



2022-23

Annual **Report**





The HomePlace Way



Regard for the unique identity of the individual.

Respect



Being honest and reliable.

Trust



Protection against abuse, violence, neglect and exploitation.

Safety

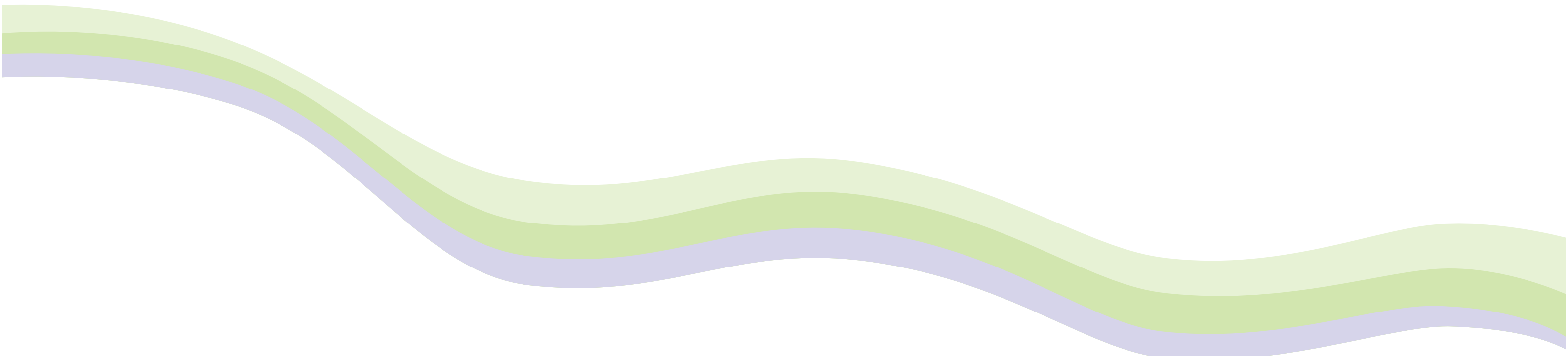


Achieving outcomes by working together.

Partnership

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Chairperson's Report

The last twelve months saw HomePlace make significant progress in delivering our Strategic Plan and our four key goals of Quality at the Core, Growing the HomePlace community and supports, Partnerships and Collaborations and ensuring HomePlace thrives over the long-term. The achievement of positive and lasting outcomes for those we support and striving to continuously improve the quality of our services is central to our organisation. Quality at the Core is the first goal within our Strategic Plan, and to ensure this goal is achieved, HomePlace continued to find ways to listen to our participants and staff during the year and to challenge ourselves to do better.

The Independent Visitor program continued during the year and provided the Board and management with invaluable insights into the quality of outcomes HomePlace is providing to those we support. We welcomed Leslie Wightman as our second Independent Visitor, to supplement the work of Tony Rankine. The ongoing work of Our Voice SA and its mentoring of HomePlace's

Peer Network Group also provided a wealth of feedback and ideas to improve our services, as did our Family Forums. We remain very proud of these initiatives, and we continue to hope they will be an example for other organisations to follow.

Looking forward, an expanded HomePlace Listens project is planned for the coming year, which will involve deep conversations with those we support to identify the extent to which HomePlace is achieving its mission and look to identify ways to improve outcomes for those we support.

On the goal of Growing our Community, we welcomed five new participants during the year. We continue to welcome participants as and when we can, ensuring that we continue to deliver supports to every HomePlace participant consistently and in the "HomePlace Way".

Welcoming more participants into our community also meant growth in the number of people we employed during the year. Additional investment was made in staff development and training programs above minimum mandated requirements, to ensure we continue to deliver the highest quality of care and support. A new Learning Management System is also being implemented to enable easier access to learning opportunities for all staff.



Our systems and processes continued to evolve and mature over the year, included an improved quoting system, new billing processes and automated timesheets.

On the goal of Partnerships and Collaborations, HomePlace has been actively building relationships with like-minded providers and continues to build on the new collaboration with housing provider New Dawn Housing. We built upon long standing relationships with other housing providers such as Unity, Access2Place and InHousing, with the aim of increasing the options that current and potential new participants have for creating living spaces that they are proud to call home.

The financial sustainability of HomePlace is critical to ensuring services can continue to be provided to our community and to allow investment in initiatives to improve the quality of our services. HomePlace maintained a strong financial position throughout the year, with an underlying operating surplus that was boosted by a one-off COVID related government support. Prudent financial management provides HomePlace the capacity to continue to invest in our people, systems and services in the coming year.

The year also brought some changes in the makeup of the Board. We farewelled Leslie Wightman from the Board of Management and we thanked her for her contribution over 13 years. Leslie provided an immense contribution to HomePlace and was an unwavering champion of HomePlace's values through her chairing of the Quality and Culture Committee and her roles as Secretary and Deputy Chair at various times during her tenure on the Board. Leslie continues to have an involvement with HomePlace through her work as one of our Independent Visitors.

We welcomed Nancy Hermesen as a new seconded member to the Board of Management. Nancy has a long association with HomePlace, with a family member having been supported by HomePlace for many years. Nancy previously served on the Board approximately two decades ago.

Nancy brings a deep understanding of the needs of people living with a disability and is highly respected in the health care governance field, which supplements and complements the existing skills and experience of the Board of Management.

I would like to thank our Chief Executive, Julie Bowman, and all the staff at HomePlace for the fantastic job they have all done over the past year. I would also like to thank the members of the Board of Management, who volunteer their time and expertise to ensure HomePlace continues to provide the highest quality of services and improve the lives of the people we support.

Braden Naylor

Chairman,
HomePlace Board of Management



Chief Executive's Report

oneHomePlace is the name we give to six monthly HomePlace staff meetings. These focus intentionally on providing our staff with the opportunity to connect, to share ideas and to learn from one another in our goal of providing **responsive personalised compassionate support** for and with people living with disability. We try to have a theme for each of these sessions.

