



**community
based support**
maximising client independence

ANNUAL REPORT

2024-2025

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CEO and Chairman's MESSAGE

We are pleased to present the CBS Annual Report.

The length of this message is small, but in no way reflective of the amount of activity that has occurred in the past year.

Last year we advised of the Government's drafting of an exposure bill to enact changes to the Aged Care Act. A year later, and with the Government's deferral of the Act to 1 November 2025, the CBS team is working diligently to ensure that our organisational governance meets the requirements of the new Act, also implementing changes for the introduction of the Support at Home programme (to replace Home Care Packages).

We have always maintained the highest levels of quality in delivering services. The reforms will ensure older people have greater choice and independence, access to services that respect and meet their needs, and the support to stay independent as they age.

Our entire team has spent significant time making the necessary changes to systems, documentation, client agreements, procedures, statements, billing procedures, and all client facing operations. Along with this we have had the need to educate and train our staff to familiarise them with the new requirements.

Whilst achieving many wins with our preparation, we are extremely proud of being awarded customer service accreditation from the Customer Service Institute of Australia (CSIA). Why would we want to embark on further accreditation when we are regulated by both aged care and disability regulators and clearly our focus is already on clients? Because we wanted some fresh eyes to look forensically at all we do to provide us with an independent view on our customer interactions and service culture.



We are very proud of this status and clearly demonstrates our seriousness in which we approach client service, and the passion in which we undertake our business.

In November we welcomed Aleara Crichton-Gill to our Board of Directors. Aleara is a Registered Nurse and brings with her new and much needed skills whilst also ensuring compliance with governance requirements in the Aged Care Quality and Safety Standards.

Ross Doddridge completed his long tenure on the Board as Chairman, and Dr Peter Tucker took over the reins.

Finally, a huge thanks to all staff for the enormous commitment to those we serve, and to Board Directors for diligently having oversight of CBS.



Speaking at the AgedCare Week Future of Aged Care conference.

Recording a collaborative piece with Gallaghers Insurance.



Attending the 2025 Ageing Australia Tasmania state conference.



STRATEGIC GOAL 1

OUR CLIENTS

CSIA Accreditation: Raising the Bar in Customer Service

Community Based Support (CBS) has reached a significant milestone, achieving accreditation to the International Customer Service Standard (ICSS: 2020–2025) through the Customer Service Institute of Australia (CSIA).

The journey began with a comprehensive review of our customer service practices, guided by the ICSS framework. Staff from across the organisation contributed evidence, shared insights, and demonstrated how we keep customers at the heart of everything we do.

The process culminated in a three-day onsite assessment in November 2024, where an independent assessor engaged directly with team members from every corner of CBS.

CBS scored at the high end of the 'Implementation' range, an exceptional result for a first-time applicant. According to CSIA, we outperformed many peers, including those in aged care and government sectors.

The assessment highlighted our culture of care, openness, and a genuine desire to make a difference, underpinned by our core values: respect, quality, collaboration, and accountability.

CEO Allyson Warrington said it best:

"This accreditation is a powerful endorsement of the passion and professionalism our team brings to work every day. Genuine, person-centred service isn't just what we do, it's who we are."

While we're proud of this milestone, we're not standing still. The review also identified opportunities to enhance internal consistency and better leverage technology, which will be key focus areas as we prepare for recertification.

This accreditation is more than a benchmark. It reflects who we are and our unwavering commitment to helping people live the life they choose, in the place they love.



Vaccination Clinics: Supporting Health and Wellbeing

In line with our commitment to protecting clients, staff and the broader community, CBS partnered with Priceline Pharmacy to deliver a convenient on-site vaccination clinic for both COVID-19 and flu.

With close to 100% uptake, the clinic was a practical and cost-effective way to support the health of our people by saving time and money and reinforcing our focus on wellbeing and prevention.



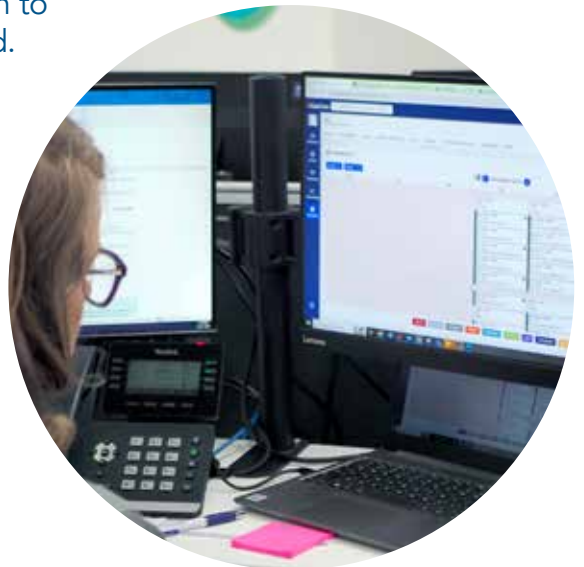
Listening and learning from our newest clients

At CBS, we are committed to continuously improving the quality of our services. One of the ways we do this is by actively seeking feedback from new clients to better understand their needs and expectations.

To capture early impressions, we conduct surveys shortly after clients receive their first few services. This proactive approach helps us identify any emerging issues early and take prompt action to address them. It ensures our commitment to service excellence is upheld from the very beginning of the client journey. A key challenge continues to be consistency of support workers with many clients reporting that they would prefer to have the same worker each time.

We are also pleased to report that the feedback is overwhelmingly positive. Many clients share compliments, which we pass on to our support workers so they feel acknowledged and valued.

Survey questions focus on key areas such as communication, punctuality, presentation, and staff skills and training. The results speak for themselves: clients reported high levels of satisfaction with CBS services and expressed strong confidence in recommending us to others.



4.4

Overall satisfaction
rating (Out of 5)

90%

Would recommend
CBS to a friend or
family member

Creativity and community: Carol's story

Carol Brokate has found a new passion in her life through the CBS social hubs: diamond art. This intricate and colourful craft captured her interest, providing a source of joy and engagement. Her journey into this artistic hobby began after she was introduced to it by a fellow client a few years ago and Carol has not looked back since.

Each work shows her careful attention to detail and artistic talent. This hobby allows Carol to express herself and provides a calming, therapeutic activity she looks forward to each day at the social hub.

Growing up in Melbourne, Carol has fond memories of playing golf regularly with her grandmother before she moved to Tasmania with her parents. As an adult, Carol found employment at the Old Chapel Tea Rooms in Glenorchy, where she was a cherished staff member. The tea rooms were a hub of activity and community, and Carol's warm nature made her a favourite among customers.

Beyond her love for diamond art, Carol is an avid bowler. Her dedication to the sport has taken her places, quite literally. Recently, she had the opportunity to travel to Canberra to participate in the 2024 National Disabilities Tenpin bowling competition. The experience was exhilarating for Carol, because of the competitive spirit and the camaraderie and sense of achievement it brought. Bowling has been a passion of hers for many years, and participating in such a significant event was a dream come true. She was still beaming about it and showing off trinkets from the trip when we chatted with her.



At the CBS social hubs, Carol's enthusiasm for diamond art has proved contagious, with the popularity of diamond art growing among other attendees at the hub. The clients often gather to work on their pieces together, sharing tips and admiring each other's creations. This shared activity has fostered a sense of community and camaraderie, and everyone's artwork is proudly displayed on the walls of the New Town social hub.

