



**Lifestyle Assistance and
Accommodation Service Inc.**

LAAS Annual Report 2020 - 2021

**Disability Support
Services in the
Riverland region**



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We support, empower and enable people with
disability to live the life of their choice.

Introduction

For almost 35 years, Lifestyle Assistance & Accommodation Service (LAAS) has been striving to provide the best possible supports to individuals in the Riverland region living with disability, continually developing our capabilities and quality of care. We've emerged from the unique challenges of the past year wiser, stronger, and more passionate than ever.

While this report presents the accounts for the Financial Year 2020/21, you will note that the AGM and this report were postponed by several months.

This was largely due to LAAS exiting a three year management agreement with Enhanced Lifestyles in December 2021 and the Board determining it was more beneficial for the Members to receive their report and make decisions about the future of LAAS once this transition was finalised.

Consequently, in addition to the FY2020/21 audited financial statements, this Annual Report endeavours to provide you with the most up-to-

date information about LAAS as we stand today and priorities as we step into the future.

In addition to ending our agreement with Enhanced Lifestyles, the past 18+ months has been a remarkable period:

- Opened renovated Day Options centre - July 2020
- Closed East Terrace office and relocated staff to Edward Street alongside Day Options
- Opened another SIL residence in Berri - January 2021
- Started providing SIL supports in Waikerie

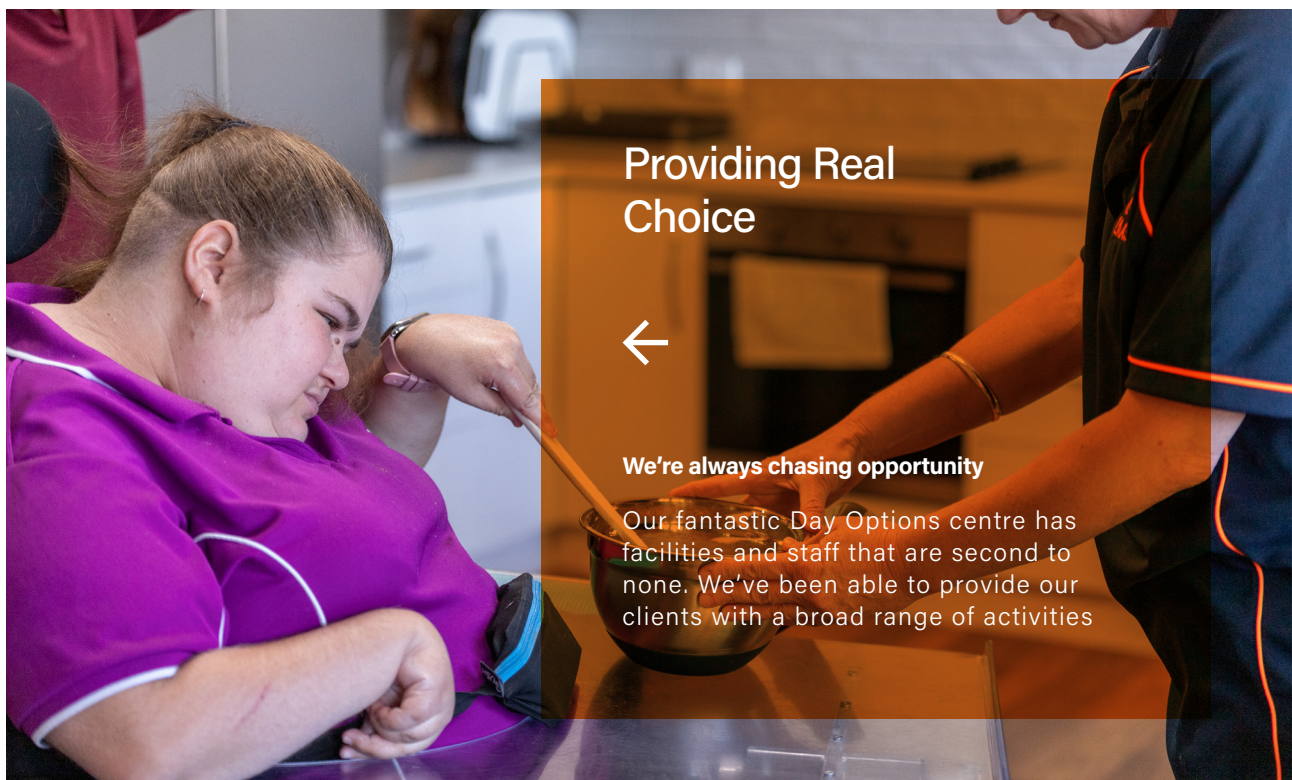


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About Us

Live the Life You Choose

Everyone at Lifestyle Assistance and Accommodation Service (LAAS) is passionate about providing the best possible opportunities to people with disabilities. Board Members serve voluntarily out of a deep commitment to our vision, and we nurture a team of highly skilled and deeply committed disability support professionals who are inspired by the achievements of our clients.

Our Values

RESPECT

For person, place and community.

ETHICAL

We are professional, accountable, and values-based.

INTEGRITY

We act in accordance with our commitments and values.

ACCOUNTABILITY

We accept responsibility for our performance and our errors.