The themes during 2022-23 highlight what we are passionate about at HomePlace – providing **quality support that empower participants to live lives of meaning to them, and where we can create or strengthen roles that participants have at home and in their communities.** Our 'Top 10 tips for providing great support' booklets and interactive sessions on Social Role Valorisation (SRV) were highly valued by our staff, enabling them to take the calibre of their support to a new level.



Our quality recognised

Our dedication to quality support in the HomePlace Way, and commitment to the highest standards of governance and operational management were recognised by the NDIS Commission's auditors in November 2022, recognising compliance across NDIS Practice standards and quality indicators at our mid-term audit.



Strategy

Early in the year, we set ourselves a number of 'measures of success' for each of our Strategic Goals:



Strategic Goal 1
Quality at the Core



Strategic Goal 3
Partnerships & Collaborations



Strategic Goal 2
Growing the 'HomePlace community' and supports



Strategic Goal 4
Thriving over the long term

The most powerful illustration of our 'Quality at the Core' goal, is in the achievements of the people we support. New experiences, doing things more independently, with more confidence, actively belonging in community, have been enjoyed by many of the people we support during the year, including:

- Establishing their own T-shirt design business
- Leaving one job and starting another
- Competing at local, state and national sporting competitions
- Having parents over for dinner, preparing the menu and food
- Exhibiting art work at public exhibitions
- Completing intricate long-stitch
- Installing HomePlace signage
- Moving house
- Learning to cook
- Trying new work experiences
- Performing at the Fringe
- Cooking pizza independently
- Catching the train for the first time ever
- Swimming at the pool and at the beach
- Speaking at HomePlace events
- Signing at HomePlace events
- Re-establishing connections with family members
- Learning the rules of the road
- Riding a bike
- Joining and participating in a local community centre's social group
- Living life, while navigating the varying impacts of COVID-19.



Quality at the Core continued to be the driving force of our strategic direction. We persisted in improving systems, processes and practice to grow the positive impact and experience of our support by participants.





Growing the HomePlace community

Cautious gradual growth while maintaining quality support continued to be an aim. During 2022-23 we provided supports to 59 participants around Adelaide. The number of support hours we provided grew on average by 300 per month. In addition to the people we support, our staff are our greatest asset. Our workforce grew beyond the 100 mark.



Partnerships and Collaborations

We continued to build on our collaborations with housing providers. During the year, we were excited to partner with Nuago to strengthen the security of our IT data and systems, and to equip staff with the tools and information technology and communication systems they need to work effectively.



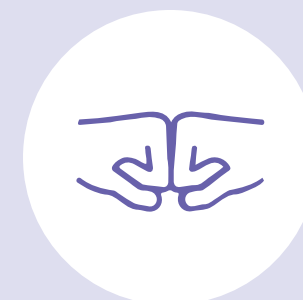
Thriving over the long term

The results of two years of intensive effort in improving our financial management and service operations has resulted in a healthy surplus for the year. Noting that the surplus includes a one-off payment from the NDIA to cover additional compliance costs and costs associated with the Covid-19 pandemic, our finances are in a strong position. In the year ahead, we plan to reinvest this surplus into our staff and their development.





The Place I Call Home



Respect



Trust



Safety



Partnership

Making HomePlace better

Continuous improvements, learning from and listening to the people who Homeplace exists for are fundamental to our culture. We have been grateful to receive 48 pieces of feedback (31 compliments and 17 complaints) from a selection of participants, family members and collaborating service organisations during the year.

We look forward to continuing to partner with participants and

their families, guardians, support coordinators and other providers, as we strive to continuously improve and deliver on the HomePlace mission to

support independence and inspire confidence in people with disability to live engaged and meaningful lives that communities value.

Julie Bowman
Chief Executive



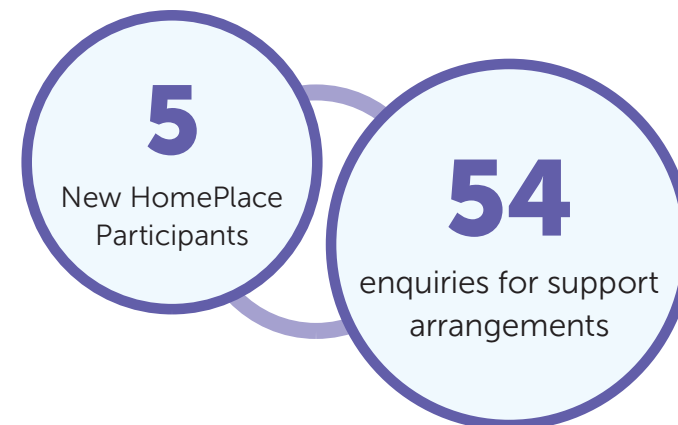


Strengthening **HomePlace** and building the **confidence** and **independence** of the participants we support is the focus of everything we do. Making a **positive** difference to people's lives using the **HomePlace Way** is the aim of all staff at HomePlace.

Service Delivery Report

During the year, HomePlace welcomed five new individuals who received a variety of supports in their home and community.

We received 54 enquiries seeking information or requesting HomePlace for a variety of support arrangements.



2 Enquiries
Regarding Supports
for Children



1 Enquiry
For Day Options



1 Enquiry
For Service Offerings



5 Enquiries
For Housing



24 Enquiries
For Supported
Independent Living



20 Enquiries
For Community
Participation



1 Enquiry
For Short Term
Accommodation

Each relevant enquiry was reviewed by members of the Leadership team at our weekly huddle. HomePlace's capacity to provide quality support in the quantity, type and timing requested, while ensuring quality of support could be maintained for current participants, was evaluated for each enquiry.

Key criteria used in reviewing enquiries, included:

- Matching our expertise in person-centred support especially for people with an intellectual disability or cognitive impairment.

- Staying true to our quality service model including providing support to a maximum of two people with disability sharing a home.
- Alignment to current NDIS registration groups.
- Aligning staff skill, interests and community networks.

