HomePlace
LIFESTYLE SUPPORT
FOR INDIVIDUALS WITH A DISABILITY

Annual Report

2023-24

The HomePlace Way

Respect

Regard for the unique identity of the individual.

Safety

Protection against abuse, violence, neglect and exploitation.

Trust

Being honest and reliable.

Partnership

Achieving outcomes by working together.

Contents

Chairperson's Report

The last year marked significant milestones in both the delivery of our Strategic Plan and in achieving external confirmation of HomePlace's success in achieving positive outcomes for the people we support.

The year saw a continuing focus on our strategic objective of Quality at the Core, with increased staff training on person-centred active support and abuse and neglect. Vulnerability assessments were undertaken for all participants while fade out plans were put in place for all participants with authorised restrictive practices. We continued to grow our impact by welcoming two new participants, taking us to 55 individuals supported by HomePlace. We also invested in our sustainability, with a significant investment in improved information technology and cyber security, with our growing partnership with Nuago.

The achievement of positive and lasting outcomes for those we support and striving to continuously improve the quality of our services is central to the HomePlace Way. These principles drive all of our decision-making and we constantly challenge ourselves to do better.

While this is always a focus for us internally, it is important that we seek regular independent feedback on how we are doing and how we can do better – and this was a key focus area for the past year.

We undertook a number of significant independent external reviews of how we operate, most notably the HomePlace Listens Project, continuing our Independent Visitor Program and the NDIS Accreditation Audit.

These reviews confirmed the quality of HomePlace's processes, practices and systems, and that positive outcomes are being achieved for those we support. This is a great achievement, given the challenges of the NDIS environment.

HomePlace undertakes a listening project every three years, where deep conversations are held with participants, families and staff, seeking to understand the extent to which participants and their families feel we are living our values of Respect, Trust, Safety and Partnership. This year we expanded the HomePlace Listens project, in partnership with Purple Orange and using the Citizenhood model[1], to also understand how we were improving each participant's chances of living a fulfilling life where they are a valued member of their local community.

The HomePlace Listens Project confirmed that our organisation stands out in a positive way compared to the practices of other organisations. There is a strong commitment to our values and HomePlace was found to be providing a high quality of support, with a level of familiarity and warmth in the way staff and participants interacted day to day.

The review team identified support arrangements that were anchored on a healthy relationship between the person being supported and their support workers, where support staff have genuine insight and regard for the participant and their circumstances.

While the review found we have a strong base, we wanted to understand how we can improve and set a standard for others in the sector to follow. Accordingly, the review identified a number of opportunities to grow our positive impact, including developing a stronger outcomes framework, improving individualised planning and a more proactive approach to supporting active roles for participants in the community. We have already moved to implement some of these recommendations, with others to form the basis for our next Strategic Plan.

While HomePlace views the opinion of those we support as the most important perspective, the independent assessment through our NDIS Accreditation Audit provides a benchmark for how we compare to our peers nationally and whether we are meeting minimum standards of quality and care.

1 Model of Citizenhood Support, 2nd Edition 2013, R. Williams, accessible at https://purpleorange.org.au/what-we-do/library-our-work/model-citizenhood-support

The NDIS audit found that HomePlace not only met, but exceeded all minimum standards, with 5 commendations for best practice, in relation to:

- Individualised matching of participants and staff and a clear “participant first” approach to supports.
- Emergency and disaster management is very thorough at the organisational and participant level.
- Each participant is supported to make informed choices to maximise their independence.
- Communication to participants is in the language, mode of communication and in terms that the participant is likely to understand.
- Complaints are managed to a high standard, with pathways for participant advocacy and incorporation of Peer Network feedback into the policy.

This is an astounding outcome for an organisation of HomePlace's size and resources. It reaffirms the value to participant outcomes of a smaller and more personalised organisation that centres all decision making on positive outcomes for participants.

All HomePlace staff and management should feel proud of this outcome as a confirmation of their ongoing commitment to our participants over a long period of time.

The past year saw also some changes in the makeup of the Board of Management. We farewelled Mike Lowe, after seven years of valued service.

Mike was instrumental in establishing and maintaining high quality risk management frameworks and practices at HomePlace, which was critical to ensuring HomePlace was well placed to transition to the NDIS environment. Mike also brought a deep affinity and understanding of the needs of the people we support and was a champion of the HomePlace culture and values.

We also welcomed two new Board members, Nancy Hermsen and Ryan Officer. Both are highly respected and bring immense experience and expertise to the Board. While Nancy brings a deep understanding of the needs of people with a disability and is highly respected in the health care governance field, Ryan brings immense experience in risk management, commercial decision making and organisational governance.

I would like to thank our Chief Executive, Julie Bowman, all the staff at HomePlace and the members of the Board of Management for their amazing work throughout the past year. It takes everyone working together to make HomePlace successful and ensure the we continue to show the HomePlace Way, providing the highest quality of services and improve the lives of the people we support.

Braden Naylor
Chairperson

Chief Executive's Report

On reflecting on the last 12 months at HomePlace, four words stand out:

Participants

Citizenhood

Audit

Commitment

Participants

The reason HomePlace exists. Their achievements, their new experiences and community connections that HomePlace staff have helped them to build. Supporting them to create/maintain living environments they are proud to call home, and from which to lead lives of meaning and positivity to them. And sadly, loss of participants – we sadly said goodbye to three participants who passed away. The circle – and fragility – of life seemed very present during this year. Please read the Participant Services Report and participant stories written by the participants' HomePlace Senior Coordinators for descriptions of the milestones that a selection of the people we support have experienced during the year.

Citizenhood

How do we advance the life opportunities for and with the people we support? This was a key question that the Purple Orange team asked during the HomePlace Listens and Citizenhood project.

The project team found many examples of the HomePlace Way in action — of "participants being first" and having support by HomePlace staff provided in "a caring, nurturing, familial way". We learnt about the four (4) pillars of the Citizenhood model[1]:

Of building for and with participants their:

Social capital
connections in their networks and communities

Material capital
meaningful work and engagement, creating home

Personal capital
confidence, vision and control over their lives

Knowledge capital
accessing and using knowledge

We learnt from the project about the areas where HomePlace has strengths but also opportunities to develop more, to make a greater positive difference to the lives of the people we support.

Audit

Behind the scenes there was intensive effort over many months by all staff to ensure that our systems, practices and documentation meet or exceed the NDIS Practice standards and Quality Indicators. These 'standards' are the minimum expectation and must be met for a provider's NDIS registration to be awarded and renewed. It requires a consistent effort in compliance-oriented paperwork as well as diligence in providing quality support, consistently, every day and ensuring the safety of participants are protected.

We were excited to receive five (5) commendations for best practice. Some of the auditors' comments are included below:

From the NDIS Standards: Communication with each participant.

Auditors' comments – HomePlace's Peer Network group in concept and practice is most impressive. It is clear that they feel they have ownership of HomePlace, have influence, and that their feedback is listened to, and improvements/changes are implemented as a result. The fact that they feel that they can 'teach Julie' is impressive — and not seen in any other organisation the auditors had been to.

The range of Easy read versions of documents is extensive – never seen so many before in an organisation. Staff culture – inclusive and centred around the participant, and inclusive and collaborative with one another. It is clear that governance and leadership provided by the Board and Leadership team is of a very high standard and a culture of high integrity which is clearly observable. The Citizenhood project is first class.

From the NDIS Standards: Emergency and Disaster Management.

Auditors' comments – Very thorough, at an organisational level and at a participant level. Clear, easy to find, participants had input and knew their plan with confidence, training of staff is evident. Staff know where to find the Emergency Plans.

From the NDIS Standards: Complaints management.

Auditors' comments – The Peer Network group's contribution to the review of the previous version of the Complaints Policy, their contribution and evidence that their feedback was incorporated into the new version, including Easy Read and Participant Video, is impressive. The pathways for participants to access advocacy support is clear, and their knowledge that they can contact the Commission to make a complaint is noteworthy.

From the NDIS Standards: Each participant is supported to make informed choice, exercise control and maximise independence.