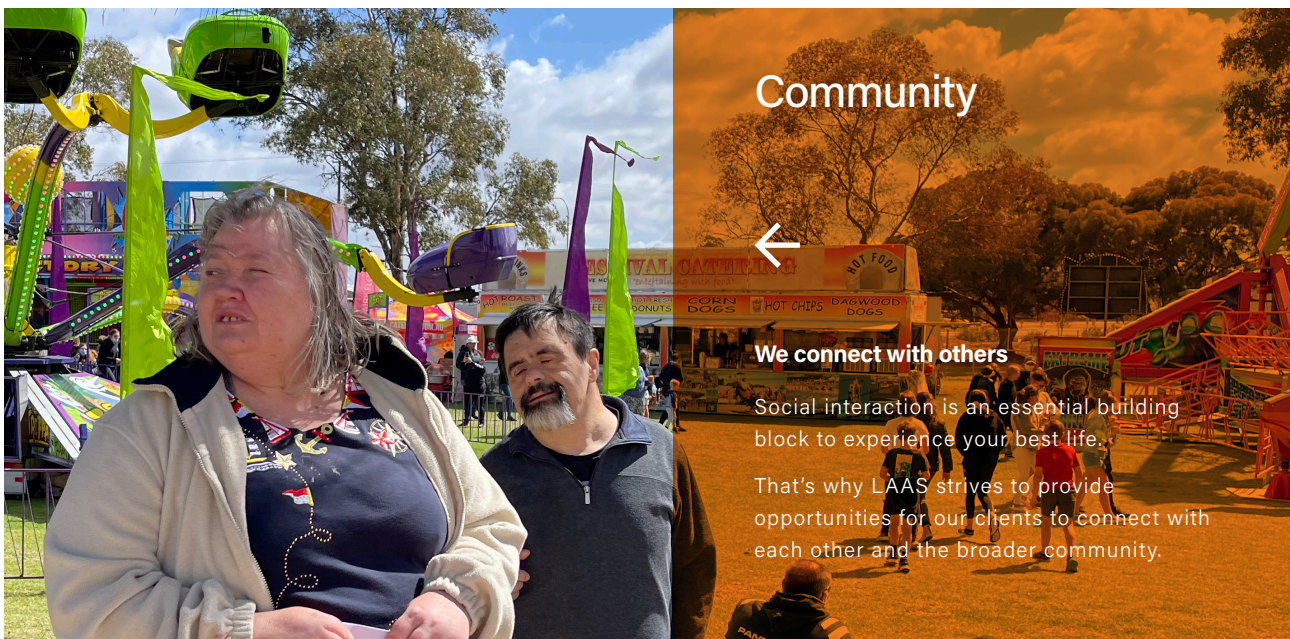
Our Vision

Our vision is of people with disability supported, empowered and enabled to live the life of their choice.

Our Mission

To provide services to individuals with disabilities that promote dignity, social connectedness, and lasting relationships.

LAAS promote the rights and aspirations of people with a disability, to enrich lives and develop roles in the community through the provision of choice, opportunity, and innovative service design.



A Word from our CEO



Philip Brookes
LAAS CEO



Philip joined LAAS in November 2021 after previously serving as CEO of a community-based organisation in Queensland operating NDIS disability support services, domestic violence counselling, skills and employment services, a neighbourhood centre, social enterprise and a community farm.

Thank you to the LAAS Board, staff, and community for welcoming me as your new CEO.

As I have met each of our clients, some of their family members, the LAAS staff and Board members, and our partners in the region, I have been delighted to learn about the remarkable heritage of LAAS and to see what an impact LAAS is having almost 35 years after several family members of people with disabilities came together to form Lifestyle Assistance & Accommodation Service.

Over the years many things have changed, and as recently as the past few months the NDIS have again enhanced their Practice Standards and the SA Government have announced new requirements, obliging us to also evolve our policies, systems, and practices. However, I am confident that LAAS is in a strong position to meet and exceed all mandatory standards, and to develop innovative new services for people living with disabilities in the Riverland region.

**Dedicated to
People Living Their
Best Lives**



Thank you for inviting me to join your team!

I look forward to leading LAAS as we explore the best ways to support people with disabilities in the Riverland in 2022 and beyond.

It goes without saying that 2020/21 was a time of great change and unpredictability, not only for LAAS but for all in our community and beyond.

To quote Socrates, "The secret of change is to focus all of your energy, not on fighting the old, but on building the new." I believe this is what the Board and team at LAAS have done.

Many of the issues that arose during FY2020/21 flowed into the current financial year, with our Interim CEO Claude Bruno joining LAAS for several weeks during Sept - Nov 2021, and a significant project undertaken during Oct - Dec 2021 to separate our computerised systems from Enhanced Lifestyles in preparation for the conclusion of our management agreement with them.

As we look to the future, I am confident that the team at LAAS will continue to be proactive, engaged, and deeply committed to creating more and better opportunities for every individual living with disability in the Riverland region.

We are currently reviewing our strategic direction and it is my belief that it will be beneficial for LAAS to expand our service offerings and client base, in a measured way, to better meet the needs of our region, mitigate risk, and achieve economies of scale that are necessary for financial viability within the heavily regulated NDIS environment.

To support this, we are currently investigating potential software upgrades to improve quality of care, financial reporting, administrative efficiency, incident management, quality assurance, and team communications.

Emerging challenges include the NDIS taking a noticeably tougher approach to funding and this has resulted in several of our clients having the funds in their NDIS Plans cut substantially. LAAS has been devoting significant energy and resources to working with the clients' Support Coordinators (external to LAAS) to fight for

more appropriate funding, but until there is greater recognition of the needs of our clients LAAS expects we will need to operate on tighter margins as we are underfunded to provide appropriate levels of support to some clients.

We are also devoting increased resources to Quality & Compliance to stay abreast of emerging new legislation, undertake regular internal audits, and enhance existing policies and procedures.

I consider a key part of my role to be liaising with external stakeholders, building strategic partnerships with other providers, advocating for our clients through our peak body and directly to all levels of Government. I am always happy to spend time with LAAS Members and others in the community who would like to better understand the issues facing people with disability and the providers such as LAAS who support them.

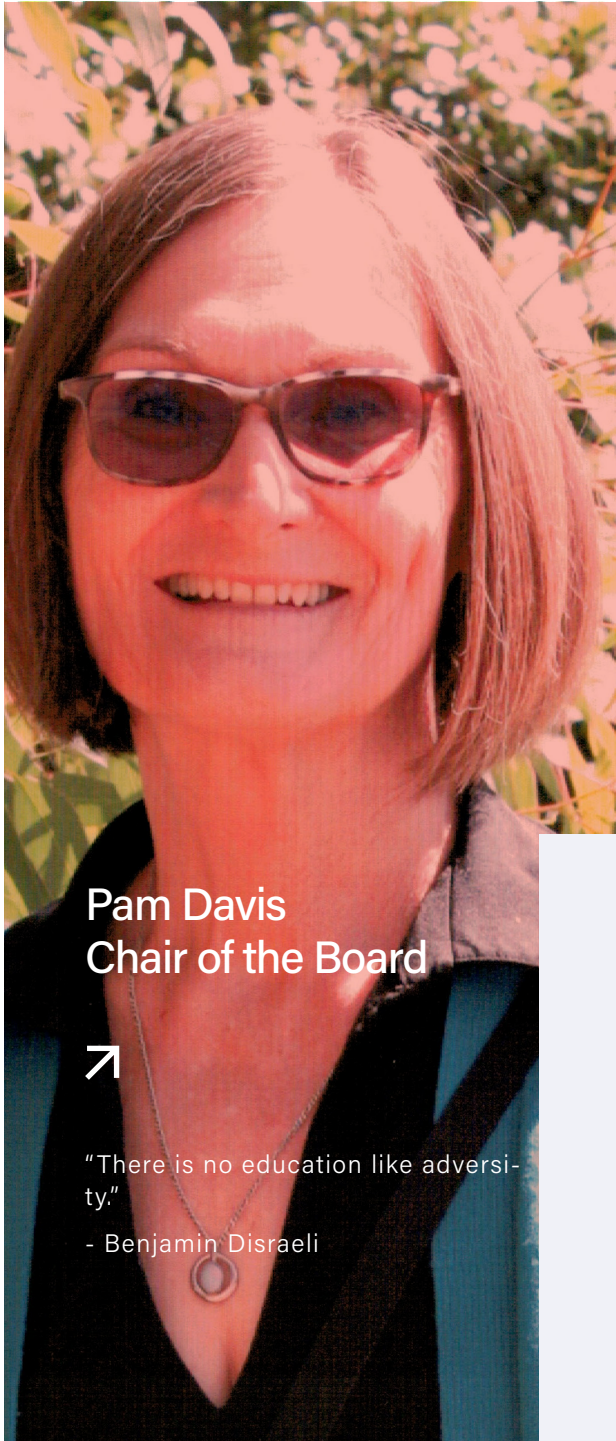
I look forward to meeting each of you at the LAAS Annual General Meeting and throughout the year, and feel privileged to have the opportunity to make a contribution to the great work LAAS is doing.