Data from these enquiries shows that word of mouth/partnership/connection with HomePlace is the strongest avenue for enquiries and new referrals. 16 of the enquiries came from either an internet search or direct from our website. 22 of them came from some form of existing connection to HomePlace, including repeat referrals from some Support Coordinators.

During the year, we provided

103,616
hours of support.

This compares to 100,214 hours we were contracted to provide, at the start of the year. This 3,400 increase was largely due to current participants requesting more support hours.

During 2022-2023, our staff travelled to provide support to participants who live in a far wider area including the northern, southern and inner eastern suburbs.

Quality at the Core

HomePlace's ongoing commitment to quality being at the core of all we do is displayed in many different forms. One of the ways HomePlace displays quality is in the training we provide to our staff so that they can provide effective support in the way each person would like to have it.

Over the last 12 months one of the training sessions that we delivered to ALL HomePlace staff (including the HomePlace Office team), was around Social Role Valorisation (SRV). Ensuring the philosophy of SRV is embedded in all we do is our priority. The importance of valued roles, belonging to community, being connected to others, choices, control, having relationships outside of paid staff are all vital in enabling people living with disability to lead a good life.

SRV session #1 was about creating valued roles and or expanding existing ones, such as the role of son or daughter, neighbour, tenant, housemate, community member,

volunteer or employee. Staff explored what valued roles they have in their lives and compared that to someone they support. Staff then looked at ways they could enhance an individual's role, such as supporting someone to send birthday cards to family members, share their homegrown fruit or vegetables with their neighbours, or become a member at the local library.

SRV session #2 focussed on exploring image and image projection – both the negative and the positive.

From this:



To this:



Restrictive Practices

In May of 2022 the South Australian Restrictive Practices Authorisation scheme started. This means that HomePlace, and other South Australian providers need to seek approval and report on any restrictive practices that are in place in any support arrangements for a participant. This added an extra layer of safeguarding and monitoring of restrictive practices for people living with disability.

HomePlace has successfully updated all the requirements for the new system and the relevant legislative requirements. As part of the approval process, it was another opportunity to review any current restrictive practices that were in place for any of the people we support and ensure they were being used as prescribed and as per legislation.

We are pleased to report that in the 2022-2023 financial year we were able to remove two restrictive practices that were in place.

There is a lot of work that goes on behind the scenes to follow up and review these practices. I would like to take this opportunity to thank all those involved in the careful, thoughtful, and meticulous way that these restrictive practices are reviewed by the HomePlace team, connecting and working alongside everyone involved and ultimately leading to quality supports, with more choice and control for each individual.

Glenn Stanton

Executive Manager, Participant Services and Quality





Introducing Kane

Two years ago, Kane made a courageous move out of his family home and into his own place, setting the stage for a journey of independence and growth.

Living in his own home for the past two years has opened doors to new experiences and responsibilities for Kane. With the support of his team, he has been encouraged to take on household tasks, such as assisting his support workers in hanging out the washing and vacuuming the floor. These seemingly simple activities hold great significance for Kane as they empower him to take ownership of his living space and contribute to its upkeep.

During the week, Kane attends a day activity program that allows him to engage in various meaningful activities and to develop his skills. But it's the weekends that hold a special place in his heart. Every Saturday, he embarks on small adventures, taking

train rides to explore new places and visiting the local shopping centre. Kane enjoys going out with his dad and his young cousins, driving to places like Pt Adelaide and stopping at McDonald's for a snack. These outings provide him with a sense of freedom and the opportunity to connect with the world around him.

To mark his 30th birthday last year, Kane threw a party and invited his friends and family to share in his milestone celebration. It was a testament to his spirit and determination, as well as a reflection of the love and support that surrounded him. Surrounded by laughter, music, and heartfelt well-wishes, Kane celebrated how far he has come.



Matthew Peterson
Senior Coordinator





Remembering Peter George Woods

9 July 1959 – 13 March 2023

Peter was a man who lived his life with a joyful spirit and a heart full of compassion. He had a contagious sense of humour that could brighten anyone's day, and his caring nature touched the lives of those around him. For 31 years, he shared a deep and loving bond with his wife, Debbie, making every moment together a cherished memory.

Peter had a passion for footy, and his heart belonged to Port Power. He followed their triumphs and challenges, cheering them on with enthusiasm and pride.

Beyond his love for football, Peter had a special place in his heart for the Salvation Army. You would always find Peter sitting in the front row next to the church band ready to conduct the band, he never missed a beat.

Peter's journey on this Earth reached its end. His passing has left a void in the lives of those who knew him, as his light was extinguished far too soon. However, the memories he created and the love he shared will forever remain in our hearts.

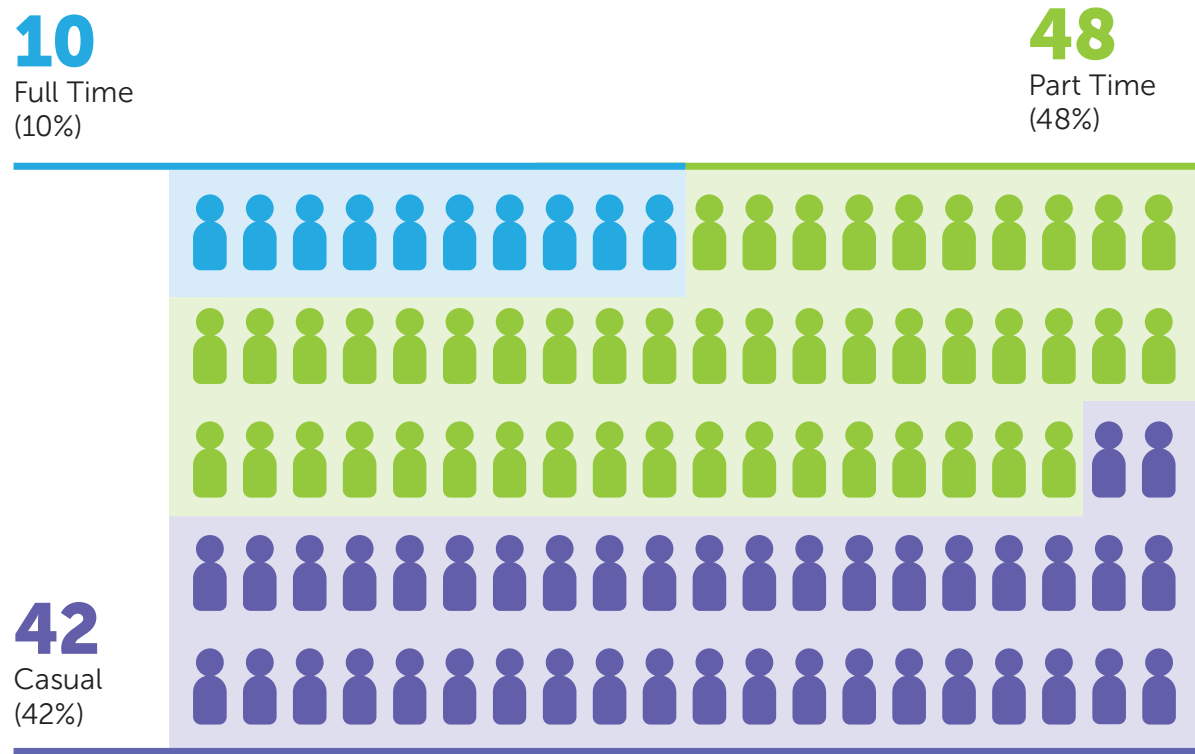
Peter, may your laughter echo through the heavens above.

