



Annual Report

2025-26



The HomePlace Values



Respect

Regard for the unique identity of the individual.



Safety

Protection against violence, abuse, neglect, and exploitation.



Trust

Being honest and reliable.



Enduring Partnership

Building lives of meaning, value, and belonging, by working together.



Acknowledgement of Country

We acknowledge that the rich and diverse Aboriginal heritage of the regions where we live and work remain and form part of the living, continuing connection between the Peramangk, Ngadjuri, and Kurna peoples and their land. We pay our respects to Elders, past, present, and emerging, from all First Nations peoples.



Acknowledgement of Disability

HomePlace honours the lived experiences of people living with disability, along with their families, support staff, guardians, allies, and supporters. We deeply respect their resilience, strengths, talents, and the rich diversity they bring to our communities. We are grateful for their leadership in showing society the true meaning of inclusion and equal rights for people of all abilities—and we proudly stand beside them in this ongoing journey.

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Chairperson's Report

Reflecting on the past 12 months highlights not only our continued focus delivering our new strategic plan, but also the meaningful outcomes these efforts deliver to our participants.

Board Changes

In November 2025, I was honoured to be elected as Chairperson of the Board after seven years as a member of the Board, serving some of that time as Deputy Chairperson and Secretary. I would like to acknowledge the contribution Braden Naylor made as Chairperson for six years during a time of many challenges, including COVID-19 and the ever-changing NDIS regulatory environment. His tenure included the development of two strategic plans that have guided HomePlace and the Board to ensure HomePlace has continued to provide high quality, person centred, strength-based services.

In February 2026, we welcomed Bill Miliotis who brought leadership development, systems reform and NDIS audit expertise, and in June 2026, we welcomed Matt Flowers, who brings strong financial and compliance skills and will stand for election at the 2026 Annual General Meeting in October. Welcome to the Board and thank you for giving your time and skills to support HomePlace.



Leadership Transition

HomePlace has again showed that there are many ways to lead an organisation, with the Board supporting the senior leadership team to transform, as Julie Bowman, Chief Executive (CE), commences a transition to retirement plan and Glenn Stanton commences as Deputy Chief Executive. HomePlace has been a leader in supporting a model of shared leadership with Shirley Paterson and Denice Wharldall previously sharing the Director Executive role.

System Improvements

Implementation of the right systems and processes that support efficient service delivery has continued with the successful implementation of the new NDIS system ShiftCare, a dedicated Transition Coordinator to support participant suitability assessments, staff capacity building with respect to HomePlace Way expectations and a new managed IT services provider. These investments will provide quality information to assist the Board with its strategic oversight, legislative compliance and decision-making.

Achievements

In June 2026, HomePlace successfully completed its NDIS mid-term audit—confirming that we meet and, in several areas, exceed NDIS Practice Standards. Thank you to all who contributed to this success.

Delivery of 2026/2029 strategic plan priorities continue. In recognition of the very important role of marketing and branding, a new website has been launched. A big thank you to Board member Sunita Miranda for contributing to its success.

Acknowledgements

HomePlace has an amazingly talented Board who willingly volunteer their knowledge and expertise. I would like to thank all the Board members who give up their time in the evenings and weekends to support HomePlace. Special thanks to the office bearers, Tony Jacka as Treasurer, Greg Parkinson as Secretary and Ryan Officer as Deputy Chairperson.

Most importantly, I would like to applaud the leaders and staff at HomePlace for their commitment to the HomePlace Way and the great work they do all year, with a special mention of staff receiving recognition for their dedication and service.

Linda Hundertmark

Chairperson







A message from the Chief Executive

Living big, rich lives – together.

2025–2026 has been a year of deep commitment, measurable progress, and renewed purpose at HomePlace. Every day, we are reminded why we exist: to walk alongside people living with disability so they can live independent, confident, and meaningful lives—lives filled with connection, opportunity, and belonging.

This year, we strengthened the foundations of **The HomePlace Way**—our commitment to truly knowing each person, their aspirations, and what matters most to them. Increasingly, our outcomes show that when supports are delivered in a person-centred, strengths-based way, the results are powerful and lasting:

- Confidence grows.
- Skills develop.
- Relationships deepen.
- People take their rightful place at the heart of their communities.

Importantly, this year also marks a transition—from strong foundations to evidence-led, careful growth, guided by our 2026–2029 Strategic Plan.

Who we are: Recognised for quality

In June 2026, HomePlace successfully completed its NDIS mid-term audit, confirming that we meet and, in five (5) areas, exceed NDIS Practice Standards.

This external validation reinforces what we already know:

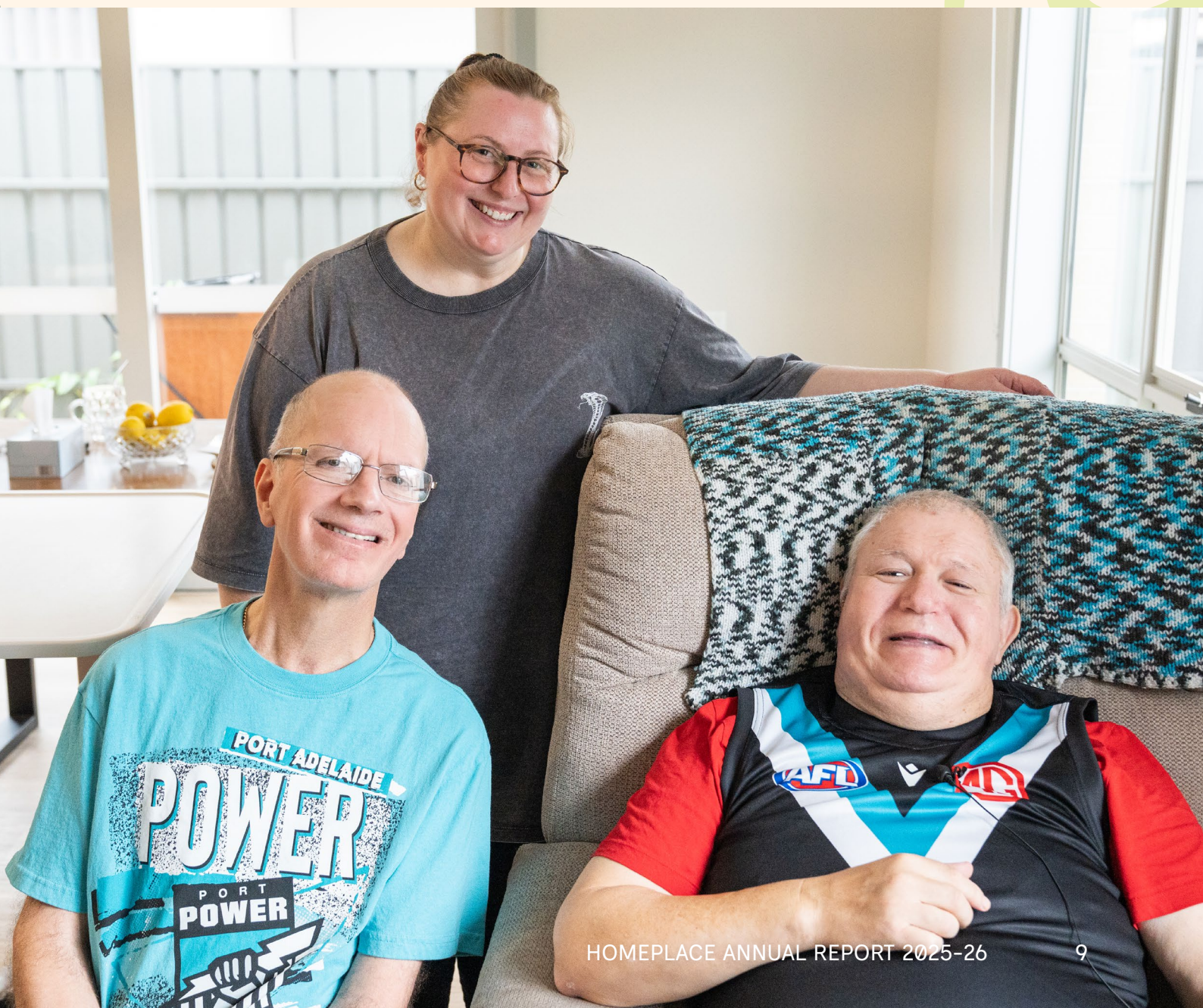
HomePlace delivers high-quality, relationship-based, person-centred active support.

We intentionally remain a purposefully small-to-medium organisation because it enables us to:

- Know each person deeply.
- Build genuine, trusting relationships.
- Tailor supports to individual goals and strengths.

We believe every person has the right to:

- A home they are proud of.
- Meaningful relationships.
- Active participation in community life.



Our purpose and values

Our purpose is simple and powerful:

To support people living with disability to live independent, confident, and meaningful lives.

Our work is guided by four core values:



Respect

For the unique identity of each individual.



Safety

Protecting people from violence, abuse, neglect, and exploitation.



Trust

Honest and reliable service.



Enduring Partnership

Building lives of meaning, value and belonging, by working together.

These are not statements—they shape every interaction, every decision, and every outcome.



Our impact this year

1. Strengthening independence

This year, we continued to focus on building everyday capability and autonomy.

We supported people to:

- Develop daily living skills.
- Increase decision-making confidence.
- Take on meaningful roles at home and in the community.

These everyday achievements—cooking a first meal, managing routines, moving into a new home, managing health better, or starting work—are the building blocks of independence.

Evidence of impact:



87% of participants who identified valued roles either achieved or progressed toward them.

There was strong identification of roles by the people we support such as:



Homemaker
(7 participants)



Community member
(4 participants)



Friend
(3 participants)



Self-advocate
(4 participants)

These outcomes demonstrate a shift from support provision to citizenship and participation.

2. Expanding community connection and belonging

Belonging remains central to our work.

We supported people to:

- Connect with local groups, clubs, and services.
- Build and sustain friendships.
- Participate in meaningful social and recreational activities.

Belonging is not just about being present—it is about being valued and included.

Indicators of progress:

76.9%

of participants (**40 out of 52**) contributed directly to planning and shaping services.

Growth in roles reflecting community engagement, including:



Participants in areas of special interest
(9 participants)



Community leadership and advocacy roles

We acknowledge that measurement of community connection outcomes will be further strengthened in 2026 and beyond, with improved data capture already underway with the use of our new IT platform, ShiftCare.

3. Creating homes

We continued to prioritise 'home' as a place of identity, comfort, and choice.

This year:

- Six people transitioned to homes better suited to their needs and preferences.
- Individuals were supported to personalise their living environments.
- People who were living in a shared environment were supported to create 'house rules' that support harmony at home.

At HomePlace, housing is not the outcome—a sense of home is.

4. Strengthening quality through evidence and feedback

We have continued to mature our use of data, feedback, and quality frameworks.

Key results:



100%

satisfaction reported by participants to Independent Visitors regarding HomePlace supports.



242

compliments received about staff and services.



95%

positive ratings in observed staff interactions (Person-Centred Active Support).

We also acknowledge areas for improvement. We need to reduce:

- Variation in service planning and audit documentation.
- Time taken to investigate and resolve incidents.
- Garden/environment-related concerns raised in feedback.

These insights prompted continuous improvement actions already underway.

5. Investing in our people

Our staff are central to everything we do.

This year, we:

- Continued investment in learning and development.
- Delivered strong induction experiences supplemented by our Quality Support Coaches—consistently recognised by new staff as sector-leading.
- Supported emerging disability support professionals through placements and employment pathways.

This year, we continued to demonstrate that we are:

- Skilled.
- Compassionate.
- Deeply aligned with The HomePlace Way.

Progress toward our Strategic Plan (2026–2029)

This year, we launched our new Strategic Plan, and have made a strong start in delivering our strategic priorities.

1. Building capacity and opportunity

- Increased focus on participant skill development and valued role creation.
- Strong alignment between participant goals set and outcomes achieved.

2. Expanding who we support

- Preparing new service models for young people.
- Strengthening transition pathways for people with intellectual disability to move, with a sense of safety and confidence, from the family home to independent living.

3. Strengthening community awareness

- Launch of new website (October 2025).
- Increased participation in sector events and leadership forums.
- Ongoing contribution to disability sector leadership.

4. Staying strong for the future

- Commitment to cautious, sustainable growth.
- Strengthened governance and systems.
- Focus on operating responsibly within available resources.





Stories that inspire us

The data tells an important story, but it is people's lives that matter most.

This year, we have seen:

- Several people joining a club for the first time.
- Friendships forming beyond structured supports.
- Several people moving into a home of their own for the first time.
- One person going from being a TAFE student to now assisting in TAFE course delivery in their area of interest and expertise.
- One person returning to work, another celebrating 40 years of work with the same employer, and a third person retiring.
- Several people returning to the gym or hydrotherapy/swimming.
- Individuals achieving what once felt impossible.