Auditors' comments – Each participant's autonomy is clearly respected. The HomePlace Way is very evident. The Peer Network group...each participant having their own "My story".....we particularly liked the Personal Vulnerability Indicator Risk assessment process for each participant... Choice and control in decision making is very consistent and present in policies and procedures.

From the NDIS Standards: Continuity of supports.

Auditors' comments – The HomePlace Way of placing the 'participant-first' is very evident. The matching process of staff to participant... how individualised it is...staff personalities matched to participant 1st, and then skills /training needs' 2nd is the right way to do it. It is very clear that HomePlace does not follow a 'vacancy' approach and only agrees to support participants that they have capacity to provide support, safely.

Commitment

The Disability sector continues to undergo massive change. The release of the final report from the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability, and the NDIS Review report in September and October 2023 respectively, emphasised the need for improvement across Australia to both safeguard people with disability and also to promote their equal participation in the community.

These reports were sobering. Reforms being introduced at a practical level by the NDIA with varying levels of transparency in communication with participants and providers alike present many challenges and frustrations. HomePlace applauds the efforts of the HomePlace Peer Network group of participants for their courage and advocacy for the rights of people with disability through their direct communication with the NDIS Minister and CEO NDIS; and a participant who has advocated for themselves directly with NDIS through making an in-person complaint.

Throughout it all, the dedication, participant-first focus and compassionate commitment of HomePlace staff to provide support and do their work at their highest possible standard has been a constant.

While it is reassuring to hear from the NDIS auditors, Purple Orange team, and our Independent Visitors Leslie Wightman and Tony Rankine, that the HomePlace Way 'is alive and well', it is hearing first-hand from participants and their families that they see, hear and feel that the support they receive from their HomePlace staff team is meeting their expectations is what we value the most.

In addition to the more than 60 compliments received as part of the staff awards' process, we received another 26 compliments from participants or their family members highlighting the great work of their staff.

We don't always get things right, and learning and improving are key parts of the HomePlace Way.

During the year we received 17 complaints. For each of these complaints, we took the opportunity to really understand not only what had happened but also the contributing causes to the situation. We have implemented improvements for each and have communicated back to the person who made the complaint about our approach, findings and what we have done to try to prevent the situation from happening again. The HomePlace Board of Management has been unwavering in its commitment to strong governance and leadership of HomePlace.

Our commitment to continuous improvement is also reflected in three (3) large scale improvement projects during the year. These were:

IT transformation
Making our information technology, data and personal information of participants and staff more secure.

Rostering/Scheduling
Redesigning the way we schedule supports for and with participants and staff. A key message to us from participants was that they want to have their rosters at least one week before the start of the next 4-week roster period, and that the roster needs to be for four weeks.

I am pleased to report that as of the implementation of our improvements in April, we have consistently met the request of providing 4-weekly rosters and are now achieving distributing them at least a week in advance for most participants.

Supervision
Supporting our staff to be successful in their work through improving training, providing coaching and supervision has been a large focus. We have successfully implemented an online Learning Management System, appointed our first Senior Quality Support Coach and re-energised our cycle of check-ins between staff and their supervisor.

I thank each member of the Board and also the HomePlace Leadership team for their commitment to:

- Placing participants first in decision-making
- Continuing the HomePlace ethos of quality support being at the core of what we do
- Staff and their skill development, health and resilience in times of change, and
- Thinking to the future, and how HomePlace can evolve to make an even bigger positive difference to the lives of people living with (intellectual) disability.

Julie Bowman
Chief Executive

Participant Services Report

98,401 hours

hours delivered by the end of the year

Some people increased their support hours

We welcomed two new participants

"Quality at the Core"

is our most important strategic goal. Last year we recognised that we had some gaps in our supervision model, with a number of staff asking for more support

The introduction of the Senior Quality Support Coach (SQSC) in January aims to address these gaps by implementing consistent probation processes that embed "The HomePlace Way."

This includes regular formal and informal catch-ups — weekly, fortnightly, and monthly — ensuring that new staff receive consistent messages, instructions, and training.

The SQSC collaborates with Senior Support Workers (SSWs) and Senior Coordinators (SCs) to introduce them as supervisors to new staff.

The supervisor then introduces the new staff member to participants and teams.

To ensure ongoing support, the SQSC seeks feedback from supervisors and senior staff to evaluate the new staff member's performance and determine if additional training, prompting, or coaching is needed. This process aims to ensure that participants receive support from staff with the right skills, provided in a participant-focused manner that aligns with the HomePlace vision.

Staff have developed strong relationships with the SQSC, and it is encouraging to see them seeking guidance when needed. The SQSC role has strengthened HomePlace's commitment to both staff and participants.

By equipping staff with the necessary tools to navigate systems and meet participant support needs, the SQSC is setting them up for success.

This new role illustrates HomePlace's dedication to continuous improvement and the delivery. of high-quality support.

Making a positive difference

Helping participants achieve, make new connections and build new skills

It was another fantastic year working alongside some amazing individuals. Part of our commitment is to support individuals to meet their goals, to become part of their community and lead a life that is rich and full. A snapshot is below:

Going to the circus	Joining the local library
Visiting family	Playing 8-ball
Having family visit in their home	Going to football games
Going on a cruise	Attending the theatre
Attending car shows and riding in classic cars as part of “dream ride”	Setting up email address to keep track of committee meetings that they attend
Organising and going on a trip to Japan for a Karate competition	Sharing their home with a new housemate
Exploring some volunteering opportunities	Working hard at completing new chores at home
10 Pin bowling	Increasing walking/exercise
Saving money to attend first concert	Being supported to go the NDIS office and make a complaint about how slow it is to get their equipment ordered and delivered
Attending cooking classes	

Restrictive practices eliminated

Working in partnership with the person we support, their family/guardian, the support team, behaviour practitioners, NDIS Quality and Safeguards Commission along with the Department of Human Services' Restrictive Practices team, we have been able to remove more restrictive practices that were in place.

Incident reporting system improvements

The Leadership team have a strong focus on improving and learning from incident reports. All incident reports are discussed each week at the Leadership team meeting that we call "Huddle". Early in 2024, the review of incidents showed an increasing trend in the number of medication incidents coming through.

The Leadership team worked together to restructure our Medication Policy to a new "Medication Management Procedure". This procedure was then rolled out at the oneHomePlace staff sessions with each staff member required to read the document and agree to implement the procedure. It is pleasing to report that there has been a dramatic drop in the number of incidents relating to medication since we started the work earlier this year. Well done to everyone!

Housing provider collaborations

These partnerships are incredibly important for the current participants of HomePlace as well as an opportunity to provide more of the "HomePlace Way" to other participants in the future.

New Dawn

Our partnership with New Dawn housing has seen the first Specialist Disability Accommodation (SDA) completed and is now a beautiful new home for two people that HomePlace supports. There are more projects ear-marked for the future between HomePlace and New Dawn.

Adenium living

We are working with the team at Adenium living regarding homes that are going to be built in the Western suburbs and hopefully to be completed by mid-2025. This creates opportunities for people who live with disability and are eligible for Specialist Disability housing (SDA) to have a home that is tailored to their needs.

Access 2 Place

Another SDA housing provider who has connected with HomePlace to look at a variety of options for people who live with disability.

Scarlet Home Care

Have a number of projects in Adelaide, they are due to have their first project completed late this year.

Making sure we are providing quality support

The value of 'a fresh set of eyes'

Independent Visitor Visits

HomePlace has two Independent Visitors that meet with the people we support, talk to the participant directly about what is working for them with their HomePlace support, but also what can we do better. This feedback is sent directly to the HomePlace Chairperson and Chair of the Board's Quality and Culture Committee, and then shared with the Leadership team to implement any actions/recommendations for improvement. In the last 12 months, the Visitors have completed a total of 12 visits.

Internal Service Audits

Another way to measure the effectiveness and quality of support has been our "Internal Service Audits". These have been completed by HomePlace's Manager of Participant Services and Quality. The audit findings are presented to the Senior Support Worker and Senior Coordinator. An action plan is developed and presented to the Leadership team for review. The internal service audit covers areas including:

- Communication
- Homeliness of the environment
- Access to the person's home
- Safety, repairs or maintenance that might be needed
- Relevant plans being in place that are linked to participant support
- What does a good life mean to the person we support
- Choice and control in the person's home

These audits have been carried out in all of the Shared Living Homes.

