
	<u>786,941</u>	<u>1,915,414</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.

## 10. Borrowings

	2021	2020
	\$	\$
Mortgage loans - secured	52,646	55,435
<b>Total borrowings</b>	<u>52,646</u>	<u>55,435</u>

### *Bank and mortgage loans*

The bank and mortgage loans are secured by first registered mortgages over certain freehold property of the entity.

## 11. Employee Benefits

	2021	2020
	\$	\$
Current liabilities		
Long service leave	434,809	388,593
Annual leave	1,071,297	842,227
	<u>1,506,106</u>	<u>1,230,820</u>

	2021	2020
	\$	\$
Non-current liabilities		
Long service leave	320,401	232,372

## 12. Contingencies

In the opinion of the Board, the Association did not have any contingencies at 30 June 2021.

## 13. 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
	\$	\$
Surplus for the year	1,537,777	2,489,845
Cash flows excluded from surplus attributable to operating activities		
Non-cash flows in profit:		
- depreciation	623,472	350,189
- other non-cash movements	74,152	158,683
Changes in assets and liabilities:		
- (increase)/decrease in receivables	(564,796)	(227,232)
- (increase)/decrease in other assets	(2,728)	64,482
- increase/(decrease) in trade and other payables	(1,128,473)	677,391
- increase/(decrease) in provisions	363,315	423,388
Cashflows from operations	902,719	3,936,746

## 14. Events Occurring After the Reporting Date

The impact of the Coronavirus (COVID-19) pandemic is ongoing and while it hasn't had a significant adverse effect for the Association up to 30 June 2021, it is not practicable to estimate the potential impact, positive or negative, after the reporting date. The situation is rapidly developing and is dependent on measures imposed by the Australian Government and other countries, such as maintaining social distancing requirements, quarantine, travel restrictions and any economic stimulus that may be provided.

Except for the above, no other matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations, or the state of affairs of the Association in future financial years.

## 15. Statutory Information

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

Hills Community Options Incorporated  
76 Hutchinson Street  
Mount Barker  
Adelaide SA 5251

**STATEMENT  
BY THE BOARD**

The Board members declare that in the Board’s opinion:

- » there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- » the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2013*.

  
Chairperson .....

  
Deputy Chairperson .....

Dated 15th October, 2021

## Hills Community Options Inc

# Independent Audit Report to the members of Hills Community Options Inc

## Report on the Audit of the Financial Report

### Opinion

We have audited the financial report of Hills Community Options Inc, which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the responsible persons' declaration.

In our opinion the financial report of Hills Community Options Inc has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of the Registered Entity's financial position as at 30 June 2021 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

### Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Registered Entity in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) 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 has been prepared for the purpose of fulfilling the Registered Entity's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

**Hills Community Options Inc**

## **Independent Audit Report to the members of Hills Community Options Inc**

### **Responsibilities of Responsible Persons for the Financial Report**

The responsible persons of the Registered Entity are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act and the needs of the members. The responsible persons' responsibility also includes such internal control as the responsible persons determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the responsible persons are responsible for assessing the Registered 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 the responsible persons either intend to liquidate the Registered Entity or to cease operations, or have no realistic alternative but to do so.

### **Auditor's Responsibilities for the Audit of the Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 the financial report.

A further description of our responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). This description forms part of our auditor's report.



**MOORE AUSTRALIA AUDIT (SA/NT) PTY LTD**  
ABN 34 144 550 461



**GRAEME RODDA**  
Director - Audit & Assurance Services

**Adelaide, South Australia**

**15 October 2021**





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