As the youngest in her family, Carol has always valued her family connections. She has two living brothers and a brother who passed away during childhood. This loss was a significant event in her life, influencing her appreciation for family and friendships to this day.

Carol's story is a testament to the power of creativity and community. Her involvement in diamond art and bowling has enriched her life, providing her with purpose and joy. She is an active and inspiring member of the hubs community, demonstrating the joy of discovering new passions at any stage of life. Carol recently completed her most complex diamond art piece yet, a beautiful colourful lion, just in time for her upcoming 70th birthday.

STRATEGIC GOAL 2

OUR PEOPLE

Development and launch of digital induction Handbook

This year, we introduced a new digital staff handbook to support team members from day one. Developed in partnership with Obvious Choice who provide the Forget Me Not training platform, the interactive handbook offers a more accessible and engaging way to share key information with new starters.

The handbook replaces the traditional paper-based format with bite-sized, mobile-friendly content that staff can revisit at any time. While formal feedback is still being gathered, early responses during induction sessions and follow-up check-ins have been positive. New staff have commented on how easy it is to access, how clearly it's written, and how useful the information has been in helping them settle in.

This project reflects our commitment to making onboarding more welcoming, clear, and supportive, helping people feel confident and connected from the start. It also reflects on our sustainability goals by being digital only.



Stroke awareness at CBS

This year, CBS staff took part in a series of powerful workshops led by the Stroke Foundation at our Moonah office. These sessions focused on real stories from stroke survivors and carers, helping staff understand the day-to-day impact of stroke beyond the medical facts.

Workshops were presented by stroke survivors who shared their experience to highlight the importance of early recognition and support. The workshops reinforced the FAST message (Face, Arms, Speech, Time), emphasising that every minute counts. Staff feedback was overwhelmingly positive.

The sessions brought CBS values like respect and quality to life, offering a meaningful reminder of why person-centred care remains at the core of our work.



Celebrating 30 years of service: Gwenda's remarkable contribution

This year, we proudly acknowledge Gwenda for her outstanding service, marking over 30 years of dedicated care to CBS clients. Gwenda is deeply valued by both clients and colleagues for her warm and generous spirit, often accompanied by a kind smile and, on many occasions, homemade scones or lemons from her garden.

To commemorate this milestone, CEO Allyson Warrington reflected on how the world has changed since Gwenda began her journey with CBS. At the time, petrol was just 30 cents per litre. The celebration also included heartfelt and light-hearted tributes from colleagues who have had the pleasure of working alongside Gwenda over the years.

Her long-standing commitment reflects the values at the heart of CBS. We thank her for the compassion and consistency she continues to bring to her role.



Training and career development

Range of mandatory training delivered

- Manual handling: 35 staff
- Assist clients with medications: 46 staff
- Choking management: 38 staff
- Dysphagia management: 35 staff
- First Aid & CPR: 69 staff
- CPR: 120 staff

Additional training

- Stroke Awareness and Prevention: 81 staff
- Buddy training – Embedding a peer-support culture: 4 staff
- Fire warden training: 10 office staff
- Food safety: All Hubs team & Coordinators
- Vehicle safety training: 15 staff

Staff supported to undertake and/or complete certificate training or diplomas

- 5 x Cert III Individual Support



Supporting Growth: CBS Support Workers complete Certificate III in Individual Support

At CBS, ongoing learning is a key part of professional growth. For staff members Bethany and Casey, completing their Certificate III in Individual Support has been a rewarding journey, enhancing both their careers and the care they provide to clients.

Bethany found the training deepened her understanding of client needs, saying, "I've always cared about my clients, but now I have a much stronger foundation to support them properly. The course helped me understand not just what to do, but why we do it".

For Casey, moving from a Domestic Assistance role into support work with a more Personal Care focus was a significant step. "I wanted to make sure I had the right skills to give people the best support possible," she said. "The hands-on training made a huge difference. I feel so much more confident now in my day-to-day work."

CBS recognises the challenges of balancing study with work and offers a range of support for Cert III students. "Our intention is to engage more training providers, whereby students will have access to face-to-face workshops with time paid by CBS," said Senior HR Advisor Regina. "Plus, we continue to support different learning styles, offering additional assistance where needed", she added.

Managing study alongside work required careful planning. Casey reduced her hours to focus on coursework, while Bethany

found shifting between work and study mindsets challenging. "It took a while to find a rhythm, but making time for study and asking for help when I needed it made all the difference," she said.

CBS also ensures that Certificate III training is applied in real work scenarios. "Staff often find they are already performing some of the tasks in their Domestic Assistance roles. After completing about five units, students can start working more actively in the support worker role," Regina explained. "We provide buddy shifts to build confidence and after that, explore options to transition to support work with ongoing check-ins for additional support."

Beyond the qualification, both Bethany and Casey reflected on the personal fulfilment they gain from their work. "It's more than just a job; it's about making a difference in someone's life every day," Bethany said.

Casey agreed. "I love seeing the positive impact we can have. Even small things, like helping someone feel heard means so much. I wouldn't want to be doing anything else."

By investing in training and upskilling, CBS empowers its staff to provide high-quality, person-centred care. This commitment strengthens the CBS team and offers a rewarding career pathway for those looking to give back to their community.



STRATEGIC GOAL 3

OUR SERVICES

Ageing Backwards class success

The Ageing Backwards class has seen steady growth at both our Montrose and New Norfolk locations. Clients value this engaging program for its combination of physical fitness and social connection.

It helps improve strength, balance, and overall wellbeing, while also fostering a strong sense of community and friendship. The rising participation shows how much the program is benefiting those involved.



Occupational Therapy Services

Our in-house Occupational Therapist, Eion Jennings, has continued to build strong relationships with clients while developing a range of practical fact sheets and resources to support their wellbeing.

These materials have been well-received and are helping to extend the reach of our occupational therapy services within the community.



community based support
maximising client independence

Car transfers

There is no single piece of equipment or technique that works for everyone, as people vary in height, face different challenges, and drive different height cars. This information is meant to help you identify the techniques or equipment that might work best for you and your car.

Equipment
These can be used with any car to provide additional support to push or pull you getting in and out of or changing position on the seat. Listed below are equipment items that can sometimes be helpful or assist with car access.

	Handybar: Portable support handle which helps users and out of their car safely. Supplier: Most disability equipment suppliers. www.aidacare.com.au/products/daily-living-aids/as-living-handys-bars-for-car
	Auto Assist Handle: Safety strap makes it easy to pull yourself up. Supplier: Available from multiple online suppliers www.mobilitystore.com.au/product/auto-assist
	Slide Sheet: Slide sheets removes friction from making it easier to enter and exit the car. Supplier: Most disability suppliers. www.aidacare.com.au/products/manual-hand-transfer-aids/slide-sheets/aspire-slide-sheet
	Seatbelt Reacher/Extender: Helps reduce when you are trying to reach for seat belt. Supplier: Most disability suppliers. www.agedcareandmedical.com.au/product/seat-belt-reacher
	Leg Lifter: Can be used by client or carer without need to bend and twist. Supplier: Most disability suppliers. www.aidacare.com.au/products/daily-living-aids/leg-lifters/leg-lifter/

*Note: We don't recommend swivel cushions as they don't work very well due to the shape of car seats causing the cushion to bend at the sides and no longer rotate.