At the HomePlace Office

Along with the people we support, HomePlace's staff are our most precious asset.

We welcomed a number of new staff:

We welcomed **39** new staff during the year

32 Support workers

2 Senior Coordinators

2 Senior Support Workers

8 Staff

(2 Senior Coordinators and 6 Senior Support Workers were promoted to higher level positions during the year.)

- Office Manager
- Assistant Accountant
- Administration Coordinator

The 'pattern of work' project: Consistency of staff for participants across their roster

Implementing consistent patterns of work for staff offers numerous benefits to both participants and staff. For participants, knowing who will support them each day, week, or month fosters a sense of stability and trust. For staff, consistent schedules enable them to plan their lives around their work with HomePlace participants, providing them with a predictable weekly schedule and income. This approach reduces the need for frequent rescheduling. Additionally, it facilitates better planning for staff leave, ensuring that there are always workers available to fill in, when necessary, thus maintaining a seamless support system.

As at 30 June 2024 we employed

112 staff

59
Part time

41
Casual

12
Full time

Staff learning and development

Our Learning Management system has proven to be a fantastic way to increase the depth and diversity of our staff training.
For those employees that have successfully passed their probation period. 72% of staff completed a Performance Development and Review process in February.

Staff safety

Ensuring staff safety is a huge priority. During the year, no staff were on Return to Work plans, and five staff had injuries requiring medical attention, and all have now returned to work.

Learning from our staff: Employee survey

In October 2023, more than **80%** of HomePlace staff responded to our Staff Engagement Survey. Pleasingly there was an increase of employees completing the survey.

Wellbeing results were excellent and showed that HomePlace employees are happy in the workplace, they enjoy their jobs working with participants and feel they are treated fairly and in a respectful way.

HomePlace employees report high levels of positive wellbeing, and the results have improved from the last survey. When implementing change, HomePlace will continue their commitment and purposeful attention to employee's wellbeing and communication will be our focus.

12%

Increase from the previous year to 78% of respondents feeling valued as an employee of HomePlace.

96%

Of respondents either agreed or strongly agreed that they know HomePlace's vision and their part in achieving it.

96%

Of respondents either agreed or strongly agreed that they enjoy their role at HomePlace.

96%

Of respondents agreed or strongly agreed that HomePlace values are important to them personally.

Annual Staff Awards

were presented in October 2023.

The award recipients were:

Respect Award

Winner
Fernanda H

Runner up
John J

Safety Award

Winner
Marko A

Runner up
Tracy L

Trust Award

Winner
Di and Nicky's Team

Runner up
Rachel A and Lisa J

Partnership Award

Co Winners
Rachel A and Lisa J

HomePlace Way Award

Winner
Marko A

Runner up
Fernanda H

Carolyn's Story

New Beginnings

Moving away from the family home into her own apartment was never going to be easy, but Carolyn embraced the challenge head-on. With a mix of excitement and nervousness, she dove into the journey of new independence.

One of her biggest hurdles has been mastering the art of cooking. Armed with recipes and the encouragement of support staff and family, Carolyn ventured into her new kitchen with determination, ready to conquer any culinary obstacle that came her way.

Her path to becoming a confident cook was filled with a few burnt dishes and overcooked experiments. Despite setbacks and mishaps—including a memorable incident involving an overly ambitious batch of homemade sausage rolls that resembled more of a charcoal sculpture than a culinary delight.

Carolyn learned from these mistakes and has refined her skills with each attempt, and even managed to salvage a few meals that we cheerfully dubbed "rustic."

As weeks turned into months, Carolyn's kitchen adventures grow. She's becoming an expert at balancing flavours and improvising when ingredients don't quite 'behave'.

What began as a daunting task is evolving into a source of pride and accomplishment. Through her journey in her new home, Carolyn is relishing her newfound independence. She is proving that with determination and a dash of resilience, even burnt food can become a stepping stone to success.

Participant Story

Creating Home

Jodie and Kylie's story

Jodie moved into her new home in March. She is an enthusiastic and energetic person, and she always has a smile for everyone. Kylie moved in not long after and Jodie made Kylie feel very welcomed. Jodie is very affectionate towards Kylie holding her hand and giving her kisses. Jodie and Kylie share dinner time together.

Sharing a house with someone always has some 'ups' and 'downs'. For Jodie and Kylie, their experience has been no different. Jodie likes to feel that she is in control of her decisions. Kylie and Jodie's staff team have learnt how we should best support her decisions, helping her to achieve her goals as well. It has been a journey for all of us. One of HomePlace Values is "Trust". Gradually Jodie and Kylie have learnt to trust in one another and their staff team. Jodie also spends Saturday and Sunday with her mum out in the community.

Kylie is her own unique self and she likes to be out in the community and tries to make conversation randomly with people. A big focus of Kylie's HomePlace staff team has been to make sure she is positioned well in her wheelchair.

While Jodie and Kylie are different, and they enjoy different activities, when they are at home they try to spend some time together. A favourite activity they enjoy together is having a coffee or something to eat at the local coffee shop.


Participant Story

Wayne's story

Finding Purpose Across the Waves and at the Lodge

Wayne finds comfort and friendship in unexpected places. It is at the sailing club (Sailability) and the Buffalo Gazette of South Australia (The Lodge). He has enjoyed a 20 year journey at the sailing club. He trains at the Port Adelaide Sailing Club and attends events at different sailing clubs around the state.

The sailing club journey has given Wayne new friends, who are as close as family. He attends BBQs, birthdays, Christmas, and other celebrations with the friends made through the sailing club; to his surprise, he even bumped into a friend from the sailing club during his trip to Bali. The sailing club has given Wayne a purpose in life and allowed him to travel within South Australia, interstate, and overseas.

20 years ago, he was looking for something to do. He was connected to the sailing club, and he fell in love with the waves straight away. He has accomplished amazing things while in the waters. Wayne won the Club championship award for 2023-2024 and he achieved this going solo.

The Royal Antediluvian Order of Buffaloes (RAOB) or The Lodge, is another place where Wayne has found comfort, friendships, food, and most importantly a beer! Wayne has been a part of The Lodge since the 20th of May 1975, and he still has the handwritten membership card he has kept safely all this time.

Wayne attends The Lodge twice or thrice times a week, where the men have meetings, have dinner together, have a laugh, and share a beer. It sounds like they live by the Order's motto: "No Man Is at All Hours Wise".

The connection made from The Lodge is so profound that the friends not only invite Wayne to gatherings and family events; they come to pick Wayne to support him to and from The Lodge.

The journey of Wayne's community connection with the Sailing Club and The Lodge defines purpose, friendship, and determination. It is inspiring to the people in Wayne's life and enriching to him while he continues to navigate life's challenges with the constant support of his diverse community.

Nicholas' story

Back to an active life after a 'bump in the road'

Nicholas is an active and social man and likes to be as independent as he can. Nicholas lives with a housemate and is supported by HomePlace staff. Nick loves to try new things and meeting new people or going to the library and reading books on military history, especially Australian Soldiers.

Nicholas requires supports around the house or to attend favorite community activities, mainly sports. It seems Nicholas is a fan of almost every club in Adelaide and has a selection of sporting teams' guernseys to prove it! Featuring teams like Adelaide United, Port Power, the Adelaide Crows, South Adelaide, Redbacks to name a few.

Nicholas attends church every Sunday and is a valued member of the church community. He serves on the roster for ushering, greeting, and collecting offerings during the service.

Nicholas requires supports to help stay healthy. This means providing healthy eating options and supporting Nicholas to do fitness, aquarobics classes and exercise programs. Staff assist by keeping Nicholas as healthy as possible, be on the 'look out' for early signs of illness, and help with recovery if becoming unwell.

Last year, Nicholas had a severe health scare that landed him in the ICU, followed by a six-month rehabilitation period at home. Since then, Nick has recovered very well and has returned to work. In 2025, working at Bedford, Nicholas will reach a milestone of 40 years' service!