With thanks,

Philip Brookes
CEO

Email: ceo@laas.com.au

Chairperson's Report



Pam Davis
Chair of the Board



"There is no education like adversity."

- Benjamin Disraeli

The 2020/21 financial year presented LAAS with many challenges, some planned, and some thrust upon us. All were navigated with professionalism and dedication from both Board and Management. We were also fortunate to benefit from the support of some exceptional consultants.

We thought 2020 was challenging with the COVID-19 restrictions impacting on operations and navigating service delivery, as well as the new Board attending meetings and trainings via internet platforms. What it turned out to be was a useful traineeship for 2021.

I cannot thank enough the current Board for its strength, determination, and resilience over the past year. They have done us all proud. 2021 saw increased meetings for all subcommittees along with extraordinary Board meetings as we navigated through the complexities before us.

So, thank you Karen Brown (Vice Chair), Rosey Sandow (Secretary), Gary Ooyendyk (Treasurer), Cindy McDonald and Sandy Mitchell.

A period of challenge, growth & renewal



Reflecting on the past 18 months

During a period of many challenges the team at LAAS have shown incredible commitment to our clients and continuous improvement in the delivery of quality services.

I'd like to also sincerely thank the Operations team. Sue Crispe, Leah Cunnah, Sophie Wiese, and Meg Walker all took on multiple roles at times, and we are extremely grateful for their unwavering commitment to ensuring the best possible support for our clients.

Sue Crispe took on numerous challenges and played a vital role in navigating LAAS through the past couple of years, I would like to extend our thanks to Sue for this, and particularly to acknowledge her 15 years anniversary with LAAS.

2021 saw changes in how LAAS is managed as well as saying goodbye to much valued team member Meg Walker. Meg made a significant contribution to LAAS in her time with us and was a great team member. I wish her well in her new job with Community Health. We also said farewell to Ethan Grosse and thank him for being the fresh face of LAAS reception and efficiently dealing with his administration role.

Saying goodbye to Meg left a vacancy and hence we welcomed a new highly skilled Finance Office, Monika Yadav, in October 2021. Monika has already brought great enthusiasm and accounting skills with her to the role.

The Management Agreement with Enhanced Lifestyle concluded in December 2021. I'd like to personally thank the organisation of Enhanced and its Board of Management for their assistance during the 3-year period of this Management.

Investigating the future of LAAS was done thoroughly and with the support of external consultants. Although this process was intended to be staged and planned, it was fast-tracked in March 2021 after the sudden departure of Jeremy Mills from Enhanced Lifestyles who was, at the time, their CEO. This brought together both Boards to work collaboratively for a positive outcome. I'd like to thank Enhanced Lifestyles new CEO Andrew Ellis and our then interim CEO Claude Bruno who dealt magnificently with the operational details. I'd also like to personally thank and make special mention of Enhanced Lifestyles Chair, Deb Clark.

I'd like to formally welcome Philip Brookes as our new CEO who made the move with his family from Queensland. The Board thanks Claude Bruno for all his consultancy and interim management while we filled this position with his guidance.

Feedback is an important part of improvement within any organisation, we continually encourage it from all areas of our community and provide the pathways to do so. One such pathway is directly to the NDIS. This year has seen numerous feedback through this method. When direct feedback to NDIS is chosen, we chose to obtain the assistance of external consultants to maximise our learning during the process and ensure transparency and accountability. I'm pleased to report that LAAS' internal procedures and reporting methods made this process easier for external consultants to report to NDIS and matters were quickly resolved.

Our Management team have done us proud and worked tirelessly throughout a difficult year to ensure LAAS as a service remained client focused and driven. I once again encourage all members of our community to continue your feedback. It helps our organisation improve and gives us direction on how best to enrich the lives of the members we serve.

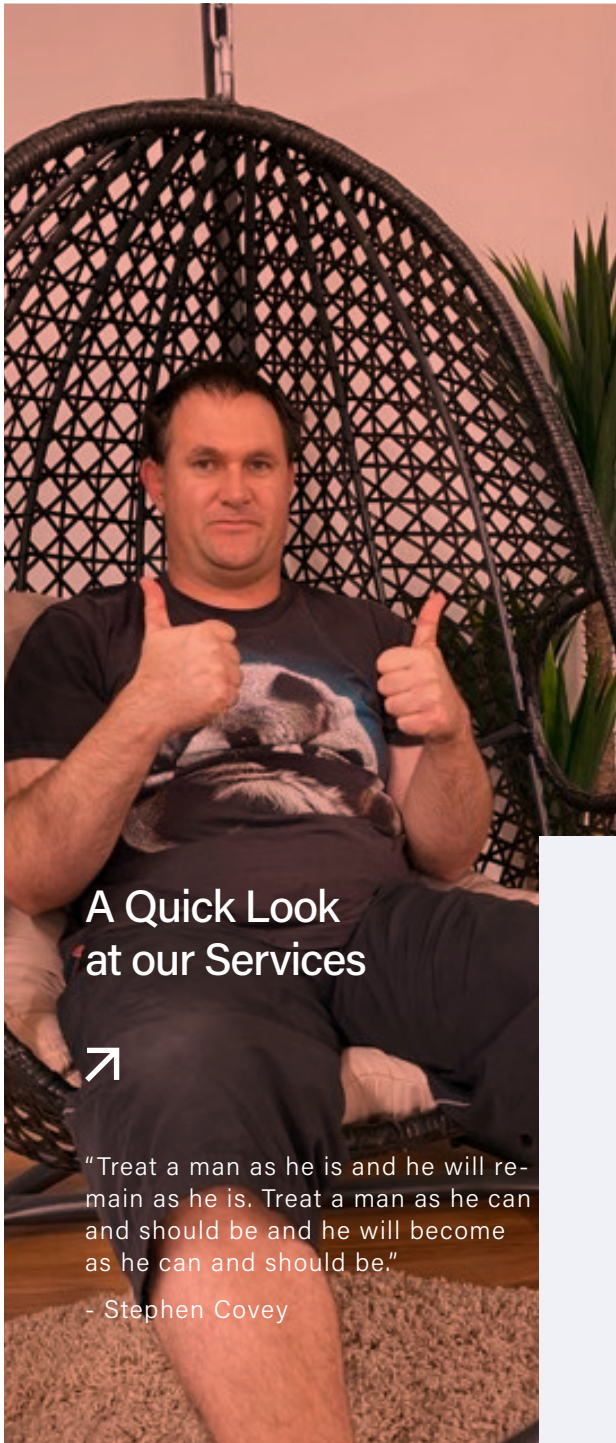
As we move forward in 2022, I look forward to the increasing impact and benefits that LAAS will deliver for the people of the Riverland.

