

# Annual Report

## FY 2025



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#### LEGISLATION ADMINISTERED

Portable Long Service  
Leave Act 2024

#### OUR MINISTER

The Hon Kyam Maher  
MLC is the Minister  
or Aboriginal Affairs,  
Attorney-General,  
Minister for Industrial  
Relations and Public  
Sector, Special Minister  
of State

#### BOARD MEMBERS

Danielle Elston  
(Presiding Officer)  
Abbie Spencer  
Estha van der Linden  
Greg Ogle  
Karen van Gorp  
Larissa Harisson  
Scott Cowen

#### CHIEF EXECUTIVE OFFICER

Anthony Mackay

#### ACTUARY

Mercer Australia  
Level 7  
91 King William Street  
Adelaide SA 5000

#### AUDITORS

Nexia Edwards Marshall  
Level 3  
153 Flinders Street  
Adelaide SA 5000

#### PRIMARY LAWYERS

Mellor Olsson  
Level 6  
89 Pirie Street  
Adelaide SA 5000

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# Acknowledgement of Country

SA Portable Long Service Leave –  
Community Services acknowledges  
the Traditional Custodians of Country  
throughout Australia and their connections  
to land, sea and community.

We pay our respects to their Elders past  
and present, and extend that respect to  
all Aboriginal and Torres Strait Islander  
peoples today.

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# Presiding Officer Report

It is my privilege to present this first Annual Report for the Community Services Sector Long Service Leave Scheme.

Since the passage of the *Portable Long Service Leave Act 2024*, the Board has worked diligently to establish a scheme that is fair, considered, and responsive to the needs of both workers and employers in our sector. Meeting monthly since November 2024, we have overseen the design of the legislative framework, governance structures, financial settings, and implementation plans necessary to bring the scheme to life.

A key milestone was the Board's decision to adopt a levy rate of 2.2 per cent, providing a sound starting point for the scheme while ensuring employers are supported through its introduction. Alongside this, we have invested in robust systems, strong operational processes, and a dedicated team, ensuring that when the scheme commences on 1 October 2025, it will do so on a firm footing.

Equally important has been our engagement with the sector. From early 2025, the Board and project team have prioritised open communication, regional outreach, and opportunities for workers and employers to shape the scheme's development. These conversations will remain central to our work as the scheme beds down and grows in the years ahead.