Nicholas travelled to Canberra with the Northern Wildcats to compete in a Tenpin Bowling tournament against all states. Anyone who knows Nick, knows he has a competitive nature and likes to win! Nicholas is always energetic, determined and wants to achieve his life's goals.

HomePlace Events

When is the next event?

Seems to be a frequent question from the participants we support. From bowling at Zone Bowl Woodville, the AGM at Junction Community Centre, to the Christmas party at Thebarton Community Centre and the first of two Participant Pizza Disco Parties at Findon Community Centre – catching up with friends, music and dancing, and always lots of food has been enjoyed by all! Our thanks to Shields Insurers, Trees for Life and Life Adelaide for their generous donations, trees and gift boxes for participants at Christmas.





Celebrating Nick Angelakis

04/09/1955 – 24/11/2023

Nick was a HomePlace participant for a short period of time during 2023, but long enough to cause an impact. When we met Nick, he was long into his battle with his illness. Nick was on oxygen 24 hours per day and was on a register for a lung transplant.

HomePlace supported Nick for a time when his family went overseas. Nick was so gracious and patient putting aside his own challenges to open his home to support staff. His family were extremely grateful for the support workers who kept Nick company, helped with chores and enabled him to buy lollies!" Nick would always remain hopeful and positive, talking about being ready to receive the call at any time for a lung transplant.

That call came and they rushed Nick from Adelaide to Melbourne for the transplant but unfortunately it had to be postponed due to complications resulting from the anaesthetic. It was said that Nick was incredibly brave. HomePlace are honoured to be able to support individuals like Nick, who leave us inspired by their tenacity to overcome, to succeed and to always see the best in life.

Celebrating Peter Banjac

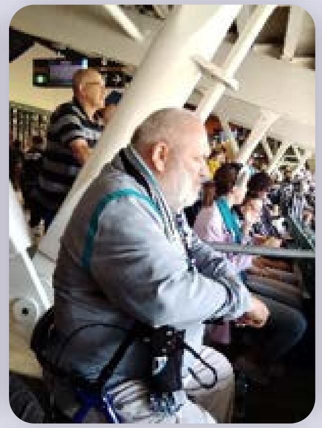
19/07/1954 – 21/05/2024

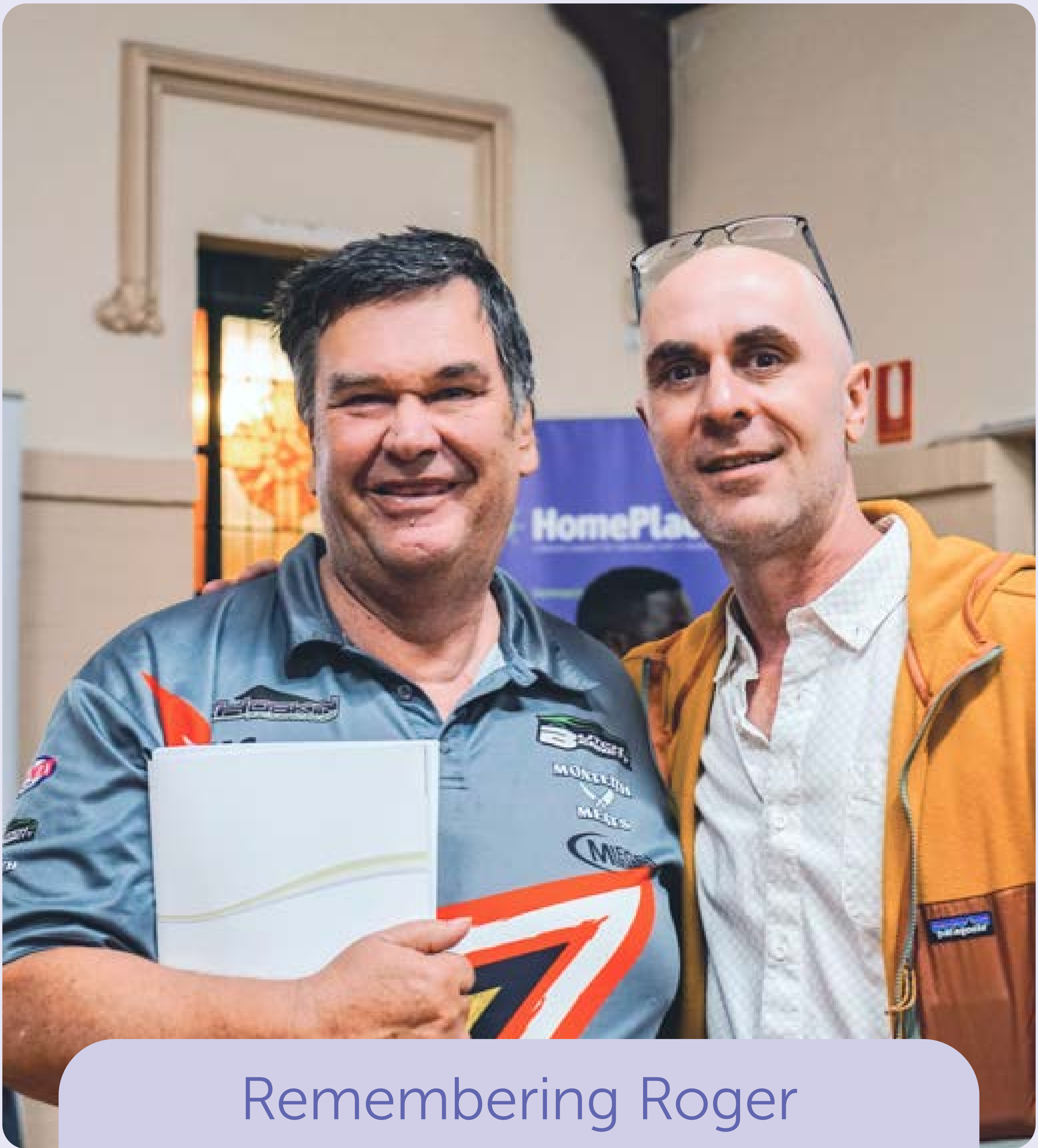
Peter was a person who through his life, many cared for, many cared about, being with HomePlace for over 14 years. Peter was a popular participant, who possessed a unique way of making you laugh and always kept support staff alert and on the go.

He loved celebrating his birthday and would ask, "Is my birthday coming up?" When informed it was still several months away, Peter would start planning and talking to people about it and arranging a gift from them. On his birthday, he would invite people to his celebration, he would have a party, share his food, have cake, and then open the presents.

One day when he was at the bank, the teller pulled out a present and said "Happy birthday Peter" it was a Port flag from a Crow's lady. A community favourite as well. Peter would draw you into his passion for football. He loved talking about his beloved team, Port Power. Watching them train, going to the games and would always watch the replays. When meeting people, he would ask, "Are you a Port man?" A member of the PAFC for over 20 years, Peter would introduce you to the headquarters at Alberton, the Adelaide Oval, the Port Shop, and he loved going to the new precinct for lunch.

At home games, Peter sat with the same group of supporters, in the same bay – some knew him from since the 80's! That bay will never be the same without Pete. A fitting tribute will be held later this year when Peter's ashes are scattered over Alberton Oval. A picket fence bearing Peter's name serves as a memorial.





Remembering Roger Colin Munchenberg

31/05/1965 – 29/02/2024

Roger was a gentle giant with a heart full of compassion who had a rich life and achieved many milestones. He adored and loved his dog Carter, who was more than a pet. He was Roger's constant companion and a loyal friend who shared Roger's every adventure and was with him in the quiet moments.

Roger was a loyal and long-term employee of Coles. Coles presented him an award for 30 years as an employee – a very rare achievement. All the staff got to know Roger and admired his 'can-do' attitude. Nothing was ever any trouble for Roger. He loved his job, loved the people he worked with and for, and was a most loyal employee and friend.