Fernanda Hannam
Senior Coordinator



Behind the Scenes at HomePlace

In addition to the participants we support, HomePlace’s key asset is our staff.
At 30 June 2023 HomePlace employed 100 staff:



We welcomed new members to the HomePlace Office team.

Karen Doak
Accountant

Vicki Jain
HR and MYP Assistant

Tony Palombi
Senior Coordinator

Anna Dashti
Senior Coordinator

Our senior support worker roles have grown by three to ensure that consistent supervision is provided for all the participants we support.

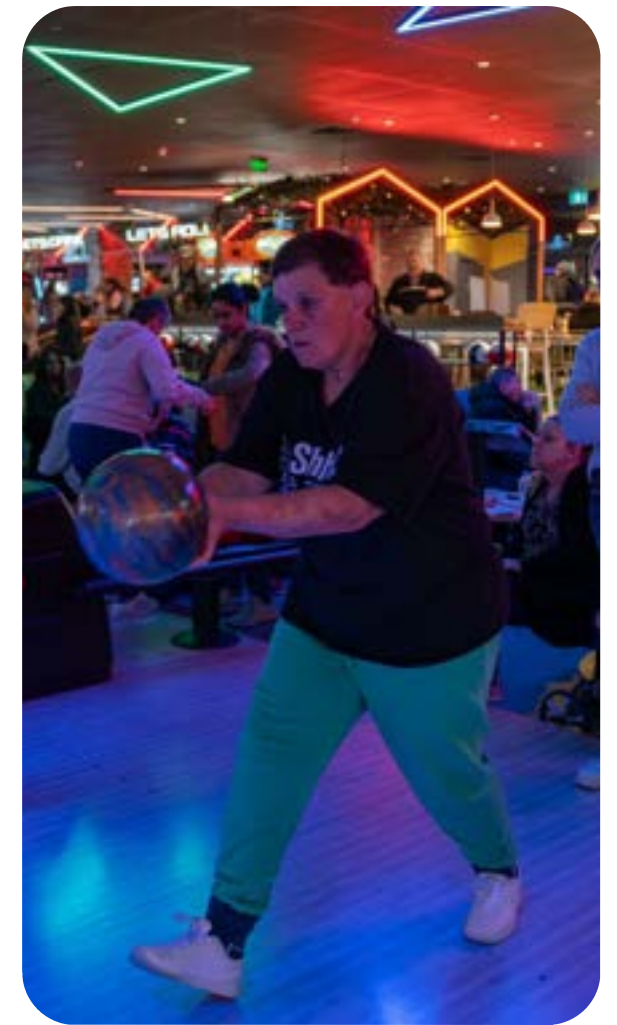
We welcomed a number of new support staff, some new to the disability sector and some seasoned professionals.

Staff Training

Over and above our mandated training for direct support staff, we continue to provide training to enhance and further develop skills. Examples include:

Type of Training	No. of Staff Completed
Supporting People to remain Infection free	94
Infection Control – COVID 19	97
Epilepsy Management	34
Enteral feeding and management	27
2023 Person-centred Active Support (Intensive)	17
Positive Behaviour Support	47
Ostomy	18
Staff Induction, including an intro to Active support	22
NDIS Worker Orientation module – Quality, safety and you	99
NDIS Worker Orientation module – New Worker	50
NDIS Worker Orientation module – Supporting Effective Communication	7
NDIS Worker Orientation module – Supporting Safe and Enjoyable Meals	13
I’m alert in food safety	97
Assisted Breathing Devices (CPAP)	5
Bullying and Harassment	98
SRV 1 (Oct/Nov 2022)	57
SRV 2 (March 2023)	64
Top 10 Tips to providing great support in the HomePlace Way	88

Megan Starr
HR Partner



Mel's Story



Mel lives in her unit with her cat Kingsley. Mel has become close friends with her neighbours in the unit complex.

Mel has worked in many different jobs, but now she enjoys a peaceful life at home with Kingsley.

Mel finds solace in her garden and spends a lot of time there because it helps her relax. She takes pride in her beautiful plants and often

shares cuttings with her friends. Sometimes, even her support workers get lucky and receive a cutting to try growing the plant themselves.

Mel is a talented ten-pin bowler. She has travelled all across Australia to participate in tournaments and has won numerous trophies that she proudly displays at home.

Cooking is one of Mel's passions, and she loves trying out different recipes. Some turn out better than others, but she never hesitates to give it a shot. She enjoys the process and the opportunity to experiment in the kitchen.