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Seating tips

Proper seating is essential for comfort and health, especially for those with mobility issues. Poorly fitted chairs can lead to various problems such as slumping, sliding forward, or falling to one side. These issues can result from both the chair's design and the individual's medical conditions. Below, we outline common seating problems, their contributing factors, and the associated health risks, along with features to consider when choosing a recliner.

Chair issues	Medical issues	Health risks
- Seat depth is too deep or shallow - Chair is too high - Back is too upright - Armrests are too low	- Reduced range of motion in the hips - Weak trunk muscles - Tight hamstrings - Over or underweight	- Increased difficulty with breathing and swallowing - Development of a permanent "hunched" posture - Sore bottom and risk of pressure injuries (hips, heels, buttocks)
- Chair is too wide - Back is too upright - Seat depth is too shallow - Armrests are too low or too high - Backrest does not support the torso	- Hips are over-extended - Weak trunk muscles - Curved spine (scoliosis) - High pain - Chair or underweight	- Increased difficulty with breathing and swallowing - Development of a permanent "hunched" posture - Sore bottom and risk of pressure injuries (hips, heels, buttocks) - Damage to internal organs due to prolonged compression

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Preparing for the New Aged Care Act and Support at Home Program

In response to the introduction of the Aged Care Act 2023 and the Support at Home Program, we have proactively strengthened our operational and care frameworks. Key initiatives include comprehensive staff training to ensure compliance with updated quality and safety standards, the implementation of personalised care planning processes that prioritise client choice and independence, and significant upgrades to our information management systems to support accurate reporting and service delivery.

We have also enhanced our partnerships with local health and community services to provide integrated, holistic care, while maintaining clear and transparent communication with clients, families, and stakeholders to support a smooth transition under the new regulatory environment.

Programs to keep people safe at home



Major home modifications completed, keeping as many clients safe in their home.

154



LiveLife Alarms supplied to keep people safe and in touch if they need.

1109

Stanley Goodman's journey with CBS: How a new ramp transformed his life



When Stanley Goodman first engaged with Community Based Support (CBS), he was facing multiple challenges at his home. Accessing his property had become increasingly difficult, and heavy rains often caused flooding, leaving his garden waterlogged and jeopardising the house's foundations.

CBS provided Stan with gardening and spring cleaning services and staff during that time noticed challenges he was facing. Stan was encouraged to apply for Home modification funding and worked with CBS to design a ramp tailored to his needs. "I'm delighted with it, couldn't be happier," Stan said. "It's exactly what I wanted."

The ramp has transformed Stan's daily life. "I can now go out and feel quite safe. It's so easy for me to do everything. I park my car next to the ramp, unload my shopping into my walker, and head straight into the house. Before, I had to deal with stairs, which wasn't easy."

The new ramp has not only improved Stan's mobility but also restored his confidence and independence. "You get worried about going out and having an accident, but now I feel completely safe and comfortable," said Stan.

Stan shared how impressed he was with CBS's support throughout the process. "All my concerns and requests were dealt with very professionally. There were no disagreements, and it's better than I could have imagined," he shared.

Born in the UK, Stan's life journey has taken him across continents. Conceived in India, he spent his early years there before his family relocated during WW2.

They later emigrated to Australia in 1949, where Stan has lived in various places before settling in Tasmania.

Despite the challenges, Stan remains deeply connected to his community. He attends water aerobics three times a week and finds great joy in organising end-of-year and Christmas events for his group. "It's something everyone enjoys," he said.

Stan attributes much of his happiness to his strong relationships with his friends and neighbours, sharing "I think we're on this planet to help one another, and having friends is so important. You can't let them go."

With improved access to his home, Stan is now looking forward to future adventures. He and his grandson are planning a seven-week holiday, with a few destinations on the cards. Stan being the worldly chap he is, has friends in many places that he would like to visit.

For Stan, the ramp represents more than just a physical change—it's a symbol of renewed independence and an opportunity to continue living life to the fullest. "It's amazing what a difference it's made, I'm so grateful for the support from CBS," shared Stan.

As Stan embraces his next chapter, his story is a testament to the power of community and the profound impact thoughtful support can have on someone's life.

STRATEGIC GOAL 4

ORGANISATIONAL CAPABILITY

Forget Me Not

All CBS staff are enrolled in the Strengthened Aged Care Quality Standards pathways upon commencement. These pathways cover essential content related to the strengthened standards and prepare staff for the introduction of the new Aged Care Act and Support at Home program.

In addition, new staff complete an induction learning series alongside a range of core training modules relevant to both our sector and CBS.

- A Shared Understanding of Dementia
- Aged Care Quality Standards
- Dementia Care at Home
- Gift Policy 2024
- CBS Medication
- Dress Code Policy
- NDIS Core Module for Support Workers
- NDIS: The Basics
- Optimising the Mealtime Experience
- Overcoming Barriers to Care
- Preventing and Managing Diabetes
- Professional Boundaries in Aged Care: The Basics
- Safe and Dignified Bathing in Aged Care
- Strengths-based Communication
- CBS Induction (office and field staff)



Further enhancements to our risk platform

CBS has further embedded its incident management software, expanding its capabilities to include compliments, complaints, and feedback. This enhanced system allows real-time reporting of hazards and incidents, as well as compliments, complaints, and feedback, providing clearer and more accurate data to support board reporting, risk management, and continuous improvement initiatives.

Since adding these new functions, the volume of complaints and feedback received by CBS has doubled, demonstrating increased data oversight that informs decision-making and highlights opportunities for improvement. Notably, 84% of compliments received were for frontline staff and the quality of service they deliver to our clients.

As the team's familiarity with the incident management system has grown, further opportunities have been identified to refine reporting processes. To support this, interactive risk and incident management training has been delivered to support workers and coordinators. This training focused on ensuring accurate information is reported to the appropriate teams quickly and effectively.

Quick Stats



Increase in staff retention from previous financial year



Increase in field staff passing their probation period



Increase in hours of support at the Royal Hobart Hospital

Strengthening Support for Certificate III Learners

We introduced a structured approach to identify eligible candidates and provide targeted assistance to field staff undertaking the Certificate III in Individual Support. This initiative reinforces our commitment to professional development and ensures clearer career progression pathways across the organisation.

Staff Engagement

This year, we developed and launched the CBS Health & Wellbeing calendar alongside a comprehensive Staff Engagement plan, aimed at fostering a positive and supportive workplace culture.

A representative working group will be established to guide the implementation and bring the Staff Engagement Plan to life.



Branded vehicles

We expanded the CBS fleet of vehicles to support social hubs, home maintenance, and general office cars.

Eye-catching and consistent branding has been applied across the entire fleet to enhance visibility and reinforce our presence in the community.

MARKETING & ADVERTISING

1 July 2024 - 30 June 2025



Multi channel approach

CBS has a presence on a number of social media platforms, namely Facebook, Instagram, LinkedIn and YouTube. The approach to each is slightly different but all look to drive traffic to the CBS website ultimately.



Facebook remains our strongest platform for community engagement and service promotion. Through a mix of organic and sponsored content, we share CBS stories, celebrate our people, and promote programs that make a difference.

Organic posts highlight imagery from our New Town and Kingston social hubs, staff recognition, and everyday moments that reflect CBS's values. Sponsored content supports broader campaigns, such as boosting feature stories from our website or promoting services like Ageing Backwards classes and Social Hubs.