These are not just outcomes.
They are moments of transformation.

Please see the five Participant Stories for detailed descriptions of how the people we support are crafting lives that have great meaning for them.





Looking ahead

As we move into the next chapter, our vision remains clear:

A community where people living with disability live big, rich lives filled with purpose, joy, connection, and opportunity.

We will continue to:

- Listen—deeply and consistently.
- Partner with families, circles of support, support coordinators, and communities.
- Use data and evidence to improve and innovate.
- Challenge ourselves to do better every day.

Thank you

To the people we support, their families, and our staff, Leadership Team, Board, and partners—thank you. Your trust and commitment make everything possible. Together, HomePlace continues to build something that truly matters.

Julie Bowman

Chief Executive



Participant Services Report

Over the past year, Participant Services has remained focused on what matters most—people. Supporting each person to feel heard, respected, and confident in their supports continues to guide our work every day.

Through the HomePlace Way, we take the time to truly know each person—their goals, interests, preferences, and what a good life looks like for them.

This year, we have strengthened our focus on listening, building genuine relationships, and ensuring that each person's voice shapes how their supports are planned and delivered.

We have also made a conscious shift to better reflect participant voices in how we understand and talk about our impact. The stories we hear every day remind us that it is often the simple things—consistency, trust, and clear communication—that make the greatest difference.

Feedback from participants



I feel more confident speaking up now. I know my Coordinator listens and helps me figure out what's right for me.



Things feel more organised now. I know who to contact and what's happening.

These experiences reflect what we strive for—not just delivering services, but creating a space where people feel supported, informed, and in control of their own lives.

Strengthening how we work

This year has been one of steady growth and improvement, with a focus on making our systems and ways of working better to support both participants and staff.

Connected and visible supports through our new IT platform ShiftCare

The continued implementation of ShiftCare has helped create a more connected service. With clearer visibility across participant supports, teams are better able to communicate, respond to changes, and ensure everyone involved is working from the same information. This has strengthened coordination and reduced gaps in service delivery.

Consistency in everyday supports

We know how important consistency is. Wherever possible, we have worked to:

- Maintain familiar and trusted support teams.
- Reduce last-minute changes (when possible).
- Communicate openly when changes are needed.

This has helped build confidence and reliability for the people we support, contributing to a stronger sense of stability and trust.

Supporting our team to deliver great support

Our Senior Support Workers and Quality Support Coaches continue to play a vital role in strengthening practice across Participant Services. Through coaching, regular check-ins, and shared problem-solving, we have supported our teams to respond to both everyday needs and more complex situations with confidence and care.

Investing in our people means better outcomes for the people we support, ensuring supports are thoughtful, consistent, and aligned with individual goals.

So far, 18 participants, plus The BELLES Group, have been seen by a Quality Support Coach in the last 12 months.

The majority of the 55 participants we supported during the year engaged with the Quality Support Team, with a nearly equal number identified for follow-up in 2026. This reflects both strong reach and a clear, proactive focus on ensuring no one is missed.





Staff

Ongoing investment in new staff onboarding and support remains a priority, with a high number of team members actively supported. A very small level of staff movement reflects typical workforce transition within a growing service.



40

New Staff



23

Staff Left

Quality, Safety and Listening

Quality and safety remain central to everything we do. We are committed to creating an environment where concerns are identified early, responded to respectfully, and used as opportunities to learn and improve.

Listening has been a strong focus this year. Feedback, both formal and informal, has helped us to better understand people's experiences and make practical changes that improve day-to-day supports. This ongoing conversation is essential in making sure we continue to grow in the right direction.





Looking ahead

As we move into the next year, we will continue to build on:

- Keeping the participant voice at the centre of all decisions.
- Strengthening the confidence and capability of our team.
- Continuing to embed IT systems such as ShiftCare to improve coordination and reduce time spend during admin, so we can focus on participant support.
- Enhancing consistency and communication across services.
- Remaining flexible and responsive to each person's changing needs.

At HomePlace, Participant Services is about more than support—it is about walking alongside people as they build independence, develop skills, and create meaningful connections in their communities.

This is the HomePlace Way—where people come first, and where support is shaped by respect, kindness, and a genuine commitment to each person's individual journey.



Behind-the-Scenes Improvements:

The ShiftCare Project

Throughout 2025, staff consistently shared that our previous IT platform was clunky, difficult to operate, and required moving in and out of multiple modules just to complete basic tasks. We needed a system that made life easier for staff, so they could stay focused on providing high-quality support and, at the same time, meet compliance requirements, such as progress notes for every support delivered. As one staff member said,

“It would be great if we could just log in to an app and have everything we need.”

ShiftCare has delivered exactly that.

The ShiftCare mobile app allows staff to log in to their support shift, view participant information, check important details such as address and key support needs, and complete progress notes using either typing or voice-to-text.

Incident reporting is now built directly into the app, meaning staff no longer need to leave the platform to complete critical documentation—it is all in one place. There is a form that is attached to each support shift, so staff can complete an incident report anytime. We are capturing data from the incident reports that are submitted, so we can look for trends and create more opportunities to improve the services that we deliver.

ShiftCare is used across HomePlace, including office staff who are able to clock-in and out of their breaks during the day, and all of this information flows through to the Finance Team via the timesheets that are created.



The Scheduling Team has also done an excellent job setting up rosters for the people we support, ensuring a smooth transition to the new system.

Our next steps are adding in quoting and billing, so ShiftCare will become a system that is used from end-to-end and providing real-time financial analysis and oversight of participant funds to ensure we remain compliant and in line with quotes and service agreements.

The project itself has involved many people working behind-the-scenes, and we still have more features to roll out as ShiftCare continues its own continuous improvement journey. Recent additions, such as AI-generated support summaries, are already reducing administrative burden and improving efficiency.

Feedback from staff has been consistently positive. They describe the app as easy to use, easy to navigate, and a significant improvement in creating progress notes, far less 'clunky' than our previous system.

These improvements may be behind-the-scenes, but they have a direct impact on the quality of support we provide. By giving staff a streamlined, accessible system, we are enabling them to stay focused on what matters most: delivering safe, high-quality, person-centred support for every person.



Participant Story

B = Building
E = Empowerment
L = Learning
L = Leadership
E = Engagement
S = Support

THE BELLES – A Story of Community, Creativity and Connection

The BELLES Group has always been about more than activities on a timetable. It is a place where friendships grow, confidence builds, and every woman is encouraged to explore her strengths in a supportive environment. Over the past few months, something even more powerful has begun to take shape—a growing connection with their local community that is opening doors none of us expected.