Yours sincerely,

Pam Davis
Chairperson

March 2022

What's Been Happening at LAAS



A Quick Look at our Services



"Treat a man as he is and he will remain as he is. Treat a man as he can and should be and he will become as he can and should be."

- Stephen Covey

Our Clients

It all starts with our clients, and we're so proud of them!

Although in the midst of a world-wide Pandemic, LAAS clients nonetheless achieved a lot over the past year both in Day Options and SIL.

Memorable occasions included:

- The LAAS team loves celebrating birthdays with our clients and, as is our custom, we celebrated with each client this year (some adaptation was occasionally required due to COVID restrictions!).
- Special events such as Easter, Halloween, AFL Grand Final, and Melbourne Cup were celebrated with costumes and as always plenty of delicious food.
- Clients living in SIL enjoyed short holidays to Murray Bridge, Waikerie and Adelaide.

Our team has been hard at work!



It's all about quality support

As they say in show business, "the show must go on" - and in disability support, our clients need us just as much or sometimes even more when the world is facing challenging times.

Supported Independent Living (SIL)

LAAS were successful in opening another house in Berri. LAAS now has eight SIL houses – four in Loxton, three in Berri and one in Renmark. LAAS opened this house in response to an existing client's changing needs and wishes.

LAAS also has a house in Waikerie that, for a period of time, was home to a SIL client. The logistics of supporting this house proved to be extremely challenging and, at the present time, the house is being used only for short-term respite accommodation. However, the management team have been receiving expressions of interest for SIL accommodation in Waikerie and are developing plans to create a team of support workers with team leaders based in Waikerie.

During the year LAAS Management reviewed client goals. This was achieved with conversations with clients and included families and significant others. All client goals are person centred and attainable in line with individual interests.

LAAS regularly conducts internal audits on all SIL houses to ensure quality standards are maintained and to drive the cycle of continuous improvement.

Day Options Program

LAAS Day Options functions with the primary focus of social interaction, community access and life skills development of the participants.

Over the period of June 2020 – July 2021, the Day Options building underwent a lot of development to make sure clients have the facilities needed for this. With spaces such as the sensory room, pamper room, newly renovated kitchen and craft rooms, and equipment such as the magic carpet, Day Options offers a range of activities that stimulate and cater to client needs and interests.

Commencing late 2020/early 2021 we introduced

weekly programs, with each day focusing on a different developmental area. The daily focuses are currently:

Monday – sensory day

Tuesday – technology and communication

Wednesday – cooking and craft

Thursday – outing day

Friday – health and pamper

These programs assist staff in being able to work with their client groups each day, with daily activities set based on skills they can enhance, community skills they can develop, and life skills they can learn.

An example of this is the cooking days, which sees clients being able to take part in choosing the lunch that day, discussing healthy choices, forming a shopping list, purchasing the ingredients needed, and then preparing and cooking the lunch for everyone.

Day Options has also been introducing more forms of Augmentative and Alternative Communication (AAC) to give clients more choice and ability at communicating, such as sign language, visual aids and programs such as ProloQuo2Go.

Introducing structure with the programs, communication aids, and a focus on developing client skills during daily activities has seen progress in our participants. One client was exhibiting behaviours of concern each day as she adjusted to being a new client at LAAS, and transitioning from her time at the Riverland Special School. The processes put in place to support her are consistent with the needs of those with disability such as effective communication, consistency, structure and a sense of safety. She struggled at first with the understanding of leaving site to visit the next door op shop without any form of money. Staff have used the set programs and strategies put in place to work with her on this, and she is now comfortable being able to ask to visit the op

shop, requesting petty cash, and walking with staff to purchase items. This has helped her develop important life skills of personal safety, understanding the process of purchasing items, and using forms of communication to seek out wants and needs.

Training

LAAS is committed to ensuring all support staff are suitably trained and this year added yet more training to demonstrate a highly skilled workforce.

Commencing during FY2020/21 and continuing into the current financial year, LAAS has made a significant commitment to enhancing our training for staff. Additionally, with new NDIS Practice Standards and a number of new staff joining our team we have prioritised additional training in:

- Nutritional and Mealtime training
- Disability Awareness
- Positive Behaviour Support
- Restrictive Practices

Collaboration, communication and team culture are all vital foundations for delivering quality disability support and to this end LAAS plans regular team meetings. Delivering training and coordinating team meetings amid a pandemic proved difficult! However, we're also resilient and flexible, and leveraged the technology of Zoom and Microsoft Teams to ensure that vital engagement with staff continued successfully.

NDIS

Commencing late in FY2020/21 we started to see the NDIS making substantial cuts to funding for certain SIL clients who have lived in their current situations for several years and yet were deemed to no longer need the same levels of support.

The full impact of these reductions in funding were not felt during the financial year being reported on at this AGM, however they have started to flow through in FY2021/22.

These NDIS funding decisions were further exacerbated by a high turnover of Support Coordinators who were supporting our clients.

By way of explanation, LAAS does not employ support coordinators - this is partly because we do not have the scale to do this effectively, and partly because of the difficulties being seen to provide support coordination clients with impartial advice if we also offer the services the support coordinator is recommending. The Disability Royal Commission has reinforced that the risks for abuse and neglect are reduced when multiple providers are involved in the care and support of people with disabilities. Clients therefore receive this vital service from other organisations or sole traders.

A priority for our management team during the current financial year is to work closely with clients, families, and support coordinators to support them in their fight to secure the funding they are entitled to under the National Disability Insurance Scheme Act.

We are also increasing our advocacy, participation in peak bodies, and collaboration with other providers, community, and all levels of Government.