When the weather allows, Mel likes to go for bike rides to the local shops. Mel owns a dragster/cruiser bike, it's a fun way for her to get around and enjoy the outdoors. Mel has been doing riding lessons to enhance her confidence.

Mel leads a fulfilling life, filled with gardening, bowling, cooking, and adventures on her bike. She cherishes her friendships and the simple joys that each day brings.

Mel recently celebrated a milestone birthday with friends and support workers at the Lockleys Hotel in May.

Lisa Jenkins
Senior Coordinator



HomePlace Events

The people we support often ask us: "when is the next event?"

The last 12 months have seen many exciting and fun events at HomePlace.

19th August 2022

HomePlace Has Got Talent

This event was run online due to the impact of Covid. We all "met virtually" logging into Microsoft 'TEAMS' at 5pm. The night started with everyone in their own homes joining in to take part in some quizzes using the Kahoot Platform. This was a fun activity with everyone sharing their knowledge to answer questions.

We then stopped for dinner with everyone, simultaneously, enjoying the pizzas delivered to our individual homes – virtually sharing a meal together.

We then joined together again to watch the HomePlace Has Got Talent videos showcasing the amazing talents of our participants.

We saw:

- Art from Bronwyn, Julie C, Mikhaila, Roger and Megan B. With the winner announced as Bronwyn!
- Performing Artists Carolyn, Georgia and Jack. This section was won by Carolyn.
- Entries in the Best Knitting or Craft category, Tricia and Kobi. This was won by Kobi.
- Athletes Craig S, David Mc and Justine, with the winner being judged as David Mc.
- Best Cooking demonstration nominees, Kobi, Jacqui and Phillipa. This section was won by Phillipa.
- The most Unique Talents of Milan and Tarsh. Milan was awarded the winner of this section.
- Two talented pets. Val entered her beautiful Budgie "Diamond" and one of our staff, Jinny, entered her dogs. The winner was Val with "Diamond".

All the winners were announced including the quiz winners Team Mieke and Team Mustang (Justine H).



21st October 2022

AGM at HomePlace – under the marquee

On the 21st October at 5.30pm we held our AGM on the lawns in front of the HomePlace office in Woodville. On a beautiful spring evening, we conducted the official part of the Annual General Meeting for 2022 with Sunita Miranda and Braden Naylor being re-nominated and endorsed for a further three year term and the Annual Report for 2021 – 2022 being presented.

As Leslie Wightman was stepping down from her position on the HomePlace Board, we thanked her for her service. Following the Treasurer's Report and the appointment of the Auditor for 2022/2023, the formal meeting concluded.

The medals for the HomePlace Has Got Talent awards were presented, and then the Staff awards.

Staff Awards

HomePlace Way

Winner – Chloe Gibbs

Runner Up – Gisela Sanchez Torres

Partnership Award

Winner – Mario Van Antwerpen

Runner Up – Julie Cronin

Independence

Winner – Lisa Jenkins

Runner Up – Mark's team

Trust

Winner – Mitul Desai

Runner Up – Vik Gupta

Respect

Winner – Miriam Johnson

Runner Up – John Jacob

Safety

Winner – Megan and Mikhaila's team

Runner Up – Tony Palombi





2nd December 2022

Christmas Party at Lakes Resort

On Friday 2nd of December we celebrated Christmas / End of 2022 at the Lakes Hotel at West Lakes.

Recognition of Service Awards were presented to:

- Soni, Mary, Kayla T and Marko for 5 years of service
- And for an impressive 15 years, Rosten was acknowledged.

Dinner was served with roasts, veggies and salads being enjoyed by all.

The night ended with some incredible moves on the dancefloor as well as prize and present-giving.





14th April 2023 Autumn BBQ

The final event for this financial year was our Autumn BBQ event. This was a night of games and BBQ food.

A scavenger hunt, a game of bingo and a trivia quiz were played.

The catering team was led by our Senior Coordinators, and staff members Chrissie, John LaTorre, volunteer from the Lions Club, and participants Nick and Roger.





Peter's Story

Peter, with his vibrant and engaging personality, loves going out and actively participating in various activities.

Being an active member of the Port Adelaide Football Club, Peter connects with like-minded individuals who share his passion. He diligently attends all the home games for Port Power at the Adelaide Oval and occasionally catches Magpie games at the Alberton Oval. Peter takes pleasure in visiting the club, having lunch, and often chooses this venue to celebrate his birthday with friends.

Peter's favourite place is the community he belongs to. Most Sundays, he can be found at Port

Life Church, a local congregation, where he relishes in meeting people, enjoying a milkshake at the café, and engaging in sports discussions. If Peter happens to miss a Sunday, the churchgoers will undoubtedly take notice, highlighting the strong connection he has with others. Moreover, whether it's attending the Royal Adelaide Show or the Semaphore Festival, Peter eagerly embraces the festivities.

All these outings create cherished memories for Peter, which he frequently shares in conversation. When he's not actively involved in his community, Peter finds solace and relaxation in the comfort of his own home.