This strategic approach delivered strong results:

- 160,000+ ad impressions.
- 78,000+ in paid reach.
- 612% increase in paid social traffic to our website.

Posts featuring individuals consistently drive the highest engagement, with the Stan Goodman ramp story and client birthday celebrations among the year's most liked and shared content.



Over the past year, our Instagram account has continued to grow steadily, with improved reach and engagement during key campaigns. Promoted content has helped expand our visibility, while timely posts have driven spikes in interest and profile visits.

- Reach grew by 20%, largely due to targeted campaigns and promoted posts.
- Paid reach increased significantly, extending our visibility beyond existing followers.
- Profile visits spiked during key campaigns, indicating strong engagement with timely content.



This year, LinkedIn performance dipped slightly across most metrics, mainly due to fewer job vacancy posts, which typically drive high engagement.

- Maintained a steady presence with 18,000+ impressions and 2,000+ link clicks.
- Strongest engagement occurred in the first half of the year.
- Posts featuring staff stories and client successes received the most positive response.

We'll use these insights to shape a more targeted content approach going forward.





Our YouTube channel saw solid growth this year, with more people watching and engaging with our content. The most popular videos were our Aged Care Employee Day feature and social hub highlights, which captured the people and programs that make CBS unique.

- Views increased by 12%
- Watch time rose by 19%, reflecting stronger audience engagement
- Unique viewers grew by 23%, showing our content is reaching more people
- Videos featuring real moments and community stories performed best

These insights will help shape a more focused and engaging video strategy moving forward.



Connect newsletter

We continued to distribute a printed edition of Connect each quarter, with approximately 840 copies mailed to clients, carers, and stakeholders. This ensures those who don't regularly use digital platforms stay informed about CBS services, staff updates, and community stories, and reflects our commitment to accessible communication.

The Connect e-newsletter also performed strongly throughout the year, with consistently high engagement. Across the spring 2024 and winter 2025 editions, we saw:

Average open rate: 69.8%

Average click-through rate: 19.3%

Average campaign performance rating: 8.5/10

These above industry average results show that Connect continues to be an effective and valued communication tool across both print and digital formats.



In the Loop

In the Loop remains a valuable internal communication tool, helping to keep CBS staff informed and connected. Over the past year, the newsletter achieved an average open rate of 64% and a click-through rate of 9%, with some editions reaching as high as 71% open rate and 20% click-through rate. These strong results reflect staff interest in updates, news, and internal events.

When compared with industry benchmarks for internal staff communications, In the Loop is performing at or above expectations.

These figures confirm that In the Loop is an effective channel for staff engagement and internal communication across the organisation.



Print Advertising

Print advertising focused on regional newspapers, including the Glenorchy Gazette, Hobart Observer and Eastern Shore Sun. More targeted campaigns ran in the Kingborough Chronicle and Derwent Valley Gazette, with the latter generating strong interest in our Ageing Backwards classes in New Norfolk. We also placed full-page ads and listings in sector publications such as the Aged Care and Disability Support Guides and Aged Care Made Easy, distributed in Hobart medical centres.

CBS WEBSITE

1 July 2024 - 30 June 2025



The CBS website attracted over 12,000 users and 33,000 pageviews during the 2024–25 financial year. While overall traffic was slightly down (–1% users, –5.2% pageviews), engagement with key service pages increased, supported by targeted social media and advertising.

Several pages showed strong year-on-year growth:

- Ageing Backwards: up 24%, following a dedicated Facebook, Instagram and local ad campaign.
- Spring Cleaning & Garden Maintenance: up 27%, likely reflecting seasonal demand.
- Home Care Packages: up 15%, showing sustained interest in in-home support.
- About Us: up 21%, suggesting increased interest in CBS's story and values.

The Careers page remained one of the most visited (3,700 views), though visits to the Careers for Support Workers page dropped by 17%, possibly due to stronger staff retention and fewer advertised roles.

Increased traffic to some pages can be linked to well-performing paid and organic social content. For example, Ageing Backwards ranked in the top 10 thanks to advertising, while stories like Stan Goodman's helped drive organic engagement, showing the value of people-focused storytelling.

Although average engagement time dipped slightly (42 seconds), users continued to find relevant service and contact information. Going forward, we'll continue to align website content with our social media strategy to increase visibility and help people connect with CBS.

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Report

We have audited the financial report of Community Based Support Limited ("the Company"), which comprises the Statement of Financial Position as at 30 June 2025, the Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the Directors' Declaration.

In our opinion the financial report of the Company has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-Profits Commission Act 2012* ("the ACNC Act"), including:

- (a) giving a true and fair view of the Company's financial position as at 30 June 2025 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 2022*.

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 Company in accordance with the ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Company'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 Directors for the Financial Report

The Directors of the Company 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. The Directors' responsibility also includes such internal control as the Directors 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 Directors are responsible for assessing the Company'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 Directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

The Directors are responsible for overseeing the Company'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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- Conclude on the appropriateness of Directors' 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 Company'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 Company 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 Directors 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.

Independence

We confirm that the independence declaration required by the ACNC Act, which has been given to the responsible entities of the Company, would be in the same terms if given to the responsible entities as at the time of this auditor's report.

Wise Lord & Ferguson

WISE LORD & FERGUSON



JOANNE DOYLE

Partner

Date: *3 November 2025*

Auditor's Independence Declaration to the Directors of Community Based Support Limited

In relation to our audit of the financial report of Community Based Support Limited for the financial year ended 30 June 2025, to the best of my knowledge and belief, there have been no contraventions of the auditor independence requirements of any applicable code of professional conduct.

Wise Lord & Ferguson

WISE LORD & FERGUSON



JOANNE DOYLE

Partner

Date: *3 November 2025*

COMMUNITY BASED SUPPORT LIMITED

ABN 91 874 273 928

FINANCIAL STATEMENTS

2024-2025

Contents

Statement of financial position
Statement of profit or loss and other comprehensive income
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General information

The financial statements cover Community Based Support Limited (CBS) as an individual entity. The financial statements are presented in Australian dollars, which is CBS' functional and presentation currency.

CBS is a not-for-profit unlisted public company limited by guarantee, incorporated and domiciled in Australia. Its registered office and principal place of business are:

Registered office:	Principal place of business:
24 Sunderland Street	24 Sunderland Street
Moonah TAS 7009	Moonah TAS 7009

A description of the nature of the CBS' operations and its principal activities are included in the directors' report, which is not part of the financial statements.

The financial statements were authorised for issue, in accordance with a resolution of directors, on 3 November 2025 directors have the power to amend and reissue the financial statements.