At a time when the Federal Government budget has a blown out due to COVID and the NDIS is also costing billions of dollars more than projected, it is vital that LAAS, people with disabilities and their families, and the general public express in no uncertain terms to the Government that we expect the NDIS to underwrite Australia's social contract to guarantee all people with disabilities choice, control, and the support to "participate in and contribute to social and economic life to the extent of their ability" [NDIS Act 2013]. With a Federal election looming, now is a crucial time for us to act.

LAAS Board Members 2021



Chairperson
Pam Davis



Vice-Chair
Karen Brown



Treasurer
Gary Ooyendyk



Secretary
Rosemary Sandow



Board Member
Cindy McDonald



Board Member
Sandy Mitchell

Treasurer's Report 2021

Dear Members,

When I joined the Board of Lifestyle Assistance & Accommodation Service in January 2021 I was aware of LAAS' long history of providing quality disability support services in Loxton, Berri and Renmark, and delighted to contribute my financial management skills as Treasurer.

However I wasn't aware of how dependent and intertwined LAAS was with an external organisation, Enhanced Lifestyles, to provide 'management services'.

I spent the first few months in pursuit of more clarity about our financial performance and risks. Then, our General Manager/CEO departed unexpectedly, heightening the imperative for the Board Members to become more aware of the financial position of LAAS and make decisions in the best interests of LAAS, our members and clients.

The Board gave careful consideration to a variety of paths forward and made the decision to work towards independence from Enhanced Lifestyles, and appointed an interim CEO, Claude Bruno, who was already familiar with LAAS and joined us in September 2021. Claude assisted us to review a number of important matters and led the project to extricate the business affairs of LAAS from Enhanced Lifestyles.

I am happy to report that, despite the management challenges experienced during 2020/21, LAAS concluded the financial year in a strong position and, due to the incredible commitment of our team, were able to ensure clients' care needs were met with minimal if any disruptions in the face of staff shortages and uncertainty around the CEO role.

The Board over the past twelve months has worked tirelessly to bolster LAAS's position as a premier disability support provider in the Riverland. Many constructive and robust discussions were had by a fully engaged Board, utilising each of their varied skill sets, leading to strongly invested decision making and a unified Board that provided support and leadership while the operations staff were under most stress.

We selected Philip Brookes as the new CEO of LAAS and he commenced in the role in late November 2021. Philip has already been able to identify priority areas for attention as we move into a tighter financial year, and we are working collaboratively to enhance our financial controls, reporting and strategic direction.

After a tumultuous year in 2020/21, we are now looking forward to FY2021/22 being a more proactive rather than reactive period with positive change anticipated through clear strategy and leadership, and investment into enhancing our team and services.

Nonetheless, with the NDIS tightening their purse strings, this is likely to be a leaner year financially for LAAS.

I look forward to working with fellow Board Members and our CEO in 2022.

Sincerely,

Gary Ooyendyk
Treasurer

March 2022



LIFESTYLE ASSISTANCE AND ACCOMMODATION SERVICE INCORPORATED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

LIFESTYLE ASSISTANCE AND ACCOMMODATION SERVICE INCORPORATED

**BOARD OF MANAGEMENT REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

Your Board of Management members submit the financial report of Lifestyle Assistance and Accommodation Service Incorporated for the financial year ended 30 June 2021.

Board of Management

The names of the Committee of Management members in office at any time during or since the end of the financial period are:

Pam Davis	Chairperson
Karen Brown	Deputy Chair
Rosie Sandow	Secretary
Gary Ooendyke	Treasurer
Cindy McDonald	Board Member
Sandra Mitchell	Board Member

Principal Activity

The principal activity of Lifestyle Assistance and Accommodation Service Inc in the course of the year was to provide support to people with disabilities to live in the community.

Significant Changes

No significant changes in the nature of these activities occurred during the financial year.

Operating Results

The net result of operations attributable to the Association's activities was a surplus of \$884,721 (2020: surplus of \$444,279).

After Reporting Date Affairs

No matters of 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.

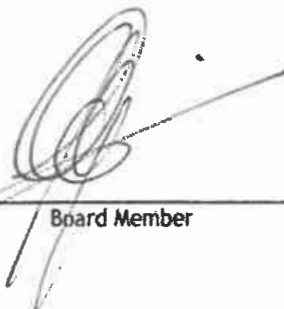
Auditor's Independence Declaration

A copy of the auditor's independence declaration as required under the ACNC Act 2012 is attached to this report.

Signed in accordance with a resolution of the Board of Management.



Chairperson



Board Member

LIFESTYLE ASSISTANCE AND ACCOMMODATION SERVICE INCORPORATED
DECLARATION OF INDEPENDENCE UNDER SECTION 60-40 OF THE ACNC ACT 2012
BY PETER HALL TO THE BOARD MEMBERS OF
LIFESTYLE ASSISTANCE AND ACCOMMODATION SERVICE INCORPORATED

As lead auditor for the year ended 30 June 2021, I declare that to the best of my knowledge and belief, there have been no contraventions of:

- (a) the auditor independence requirements of the ACNC Act 2012 in relation to the audit; and
- (b) any applicable code of professional conduct in relation to the audit.

This declaration is in respect of Lifestyle Assistance and Accommodation Service Inc.

A handwritten signature in blue ink, appearing to read 'Peter Hall', is written over a faint circular stamp.

PETER HALL
Peter Hall – Chartered Accountant

Adelaide

Dated this 19th day of October 2021

LIFESTYLE ASSISTANCE AND ACCOMMODATION SERVICE INCORPORATED

STATEMENT OF SURPLUS OR DEFICIT
FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$	2020 \$
Revenue	2	4,720,191	3,847,525
Bad Debt		-	-
Employee benefits expense		(3,245,023)	(2,374,330)
Depreciation expense		(64,490)	(29,028)
Client Expenses		(22,527)	(6,062)
Rent expense		(7,685)	(40,617)
Insurance expense		(12,133)	(28,932)
Utilities		(10,883)	(17,699)
Other expense		(472,728)	(906,578)
Surplus / (Deficit) for the year		<u>884,721</u>	<u>444,279</u>
Total Comprehensive income (loss) for the year		<u><u>884,721</u></u>	<u><u>444,279</u></u>

The accompanying notes form part of these financial statements.