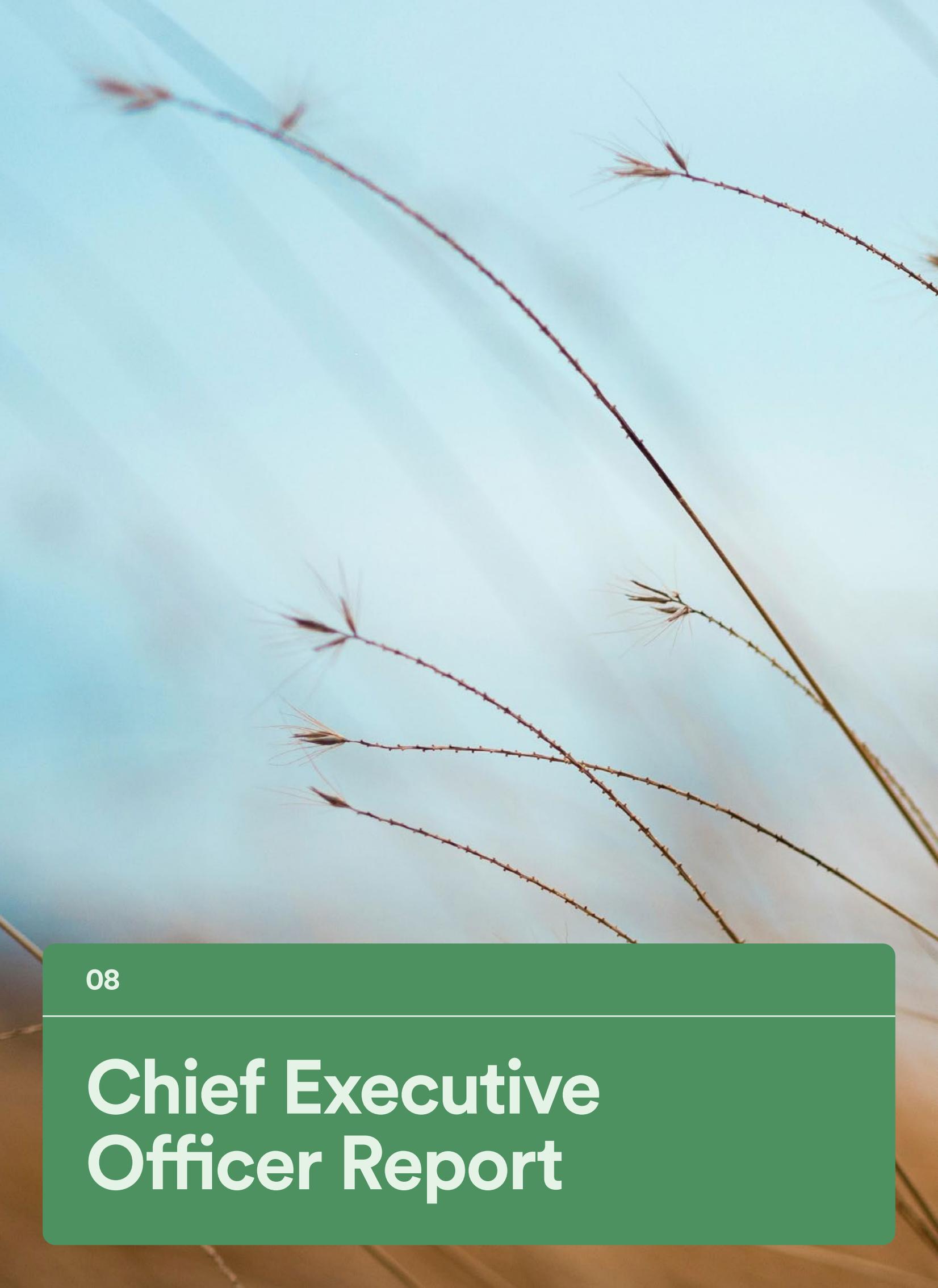
I also acknowledge the collaboration of our colleagues across other jurisdictions, whose insights and experience have enriched our approach and strengthened the national network of portable long service leave schemes.

As we look to the year ahead, the Board is confident that the scheme is well placed to deliver on its promise: providing community services workers with the security of portable long service leave, while supporting employers through clear and well-governed arrangements.

I thank my fellow Board members for their commitment, the Chief Executive Officer and staff for their leadership and professionalism, and the Minister for entrusting us with this important responsibility. Together, we are building a scheme that will endure, and that reflects the value of the work done every day in the South Australian community services sector.



Danielle Elston  
**Presiding Officer**



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# Chief Executive Officer Report

I am pleased to provide my first report as Chief Executive Officer of the SA Portable Long Service Leave – Community Services business.

The Community Services scheme was established through the passing of the *Portable Long Service Leave Act 2024* on 3 October 2024. A dedicated project team was formed to build the business responsible for administering the scheme, with strong support from SafeWork SA during the early stages.

From the outset, three priorities guided our work: Community Engagement, System Development and Operational Capability.

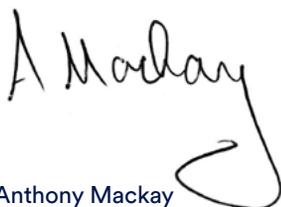
A communication and engagement strategy was introduced in early 2025 which identified the need for broad based communications across the sector. Direct engagement with the sector began in April 2025 with regular webinars, face to face, social media, website and other engagement activities being undertaken. Whilst we have engaged with employers in the regional areas, face to face visits are planned from August 2025 to ensure full engagement across the full breadth of the South Australian community services sector.