Directors

The following persons were directors of CBS during financial year and up to the date of this report, for the dates stated below:

Ross Doddridge (Chair) retired 21 November 2024
Dr Peter Tucker (Director) -Chair from 21 November 2024
Jacqui Allen (Director)
Angela Waite (Director)
Raylene Boulter (Director)
Frank Ederle (Director) resigned 17 March 2025
Kim Jones (Director)
Aleara Crichton-Gill (Director) from 21 November 2024
Phil Edmondson (Director) from 21 November 2024

Objectives

The principal activities of CBS are to provide aged care and disability services to enable people to live safely in their homes and enjoy access to the community as they wish. Our work ensures quality of life is enhanced by providing a range of support services that are tailored to meet individual needs and goals to maximise independence

These objectives are supported by our vision and mission as defined in the Strategic Plan 2023-2026 as follows:

Vision: *Your life. Your choice. Our focus.*

Mission: *We create a safe, positive and supportive environment that enables and empowers people to have choice and real control in their lives.*

Key focus areas for CBS to achieve our objectives, vision and mission are also specified in the Strategic Plan with the following to be delivered between 2023 and 2026. The key focus areas are categorized across: Clients; Workforce; Our Services; and Organisational Capability. These are expanded as follows:

Clients - *We will understand our clients and their needs to ensure our services are necessarily diverse and truly client centric.*

- **Between 2023 and 2026 we will:**

- o Understand who our clients are, and their needs and wants
- o Embed a true client centric focus
- o Ensure service optimization
- o Offer diversity of services
- o Increase brand recognition

Workforce - *We will ensure our workforce are fully trained, developed and utilised; are offered career pathways and are engaged and contribute to a positive workplace culture.*

- **Between 2023 and 2026 we will:**

- o Ensure full workforce optimization
- o Develop a workforce strategy
- o Increase staff engagement
- o Improve collective culture

Our Services - *We will explore opportunities for expansion of services that are viable and sustainable with diverse funding streams.*

- **Between 2023 and 2026 we will:**

- o Explore opportunities for expansion of services
- o Ensure viable and sustainable services with diverse funding streams
- o Assess viability of allied health or other service types

Organisational Capability - *We will ensure our systems will be fit for purpose, contemporary and will deliver on client and staff needs.*

- **Between 2023 and 2026 we will:**

- o Ensure contemporary, fit for purpose systems and technology that meets client and staff needs
- o Ensure contemporary governance
- o Develop an Environment, Social and Governance (ESG) Strategy
- o Invest in a Stakeholder Engagement Plan
- o Develop a Strategic Asset Management Plan
- o Increase organisational efficiency
- o Implement a reporting framework

CBS Directors Information

Name: Ross Doddridge

Title: Non-Executive Director – retired November 2024

Qualifications: Graduate, Australian Institute of Company Directors

Office Bearer/Committee Membership: Board Chairperson (until November 2024); Finance Audit and Risk Management; Governance Advisory Committee

Experience and expertise:

Ross has extensive experience in the state's public sector thanks to a successful career as a public consultant spanning more than 30 years.

Ross was employed by the Department of Health and Human Services from 1976-2013.

During the first 18 years he worked with the Tasmanian Ambulance Service as an on-road paramedic and as a clinical instructor training students. In 1994 Ross transferred to the Human Resource Services of DHHS, where he worked in many roles before retiring as a human resource consultant.

Ross' first involvement in Tasmania's community-care sector dates back to 1994 when he joined the Board of Langford Support Services, which he has chaired since 2000.

Ross joined the CBS Board in 1998, has served as Treasurer and became President in 2009. He is a graduate member of the Australian Institute of Company Directors and a member of the Australian College of Ambulance Professionals.

In 2014 Ross played a lead role in steering the CBS Board renewal evaluation project, the culmination of which is an increasing realisation of the importance of governance for the aged-care sector and role definition for board members.

Ross is a Life Member of CBS.

Name: Dr Peter Tucker

Title: Non-Executive Director

Qualifications: Bachelor of Business; Graduate Diploma of Management; Master of Town Planning; Doctor of Philosophy; Certified Practising Accountant; Chartered Accountant; Graduate, Australian Institute of Company Directors

Office Bearer/Committee Membership: Board Chairperson (from November 2024) Governance Advisory Committee (Chair until November 2024), Finance Audit and Risk Management Committee (from November 2024)

Experience and expertise:

Peter has enjoyed a diverse working life here in Tasmania and in the UK. He is a past state manager of the Tasmanian Heritage Council and past CEO of Aged and Community Services Tasmania.

In addition, Peter has worked as an advisor to both Labor and Liberal state governments, and from 2010 to 2020 was Chief of Staff to federal independent MP, Andrew Wilkie. Most recently he has been Advisor to state independent Kristie Johnston, until his retirement from full-time work in September 2024. He is also a current Director of the Tasmanian National Trust.

Name: Jacqui Allen

Title: Non-Executive Director

Qualifications: Bachelor of Arts, Postgraduate Diploma of Business and an Executive Master of Public Administration

Office Bearer/Committee Membership: Chair Governance Advisory Committee (from November 2024)

Experience and expertise:

Jacqui has worked as a senior executive in the public sector in Western Australia and Tasmania in areas such as arts, tourism, hospitality, community services and economic development. She has also undertaken a range of board roles in the not-for-profit sector including childcare, social housing lending and aged and disability care.

With many years of practical experience developing and delivering government policy and programs, she is a nationally recognised practitioner of Public Value strategy. She currently runs a consulting practice assisting clients with strategy and project management.

Name: Angela Waite

Title: Non-Executive Director

Qualifications: Registered Psychologist

Office Bearer/Committee Membership: Governance Advisory Committee

Experience and expertise:

Angela has extensive experience across practice and leadership roles across services that support the Tasmanian Community, with a particular focus on the Youth Mental Health sector. Angela's knowledge, practice and experience has focused on the health and wellbeing needs of the Tasmanian Community. As a Registered Psychologist with AHPRA, Angela has experience working 1 on 1 with clients, their families and friends, through clinical service delivery, while more recently working in Senior Management and Leadership positions overseeing the delivery of holistic youth health services through The Link Youth Health Service, the Lead Agency for Headspace Hobart, of which Angela holds the position of CEO.

Angela has supported and developed initiatives and programs aimed at improving the health and wellbeing outcomes for young people in Southern Tasmania, with a particular focus on program development and ongoing sustainability of service provision to the Tasmanian outside of the capital city. Angela is passionate about equality in accessibility of health and wellbeing services for all Tasmanians and strives for everyone to be able to access the right support at the right time. Angela is committed to contributing, advocating and delivering safe and confidential support services for participants/clients, their families, friends and supporters.

Name: Raylene Boulter

Title: Non-Executive Director

Qualifications: Bachelor of Business, MBA and Company Directors Course Diploma, CPA and a Fellow of the Governance Institute of Australia

Office Bearer/Committee Membership: Chair Finance Audit and Risk Management Committee

Experience and expertise:

Raylene is a resourceful financial professional with 30 years' experience who has worked in both not for profit and for-profit organisations. As a CPA her experience in financial management has been in a range of industries that include, education, mining, financial services, manufacturing, wholesaling, distribution, facilities management, professional services, and biotech. With extensive hands-on experience in business leadership, corporate governance, strategic planning, policy development, business development, change management and project management.

Name: Frank Ederle

Title: Non-Executive Director – resigned 17 March 2025

Office Bearer/Committee Membership: Finance Audit and Risk Management Committee

Qualifications: Company Directors Course Diploma

Experience and expertise:

Frank has worked in the legal industry and professional regulation for in excess of 20 years. Since 2008 Frank has been the Chief Executive Officer of the Legal Profession Board, the principal regulator of the legal profession in Tasmania.

Frank is also currently appointed as a member of the Tasmanian Civil and Administrative Tribunal (TASCAT) for both the Mental Health Stream and Health Practitioner Stream. Prior to being appointed to TASCAT Frank had been a community member of the Mental Health Tribunal Tasmania since 2012.

Frank has had significant experience in national health practitioner regulation and has served as a Board member for both the Chiropractic Board of Australia and the Psychology Board of Australia (Regional Board). He has held other Board positions including the Australian College of Midwives, Podiatry Registration Board of Tasmania and more recently has been appointed to the Architects Board of Tasmania.