LIFESTYLE ASSISTANCE AND ACCOMMODATION SERVICE INCORPORATED

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

	Note	2021 \$	2020 \$
CURRENT ASSETS			
Cash and cash equivalents	3	793,917	459,864
Trade Debtors	4	336,556	324,014
Total Current Assets		<u>1,130,473</u>	<u>783,878</u>
NON CURRENT ASSETS			
Investments		-	-
Property, plant and equipment	5	630,542	352,452
Total Non Current Assets		<u>630,542</u>	<u>352,452</u>
TOTAL ASSETS		<u>1,761,015</u>	<u>1,136,330</u>
CURRENT LIABILITIES			
Trade and other payables	6	94,389	78,622
Provisions		-	230,000
Borrowings		-	10,527
Employee Provisions	7	140,595	135,079
Total Current Liabilities		<u>234,984</u>	<u>454,228</u>
NON CURRENT LIABILITIES			
Borrowings		-	39,602
Employee Provisions		-	1,190
Total Non Current Liabilities		<u>-</u>	<u>40,792</u>
TOTAL LIABILITIES		<u>234,984</u>	<u>495,020</u>
NET ASSETS		<u>1,526,032</u>	<u>641,310</u>
Accumulated surplus		1,526,032	641,310
TOTAL MEMBERS FUNDS		<u>1,526,032</u>	<u>641,310</u>

The accompanying notes form part of these financial statements.

LIFESTYLE ASSISTANCE AND ACCOMMODATION SERVICE INCORPORATED

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$	2020 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Grants and Customers		4,696,424	3,578,215
Receipts from Interest		129	280
Payments to Suppliers		(790,319)	(1,018,059)
Payments For Employee Expenses		(3,240,697)	(2,314,585)
Net cash provided by (used in) operating activities	9(b)	<u>665,538</u>	<u>245,851</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Payment for plant & equipment		<u>(331,486)</u>	<u>(66,809)</u>
Net cash provided by (used in) investing activities		<u>(331,486)</u>	<u>(66,809)</u>
CASH FLOW FROM FINANCING ACTIVITIES			
Payment of borrowings		<u>-</u>	<u>-</u>
Net increase (decrease) in cash held		334,053	179,042
Cash at the beginning of the year		459,864	280,822
Cash at the end of the year	9(a)	<u><u>793,917</u></u>	<u><u>459,864</u></u>

The accompanying notes form part of these financial statements.

LIFESTYLE ASSISTANCE AND ACCOMMODATION SERVICE INCORPORATED

STATEMENT OF CHANGES OF EQUITY
FOR THE YEAR ENDED 30 JUNE 2021

	Retained Earnings \$	Total Equity \$
Balance at 1 July 2019	<u>197,031</u>	<u>197,031</u>
Surplus/(loss) for the year	<u>444,279</u>	<u>444,279</u>
<i>Other comprehensive income</i>		
Revaluation adjustment of financial assets	-	0
Balance at 30 June 2020	<u>641,310</u>	<u>641,310</u>
Surplus/(loss) for the year	884,721	884,721
<i>Other comprehensive income</i>		
Revaluation adjustment of financial assets	-	-
Balance at 30 June 2021	<u>1,526,032</u>	<u>1,526,032</u>

The above statement of changes in equity should be read in conjunction with the accompanying notes.

LIFESTYLE ASSISTANCE AND ACCOMMODATION SERVICE INCORPORATED**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021****NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial report covers Lifestyle Assistance and Accommodation Service Incorporated in South Australia under the Association Incorporation Act 1985.

(a) Basis of Preparation

This financial report is a special purpose financial report prepared in order to satisfy the financial report preparation requirements of the Australian Charities and Not-for-profits Commission Act 2012. The Committee of Management members have determined that the Association is not a reporting entity.

The report has been prepared in accordance with the recognition and measurement requirements of Australian Accounting Standards, and 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 110 Events after the Reporting Period;
AASB 1048 Interpretation of Standards; and
AASB 1054 Australian Additional Disclosures.

No other specific Accounting Standard or other authoritative pronouncements of the Australian Accounting Standards Board have been applied. Lifestyle Assistance and Accommodation Service Inc is a not-for-profit entity for the purpose of preparing these financial statements.

The financial statements have been prepared on a going concern basis.

The financial report has have been prepared on an accrual basis, are in accordance with the historical cost convention, and do not take into account changing monetary values or, except where specifically stated, current valuations of non-current assets. The accounting policies have been consistently applied, unless otherwise stated.

(b) Income Taxes

No income tax is payable by the Association as Section 50-5 of the Income Tax Assessment Act exempts Charitable Institutions from Income Tax.

(c) Goods & Services Tax

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 Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the Statement of Financial Position are shown inclusive of GST.

Cash flows are presented in the Statement of Cash Flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

LIFESTYLE ASSISTANCE AND ACCOMMODATION SERVICE INCORPORATED

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(d) Revenue

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

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

Grant Revenue is recognised in the statement of operations when the entity obtains controls of the grant and it is probably that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measure reliably. 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.

Insurance proceeds are recognised as income when related expenditure has been incurred.

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

(e) Cash & Cash Equivalents

Cash and cash equivalents recorded in the Statement of Financial Position and the Statement of Cash Flows include cash on hand and cash which is held in current accounts or as short term deposit.. Cash is measured at nominal value.

(f) Receivables

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less an allowance for impairment. Collectability of trade receivables is review on an on-going basis. Individual debts that are known to be uncollectable are written off when identified.

(g) Financial instruments

Recognition and Initial Measurement

Financial instruments are initially measured at cost (including transaction costs) on trade date, when the related contractual rights or obligations exist. Subsequent to initial recognition these instruments are measured as set out below:

Classification and Subsequent Measurement

Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not capable of being classified into other categories of financial assets due to their nature or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with any remeasurements other than impairment losses and foreign exchange gains and losses recognised in other comprehensive income. When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into surplus or loss.

Available-for-sale financial assets are classified as non-current assets when they are not expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as current assets.

LIFESTYLE ASSISTANCE AND ACCOMMODATION SERVICE INCORPORATED

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(h) Plant & Equipment

Items of plant and equipment are initially recorded at cost, and all such assets having a limited useful life are systematically depreciated over their useful lives in a manner that reflects the consumption of their economic potential.

The useful lives of all major assets held by the Association are reassessed on an annual basis.

Depreciation of assets is determined as follows, using income tax rates of depreciation:

Class of Asset	Depreciation basis	Annual rate
Buildings	Straight Line	2.50%
Plant and Equipment	Straight Line	5-33%
Furniture, Fixtures and Fittings	Straight Line	10-20%
Motor Vehicles	Straight Line	8.33-22.5%
Improvements	Straight Line	5-20%

All items of property, plant and equipment are tested for indications of impairment at reporting date. Impairment is generally limited to where an asset's depreciation is materially understated or where the replacement cost is falling.

(i) Trade and Other Payables

Payables include trade creditors and accruals, including goods and services received prior to the end of the reporting period that are unpaid at the end of the period and where an invoice has not been received.

(j) Employee Benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to reporting date.