A procurement process in early 2025 identified a CRM provider to deliver a self-service portal for employers and workers. The system is on track to go live on 1 October 2025, supporting seamless registration and levy management. As the system has been developed, we mapped processes and created work instructions to ensure that the work being undertaken complies with legislation and regulations. Training materials have been developed from these documents to ensure that all staff are fully trained and ready for the 1 October go live date.

The scheme has been funded by a \$1.5 million grant from the South Australian Government and a \$4 million overdraft facility from the South Australian Financing Authority (the SA Finance Authority). A governance framework was put in place early in the project to ensure all funds are appropriately expensed and accounted for. The financial statements for 2024-2025 financial year have been fully audited by our auditors, Nexia Edwards Marshall.

During this time, we have also been able to engage with our interjurisdictional counterparts to understand how they approached the establishment of their own Community Services schemes. Best practice opportunities have been shared and have ensured the SA business leveraged these experiences wherever possible.

I would like to take this opportunity to thank the Board for its guidance and support and acknowledge the project team for their hard work and endeavour to establish this new business for the SA community services sector employees and employers. Together we are well positioned for the scheme to commence on 1 October 2025, delivering long service leave portability for employees and employers across the community services sector.



Anthony Mackay  
**Chief Executive Officer**



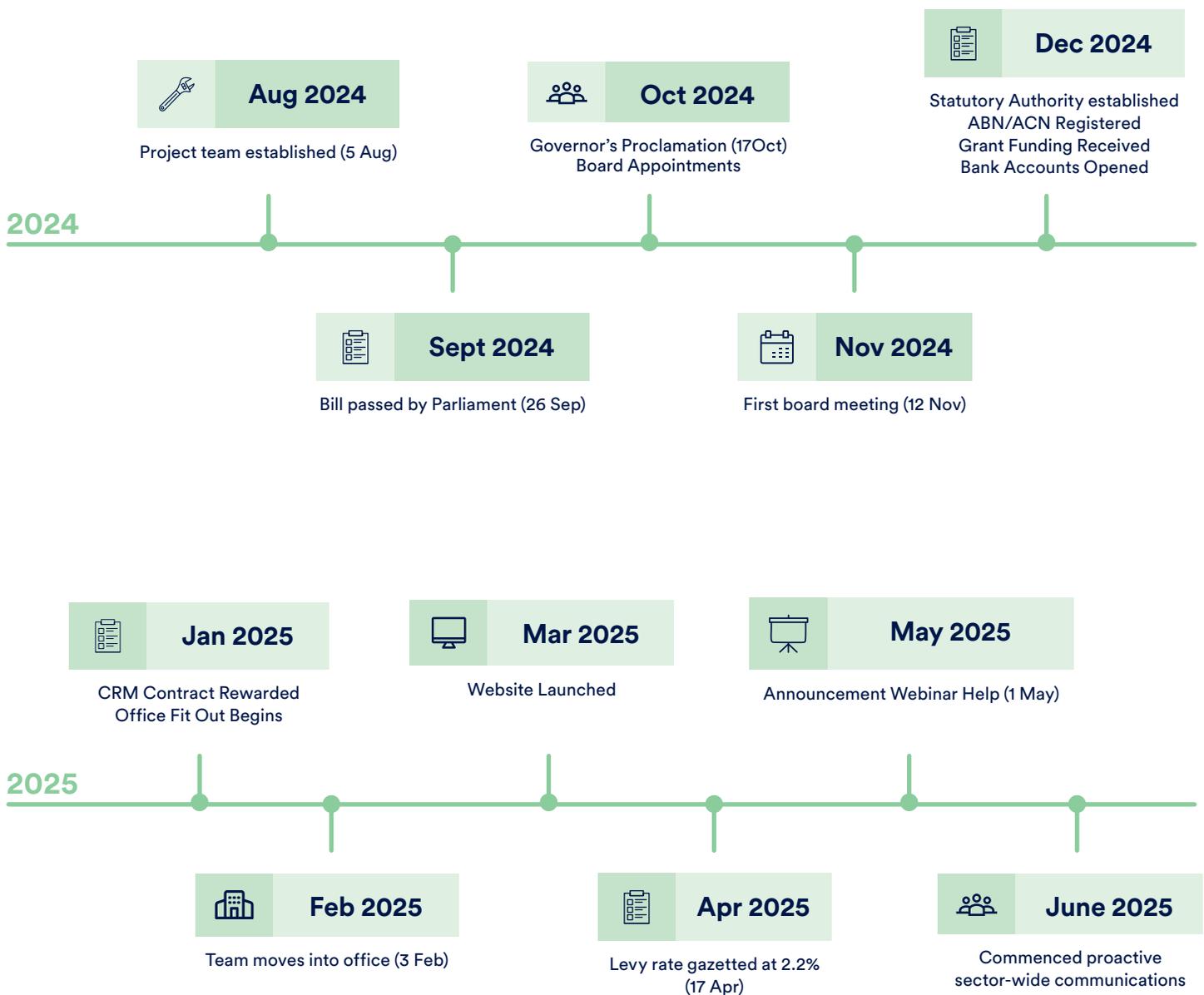
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# Scheme Establishment