Frank's past senior management positions include General Manager, Supreme Court of Tasmania and State-wide Client Services Manager for the Public Trustee.

Name: Kim Jones

Title: Non-Executive Director

Office Bearer/Committee Membership: Finance Audit and Risk Management Committee

Qualifications: BSc (Hons) University of Sydney, Graduate Diploma of Education Charles Sturt University, graduate of the Australian Institute of Company Directors

Experience and expertise:

Kim brings more than two decades of senior experience in ASX100 companies, complemented by Non-Executive Director roles across government, for-purpose, and private organisations. Her areas of expertise include financial management, governance, business transformation, sustainability, marketing, communications, stakeholder engagement, and customer service.

A Graduate of the Australian Institute of Company Directors, Kim has significant expertise in national health practitioner regulation. She is a former member of the Dental Board of Australia and the Finance, Audit and Risk Management Committee of the Australian Health Practitioner Regulation Agency (Ahpra) Board.

In addition to her Board role with Community Based Support, Kim continues to contribute to regulatory oversight through committee roles with both the Nursing and Midwifery Board of Australia and the Dental Board of Australia. She also serves on the Advisory Board of HomeSuper, an innovative initiative that will help Australians invest part of their superannuation towards home ownership.

Name: Aleara Crichton-Gill

Title: Non-Executive Director – from 21 November 2024

Office Bearer/Committee Membership: Governance Advisory Committee

Qualifications: Bachelor of Nursing, Post Graduate Diploma of Nursing, General Practice stream

Experience and expertise: Aleara has enjoyed over 15 years as a Registered Nurse, with diverse experience across the acute, primary, aged and rural sectors in Tasmania. She is a committed and passionate advocate for vulnerable populations, with a keen interest in assisting clients to remain independent and safe in their own homes.

Aleara has recently been reappointed for a second term as a practitioner member of the Tasmanian Committee of the Nursing and Midwifery Board of Australia, where she enjoys delivering outcomes focused on protection of the public and sound regulation.

Name: Phil Edmondson

Title: Non-Executive Director –from 21 November 2024

Office Bearer/Committee Membership: Finance Audit and Risk Management Committee

Qualifications: Bachelor of Education (B.Ed.) University of Tasmania

Experience and expertise: Phil is the CEO of Primary Health Tasmania, a non-government, not-for-profit organisation working to connect care and keep Tasmanians well and out of hospital. It was established under the Australian Government's Primary Health Networks Program to support and enable a coordinated, primary care focused health system.

He has worked in the general practice and primary health care sector for more than 28 years at both program management and executive leadership levels and is well known to providers, government and system, policy and organisational administrators across the state and nationally.

In these roles he has led several transformative system and organisational reconfigurations and establishment of new and innovative services and solutions supporting the system and primary health providers to improve the health of Tasmanians.

He sees his current role working with providers and communities to build evidence, understanding and capacity to influence the changes to our health system that Tasmania needs. Working in complex system environments, especially in a small island state presents a myriad of challenges. Phil enjoys the opportunities to contribute to the development and evolution of a contemporary evidence base for sustainable system transformation, enabling the primary health sector to play a stronger role in a more balanced and sustainable health system.

Phil is a member of the Australian Institute of Health & Welfare Primary Health Advisory Committee, the Tasmanian Health Senate, and Premier's Advisory Committees for Primary Care and Mental Health and Suicide Prevention, is also a member of the Tasmanian Data Linkage Management Committee and Chairs the national PHN Primary Health Insights (National Primary Care Data Warehousing and Analytics) steering committee.

Meetings of directors

CBS Board and Committee Attendances 2024 – 2025																
DIRECTOR	BOARD 18 July 2024	FARM 13 August 2024	GAC 22 August 2023	BOARD 19 Sept 2024	FARM 8 Oct 2024	GAC 14 Nov 2024	BOARD 21 Nov 2024	FARM 10 Dec 2024	BOARD 30 Jan 2025	FARM 18 Feb 2025	GAC 27 Feb 2025	BOARD 27 Mar 2025	FARM 15 Apr 2025	GAC 15 May 2025	BOARD 29 May 2025	FARM 17 Jun 2025
Jacqui Allen	✓		✓	✓		✓	✓		✓		✓	✓		A	✓	
Ross Doddridge	✓	✓	✓	✓	A	✓										
Peter Tucker	✓		✓	✓		A	✓	A	✓	A	✓	✓	A	✓	✓	✓
Angela Waite	✓		✓	✓		✓	A		✓		A	✓		✓	✓	
Raylene Boulter	✓	✓		A	✓		✓	✓	✓	✓		A	✓		✓	✓
Frank Ederle	A	✓		✓	✓		✓	✓	✓	✓						
Kim Jones	✓	✓		✓	✓		✓	✓	✓	✓		✓	✓		A	✓
Phil Edmondson							✓	A	✓	✓		✓	✓		✓	✓
Aleara Crichton – Gill							✓		✓		✓	✓		✓	✓	

✓ = Attended

PA = Part attendance

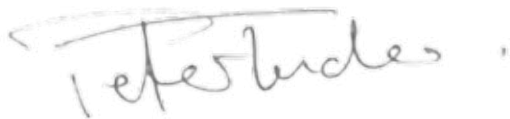
A = Apology

Auditor's independence declaration

A copy of the auditor's independence declaration as required under section 307C of the *Corporations Act 2001* is set out immediately after this directors' report.

This report is made in accordance with a resolution of directors, pursuant to section 298(2)(a) of the *Corporations Act 2001*.

On behalf of the directors



Dr Peter Tucker

Chairman

3 November 2025

Hobart

**STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 30 JUNE 2025**

		2025	2024
	Note	\$	\$
EQUITY			
Retained earnings		5,416,751	4,539,985
Reserves		3,094,745	2,829,693
Current year surplus		1,087,919	876,766
Total Equity		9,599,415	8,246,444
Represented By:			
ASSETS			
Current Assets			
Cash and cash equivalents	8	6,809,641	8,848,183
Trade and other receivables	6	1,542,792	1,843,996
Other assets	7	305,284	174,761
Total Current Assets		8,657,717	10,866,940
Non-Current Assets			
Property, plant and equipment	4	5,779,984	5,445,455
Right-of-use assets	5	23,921	42,026
Total Non-Current Assets		5,803,905	5,487,481
TOTAL ASSETS		14,461,622	16,354,422
LIABILITIES			
Current Liabilities			
Trade and other payables	10	89,443	206,326
Other liabilities	11	3,757,172	6,893,701
Lease liabilities	12	32,718	64,955
Employee provisions	9.2	692,764	785,849
TOTAL CURRENT LIABILITIES		4,572,097	7,950,831
Non-Current liabilities			
Employee provisions	9.2	290,110	157,147
TOTAL NON-CURRENT LIABILITIES		290,110	157,147
TOTAL LIABILITIES		4,862,207	8,107,978
NET ASSETS		9,599,415	8,246,444

The accompanying notes should be read in conjunction with the financial statements.