Short-term employee benefit obligations

Liabilities for wages and salaries, including non-monetary benefits and annual leave expected to be settled wholly within 12 months after the end of the reporting period are recognised in provisions in respect of employees' services rendered up to the end of the reporting period and are measured at amounts expected to be paid when the liabilities are settled.

(k) Leases

Leases are classified as finance or operating leases. As lease that transfers substantially all of the benefits and risks incidental to the ownership of property is classified as a finance lease. At the inception of the finance lease, an asset and an obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the property's fair value at the beginning of the lease. Assets recorded under finance leases are depreciated on a straight line basis over the term of the lease that is the estimated useful lives of the assets. All other leases are accounted for as operating leases wherein rental payment are expensed as incurred

LIFESTYLE ASSISTANCE AND ACCOMMODATION SERVICE INCORPORATED

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

	2021 \$	2020 \$
NOTE 2 REVENUE		
Interest Received	129	280
Operating Grants and Revenue	4,468,572	3,643,686
Other Revenue	239,622	203,559
	<u>4,708,323</u>	<u>3,847,525</u>
NOTE 3 CASH AND CASH EQUIVALENTS		
Cash on hand	147	148
Cash at bank	793,771	459,716
	<u>793,917</u>	<u>459,864</u>
NOTE 4 TRADE AND OTHE RECEIVABLES		
Trade Receivables	308,804	324,013
	<u>308,804</u>	<u>324,013</u>
NOTE 5 PLANT AND EQUIPMENT		
Land at Cost	64,000	64,000
Total Land	<u>64,000</u>	<u>64,000</u>
Buildings at Cost	110,545	110,545
Less accumulated depreciation	(43,017)	(40,253)
Total Buildings	<u>67,528</u>	<u>70,292</u>
Motor Vehicles	351,044	280,167
Less: Accumulated depreciation	(165,291)	(162,103)
Total Motor Vehicles	<u>185,753</u>	<u>118,064</u>
Plant and Equipment at Cost	79,426	70,391
Less: Accumulated depreciation	(69,347)	(67,243)
Total Plant and Equipment	<u>10,079</u>	<u>3,148</u>
Furniture, Fixtures and Fittings at Cost	202,288	44,028
Less: Accumulated depreciation	(47,308)	(39,348)
Total Furniture, Fixtures and Fittings	<u>154,980</u>	<u>4,680</u>
Building Improvements at cost	230,635	163,009
Less: Accumulated depreciation	(82,433)	(70,741)
Total Building Improvements	<u>148,202</u>	<u>92,268</u>
Total Property, Plant and Equipment	<u>630,542</u>	<u>352,452</u>

LIFESTYLE ASSISTANCE AND ACCOMMODATION SERVICE INCORPORATED

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

	2021 \$	2020 \$
NOTE 6 TRADE AND OTHER PAYABLES		
Creditors and accruals	36,069	109,892
GST Payable (Refundable)	19,029	(31,270)
PAYG Payable	39,290	-
	<u>94,389</u>	<u>78,622</u>
NOTE 7		
Provision for Day Options Building	-	230,000
	<u>-</u>	<u>230,000</u>
NOTE 8 BORROWINGS		
Current		
Lease Liabilities - Secured	-	10,527
	<u>-</u>	<u>10,527</u>
Non-Current		
Lease Liabilities - Secured	-	39,602
	<u>-</u>	<u>39,602</u>
NOTE 9 EMPLOYEE BENEFITS		
Current		
Accrued Annual Leave	86,643	50,288
Accrued Personal Leave	46,459	59,920
Accrued Long Service Leave	7,493	24,871
	<u>140,595</u>	<u>135,079</u>
Non Current		
Accrued Long Service Leave	-	1,190
	<u>-</u>	<u>1,190</u>
NOTE 10 STATEMENT OF CASH FLOWS		
Reconciliation of cash flows from operations with surplus/(loss) for the year		
Surplus/(Loss) for the year	884,721	444,279
<i>Non-cash flows in surplus/(loss)</i>		
Depreciation	64,490	-
Profit / Loss on sale of fixed assets	(11,094)	-
Non Cash flows in Surplus / (loss)	-	-
<i>Changes in assets and liabilities</i>		
Decrease/(increase) in trade and other receivables	(12,543)	(269,029)
Decrease/(increase) in provisions	(280,129)	212,380
(Decrease)/increase in trade and other payables	15,767	(230,552)
(Decrease)/increase in employee entitlements	4,326	59,745
Net cash provided by operating activities	<u>665,538</u>	<u>216,825</u>

NOTE 11 EVENTS AFTER THE REPORTING DATE

No matters of 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.

LIFESTYLE ASSISTANCE AND ACCOMMODATION SERVICE INCORPORATED

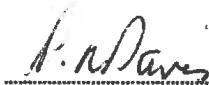
STATEMENT BY THE BOARD MEMBERS

The committee of management have determined that Lifestyle Assistance and Accommodation Service Inc. is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

In the opinion of the committee of management the financial statements

- (a) present fairly the financial position of Lifestyle Assistance and Accommodation Service Inc as at 30 June 2020 and its performance for the year ended on that date in accordance with Australian Accounting Standards, mandatory reporting requirements and other authoritative pronouncements of the Australian Accounting Standards Board; and
- (b) At the date of this statement, there are reasonable grounds to believe that Lifestyle Assistance and Accommodation Service Inc will be able to pay its debts as and when they fall due.

This statement is made in accordance with the resolution of the Committee of Management and is signed for and on behalf of the committee of management by:

A handwritten signature in black ink, appearing to read 'K. N. Davis', written over a horizontal dotted line.

Chairperson

Dated this *1ST* day of *December* 2021.

INDEPENDENT AUDITOR'S REPORT

LIFESTYLE ASSISTANCE AND ACCOMMODATION SERVICE INCORPORATED

I have audited the accompanying financial report of LIFESTYLE ASSISTANCE AND ACCOMMODATION SERVICE INC., and for the year ended 30 June 2021, a summary of significant accounting policies and other explanatory notes.

The Committee of the Association is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's responsibility

My responsibility is to express an opinion on the financial report based on my audit. I conducted my audit in accordance with Australian Auditing Standards. The Auditing Standards require that I 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 judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation 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 of the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Committee of the Association, as well as evaluating the overall presentation of the financial report.

As is common for organisations of this type, it is not practical for the Association to maintain a system of internal control over cash receipts until the entry into the accounting records. My audit over cash receipts has been limited to the amounts recorded in the accounting records of the Association.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Auditor's Opinion

In my opinion, the financial report presents fairly, in all material respects, the financial position of LIFESTYLE ASSISTANCE AND ACCOMMODATION SERVICE INC. as of 30 June 2021, and of its financial performance in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations).