Tony Palombi
Senior Coordinator



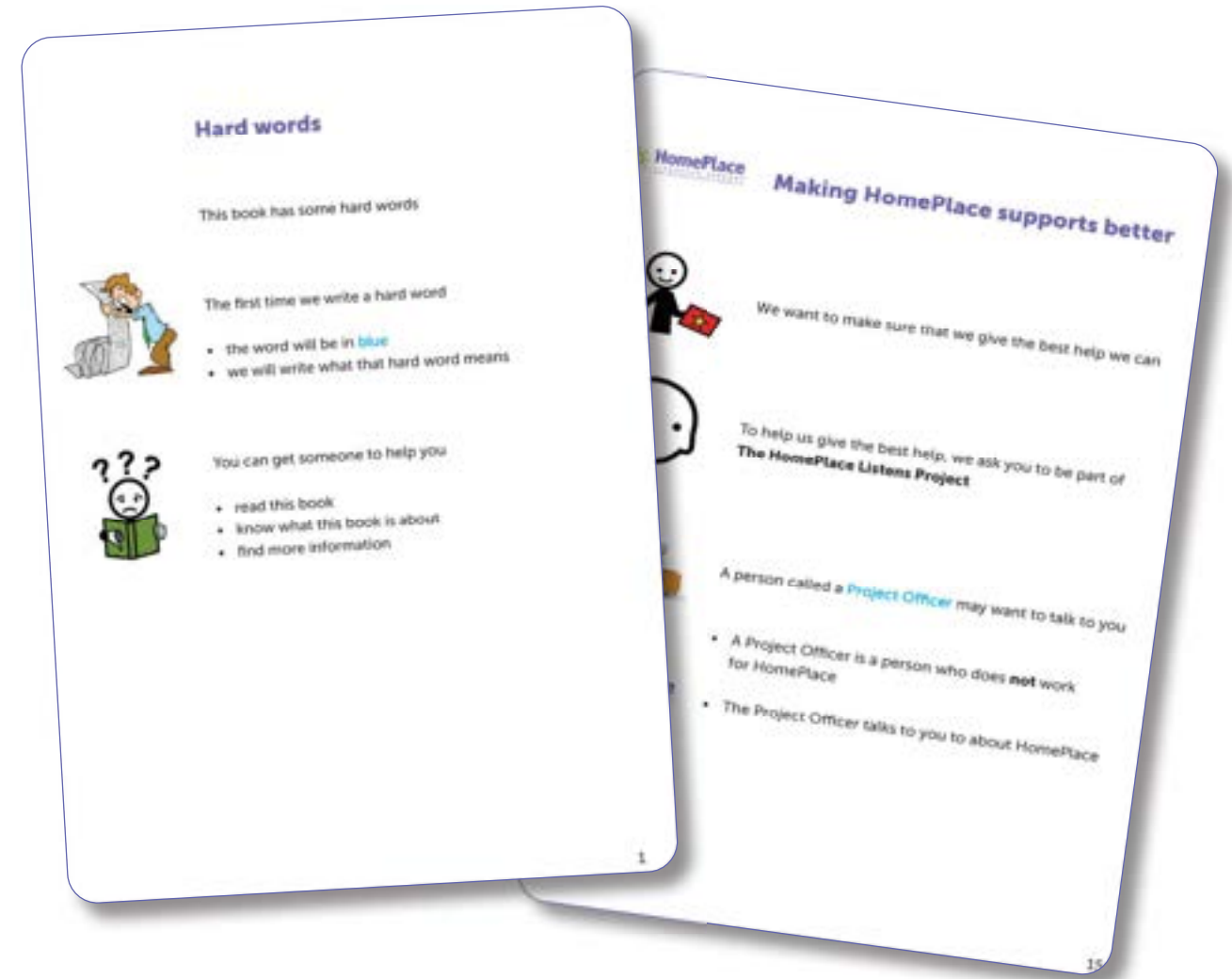


Easy English / Easy Read project

Improving the accessibility, inclusivity and clarity of our communications was and continues to be a focus. Ensuring that participants have information in a format they can understand and act upon is essential in them being able to have informed choice and to have a leading voice in the decisions that affect them. Following participating in some "Easy English/Easy read" training, we have embarked upon a commitment to transform our documents into an Easy English or Easy Read format.

Examples of documents that have been produced to increase access to information for our participants include:

- Easy English Staff Awards
- Participant Welcome Pack (Easy Read)
- Homeplace Service Agreement Package (Easy Read)
- Easy English Complaints Policy
- Easy English Privacy Policy



We were supported by the Homeplace Peer Network group facilitated by Our Voice SA who were consulted and provided valuable improvement suggestions regarding the documents produced.

Following an introduction to ChatGPT by Sam Paor, Founder and Director of the Growing Space, we are also exploring how A.I. can accelerate Easy English/Read document creation.

Pam's story about generosity and creativity

Pam has a passion for collecting photo frames and filling them with photos, cards, fabrics or pictures from books. She has a keen eye for detail and an adventurous spirit that leads her to different op shops to find treasures. She matches these precious finds with the perfect frames, transforming them into beautiful works of art. She has a heart as big as the frames she collects and wants to

share her creations with others. Pam wants to give some of her framed pictures away as gifts to her dearest friends, knowing that the joy they would bring would be priceless.

Pam also likes selling her beautifully framed pictures at a local fair or shed sale, with the intention of using the funds for a well-deserved holiday.

Anna Dashti
Senior Coordinator



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 2023 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 \$752,256 for the year ended 30 June 2023. The operating surplus includes a one-off NDIA payment of \$247,697 in recognition of COVID-19 support costs and increasing NDIS Commission compliance costs that was received in August 2022. The report also shows an increase in our cash balance and 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: 67 505 353 553

**Financial Report For The Year Ended
30 June 2023**

HOMEPLACE LIVING SUPPORTS INCORPORATED

BOARD REPORT

Your Board submit the financial report of the HOMEPLACE LIVING SUPPORTS INCORPORATED for the financial year ended 30 June 2023.

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	Board Member	Appointed 29-08-2022
Nancy Hermsen	Board Member	Appointed 27-02-2023
Karen Rogers	Board Member	
Michael Lowe	Board Member	
Sunita Miranda	Board Member	
Gina Marchetti	Board Member	
Leslie Wightman	Board Member	Resigned

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 2023, 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 \$ 60,833 (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 2023 was a surplus of \$ 752,276 (2022 \$ 198,389).

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



Braden Naylor (Chair)



Anthony Jacka (Treasurer)

Dated this 20th day of September 2023



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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 2023, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023, there have been:

- no contraventions of the auditor independence requirements of the *Australian Charities and Not-for-Profits Commission Act 2012* in relation to the audit; and
- no contraventions of any applicable code of professional conduct in relation to the audit.