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

		2025	2024
	Note	\$	\$
Revenue	3	17,519,471	17,086,843
Expenses			
Brokered services		1,484,317	2,146,407
Employee benefits expenses	9.1	11,451,724	11,327,690
Depreciation and amortisation expenses		249,866	238,988
Consumables		1,998,698	1,319,430
Other expenses		1,246,947	1,177,563
Total Expenses		16,431,552	16,210,078
SURPLUS FOR THE YEAR		1,087,919	876,766
Other comprehensive income		265,052	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		1,352,971	876,766

The accompanying notes should be read in conjunction with the financial statements.

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025

	Asset Revaluation Reserve	Retained Earnings	Total Equity
Note	\$	\$	\$
Balance at 30 June 2023	2,829,693	4,539,985	7,369,678
Surplus for the year	-	876,766	876,766
Balance at 30 June 2024	2,829,693	5,416,751	8,246,444
Surplus for the year	-	1,087,919	1,087,919
Movement in revaluation	265,052	-	265,052
Balance at 30 June 2025	3,094,745	6,504,670	9,599,415

The accompanying notes should be read in conjunction with the financial statements.



STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025	2024
		\$	\$
Cash flows from operating activities			
Sale of services		11,577,229	12,344,695
Government grants received		2,740,827	6,461,075
Payments to suppliers and employees		(16,427,962)	(16,122,049)
Interest received		389,068	413,159
Interest paid		(8,402)	(15,742)
Net cash provided by operating activities	14	(1,729,240)	3,081,138
Proceeds on sale of vehicles		24,173	14,225
Payments for property, plant and equipment		(275,875)	(267,203)
Net cash used in investing activities		(251,702)	(252,978)
Cash flows from financing activities			
Repayments of lease liabilities		(57,600)	(53,867)
Net cash used in financing activities		(57,600)	(53,867)
Net change in cash and cash equivalents		(2,038,542)	2,774,293
Cash and cash equivalents, beginning of year		8,848,183	6,073,890
Cash and cash equivalents, end of year	8	6,809,641	8,848,183

The accompanying notes should be read in conjunction with the financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

Note 1 Material accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of preparation

In the Directors' opinion, CBS is not a reporting entity because there are no users dependent on general purpose financial statements.

These are special purpose financial statements that have been prepared for the purposes of complying with the *Australian Charities and Not-for-profits Commission Act 2012* and associated regulations and the *Corporations Act 2001* requirements to prepare and distribute financial statements to the members of Community Based Support Limited. The Directors have determined that the accounting policies adopted are appropriate to meet the needs of the members of Community Based Support Limited.

These financial statements have been prepared in accordance with 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' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for-profit oriented entities.

Historical cost convention

The financial statements have been prepared under the historical cost convention, except land and buildings which are regularly revalued.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying CBS accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in Note 2.

Revenue recognition

CBS recognises revenue as follows:

Revenue from contracts with customers

Revenue is recognised at an amount that reflects the consideration to which CBS is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, CBS: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

Sales revenue

Sales revenue is recognised when the control of goods passes to the customer or the service is provided.

Donations & Bequests

Donations collected are recognised as revenue when CBS gains control, economic benefits are probable and the amount of the donation can be measured reliably.

Grants

Grant revenue is recognised in profit or loss when CBS satisfies the performance obligations stated within the funding agreements.

If conditions are attached to the grant which must be satisfied before CBS is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

Volunteer services

CBS has elected not to recognise volunteer services as either revenue or other forms of contribution received. As such, any related consumption or capitalisation of such resources received is also not recognised.

Income tax

As the company is a charitable institution in terms of subsection 50-5 of the *Income Tax Assessment Act 1997*, as amended, it is exempt from paying income tax.

Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in CBS' normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in CBS' normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Trade and other receivables

Other receivables are recognised at amortised cost, less any allowance for expected credit losses.

Property, plant and equipment

Land and buildings held for use in production or administration is stated at revalued amounts. Revalued amounts are fair market values based on appraisals prepared by external professional valuers once every three years or more frequently if market factors indicate a material change in fair value. This occurred as at 30 June 2025 with the revalued amounts reflected in these statements.

Any revaluation surplus arising upon appraisal of land and buildings is recognised in other comprehensive income and credited to the asset revaluation reserve in equity. To the extent that any revaluation decrease or impairment loss has previously been recognised in profit or loss, a revaluation increase is credited to profit or loss with the remaining part of the increase recognised in other comprehensive income.

Downward revaluations of land are recognised upon appraisal or impairment testing, with the decrease being charged to other comprehensive income to the extent of any revaluation surplus in equity and any remaining decrease recognised in profit or loss.

As no finite useful life for land can be determined, related carrying amounts are not depreciated.

Buildings, plant and equipment are initially recognised at acquisition cost or manufacturing cost, including any costs directly attributable to bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by CBS' management.

Plant and equipment are subsequently measured using the cost model, cost less subsequent depreciation and impairment losses.

Depreciation is recognised on a straight-line basis to write down the cost less estimated residual value of plant and other equipment. The following useful lives are applied:

Buildings	40 years
Leasehold improvements	Life of lease
Plant and equipment	5 years
Motor vehicles	8 years
Office equipment	5 years

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to CBS. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

Leases

At inception of a contract, CBS 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 CBS where CBS 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 operating 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, CBS uses the incremental borrowing rate.

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

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

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

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that CBS anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

Impairment of non-financial assets

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

Trade and other payables

These amounts represent liabilities for goods and services provided to CBS prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Contract liabilities

Contract liabilities represent CBS' obligation to transfer goods or services to a customer and are recognised when a customer pays consideration, or when CBS recognises a receivable to reflect its unconditional right to consideration (whichever is earlier) before CBS has transferred the goods or services to the customer.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

Employee benefits

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

Other long-term employee benefits

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

Provisions, contingent liabilities and contingent assets

Provisions are measured at the estimated expenditure required to settle the present obligation, based on the most reliable evidence available at the reporting date, including the risks and uncertainties associated with the present obligation. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. Provisions are discounted to their present values, where the time value of money is material.

Any reimbursement that CBS can be virtually certain to collect from a third party with respect to the obligation is recognised as a separate asset. However, this asset may not exceed the amount of the related provision.

In those cases where the possible outflow of economic resources as a result of present obligations is considered improbable or remote, no liability is recognised.

Deferred income

The liability for deferred income is the unutilised amounts of grants received on the condition that specified services are delivered or conditions are fulfilled. The services are usually provided or the conditions usually fulfilled within 12 months of receipt of the grant. Where the amount received is in respect of services to be provided over a period that exceeds 12 months after the reporting date or the conditions will only be satisfied more than 12 months after the reporting date, the liability is discounted and presented as non-current.

Fair value measurement

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

Goods and Services Tax (GST)

Revenue, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense.

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

Cash flows are presented in the statement of cash flows on a gross basis, except for the GST components of investing and financial activities, which are disclosed as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

Economic dependence

CBS is dependent upon the ongoing receipt of Federal and State government grants and to ensure the ongoing continuance of its programs. At the date of this report management has no reason to believe that this financial support will not continue.

New accounting standards and interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by CBS for the annual reporting period ended 30 June 2025. CBS has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

Note 2 Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances.

The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

Estimation of useful lives of assets

CBS assesses impairment of non-financial assets at each reporting date by evaluating conditions specific to CBS and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs of disposal or value-in-use calculations, which incorporate several key estimates and assumptions.