This new chapter began during one of the Group’s regular visits to their local Bunnings. While browsing the aisles and chatting with staff, the Woodville Activities Organiser approached the ladies. She had noticed their enthusiasm, their teamwork, and the joy they brought into the store. She asked a simple question that sparked something much bigger:

“Would you ladies like to join one of our craft classes?”

That invitation has set the scene for an exciting opportunity.

The ladies are now invited to attend Bunnings’ craft sessions—experiences they look forward to with excitement and pride. They are welcomed not as visitors, but as creators who are part of the community.

With staff supporting and encouraging them, the BELLES have the chance to produce their own beautifully personalised, hand-decorated pots. More importantly, they are stepping into a space where their creativity is recognised and celebrated, strengthening a sense of belonging that cannot be taught.



Their growing connection with the community has continued to build momentum.

The BELLES have been invited to participate in conferences, where they have the opportunity to display their crafts, share their stories, and sell their handmade items. For many of the ladies, this is the first time their talents are recognised publicly, not just by their loyal returning customers from within HomePlace. Knowing that their work is valued by the wider community, and seeing people genuinely interested in purchasing their creations, brings a new level of pride, confidence, and independence.

The BELLES continue to show that when community opens its doors, people flourish. They show that creativity is not just an activity—it is a bridge. A bridge to confidence. A bridge to opportunity. A bridge to being seen.



Participant Story

Kobi's Story

A Life Full of Choice, Purpose and Possibility

Kobi has a wonderful sense of humour and a way of making people smile. She loves clever wordplay, enjoys making jokes, and often reminds people that her name spelled backwards is 'IBOK' or 'I Be Ok'. It is a simple phrase that perfectly reflects Kobi's positive outlook on life.

Kobi enjoys spending time with family and friends, performing with her drama group, listening to music, shopping, tending to her garden, and visiting her brother's café for a good coffee. She brings warmth, kindness, and laughter wherever she goes.

For several years, Kobi's NDIS funding was not enough to support the life she wanted. She had to stop working and instead attended a day options program during the week. While she enjoyed being there, she always hoped to return to work and have more choice over how she spent her time.

This year, after years of advocacy, Kobi finally received the funding that reflected her needs and goals. One of the biggest highlights was returning to work at four days a week. Going back to work has given Kobi a renewed sense of purpose, routine, and independence, and it has been wonderful to see her doing something she genuinely enjoys again.

With the right supports now in place, Kobi no longer attends day options during the week. Instead, she now enjoys dedicated one-to-one community support, giving her the freedom to choose activities that matter most to her. Whether visiting her dad and brother, enjoying time at a café, shopping, or spending time in the community, Kobi now has more opportunities to make her own choices. Throughout the year, Kobi has continued to grow in confidence and independence. She enjoys preparing



meals, packing her lunch for work, helping around the house, doing her laundry, and taking pride in keeping her room and garden tidy. She has also continued regular exercise and hydrotherapy, showing determination to stay active and involved in her community.

As her confidence has grown, so has her curiosity. Kobi has shared that she would like to experience even more of what Adelaide has to offer, including live music, dancing, and local events. It is exciting to see her exploring new interests and creating new goals.

After years of waiting, this has truly been a year of new beginnings. Kobi is building a life filled with purpose, choice, and the people and activities she loves most. Knowing Kobi, the next chapter will no doubt include plenty of laughter, clever wordplay, and new adventures along the way.



Participant Story

Mark's Year

A Fun and Busy Story

This year has been a bright and exciting one for Mark. He has spent his time doing things he enjoys, trying new activities, and building his confidence. Mark really likes getting out into the community and making each day interesting and fun.

One of Mark's favourite things to do is bowling. He goes regularly and has recently joined a team. Mark enjoys the challenge and the fun of the game, and he loves spending time with others while playing. On good days, he celebrates his scores and enjoys being part of the action.

“Bowling is one of Mark's favourite things to do, and he always looks forward to it.”

Mark also works hard to stay active and healthy. He attends the gym and gives his best effort with his exercises. He follows his routine and keeps building his strength. When he is not feeling well, Mark knows when to rest and take care of himself, which shows great awareness. He may call his mum for extra support during this time.

Fun fact: Mark keeps a regular exercise routine and enjoys sticking to his plan.

At home, Mark is becoming more confident every day. He cooks, cleans, shops, and does the laundry. He is proud of what he can do and likes being involved in his daily routine.

“I can do this myself”

is something Mark shows through his actions when completing tasks.



Mark also enjoys relaxing and having fun in his own way. He likes playing video games, looking at new games in shops, and going out for coffee or a walk in the park. These activities help him unwind and enjoy his time.

Mark is friendly and enjoys talking with people. He builds good relationships with others, including staff, and has a great, supportive family.

Overall, Mark has had a great year full of fun, growth, and new experiences. He is becoming more independent, staying active, and enjoying the things that make him happy.

Participant Story

Mary's Story*

(*not her real name by request)