Debra Arnold CPA
Director
Registered Company Auditor # 45005

Date: 21 August 2023



Statement of Profit or Loss and other Comprehensive Income

For the year ended 30th June 2023

	Notes	2023 (\$)	2022 (\$)
Revenue	2	8,640,593	7,370,011
Other income	2	15,604	1,568
Employee expenses		(7,386,860)	(6,566,054)
Client expenses		(150,333)	(240,232)
Depreciation expenses		(1,795)	(1,284)
Occupancy expenses		(35,605)	(29,549)
Administration expenses		(183,769)	-
Other expenses		(145,559)	(336,071)
NET CURRENT YEAR SURPLUS		752,276	198,389

Other comprehensive income

Other comprehensive income	-	-
Total other comprehensive income for the year	-	-
Total comprehensive income for the year	752,276	198,389
NET CURRENT YEAR SURPLUS	752,276	198,389
TOTAL COMPREHENSIVE INCOME	752,276	198,389

The accompanying notes form part of these financial statements.

Statement of Financial Position

As at 30th June 2023

	Notes	2023 (\$)	2022 (\$)
CURRENT ASSETS			
Cash and cash equivalents	4	2,737,660	1,836,289
Accounts receivable and other debtors	5	479,655	488,440
Other current assets	6	-	1,083
TOTAL CURRENT ASSETS		3,217,315	2,325,812
NON-CURRENT ASSETS			
Property, plant and equipment	7	5,087	2,814
TOTAL NON-CURRENT ASSETS		5,087	2,814
TOTAL ASSETS		3,222,402	2,328,626
CURRENT LIABILITIES			
Accounts payable and other payables	8	554,454	523,140
Employee provisions	9	464,489	365,693
TOTAL CURRENT LIABILITIES		1,018,943	888,833
NON-CURRENT LIABILITIES			
Accounts payable and other payables	8	-	-
Employee provisions	9	77,924	66,535
TOTAL NON-CURRENT LIABILITIES		77,924	66,535
TOTAL LIABILITIES		1,096,868	955,368
NET ASSETS		2,125,534	1,373,258
EQUITY			
Retained surplus		2,125,534	1,373,543
Prior period adjustment		-	(285)
TOTAL EQUITY		2,125,534	1,373,258

The accompanying notes form part of these financial statements.

Statement of Changes in Equity

For the year ended 30th June 2023

	Notes	Retained Surplus (\$)	Total (\$)
BALANCE AT 1 JULY 2021		1,175,154	1,175,154
Comprehensive income			
Net surplus for the year		198,389	198,389
Other comprehensive income for the year		-	-
Prior period adjustment		(285)	(285)
Total comprehensive income of the association for the year		198,104	198,104
BALANCE AT 30 JUNE 2022		1,373,258	1,373,258
BALANCE AS 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		-	-
Total comprehensive income of the association for the year		752,276	752,276
BALANCE AT 30 JUNE 2023		2,125,534	2,125,534

The accompanying notes form part of these financial statements.

Statement of Cash Flows

For the year ended 30th June 2023

	Notes	2023 (\$)	2022 (\$)
CASH FLOWS FROM OPERATING ACTIVITIES			
Grants (Commonwealth) operating received		47,410	-
Donations received		1,000	-
Payments to suppliers and employees		(7,738,090)	(7,823,793)
Interest (unrestricted) received		13,341	1,568
NDIS and other service revenue received		8,569,397	7,235,929
Other income received		11,118	-
Net cash provided by / (used in) operating activities		904,176	(586,296)
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant and equipment		2,450	-
Purchase of property, plant and equipment		(5,255)	-
Net cash provided by / (used in) investing activities		(2,805)	-
Net increase/(decrease) in cash held		901,371	(586,296)
Cash and cash equivalents at beginning of financial year		1,836,289	2,422,585
Cash and cash equivalents at end of financial year	4	2,737,660	1,836,289

The accompanying notes form part of these financial statements.

Notes to the financial statements

For the year ended 30th June 2023

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 AASB 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:

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

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

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

At inception of a contract, the Association assesses if the contract contains or is a lease. If there is a lease present, a 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 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.

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 goods sold 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 non-current 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 AASB 9, AASB 16, AASB 116, AASB 1058 and AASB 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 AASB 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 likelihood 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 2022-3: Amendments to Australian Accounting Standards – Illustrative Examples for Not-for-Profit Entities accompanying AASB 15

AASB 2022-3 amends the Australian illustrative examples for not-for-profit entities accompanying AASB 15 Revenue from Contracts with Customers to illustrate how AASB 15 applies to the recognition and measurement of upfront fees. The amendments do not change the requirements of AASB 15.

The Basis for Conclusions also document the Board's decision to retain the accounting policy choice on an ongoing basis for NFP private sector lessees to elect to initially measure a class of ROU assets arising under concessionary leases at cost or at fair value. The adoption of the amendment did not have a material impact on the financial statements.

AASB 2020-3: Amendments to Australian Accounting Standards – Annual Improvements 2018–2020 and Other Amendments

The Entity adopted AASB 2020-3 which makes some small amendments to a number of standards including the following: AASB 1, AASB 3, AASB 9, AASB 116, AASB 137 and AASB 141.

The adoption of the amendment did not have a material impact on the financial statements.

AASB 2021-7a: Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections

AASB 2021-7a makes various editorial corrections to a number of standards effective for reporting periods beginning on or after 1 January 2022. The adoption of the amendment did not have a material impact on the financial statements.

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 performance 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 provisions. The Association therefore recognises funding received as revenue under AASB 15. Revenue is recognised as the Association delivers the services.