.....
Peter Hall Chartered Accountant

Peter Hall FCA (Registered Company Auditor)
25 Leigh Street
ADELAIDE SA 5000

Dated this 19th day of October 2021

Client Spotlight



Robbie's* Successes

Our mission at LAAS is to help all our client exercise choice and control in their lives.

Robbie* lives independently in supported accommodation and LAAS has had the privilege of supporting him for several years.

Recently, Robbie expressed an interest in working on cars and wanted an opportunity to participate in a workplace.

Robbie now goes to a local Auto Wreckers most Fridays. He cleans cars, car parts, and dismantles motors. He really enjoys walking around and looking at all the cars in the yard or the car parts in the shed.

He knows quite a lot about each of the different parts of a car, what model of car it belongs to, and is learning more all the time.

Robbie told us his favourite car in the yard is the white Nissan. He's always asking to take it for a drive or wash it.

Because of the welcome he's received at the Auto Wreckers, Robbie is able to explore his curiosity and it's fueled by the endless opportunities when he's walking around the car yard and inspecting or trying to fix each new car that comes in.

* Name changed for privacy reasons

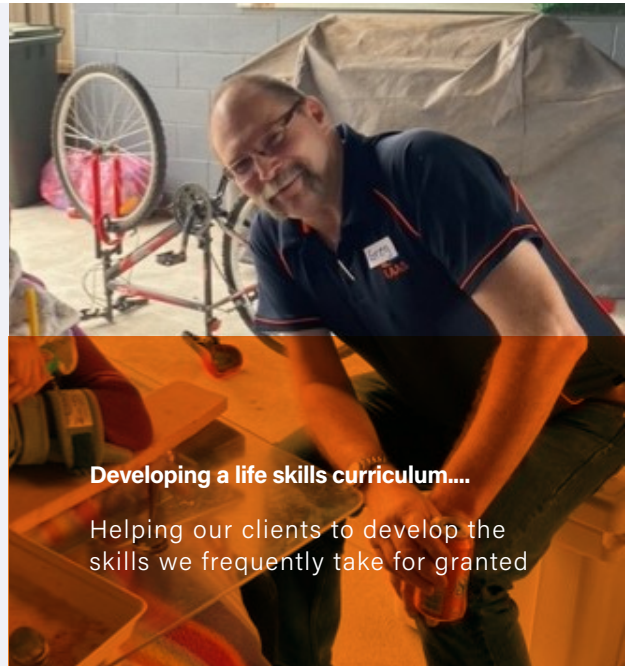
Staff Spotlight

Greg Draper Life Skills Mentor



An update on Life Skills at LAAS

A ongoing course to build capacity in navigating the world every day



Developing a life skills curriculum....

Helping our clients to develop the skills we frequently take for granted

My name is Greg Draper and I was appointed Life Skills mentor for LAAS in March 2021. I come from a varied experience background but mostly with teaching experience. I have taught both Primary and Secondary Schools in both the public and private education systems. I was also a scuba diver and instructor for 25 years and a reserve soldier for 38 years. I hold a Bachelor of Arts (Honours) in Modern History (Flinders University) and a Graduate Diploma in Education (University of Adelaide). I went on to complete a Certificate IV (Training and Evaluation) qualification through Save Training (Dorrigo, NSW) in Language, Literacy and Numeracy.

I applied for the position of Life Skills Mentor not thinking that I would have the right qualifications, but was surprised, and pleased to be offered the job.

Life Skills as I interpret them are those things we do or experience on a daily basis that we take for granted. We think nothing about our work

or pay, where it comes from or when we get it. Crossing roads and dodging traffic safely are second nature. We pay our bills without a second thought, knowing (for the most part) how much money we have left. We enter relationships with people and speak to people we do not know. All this and much more needed to be presented to our clients in such a way that they are able to comprehend and understand. I set about planning a course curriculum from scratch, with a little initial guidance from Leah Cunnah and Sue Crispe. It developed into a course where I believe that the clients I am "teaching" on a regular basis, are benefiting from the skills presented.

Topics such as Road safety, relationships and communication, preparing for work, reading, money, personal hygiene, domestic chores and respect (with appropriate language being a particular focus), have all taken a prominent role in Life Skills.

The clients I deal with have received this on-

going course with a positive attitude.

Some clients are quick to learn and act upon what is taught. Others need reminding over a longer period of time. The more I work with the clients the more I seem to find that they are picking up on things taught, and are acting, or beginning to act, on those things. One particular example is where several clients would, more often than not, just walk across a road without looking for danger. Now these same clients are stopping and checking for traffic.

Another area where clients are encouraged is through individual cooking skills. When I first started, one client in particular was reluctant to be involved in cooking of anything. Now, the same client is willing to participate in cooking and is volunteering to help prepare vegetables or prepare meat for cooking. This person was also in need of direct supervision in the kitchen as there were safety concerns regarding his abilities. He is now coping with some direct supervision and some indirect supervision, and he will ask questions to confirm what he has done is correct, or in need of correction. He is openly receptive of talking about meals to cook, and I am encouraging him to keep cooking and learning as one day I hope to get him to the point where he can prepare and cook a meal for his mother and sister whom he lives with.

Still another client has taken to cleaning duties / chores around Day Options. When shown initially he immediately took to it. He began to sweep and vacuum the floor. As a group, the Life skills team cleaned Day Options to enhance their abilities and understanding of what needs to be done. They did such a good job, that Sue Crispe was invited to inspect result and said that she was duly impressed with it.

There have been many occasions where clients have surprised me with their understanding, ability, or both, and I have shared this with Day Options Staff regularly. There have also

been several obstacles that have taken away opportunities for clients to learn more. With lockdowns and measures to limit client exposure to possible COVID-19 infection meant that time was taken out of the Life Skills program and had to be incorporated later. The clients did not necessarily benefit from the break from Life Skills, however they were quick to get back into the routine and accept the training topics as presented.

I see the Life Skills Program as a success, but I may be slightly biased.

A Moment With a **Board Member**

Being a parent of one of the LAAS clients, I previously didn't know anything about being a Board Member, but over the last 2 years, I have benefited from the organisation's training and the continuous support from my fellow board members. I now feel more confident in my position and strive to do the best by the organisation and the clients. We had many upheavals over this past year with COVID, the end of our 3 year partnership with Enhanced Lifestyles and filling the CEO position, but the board members worked together to assess and alleviate the hurdles we were confronted with. I'm proud of all the other board members and the skills they bring to the table to get us into the position we are now in. I look forward to an even more productive 2022.

Sandy Mitchell.



**Lifestyle Assistance
& Accommodation
Service Incorporated**



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