Employee benefits provision

As discussed in Note 1, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

Note 3 Revenue

	2025	2024
	\$	\$
Sales of services	10,794,634	11,428,991
Government grants	5,529,000	4,314,764
Client contributions	742,329	672,523
Interest	389,068	413,159
Other income	64,440	257,405
Total revenue	17,519,471	17,086,843

Note 4 Property, plant and equipment

	2025	2024
	\$	\$
Land		
At valuation	1,987,869	2,020,205
Total land	1,987,869	2,020,205
Buildings		
At valuation	3,172,131	3,108,937
Accumulated depreciation	-	(156,499)
Total buildings	3,172,131	2,952,438
Plant and equipment		
At cost	546,216	514,615
Accumulated depreciation	(361,433)	(272,366)
Total plant and equipment	184,783	242,249
Motor Vehicles		
At cost	482,955	238,682
Accumulated depreciation	(47,754)	(8,119)
Total motor vehicles	435,201	230,563
Total property, plant and equipment	5,779,984	5,445,455

CBS' land and buildings were revalued at 30 June 2025 by independent valuers, Acumentis Property Valuers - Hobart. Fair values were estimated based on recent market transactions, which were then adjusted for specific conditions relating to the land.

All depreciation and impairment charges (or reversals if any) are included within 'depreciation and amortisation' and 'impairment of non-financial assets'.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

Note 5 Right-of-use assets

	2025	2024
	\$	\$
Motor vehicles - right-of-use assets		
Motor vehicles - right-of-use assets	337,221	311,848
Motor vehicles - accumulated amortisation	(313,290)	(269,822)
Total motor vehicles - right-of-use assets	23,921	42,026
Total right-of-use assets	23,921	42,026

Note 6 Trade and other receivables

	2025	2024
	\$	\$
Trade debtors	1,636,760	1,503,409
Accrued revenue	3,585	434,187
Less provision for doubtful debts	(97,553)	(93,600)
Total receivables	1,542,792	1,843,996

All amounts are short-term. The net carrying value of trade receivables is considered a reasonable approximation of fair value.

All of CBS's trade and other receivables have been reviewed for indicators of impairment.

Note 7 Other assets

	2025	2024
	\$	\$
Prepayments	305,284	174,761
Total other assets	305,284	174,761



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

Note 8 Cash and cash equivalents

	2025	2024
	\$	\$
Cash on hand	50	50
Cash at bank	757,610	477,272
Investments	6,051,981	8,370,861
Total cash and cash equivalents	6,809,641	8,848,183

Note 9 Employee benefits

Note 9.1 Employee benefits expense

	2025	2024
	\$	\$
Salaries and wages	9,284,000	9,512,955
Workers compensation insurance	315,389	343,038
Superannuation	1,066,646	1,019,661
Employee benefit provisions	785,689	452,036
Employee benefits expense	11,451,724	11,327,690

Note 9.2 Employee provisions

	2025	2024
	\$	\$
Current		
Annual leave	500,998	543,817
Long service leave	191,766	242,032
Total current	692,764	785,849
Non-current		
Long service leave	290,110	157,147
Total non-current	290,110	157,147

Note 10 Trade and other payables

	2025	2024
	\$	\$
Current		
Trade payables	70,408	173,988
Other creditors and accruals	19,035	32,338
Total trade and other payables	89,443	206,326

All above liabilities are short-term. The carrying values are considered to be a reasonable approximation of fair value.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

Note 11 Other liabilities

	2025	2024
	\$	\$
Deferred income	3,402,015	6,620,789
Other liabilities	355,157	272,911
Total other liabilities	3,757,172	6,893,701

Deferred income consists of Government grants received in advance for services to be rendered by the organisation. Deferred income is recognised as the obligations in the grant agreements are met.

Note 12 Lease liabilities

	2025	2024
	\$	\$
Current		
Motor vehicles	32,718	64,955
Total current lease liabilities	32,718	64,955

Note 13 Auditor remuneration

	2025	2024
	\$	\$
Remuneration of the auditor of CBS for:		
Audit and review of financial report	19,035	18,000

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

Note 14 Reconciliation of cash flows from operating activities

	2025	2024
	\$	\$
Surplus for the year	1,087,919	876,766
Cash flows excluded from profit attribution to operating activities:		
Adjustment for:		
Depreciation	249,866	238,988
Gain on disposal of property, plant and equipment	(24,173)	(14,225)
Bad debts expense	5,543	-
Changes in assets and liabilities		
(Increase) / decrease in trade and other receivables	(134,941)	(41,157)
(Increase) / decrease in other assets	300,079	729,359
Increase / (decrease) in trade and other payables	(116,883)	36,931
Increase / (decrease) in other liabilities	(3,136,528)	1,588,232
Increase / (decrease) in employee provisions	39,878	(333,756)
Net cash flow from / (used in) operating activities	(1,729,240)	3,081,138

Note 15 Contingent assets and contingent liabilities

CBS remained part of the National Redress Scheme throughout the reporting period. At the time of this report, CBS has been requested to supply information that may subject it to a redress claim. CBS to date, have not been able to confirm any liability and are currently not privy to information that would allow an assessment of liability or to the quantum of a potential claim.

CBS continues to review and improve its payroll systems, processes and compliance activities, including compliance with its current EBA. Where errors have been identified, they have been addressed and employees compensated. CBS may have further past payments if errors are identified.

Note 16 Events after the reporting period

No matter or circumstance has arisen since 30 June 2025 that has significantly affected, or may significantly affect CBS' operations, the results of those operations, CBS' state of affairs in future financial years.

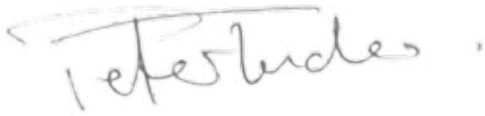
DIRECTORS' DECLARATION

The directors of CBS declare that:

- 1 In the directors' opinion the financial statements and notes thereto are in accordance with the *Corporations Act 2001* and:
 - (a) comply with Accounting Standards and the *Corporations Regulations 2001*; and
 - (b) give a true and fair view of the financial position as at 30 June 2025 and the performance for the year ended on that date of CBS.
- 2 In the directors' opinion, there are reasonable grounds to believe that CBS will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the directors made pursuant to s295(5) of the *Corporations Act 2001*.

On behalf of the directors:



Dr Peter Tucker

Chairman

3 November 2025

Hobart

About Community Based Support

Community Based Support is a state-wide, Tasmanian, not-for-profit organisation that has been around since 1988.

We assist older people and people living with disability, to remain living independently at home for as long as possible. We do this by providing support to people in their homes, as well as in the community.

We specialise in Home Care Packages and Disability (NDIS) support services, that help people to achieve their goals and live the life they choose.

If you would like to know more about how we can help you to live the life you choose, please contact us via the below channels.

- ☎ Phone: 1300 227 827 or 6208 6600
- ✉ Email: feedback@cbsaust.org.au
- ✉ Write: **Community Based Support**
PO Box 823 Moonah TAS 7009
- ✓ Visit: www.cbsaust.org.au

Other useful contacts

Aged Care Quality and Safety Commission

P: 1800 951 822

www.agedcarequality.gov.au/making-complaint/lodge-complaint

NDIS Commission

P: 1800 035 544

www.ndiscommission.gov.au/about/complaints

Speak Out Association Tasmania

Disability Advocacy

P: 03 6108 2188

www.speakoutadvocacy.org

Advocacy Tasmania

P: 1800 005 131

www.advocacytasmania.org.au