	2023 (\$)	2022 (\$)
REVENUE		
Revenue		
— provision of services	133,117	-
— NDIS	8,143,210	7,311,742
— NDIS Quality & Safeguarding	247,697	-
— Grant (Commonwealth) – current	47,410	44,234
— NDIS COVID-19	58,360	-
— other revenue from operating activities	10,798	14,035
Total revenue	8,640,593	7,370,011
Other income		
— donations received	1,000	-
— interest income	13,341	1,568
— proceeds on sale of property, plant and equipment	1,263	-
Total other income	15,604	1,568
TOTAL REVENUE AND OTHER INCOME	8,656,197	7,371,579

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:

	2023 (\$)
Key management personnel compensation	305,376

NOTE 4: CASH AND CASH EQUIVALENTS

	Notes	2023 (\$)	2022 (\$)
Cash at bank - unrestricted		1,538,871	634,599
Long-term investments - bank deposits		1,019,986	1,017,442
Funds held in trust (HBA Home Account)		178,803	184,248
	13	2,737,660	1,836,289
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		2,737,660	1,836,289
		2,737,660	1,836,289

NOTE 5: ACCOUNTS RECEIVABLE AND OTHER DEBTORS

	Notes	2023 (\$)	2022 (\$)
CURRENT			
Income receivable		-	306,870
Debtors and other receivables		479,655	181,570
Total current accounts receivable and other debtors	13	479,655	488,440

NOTE 6: OTHER CURRENT ASSETS

	Notes	2023 (\$)	2022 (\$)
CURRENT			
Prepayments		-	1,083
		-	1,083

NOTE 7: PROPERTY, PLANT AND EQUIPMENT

	Notes	2023 (\$)	2022 (\$)
Computer equipment - as cost		5,255	-
(Accumulated depreciation)		(1,353)	-
		3,902	-
Motor vehicles - at cost		37,212	61,621
(Accumulated depreciation)		(36,027)	(58,807)
		1,185	2,814
Total property, plant and equipment		5,087	2,814

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 2021	-	4,097	4,097
Additions	-	-	-
Disposals	-	-	-
Depreciation expense	-	(1,283)	(1,283)
Carrying amount at 30 June 2022	-	2,814	2,814
Additions	5,255	-	5,255
Disposals	-	(1,187)	(1,187)
Depreciation expense	(1,353)	(441)	(1,795)
Carrying amount at 30 June 2023	3,902	1,185	5,087

NOTE 8: ACCOUNTS PAYABLE AND OTHER PAYABLES

	Notes	2023 (\$)	2022 (\$)
CURRENT			
Unsecured liabilities:		-	-
Accounts payable		26,997	3,222
Accrued expenses		26,516	8,012
Net GST liability		(18,428)	(10,824)
Payroll liabilities		339,865	322,986
HBA Home Account		178,803	184,248
Other current liabilities		701	15,496
		554,454	523,140
a. Financial liabilities at amortised cost classified as accounts payable and other payables			
Accounts payable and other payables			
— total current		554,454	523,140
— total non-current		-	-
		554,454	523,140
Financial liabilities as accounts payable and other payables	13	554,454	523,140

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

NOTE 9: EMPLOYEE PROVISIONS

	Notes	2023 (\$)	2022 (\$)
CURRENT			
Employee provisions – annual leave entitlements		291,210	265,996
Employee provision – long service leave		173,279	99,697
		464,489	365,693
NON-CURRENT			
Employee provisions – long service leave		77,924	66,535
		77,924	66,535
Total provisions		542,414	432,228
Analysis of employee provisions		\$	
Opening balance at 1 July 2022		432,228	
Additional provisions		490,906	
Amounts used		(380,720)	
Balance at 30 June 2023		542,414	

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 second three year extension covers the period 23 February 2021 to 22 February 2024. The lease payments are \$ 29,549 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.

	2023 (\$)	2022 (\$)
i) AASB 16 related amounts recognised in the statement of profit or loss		
Short-term leases expense	29,549	29,549
ii) Total future lease payments at the end of the reporting period		
No later than 1 year	19,699	29,549
Between 1 and 5 years	-	19,699
Greater than 5 years	-	-
Total future lease payments	19,699	49,248

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

	2023 (\$)	2022 (\$)
During the year ended 30 June 2023, entered into a contract with Cornerstone Alliance Pty Ltd for which Sunita Miranda acts as managing director, to provide marketing and engagement activities.	60,833	36,530

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

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 AASB 9: Financial Instruments, as detailed in the accounting policies to these financial statements, are as follows:

	Notes	2023 (\$)	2022 (\$)
Financial assets			
Financial assets at amortised cost:			
— cash and cash equivalents	4	2,737,660	1,836,289
— accounts receivable and other debtors	5	479,655	488,440
Total financial assets		3,217,315	2,324,729
Financial liabilities			
Financial liabilities at amortised cost:			
— accounts payable and other payables	8	554,454	523,140
Total financial liabilities		554,454	523,140

NOTE 14: AUDITOR'S REMUNERATION

	2023 (\$)	2022 (\$)
Remuneration of the auditor:		
— auditing or reviewing the financial statements	6,500	4,050
— taxation services	-	-
— other	-	-
	6,500	4,050

NOTE 15: ASSOCIATION DETAILS

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

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

Board's 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:

- 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:
 - Giving a true and fair view of its financial position as at 30 June 2023 and of its performance for the financial year ended on that date.
- 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

Dated: 18-09-2023

Signed:



Anthony Jacka – Treasurer

Dated: 20-09-2023

To the members of HomePlace Living Supports Incorporated

Report on the Audit of the Financial Report

We have audited the financial report of HomePlace Living Supports Incorporated, which comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, and the Boards' declaration.

In our opinion the financial report of HomePlace Living Supports Incorporated has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-Profits Commission Act 2012*, including:

- (a) giving a true and fair view of HomePlace Living Supports Incorporated's financial position as at 30 June 2023 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the registered entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling HomePlace Living Supports Incorporated's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibility of the Board for the Financial Report

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

In preparing the financial report, the Board are responsible for assessing HomePlace Living Supports Incorporated's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Board either intend to liquidate HomePlace Living Supports Incorporated or to cease operations, or have no realistic alternative but to do so.

The Board are responsible for overseeing HomePlace Living Supports Incorporated's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the registered entity's internal control. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by responsible entities.

- Conclude on the appropriateness of responsible entities' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the registered entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the registered entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with responsible entities regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Other Matter

The financial report of HomePlace Living Supports Incorporated for the financial year ended 30 June 2022 was audited by Peter Hall CA who expressed an unmodified opinion on the financial report on 6 September, 2022.



Debra Arnold CPA
Director
Registered Company Auditor # 45005

Date: 21 September 2023





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