Roger's love for the Adelaide Crows was well-known. He never missed a game, loudly cheering them on, Roger barracked for them with unwavering support. His smile beamed and his eyes lit up every time they won.
When they lost there was always next week! Cricket also held a special place in his heart, and many warm afternoons were spent enjoying the other sport he adored. However, Roger's greatest passion was speedway racing. Rain or shine, Roger attended each racing day. Roger had the honour of being a passenger in the pace car. That honour was not bestowed onto just anyone. He loved every second in the pace car with his friend Bob, relishing the roar of the engines, the thrill of the race and being an important contributor to the competition.

When the racing season was over, Roger's enthusiasm with racing continued with his miniature racing cars. He crafted and raced these tiny marvels, finding the same thrill in their speed and precision.
At Roger's funeral, the SA Racing community bestowed Roger with a lifetime award, recognising the many years he contributed to the racing community and to commemorate the gentle giant that attended every race.

Rest in peace, Roger.

Treasurer's Report

The financial health and ongoing financial viability of HomePlace is a key responsibility of the Board.

The Financial Report for the year ended 30 June 2024 shows HomePlace in a strong financial position, with sufficient resources to continue to provide services to the people we support into the future.

The Financial Report has been audited by Chartered Accounting firm Third Sector Management Solutions, who have provided an opinion that the financial report presents fairly, in all material respects, the financial performance and financial position of HomePlace.

The report is made up of four main elements. The first are written assurances that the reports are accurate and that HomePlace is able to pay its debts when they are due. The second is the income statement, which shows what we earnt and spent. The third is a balance sheet, which shows what we own and owe. The fourth are notes, which provide further detail to the report.

The report shows an operating surplus of $112,165 for the year ended 30 June 2024. The report also shows an increase of $223,571 in our cash balance and $112,135 in our Net Asset position.

This financial result and HomePlace's strong financial position are a credit to the HomePlace management team and ensure HomePlace has the flexibility and financial resources to manage any challenges that may arise in the future.

Anthony Jacka
Treasurer

HOMEPLACE LIVING SUPPORTS INCORPORATED
ABN: 67505353553
BOARD REPORT

Your Board submit the financial report of the HOMEPLACE LIVING SUPPORTS INCORPORATED for the financial year ended 30 June 2024.

Board Members

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

Braden Naylor (Chair)
Linda Hundertmark (Secretary)
Anthony Jacka (Treasurer)
Greg Parkinson
Nancy Hermsen
Karen Rogers
Michael Lowe resigned (20/10/2023)
Sunita Miranda
Gina Marchetti
Ryan Officer appointed (28/08/2023)

Principal Activities

The principal activities of the association during the financial year were:
- to provide support services to individuals with a disability to live in their homes in the community.

Benefits as a result of contracts

During the year ended 30 June 2024, Cornerstone Alliance, of which board member Sunita Miranda is a principal, was engaged to assist with marketing activities and external communications for HomePlace Living Supports Incorporated. Payment for these activities totalled $ 58,333 (excl GST).

Significant Changes

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

Operating Result

The net operating result attributable to the Association's activities for the financial year ended 30 June 2024 was a surplus of $112,165 (2023 $752,276).

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

Braden Naylor (Chair)

T. Jacka

Anthony Jacka (Treasurer)

Dated this [26 day of SEPTEMBER 2024

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30TH JUNE 2024

	Notes	2024 ($)	2023 ($)
Revenue	2	9,454,502	8,640,593
Other income	2	57,842	15,604
Employee expenses		(8,704,465)	(7,386,860)
Client expenses		(171 ,169)	(150,333)
Depreciation expenses		(1 ,995)	(1 ,795)
Occupancy expenses		(33,242)	(35,605)
Administration expenses		(172,819)	(183,769)
Other expenses		(316,490)	(145,559)
Net current year surplus		**112,165**	**752,276**

OTHER COMPREHENSIVE INCOME

	2024 ($)	2023 ($)
Other comprehensive income	-	-
Total other comprehensive income for the year	-	-
Total comprehensive income for the year	**112,165**	**752,276**
Net current year surplus	112,165	752,276
Total comprehensive income	112,165	752,276

The accompanying notes form part of these financial statements.

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

ASSETS	Notes	2024 ($)	2023 ($)
CURRENT ASSETS			
Cash and cash equivalents	4	2,961,231	2,737,660
Accounts receivable and other debtors	5	422,583	479,655
Other current assets	6	-	-
TOTAL CURRENT ASSETS		**3,383,814**	**3,217,315**
NON-CURRENT ASSETS			
Property, plant and equipment	7	2,150	5,087
TOTAL NON-CURRENT ASSETS		2,150	5,087
TOTAL ASSETS		**3,385,964**	**3,222,402**
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable and other payables	8	504,869	554,454
Employee provisions	9	520,539	464,489
TOTAL CURRENT LIABILITIES		**1,025,408**	**1,018,943**
NON-CURRENT LIABILITIES			
Accounts payable and other payables	8	-	-
Employee provisions	9	122,857	77,924
TOTAL NON-CURRENT LIABILITIES		122,857	77,924
TOTAL LIABILITIES		1,148,265	1,096,868
NET ASSETS		2,237,699	2,125,534
EQUITY			
Retained surplus		2,237,699	2,125,534
Prior period adjustment		-	-
TOTAL EQUITY		**2,237,699**	**2,125,534**

The accompanying notes form part of these financial statements.

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2024

	Retained Surplus ($)	Total ($)
Balance at 1 July 2022	**1,373,258**	**1,373,258**
COMPREHENSIVE INCOME		
Net surplus for the year	752,276	752,276
Other comprehensive income for the year	-	-
Prior period adjustment	-	-
Total comprehensive income of the association for the year	**752,276**	**752,276**
Balance at 30 June 2023	**2,125,534**	**2,125,534**
Balance as at 1 July 2023	2,125,534	2,125,534
COMPREHENSIVE INCOME		
Net surplus for the year	112,165	112,165
Other comprehensive income for the year		-
Total comprehensive income of the association for the year	**112,165**	**112,165**
Balance at 30 June 2024	**2,237,699**	**2,237,699**

The accompanying notes form part of these financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2024

	Notes	2024 ($)	2023 ($)
CASH FLOWS FROM OPERATING ACTIVITIES			
Grants (Commonwealth) operating received		49,595	47,410
Donations received		1,000	1,000
Payments to suppliers and employees		(9,344,549)	(7,738,090)
Interest (unrestricted) received		49,783	13,341
NDIS and other service revenue received		9,439,073	8,569,397
Grants (other) operating received		20,000	-
Other Income received		669	11,118
Net cash provided by/(used in) operating activities		215,571	904,176
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant and equipment		8,000	2,450
Purchase of property, plant and equipment		-	(5,255)
Net cash provided by/(used in) investing activities		8,000	(2,805)
Net increase/(decrease) in cash held		223,571	901,371
Cash and cash equivalents at beginning of financial year		2,737,660	1,836,289
Cash and cash equivalents at end of financial year	**4**	**2,961,231**	**2,737,660**

The accompanying notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

Association Details
The principal activities of the Association are to provide support services to individuals with a disability to live in their homes in the community.

Note 1 Summary of Significant Accounting Policies

Basis of Preparation
The Board of HomePlace Living Supports Incorporated have prepared financial statements which are special purpose financial statements as, in the opinion of the Board, it is unlikely there are users of these financial statements who are not in a position to require the preparation of reports tailored to their information needs. Accordingly, these financial statements have been prepared in accordance with the needs of the Board and the *Australian Charities and Not-for-profits Commission Act 2012*. The association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the MSB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of the financial statements are presented below and have been consistently applied unless stated otherwise.

AASB 15 Revenue from Contracts with Customers
AASB 16 Leases
AASB 101 Presentation of Financial Statements
AASB 107 Statement of Cash Flows
AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors
AASB 124 Related Party Disclosures
AASB 1048 Interpretation and Application of Standards
AASB 1054 Australian Additional Disclosures
AASB 1058 Income of Not-for-Profit Entities

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

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

(b) Fair Value of Assets and Liabilities

The association measures some of its assets and liabilities at fair value on either a recurring or non-recurring basis, depending on the requirements of the applicable Accounting Standard.