A Year of Independence

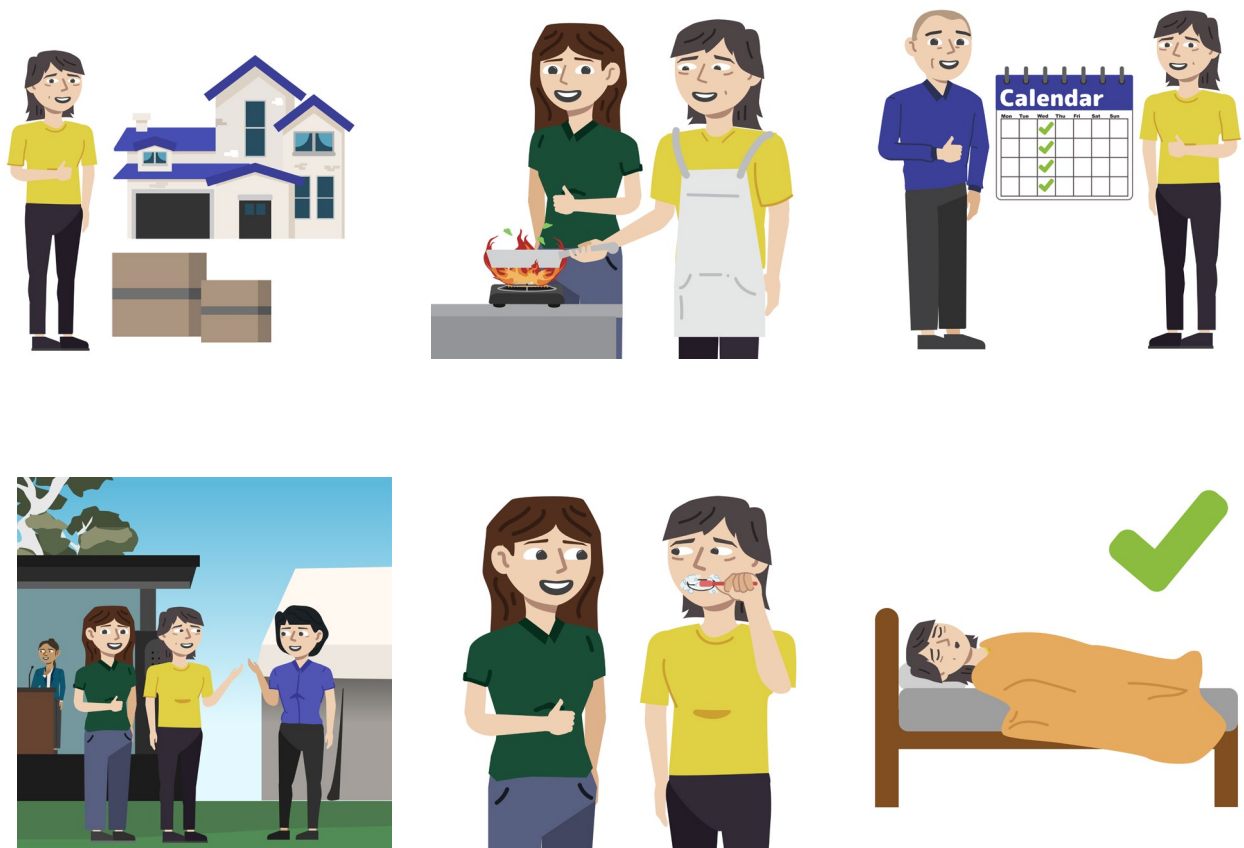
In 2025, Mary took a significant step in her life—moving into her own home and beginning her journey of living independently. Like many people transitioning to greater independence, the change came with excitement, uncertainty, and new responsibilities.

In the early months, Mary required regular encouragement and support to establish routines around personal care, meal preparation, household tasks, and attending appointments. Support workers assisted her to build confidence in her home environment, while respecting her right to make choices and direct her own supports. Rather than doing everything for her, staff focused on helping Mary develop skills and participate in everyday activities.

As the months progressed, Mary began demonstrating greater independence. She became more involved in planning meals, making decisions about her daily schedule, attending community activities, and managing aspects of her personal care.

Living without overnight support was a major achievement. Over time, Mary learned to manage evenings independently, follow her bedtime routine, and settle safely overnight.

Knowing she could successfully spend nights on her own gave her a growing sense of pride and self-belief. Each morning was evidence of another successful step towards independent living.



After one year of living independently, Mary has achieved many positive outcomes. She has demonstrated resilience, adaptability, and growth in her ability to manage daily living tasks. She continues to make decisions about her life, where possible, and engage in activities that are important to her.

While ongoing support remains essential in some areas, Mary has shown that, with the right assistance and encouragement, she can successfully live in her own home and enjoy greater independence.



Participant Story

Interviews with Ian

Ian is a HomePlace participant who has been recognised nationally with an Order of Australia Medal (OAM) for his outstanding advocacy support for people living with disabilities. Despite this significant honour, Ian remains a humble and grounded individual who continues to use his voice and lived experience to champion the rights, inclusion, and wellbeing of others.

Building on his passion for advocacy, Ian has been developing an exciting new project in collaboration with his family, his occupational therapist, support coordinator, and his HomePlace team. Together, they identified an opportunity for Ian to lead a series of interviews with a wide range of people, including other HomePlace participants, disability service providers, community leaders, and influential figures across the broader community.

The purpose of this project is twofold: to explore meaningful topics that affect the lives of people living with disabilities, and to celebrate the achievements, strengths, and contributions of individuals within the disability community. Through these conversations, Ian aims to create a platform that elevates lived experience, encourages open dialogue, and highlights the diverse stories that too often go unheard.

In the future, Ian aims to host the interviews on social media for everyone to access. Updates on Ian's exciting project will be published in upcoming HomePlace newsletters.





Human Resources Report

HomePlace's people remain at the heart of our purpose, enabling us to deliver high-quality, person-centred support across our community. As at 30th June 2026, our workforce comprised **125 employees**.



67

Part-time



12

Full-time



46

Casual

This flexible workforce model supports both employee choice and the varied needs of the people we support.

Workforce Profile

Our workforce is predominantly frontline, with **92 Support Workers** and **14 Senior Support Workers** delivering direct services. These roles are supported by **5 Senior Coordinators** and **14 office-based employees** who enable operational delivery, governance, and service quality. During the year, we welcomed **40 new employees**, reflecting both organisational growth and our continued focus on strengthening capability.

Culture, Recognition and Engagement

We are committed to fostering a culture of recognition, trust, and partnership. This was celebrated through our Annual Staff Awards in October 2025:



HomePlace Way Award

Winner



Rachel Anesbury

Runner-Up



Bismark Adu-Manu



Safety Award

Winner



Kane's Team

Runner-Up



John B's Team



Trust Award

Winner



Scheduling Team

Runner-Up



Chrissie Methot



Partnership Award

Winner



Marko Antunovic

Runner-Up



Mitul Desai

Employee engagement remains strong.

Our 2025 Employee Survey results indicate:

90%

of respondents feel motivated and valued by HomePlace.

80%

feel recognised for their good work.

89%

believe their role contributes positively to their wellbeing.

These results demonstrate a positive and supportive organisational culture aligned with our values.

Performance & Development

We continue to prioritise capability building and performance conversations. During the year, **81% of employees** completed a Performance Review and Development Plan, supporting both individual growth and organisational effectiveness.

Our partnership with NGO as our Learning Management System continues to deliver strong results, with a **98% participation** and completion rate, reflecting a highly engaged workforce committed to ongoing learning and compliance.

Health, Safety and Wellbeing

The health and wellbeing of our workforce remains a core priority. During 2025–2026, four return-to-work plans were implemented, with two successfully completed and two remaining active at year-end. This reflects our commitment to supporting employees' safe and sustainable return to work.

Looking Ahead

HomePlace remains focused on strengthening workforce capability, enhancing employee experience and maintaining a strong, values-driven culture. We will continue to invest in leadership, learning, and wellbeing initiatives to ensure our people are supported to deliver exceptional outcomes for the individuals and communities we serve.



HomePlace Events

This year's events included a HomePlace Movie Night, our 2025 AGM event that brought everyone together for a fun evening of achievements and community, and our Christmas Party at Fuego by the Sea at the Adelaide Sailing Club. These gatherings provided plenty of opportunities to catch up with friends, make new memories, and enjoy great food together. As always, the events were filled with laughter, connection, and a strong sense of community.













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 2026 shows HomePlace remains in a sound financial position, with sufficient resources to continue providing 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 includes 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 earned and spent during the year. The third is the balance sheet, which shows what we own and owe. The fourth comprises the notes to the accounts, which provide further detail about the financial results and position.

HomePlace recorded an operating surplus of approximately \$128,728 for the year ended 30 June 2026 and an equivalent increase in our net asset position. This result strengthens the organisation's financial position and supports HomePlace's ability to continue providing high-quality services and supports to participants.

This result reflects the ongoing commitment of the HomePlace management team and employees to responsible financial management while maintaining a strong focus on delivering individualised supports and positive outcomes for the people we support. It ensures 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 2026

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HOMEPLACE LIVING SUPPORTS INCORPORATED
ABN: 67 505 353 553
BOARDS' REPORT

The board present this financial report of HOMEPLACE LIVING SUPPORTS INCORPORATED for the financial year ended 30 June 2026.

Board Members

The names of board members throughout the year and to the date of this report are:

Linda Hundertmark (Chair) - *effective November 2025*

Braden Naylor (Chair) - *retired October 2025*

Anthony Jacka (Treasurer)

Ryan Officer (Deputy Chair) - *effective November 2025*

Sunita Miranda

Gina Marchetti

Nancy Hermsen

Karen Rogers

Greg Parkinson (Secretary) - *effective November 2025*

Bill Milliotis - *commenced February 2026*

Matt Flowers - *commenced June 2026*

Board members have been in office since the start of the financial year to the date of this report unless otherwise stated.

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.

HOMEPLACE LIVING SUPPORTS INCORPORATED
ABN: 67 505 353 553
BOARDS' REPORT

Benefits as a result of contracts

During the financial year ended 30 June 2026, 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 \$ 92,527 (excl GST) : 2025 \$76,537 (excl GST).

Significant changes

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

Operating Result

The net operating result attributable to the Association's activities for the financial year ended 30 June 2026 was a surplus of \$128,728 (2025 \$98,281).

Auditor's Independence Declaration

The lead auditor's independence declaration for the year ended 30 June 2026 has been received and can be found on page 2 of the financial report.

This report is signed in accordance with a resolution of the Board.

Dated

Wda Hillebrand

Treasurer

T Jacka

Dated this

27th

day of

AUGUST

2026

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 2026, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2026, 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: 11 August 2026

HOMEPLACE LIVING SUPPORTS INCORPORATED

ABN: 67 505 353 553

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR
THE YEAR ENDED 30 JUNE 2026**

	Note	2026 \$	2025 \$
Revenue	2	11,222,033	10,468,392
Other income	2	136,133	92,106
Employee expenses		(10,494,892)	{9,639,382}
Client expenses		(157,540)	(140,621)
Depreciation expense		-	(1,752)
Occupancy expenses		(39,508)	(37,790)
Administration expenses		(115,725)	(118,249)
Other expenses		(421,773)	(524,424)
Net current year surplus / (deficit)		128,728	98,281
The accompanying notes form part of these financial statements.			

HOMEPLACE LIVING SUPPORTS INCORPORATED
ABN: 67 505 353 553
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2026

	Note	2026 \$	2025 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	3	3,089,646	2,894,743
Trade and other receivables	4	294,426	667,575
Other current assets	5	63,459	37,559
TOTAL CURRENT ASSETS		3,447,531	3,599,877
NON-CURRENT ASSETS			
Other non-current assets		-	-
TOTAL NON-CURRENT ASSETS		-	-
TOTAL ASSETS		3,447,531	3,599,877
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	7	340,711	593,136
Employee provisions	8	642,112	535,150
TOTAL CURRENT LIABILITIES		982,823	1,128,285
NON-CURRENT LIABILITIES			
Employee provisions	8	-	135,613
TOTAL NON-CURRENT LIABILITIES		-	135,613
TOTAL LIABILITIES		982,823	1,263,898
NET ASSETS		2,464,708	2,335,979
EQUITY			
Retained surplus		2,464,708	2,335,979
TOTAL EQUITY		2,464,708	2,335,979

The accompanying notes form part of these financial statements.

HOMEPLACE LIVING SUPPORTS INCORPORATED
ABN: 67 505 353 553
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2026

	Note	Retained Surplus	Total
Balance at 1 July 2024		2,237,699	2,237,699
Comprehensive Income			
Net Surplus /(Deficit) for the year		98,281	98,281
Total comprehensive income		98,281	98,281
Balance at 30 June 2025		2,335,980	2,335,980
Balance at 1 July 2025		2,335,980	2,335,980
Comprehensive Income			
Net Surplus /(Deficit) for the year		128,728	128,728
Total comprehensive income		128,728	128,728
Balance at 30 June 2026		2,464,708	2,464,708
The accompanying notes form part of these financial statements.			

HOMEPLACE LIVING SUPPORTS INCORPORATED
ABN: 67 505 353 553
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2026

	Note	2026 \$	2025 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments to suppliers and employees		(11,655,242)	(10,222,468)
Commonwealth, state and local government grants		-	33,819
Receipts from donations, bequests and raffles		1,500	-
Interest received (unrestricted)		134,633	92,505
NDIS and other service revenue received		11,713,490	10,029,546
Other income		522	110
Net cash generated from operating activities		194,903	(66,488)
Net increase in cash held		194,903	(66,488)
Cash on hand at beginning of the financial year		2,894,743	2,961,231
Cash on hand at end of the financial year	3	3,089,646	2,894,743
The accompanying notes form part of these financial statements.			

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026**Note 1 Summary of Material Accounting Policy Information**

In the opinion of the Officers of the Association, the association is not a reporting entity as there are unlikely to exist users of this financial report who are unable to command the preparation of reports tailored so as to satisfy, specifically, all of their information needs. Accordingly, the report is a “Special Purpose Financial Report” that has been prepared solely to meet the requirements of the *Associations Incorporations Act 1985 (SA)*, the *Australian Charities and Not-for-profits Commission (ACNC) Act 2012 (ACNC Act)* and the *Australian Charities and Not-for-profits Commission Regulations 2022*, standard funding agreements, the Board and the members of the association. The association is a registered charity.