Fair value is the price the association would receive to sell an asset or would have to pay to transfer a liability in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from the principal market for the asset or liability (the market with the greatest volume and level of activity for the asset or liability. In the absence of such a market, information is extracted from the most advantageous market available to the Association at the end of the reporting period (the market that maximises the receipts from the sale of the asset or minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

The fair value of liabilities and the Association's equity instruments (excluding those related to share-based payment arrangements) may be valued, where there is no observable market price in relation to the transfer of an identical or similar financial instrument, by reference to observable market information where identical or similar instruments are held as assets. Where this information is not available, other valuation techniques are adopted and, where significant, are detailed in the respective note to the financial statements.

(c) Property, Plant and Equipment

Plant and equipment

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than the estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount and impairment losses are recognised either in profit or loss. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1 (g) for details of impairment).

The cost of fixed assets constructed by the Association includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the association and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in profit or loss during the financial period in which they are incurred.

Depreciation
The depreciable amount of all fixed assets is depreciated on a straight-line basis over the asset's useful life commencing from the time the asset is available for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at the end of each reporting period.

Class of Fixed Asset	Depreciation Rate
Computer equipment	33%
Motor vehicles	22.5%

Gains and losses on disposals are determined by comparing net proceeds with the carrying amount. These gains and losses are recognised in profit or loss when the item is derecognised.

(d) Leases

The Association as lessee
right-of-use asset and a corresponding lease liability are recognised by the Association where the Association is a lessee. However, all contracts that are classified as short-term leases (ie a lease with a remaining lease term of 12 months or less) and leases of low-value assets are recognised as an expense on a straight-line basis over the term of the lease.

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Association uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;

- lease payments under extension options if lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date, as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost, less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest.

Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Association anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

(e) Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the association becomes a party to the contractual provisions to the instrument. For financial assets, this is the date that the association commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain significant financing component or if the practical expedient was applied as specified in AASB 15: Revenue from Contracts with Customers.

Classification and subsequent measurement

Financial liabilities

Financial liabilities are subsequently measured at:
- amortised cost; or
- fair value through profit and loss.

A financial liability is measured at fair value through profit and loss if the financial liability is:
- a contingent consideration of an acquirer in a business combination to which AASB 3: Business Combinations applies;

- held for trading; or
- initially designated as at fair value through profit or loss.

All other financial liabilities are subsequently measured at amortised cost using the effective interest method.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense in profit or loss over the relevant period.

The effective interest rate is the internal rate of return of the financial asset or liability, that is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

A financial liability is held for trading if it is:
- incurred for the purpose of repurchasing or repaying in the near term;
- part of a portfolio where there is an actual pattern of short-term profit taking; or
- a derivative financial instrument (except for a derivative that is in a financial guarantee contract or a derivative that is in effective hedging relationships).

Any gains or losses arising on changes in fair value are recognised in profit or loss to the extent that they are not part of a designated hedging relationship. The change in fair value of the financial liability attributable to changes in the issuer’s credit risk is taken to other comprehensive income and is not subsequently reclassified to profit or loss. Instead, it is transferred to retained earnings upon derecognition of the financial liability.

If taking the change in credit risk in other comprehensive income enlarges or creates an accounting mismatch, then these gains or losses should be taken to profit or loss rather than other comprehensive income.

A financial liability cannot be reclassified.

Financial assets

Financial assets are subsequently measured at:
- amortised cost;
- fair value through other comprehensive income; or
- fair value through profit and loss

Measurement is on the basis of two primary criteria:
- the contractual cash flow characteristics of the financial asset; and
- the business model for managing the financial assets.

A financial asset that meets the following conditions is subsequently measured at amortised cost:
- the financial asset is managed solely to collect contractual cash flows; and
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.

A financial asset that meets the following conditions is subsequently measured at other comprehensive income:

- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and
- interest on the principal amount outstanding on specified dates; and
- the business model for managing the financial asset comprises both contractual cash flows collection and the selling of the financial asset.

By default, all other financial assets that do not meet the measurement conditions of amortised cost and fair value through other comprehensive income are subsequently measured at fair value through profit or loss.

The association initially designates a financial instrument as measured at fair value through profit and loss if:

- it eliminates or significantly reduces a measurement or recognition inconsistency (often referred to as accounting mismatch) that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases;
- it is in accordance with the documented risk management or investment strategy and information about the association was documented appropriately, so as the performance of the financial liability that was part of an entity's financial liabilities or financial assets can be managed and evaluated consistently on a fair value basis;
- it is a hybrid contract that contains an embedded derivative that significantly modifies the cash flows otherwise required by the contract.

The initial designation of the financial instruments to measure at fair value through profit and loss is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.

Equity instruments

At initial recognition, as long as the equity instrument is not held for trading or not a contingent consideration recognised by an acquirer in a business combination to which AASB 3 applies, the Association may make an irrevocable election to measure the equity instruments in other comprehensive income, while the dividend revenue received on underlying equity instruments investment will still be recognised in profit or loss.

Regular way purchases and sales of financial assets are recognised and derecognised at settlement date in accordance with the association's accounting policy.

Derecognition

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

Derecognition of financial liabilities

A liability is derecognised when it is extinguished (i.e. when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability, is treated as an extinguishment of the existing liability and recognition of a new financial liability.

The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

Derecognition of financial assets
A financial asset is derecognised when the holder's contractual rights to its cash flows expire, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

All the following criteria need to be satisfied for the derecognition of a financial asset:

- the right to receive cash flows from the asset has expired or been transferred;
- all risk and rewards of ownership of the asset have been substantially transferred; and
- the association no longer controls the asset (i.e. has no practical ability to make unilateral decision to sell the asset to a third party).

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

On derecognition of a debt instrument classified as at fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investment revaluation reserve is reclassified to profit or loss.

On derecognition of an investment in equity which the Association elected to be classified under fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investments revaluation reserve is not reclassified to profit or loss, but is transferred to retained earnings.

Impairment
The association recognises a loss allowance for expected credit losses on:
- financial assets that are measured at amortised cost or fair value through other comprehensive income;
- lease receivables;
- contract assets;
- loan commitments that are not measured at fair value through profit or loss; and
- financial guarantee contracts that are not measured at fair value through profit or loss.

Loss allowance is not recognised for:
- financial assets measured at fair value through profit or loss; or
- equity instruments measured at fair value through other comprehensive income.

Expected credit losses are the probability-weighted estimate of credit losses over the expected life of a financial instrument. A credit loss is a difference between all contractual cash flows that are due and all cash flows expected to be received, all discounted at the original effective interest rate of the financial instrument.

The Association uses the following approaches to impairment, as applicable under AASB 9: *Financial Instruments*:
- the general approach;
- the simplified approach;
- the purchased or originated credit impaired approach; and
- low credit risk operational simplification.

General approach
Under the general approach, at each reporting period, the Association assesses whether the financial instruments are credit-impaired, and:
- if the credit risk of the financial instrument has increased significantly since initial recognition, the Association measures the loss allowance of the financial instruments at an amount equal to the lifetime expected credit losses; and
- if there is no significant increase in credit risk since initial recognition, the association measures the loss allowance for that financial instrument at an amount equal to 12-month expected credit losses.

Simplified approach
The simplified approach does not require tracking of changes in credit risk at every reporting period, but instead requires the recognition of lifetime expected credit loss at all times.

This approach is applicable to:
- trade receivables; and
- lease receivables.

In measuring the expected credit loss, a provision matrix for trade receivables is used taking into consideration various data to get to an expected credit loss (i.e. diversity of its customer base, appropriate groupings of its historical loss experience, etc.).

Purchased or originated credit-impaired approach
For a financial asset that is considered to be credit-impaired (not on acquisition or originations), the Association measures any change in its lifetime expected credit loss as the difference between the asset's gross carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate. Any adjustment is recognised in profit or loss as an impairment gain or loss.

Evidence of credit impairment includes:
- significant financial difficulty of the issuer or borrower;
- a breach of contract (e.g. default or past due event);
- where a lender has granted to the borrower a concession, due to the borrower's financial difficulty, that the lender would not otherwise consider;
- where it is probable the borrower will enter bankruptcy or other financial reorganisation; and
- the disappearance of an active market for the financial asset because of financial difficulties.