Basis of Preparation

This financial report is a special purpose financial statement that has been prepared in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (**‘AASB’**) and the disclosure requirements of:

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 of Standards

AASB 1054 Australian Additional Disclosures

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 are in Australian Dollars and have been rounded to the nearest dollar.

The following material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

HOMEPLACE LIVING SUPPORTS INCORPORATED
ABN: 67 505 353 553
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

Accounting Policies

(a) Revenue and Other Income

The Entity 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 Entity is required to consider whether any other financial statement elements should be recognised (eg 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 entity receives operating grant revenue, 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 Entity:

- 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 Entity:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (e.g. AASB 9, AASB 16, AASB 116 and AASB 138);
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions; and
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026**Other Income***Capital grant*

When the Entity 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 (being contributions by owners, lease liability, financial instruments, provisions) recognised under other Australian Accounting Standards.

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

Interest income

Interest income is recognised using the effective interest method.

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

(b) Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value as indicated, less, where applicable, accumulated depreciation and any impairment losses.

Plant and Equipment

Plant and equipment are measured on a 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 in profit or loss. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1(f) for details of impairment).

Plant and equipment that have been contributed at no cost, or for nominal cost, are valued and recognised at the fair value of the asset at the date it is acquired.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026**Depreciation**

The depreciable amount of all fixed assets, including buildings and plant and equipment but excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the entity commencing from the time the asset is held ready 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%

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 proceeds with the carrying amount. These gains or losses are recognised as income in profit or loss in the period in which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

(c) Leases**The Association as lessee**

At inception of a contract, the Entity 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 is recognised by the Entity where the Entity is a lessee.

However all contracts that are classified as short-term leases (lease with 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 Entity uses the incremental borrowing rate.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

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 Entity anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026**(d) Financial Instruments***Initial Recognition and Measurement*

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is the date that the entity commits itself to either the purchase or sale of the asset (ie 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 as “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*

A financial liability is measured at fair value through profit and loss if the financial liability is:

- amortised cost; or
- fair value through profit and loss.

A financial liability is measured at fair value through profit or 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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense over 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:

- 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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

Financial assets

Financial assets are subsequently measured at:

- amortised cost;
- fair value through other comprehensive income; or
- fair value through profit or 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 is subsequently measured at amortised cost when it meets the following conditions:

- 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 is subsequently measured at fair value through other comprehensive income when it meets the following conditions:

- 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;
- the business model for managing the financial assets 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 entity initially designates a financial instrument as measured at fair value through profit or loss if:

- it eliminates or significantly reduces a measurement or recognition inconsistency (often referred to as an “accounting mismatch”) that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases;

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

- it is in accordance with the documented risk management or investment strategy and information about the groupings is documented appropriately, so the performance of the financial liability that is part of a group of financial liabilities or financial assets can be managed and evaluated consistently on a fair value basis; and
- 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 or 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 is not a contingent consideration recognised by an acquirer in a business combination to which AASB 3 applies, the entity can make an irrevocable election to measure any subsequent changes in fair value of 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 entity'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 (ie 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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

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 expires, 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 entity no longer controls the asset (ie 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 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 entity elected to classify 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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

Impairment

The entity 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 the 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 entity used the following approaches to impairment, as applicable under AASB 9: Financial Instruments:

- the general approach
- the simplified approach

For a financial asset that is considered credit-impaired (not on acquisition or origination), the entity 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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

General approach

Under the general approach, at each reporting period, the entity assesses whether the financial instruments are credit-impaired, and if:

- the credit risk of the financial instrument has increased significantly since initial recognition, the entity measures the loss allowance of the financial instruments at an amount equal to the lifetime expected credit losses; or
- there is no significant increase in credit risk since initial recognition, the entity measures the loss allowance for that financial instrument at an amount equal to 12-month expected credit losses.

A financial asset is considered to have low credit risk if:

- there is a low risk of default by the borrower;
- the borrower has 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 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.

For purchased or originated credit-impaired financial assets, the general approach is modified such that at the reporting date, an entity shall only recognise the cumulative changes in lifetime expected credit losses since initial recognition as a loss allowance.

The expected credit losses for purchased or originated credit-impaired financial assets are discounted using the credit-adjusted effective interest rate determined at initial recognition.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

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;
- 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.

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 was used taking into consideration various data to get to an expected credit loss (ie diversity of its customer base, appropriate groupings of its historical loss experience, etc).

Recognition of expected credit losses in financial statements

At each reporting date, the entity recognises the movement in the loss allowance as an impairment gain or loss in the statement of profit and loss and other comprehensive income.

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

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 financial assets that are unrecognised (eg 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.

(e) Impairment of Assets

At the end of each reporting period, the entity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, 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 the assets are not held primarily for their ability to generate net cash inflows - that is, they are specialised assets held for continuing use of their service capacity - the recoverable amounts are expected to be materially the same as fair value.

Where it is not possible to estimate the recoverable amount of an individual asset, the entity estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Where an impairment loss on a revalued individual 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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

(f) Employee Provisions

Short-term employee provisions

Provision is made for the entity's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly within 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 entity's obligations for short-term employee benefits such as wages, salaries are recognised as part of current trade and other payables in the statement of financial position.

Other employee provisions

The entity is registered under the South Australian Portable Long Service Leave scheme. The entity has classified employees' long service leave entitlements at the commencement of the scheme (30 September 2025) as a current provision. This provision is established to recognise future claims for long service leave entitlement payments relating to the employees tenure prior to the commencement of the scheme.

The entity's obligations for long-term employee benefits are presented as non-current liabilities in its statement of financial position, except where the entity 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 liabilities.

(g) Cash and cash equivalents

Cash and cash equivalents include 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. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026**(h) Trade and Other Debtors**

Trade and other debtors include amounts due from members as well as amounts receivable from customers for goods sold. 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(e) for further discussion on the determination of impairment losses.

(i) 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 or 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.

(j) 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*.

(k) Provisions

Provisions are recognised when the entity 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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

(l) Comparative Figures

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

(m) Critical Accounting Estimates and Judgements

The boards evaluate 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 entity.

Key Estimates

(i) Useful lives of property, plant and equipment

As described in Note 1(c), the Entity reviews the estimated useful lives of property, plant and equipment at the end of each annual reporting period.

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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026*(i) Employee benefits*

For the purpose of measurement, AASB 119: Employee Benefits defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service. As the entity expects that most employees will not use all of their annual leave entitlements in the same year in which they are earned or during the 12-month period that follows (despite an informal internal policy that requires annual leave to be used within 18 months), the board believes that obligations for annual leave entitlements satisfy the definition of other long-term employee benefits and, therefore, are required to be measured at the present value of the expected future payments to be made to employees.

Note 2 Revenue and Other Income	2026 \$	2025 \$
Revenue		
Revenue from grants:		
Provision of services	63,388	73,282
NDIS	11,158,123	10,327,582
NDIS COVID 19	-	33,600
Commonwealth government grants - current	-	33,819
Other revenue from operating activities	522	110
Total revenue	11,222,033	10,468 392
Other Income		
Gain on disposal of property, plant and equipment	-	(398)
- Donations	1,500	-
- Interest income	134,633	92,505
Total other Income	136,133	92,106
Total revenue and other income	11,358, 166	10,560,499

HOMEPLACE LIVING SUPPORTS INCORPORATED

ABN: 67 505 353 553

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

Note 3 Cash and Cash Equivalents			
		2026	2025
		\$	\$
CURRENT			
Cash at bank		1,206,989	1,054,191
Long-term investments - bank deposits		1,756,332	1,680,700
Funds held in trust (HBA Home Account)		126,325	159,852
		3,089,646	2,894,743
		3,089,646	2,894,743
Note 4 Trade and Other Receivables			
	Note	2026	2025
		\$	\$
CURRENT			
Trade receivables		281,525	815,684
Provision for doubtful debts		(20,010}	(171,785)
		261,515	643,899
Net GST receivable/(payable)		32,911	22,934
Other receivables		-	743
Total current trade and other receivables	11	294,426	667,575
The entity's normal credit term is 30 days.			
Note 5 Other Assets			
		2026	2025
		\$	\$
Accrued interest income		52,690	19,744
Prepayments		10,769	17,815
		63,459	37,559

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026**Note 6 Right-of-use Assets**

The Association's lease portfolio includes a building.

(a) Short term lease

The Association entered into an extension of a five-year lease with the Department of Human Services. The lease payments are \$36,605 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. The Association has been offered a two lease extension commencing 23 February 2026 with a fixed 5% increase applied annually. As at the date of the audit the new lease has not been put into effect.

This lease is measured at cost in accordance with the Entity's accounting policy as outlined in Note 1.

ii) AASB 16 related amounts recognised in the statement of profit or loss.

	2026	2025
	\$	\$
Short-term leases expense	36,313	35,088
iii) Total future lease payments at the end of the reporting period	2026	2025
	\$	\$
No later than 1 year	-	24,404
Between 1 and 5 years	-	-
Greater than 5 years	-	-
Total future lease payments	-	24,404

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

Note 7 Trade and Other Payables			
	Note	2026 \$	2025 \$
CURRENT			
Trade payables		80,679	2,032
Accrued expenses		26,507	28,455
Payroll liabilities		107,200	402,797
HBA Home Account		126,325	159,852
		340,711	593,136
Note 8 Provisions			
CURRENT		2026 \$	2025 \$
Provision for employee benefits: annual leave		292,142	331,842
Provision for employee benefits: long service leave		349,970	203,308
		642,112	535,150
NON-CURRENT			
Provision for employee benefits: long service leave		-	135,613
		-	135,613
		642,112	670,763
Analysis of total provisions:		Employee Benefits	Total
Opening balance at 1 July 2025		670,763	670,763
Additional provisions raised during the year		547,310	547,310
Amounts used		(575,961)	(575,961)
Balance at 30 June 2026		642,112	642,112

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

Provision for employee benefits

Employee provisions represent amounts accrued for annual leave and long service leave.

The current portion for this provision includes the total amount accrued for annual leave entitlements and the amounts accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the entity does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the entity does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

The non-current portion for this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service.

Note 9 Events After the Reporting Period

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

Note 10 Other Related Party Transactions

Other related parties include close family members of key management personnel and entities that are controlled or jointly controlled by those key management personnel individually or collectively with their close family members.

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

HOMEPLACE LIVING SUPPORTS INCORPORATED

ABN: 67 505 353 553

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

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 are reported excluding GST.

2026 \$	2025 \$
92,527	76,537

Note 11 Financial Risk Management

The entity's financial instruments consist mainly of deposits with banks, local money market instruments, short-term and long-term investments, accounts receivable and payable, and lease 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:

	Note	2026 \$	2025 \$
Financial assets			
Financial assets at fair value through profit or loss:			
• held for trading Australian listed shares			
Financial assets at amortised cost:			
• cash and cash equivalents	3	3,089,646	2,894,743
• trade and other receivables	4	294,426	667,575
Total financial assets		3,384,072	3,562,318
Financial liabilities			
Financial liabilities at amortised cost:			
• trade and other payables	7a	340,711	593,136
Total financial liabilities		340,711	593,136

Refer to Note 11 for detailed disclosures regarding the fair value measurement of the entity's financial assets.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

Note 12 Auditor's Remuneration	Note	2026	2025
Remuneration of the auditor:		\$	\$
• auditing or reviewing the financial statements		6,500	6,500
		6,500	6,500

Note 13 Entity Details

The principal place of business is:

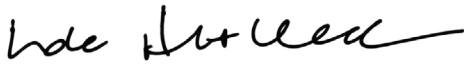
HOMEPLACE LIVING SUPPORTS INCORPORATED
19 -21 Belmore Terrace
WOODVILLE SA 5011

HOMEPLACE LIVING SUPPORTS INCORPORATED
ABN: 67 505 353 553
BOARD' DECLARATION

In accordance with a resolution of the Board of HOMEPLACE LIVING SUPPORTS INCORPORATED, the Board of the association declare that:

1. The financial statements and notes, as set out on pages 3 to 17, are in accordance with the Australian Charities and Not-for-profits Commission Act 2012 and:
 - (a) comply with Australian Accounting Standards as detailed in Note 1 to the accounts;
 - (b) give a true and fair view of the financial position of the Registered Entity as at 30 June 2026 and of its performance for the 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.

This declaration is signed in accordance with subs 60.15{2} of the *Australian Charities and Not-for-profits Commission Regulation 2022*.



Signed

LINDA HUNDERTMARK CHAIRPERSON

Name/Position

27/8/26

Dated



Signature

TONY JACKA - TREASURER

Name/Position

27/8/26

Dated



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