Low credit risk operational simplification approach
If a financial asset is determined to have low credit risk at the initial reporting date, the Association assumes that the credit risk has not increased significantly since initial recognition and, accordingly, can continue to recognise a loss allowance of 12-month expected credit loss.

To make such a determination that the financial asset has low credit risk, the Association applies its internal credit risk ratings or other methodologies using a globally comparable definition of low credit risk.

A financial asset is considered to have low credit risk if:
- there is a low risk of default by the borrower;
- the borrower has a strong capacity to meet its contractual cash flow obligations in the near term; and
- adverse changes in economic and business conditions in the longer term may, but will not necessarily, reduce the ability of the borrower to fulfil its contractual cash flow obligations.

A financial asset is not considered to carry low credit risk merely due to existence of collateral, or because a borrower has a lower risk of default than the risk inherent in the financial assets, or lower than the credit risk of the jurisdiction in which it operates.

Recognition of expected credit losses in financial statements
At each reporting date, the association recognises the movement in the loss allowance as an impairment gain or loss in the statement of profit or loss and other comprehensive income.

The carrying amount of financial assets measured at amortised cost includes the loss allowance relating to that asset.

Assets measured at fair value through other comprehensive income are recognised at fair value with changes in fair value recognised in other comprehensive income. The amount in relation to change in credit risk is transferred from other comprehensive income to profit or loss at every reporting period.

For a financial asset that is unrecognised (e.g. loan commitments yet to be drawn, financial guarantees), a provision for loss allowance is created in the statement of financial position to recognise the loss allowance.

(f) Impairment of Assets
At the end of each reporting period, the Association reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that an asset may be impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in profit or loss.

Where it is not possible to estimate the recoverable amount of an individual asset, the association estimates the recoverable amount of the cash-generating unit to which the asset belongs. Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the association would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset. Where an impairment loss on a revalued asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

(g) Employee Provisions

Short-term employee benefits
Provision is made for the Association's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Association's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as part of current accounts payable and other payables in the statement of financial position.

Other long-term employee benefits
Provision is made for employees' annual leave entitlements not expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates approximating the terms of the obligations. Any remeasurements of other long-term employee benefit obligations due to changes in assumptions are recognised in profit or loss in the periods in which the changes occur.

The association's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the association does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

(h) Cash on Hand
Cash on hand includes cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

(i) Accounts Receivable and Other Debtors
Accounts receivable and other debtors include amounts due from members as well as amounts receivable from customers for services provided in the ordinary course

of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as noncurrent assets.

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment.Refer to Note 1 (f) for further discussion on the determination of impairment losses.

(j) Revenue and Other Income

The Association is first required to determine whether amounts received are accounted for as Revenue per AASB 15: Revenue from Contracts with Customers or Income per AASB 1058: Income of Not-for-Profit Entities.

Funding arrangements which are enforceable and contain sufficiently specific performance obligations are recognised as revenue under AASB 15. Otherwise, such arrangements are accounted for under AASB 1058, where upon initial recognition of an asset, the Association is required to consider whether any other financial statement elements should be recognised (for example, financial liabilities representing repayable amounts), with any difference being recognised immediately in profit or loss as income.

Revenue and Other Income

Operating Grants, Donations and Bequests

When the Association receives operating grant funding, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

When both these conditions are satisfied, the Association:

- identifies each performance obligation relating to the grant;
- recognises a contract liability for its obligations under the agreement; and
- recognises revenue as it satisfies its performance obligations.

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the Association:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards;
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions);
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

Other Income

Contributed Assets

The Association receives assets from the government and other parties for nil or nominal consideration in order to further its objectives. These assets are recognised in accordance with the recognition requirements of other applicable accounting standards (eg MSB 9, MSB 16, MSB 116, MSB 1058 and MSB 138).

On initial recognition of an asset, the Association recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions).

The Association recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

Capital Grant
When the Association receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts recognised under other Australian Accounting Standards.

The Association recognises income in profit or loss when or as the Association satisfies its obligations under the terms of the grant.

Interest Income
Interest income is recognised using the effective interest method.

Dividend Income
The Association recognises dividends in profit or loss only when the right to receive payment of the dividend is established.

(k) Borrowing Costs
Borrowing costs directly attributable to the acquisition, construction or production of assets that necessarily take a substantial period of time to prepare for their intended use or sale are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

(l) Goods and Services Tax (GST)
Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

(m) Comparative Figures
When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

Where the Association retrospectively applies an accounting policy, makes a retrospective restatement or reclassifies items in its financial statements, a third statement of financial position as at the beginning of the preceding period is presented in addition to the minimum comparative financial statements.

(n) Provisions

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

The board evaluates estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the association.

(o) Key Estimates and Judgements

(i) Impairment

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

(p) Key Judgements

(i) Performance obligations under AASB 15

To identify a performance obligation under MSB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently specific by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature/type, cost/ value, quantity and the period of transfer related to the goods or services promised.

(ii) Lease term and option to extend under AASB 16

The lease term is defined as the non-cancellable period of a lease together with both periods covered by an option to extend the lease if the lessee is reasonably certain to exercise that option; and also periods covered by an option to terminate the lease if the lessee is reasonably certain not to exercise that option. The options that are reasonably certain to be exercised is a key management judgement that the Association will make. The Association determines the likeliness to exercise the options on a lease-by-lease basis looking at various factors such as which assets are strategic and which are key to the future strategy of the Association.

(q) New and Amended Accounting Policies Adopted by the Company

AASB 2021-2: Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates

The amendment amends MSB 7, MSB 101, MSB 108, MSB 134 and MSB Practice Statement 2. These amendments arise from the issuance by the IASB of the following International Financial Reporting Standards: Disclosure of Accounting Policies (Amendments to IAS 1 and IFRS Practice Statement 2) and Definition of Accounting Estimates (Amendments to IAS 8).

The entity has adopted the amendments to MSB 101 Presentation of Financial Statements which require only the disclosure of material accounting policy information rather than significant accounting policies and therefore policy information which does not satisfy one of the following requirements has been removed from these financial statements.

- Relates to change in accounting policy
- Policy has been developed in the absence of an explicit accounting standard requirement
- Documents an accounting policy choice
- Relates to an area of significant judgement or estimation
- Relates to a complex transaction and is required to explain the treatment to the user
- *AASB 2021-6: Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and other Australian Accounting Standards*

The Entity plans on adopting the amendment for the reporting period ending 30 June 2024. The application of this amendment did not have a material impact on the financial statements but may impact the disclosure of accounting policy information.

Note 2 Revenue and Other Income

The Association's main sources of revenue is from fees paid by people living with disability. The main resource the participant's draw on to pay these fees is the National Disability Insurance Scheme.

Government grants

The Association receives a percentage of its revenue from the Commonwealth government which is used to provide its charitable objectives. The Association has assessed that the associated grant agreement is enforceable and contains sufficiently specific perfonnance obligations on the basis that the agreement specifies the client services to be delivered, the activities to be conducted as well as the timing, location and duration of the service provioins. The Association therefore recognises funding received as revenue under AASB 15. Revenue is recognised as the Association delivers the services.

REVENUE	2024 ($)	2023 ($)
Revenue:		
provision of services	118,648	133,117
NDIS	9,231,288	8,143,210
NDIS Quality & Safeguarding	-	247,697
NDIS COVID 19	33,600	58,360
Grant (Commonwealth) – current	49,596	47,410
Grant {Other Entity) – current	20,000	-
other revenue from operating activities	1,371	10,798
Total revenue	**9,454,502**	**8,640,593**

Other income		
donations received	1,000	1,000
interest income	49,783	13,341
proceeds on sale of property, plant and equipment	7,058	1,263
Total other income	**57,842**	**15,604**
Total revenue and other income	**9,512,344**	**8,656,197**

Note 3 Key Management Personnel Compensation

The totals of remuneration paid to key management personnel (KMP) of the association during the year are as follows:

	2024 ($)	2023 ($)
Key management personnel compensation	362,415	305,376

Note 4 Cash and Cash Equivalents

The totals of remuneration paid to key management personnel (KMP) of the association during the year are as follows:

	Notes	2024 ($)	2023 ($)
Cash at bank – unrestricted		1,197,857	1,538,871
Long-tenn investments – bank deposits		1,600,000	1,019,986
Funds held in trust (HBA Home Account)		163,374	178,803
	13	**2,961,231**	**2,737,660**

Reconciliation of cash

Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows:

Cash and cash equivalents	**2,961,231**	**2,737,660**
	2,961,231	**2,737,660**

Note 5 Accounts Receivable and Other Debtors

	Notes	2024 ($)	2023 ($)
CURRENT			
Income receivable		-	-
Debtors and other receivables		422,583	479,655
Total current accounts receivable and other debtors	13	**422,583**	**479,655**

Note 6 Other Current Assets

	Notes	2024 ($)	2023 ($)
CURRENT			
Prepayments		-	-
		-	-

Note 7 Property, Plant and Equipment

	Notes	2024 ($)	2023 ($)
Computer equipment - as cost		5,255	5,255
(Accumulated depreciation)		(3,105)	(1,353)
		2,150	3,902
Motor vehicles - at cost		-	37,212
(Accumulated depreciation)		-	(36,027)
		-	1,185
Total property, plant and equipment		**2,150**	**5,087**

Movements in carrying amounts

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

	Computer Equipment ($)	Motor Vehicle ($)	Total ($)
Balance at 1 July 2022	-	2,814	2,814
Additions	5,255	-	5,255
Disposals	-	(1,187)	(1,187)
Depreciation expense	(1,353)	(441)	(1,794)
Carrying amount at 30 June 2023	**3,902**	**1,186**	**5,088**
Additions	-	-	-
Disposals	-	(943)	(943)
Depreciation expense	(1,752)	(243)	(1,995)
Carrying amount at 30 June 2024	**2,150**	**-**	**2,150**

Note 8 Accounts Payable and Other Payables

	Notes	2024 ($)	2023 ($)
CURRENT			
Unsecured liabilities:		-	-
Accounts payable		31,540	26,997
Accrued expenses		14,974	26,516
Net GST liability		(31,604}	(18,428)
Payroll liabilities		326,585	339,865
HBA Home Account		163,374	178,803
Other current liabilities		-	701
		504,869	**554,454**

a. **Financial liabilities at amortised cost classified as accounts payable and other payables**	Notes	**2024 ($)**	**2023 ($)**
Accounts payable and other payables			
• total current		504,869	554,454
• total non-current		-	-
		504,869	554,454
Financial liabilities as accounts payable and other payables	13	**504,869**	**554,454**

The average credit period on accounts payable and other payables is 1 month. No interest is payable on outstanding payables during this period.

	Notes	2024 ($)	2023 ($)
CURRENT			
Employee provisions – annual leave entitlements		324,046	291,210
Employee provision – long service leave		196,493	173,279
		520,539	**464,489**
NON-CURRENT			
Employee provisions – long service leave		122,857	77,924
		122,857	77,924
Total provisions		**643,396**	**542,414**

Analysis of employee provisions	**$**
Opening balance at 1 July 2023	542,414
Additional provisions	(289,553)
Amounts used	390,535
Balance at 30 June 2024	**643,396**

Employee provisions – annual leave entitlements
The provision for employee benefits represents amounts accrued for annual leave. Based on past experience, the association does not expect the full amount of annual leave to be settled wholly within the next 12 months. However, the amount must be classified as a current liability because the association does not have an unconditional right to defer the settlement of the amount in the event employees wishes to use their leave entitlements.

Employee provisions - long service leave entitlements
The association recognises a provision for employee long service leave entitlements once an employee has completed 4 years of service. Once the employee has completed 7 years of the service the related long service leave provision is classified as current.

Note 10 Right-of-use Assets

The Association's lease portfolio includes a building.

(a) Short term lease

The Association entered into a extension of a five-year lease with the Department of Human Services. The lease payments are $ 33,242 per annum, payable monthly. Due to the remaining lease period being short term the rental payments are recognised solely in the statement of comprehensive income. This lease is measured at cost in accordance with the Association's accounting policy as outlined in Note 1.

i) AASB 16 related amounts recognised in the statement of profit or loss	2024 ($)	2023 ($)
Short-term leases expense	33,242	29,549

i) Total future lease payments at the end of the reporting period

	2024 ($)	2023 ($)
No later than 1 year	-	19,699
Between 1 and 5 years	-	-
Greater than 5 years	-	-
Total future lease payments	**-**	**19,699**

Note 11 Events after the Reporting Period

The Board is not aware of any significant events since the end of the reporting period.

Note 12 Related Party Transactions

	2024 ($)	2023 ($)
During the year ended 30 June 2024 entered into a contract with Cornerstone Alliance Pty Ltd for which Sunita Miranda acts as managing director, to provide marketing and engagement activities.	**58,333**	**60,833**

Transactions between related parties are on normal commercial terms and conditions no more favourable than those in the open market.

Note 13 Financial Risk Management

The Association's financial instruments consist mainly of deposits with banks, local money market instruments, investments in listed shares, receivables and payables, and leases liabilities.

The totals for each category of financial instruments, measured in accordance with MSB 9: Financial Instruments, as detailed in the accounting policies to these financial statements, are as follows:

	Notes	2024 ($)	2023 ($)
Financial assets			
Financial assets at amortised cost			
• cash and cash equivalents	4	2,961,231	2,737,660
• accounts receivable and other debtors	5	422,583	479,655
Total financial assets		**3,383,814**	**3,217,315**
Financial liabilities			
Financial liabilities at amortised cost:			
• accounts payable and other payables	8	504,869	554,454
Total financial liabilities		**504,869**	**554,454**

Note 14 Auditor's Remuneration

	2024 ($)	2023 ($)
Remuneration of the auditor:		
• auditing or reviewing the financial statements	6,500	6,500
• taxation services	-	-
• other	-	-
	6,500	**6,500**

Note 15 Association Details

The registered office of the association is:
HOMEPLACE LIVING SUPPORTS INCORPORATED
19 - 21 Belmore Terrace
WOODVILLE SA 5011

The principal place of business is:
HOMEPLACE LIVING SUPPORTS INCORPORATED
19 - 21 Belmore Terrace
WOODVILLE SA 5011

BOARDS' DECLARATION

The Board of HomePlace Living Supports Incorporated have determined that the association is not a reporting entity because there are no users dependent on general purpose financial statements. These financial statements therefore have been prepared in accordance with the accounting standards described in Note 1 to the financial statements.

In the opinion of the Board of HomePlace Living Supports Incorporated:

1. The accompanying financial statements and notes of HomePlace Living Supports Incorporated are in accordance with the Australian Charities and Not-for-profits Commission Act 2012, Australian Charities and Not-for-profits Commission Regulation 2013 and other mandatory professional reporting requirements, including:
   a. Giving a true and fair view of its financial position as at 30 June 2024 and of its performance for the financial year ended on that date.

2. There are reasonable grounds to believe that HomePlace Living Supports Incorporated will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of Board made pursuant to Section 60. 15 (2) of the Australian Charities and Not-for-profits Commission Regulation 2013.

Signed: BRADEN NAYLOR, CHAIRPERSON, BOARD OF MANAGEMENT.

Dated: 26 SEPTEMBER 2024

Signed: T. Jacka TONY JACKA TREASURER, BOARD OF MANAGEMENT

Dated: 26 SEPTEMBER 2024

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AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 60-40 OF THE ACNC Act 2012

To the Board of HomePlace Living Supports Incorporated

In accordance with Subdivision 60-C of the Australian Charities and Not-for-profits Commission Act 2012, I am pleased to provide the following declaration of independence to the board of HomePlace Living Supports Incorporated.

As lead auditor for the audit of the financial report of HomePlace Living Supports Incorporated for the year ended 30 June 2024, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2024, there have been:

i. no contraventions of the auditor independence requirements 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.

Debra Arnold CPA
Director
Registered Company Auditor # 45005

Date: 19 August 2024

HomePlace
LIFESTYLE SUPPORT
FOR INDIVIDUALS WITH A DISABILITY

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