The establishment of the SA Portable Long Service Leave Scheme for the Community Services sector marked a significant milestone in securing fair and flexible entitlements for workers across South Australia. Beginning in August 2024, a dedicated project team commenced the complex work of standing up the scheme, following the passage of enabling legislation through Parliament.

Over the course of the year, key infrastructure, governance, and operational systems were put in place in preparation for the official launch in 2025.

### Scheme Establishment Timeline Infographic



## 2024

### August 2024

A dedicated project team was established to begin foundational work in setting up the Portable Long Service Leave Scheme for the community services sector.

### September 2024

On the 26 September 2024 the Portable Long Service Leave Bill was passed by the South Australian Parliament, laying the legislative groundwork for the scheme.

### October 2024

On 17 October 2024, Her Excellency the Governor of South Australia issued a proclamation to commence key sections of the *Portable Long Service Leave Act 2024*.

Initial Board appointments were made, bringing together individuals with diverse skills and industry knowledge.

## 2025

### January 2025

A suitable Customer Relationship Management (CRM) system was selected and the implementation contract was awarded.

Office fitout works commenced for the new premises at Eastwood.

Recruitment began for key operational and technical roles. On 20 January, the IT Contract Manager and Test Manager commenced in their roles.

### February 2025

On 3 February, the team began working from the newly established office at 3/245 Fullarton Road, Eastwood.

Two key roles were filled: Community Engagement Officer #1 and Registrations Officer #1.

The scheme's Actuarial Report was released.

### March 2025

A detailed project plan was developed to guide the scheme's implementation.

A SAFA loan facility was secured to ensure financial sustainability during establishment.

Direct engagement with employers in the sector began to build awareness and gather insights.

### November 2024

The inaugural Board meeting was held on 12 November 2024, marking the commencement of formal governance activities.

### December 2024

The statutory authority was officially established as a State Government entity:

- Australian Business Number (ABN) registered
- Australian Company Number (ACN) registered
- Corporate bank accounts opened
- Initial grant funding received to support early operations

### April 2025

On the 17 April, the levy rate was officially gazetted at 2.2%, completing the final legislative step in scheme implementation. The official scheme commencement date and levy rate were published on the new website: [saplsl-community.org.au](http://saplsl-community.org.au). A sector-wide communication campaign was launched, informing stakeholders and inviting registrations for the Announcement Webinar.

### May 2025

On 1 May, the Announcement Webinar was held, attracting strong participation from across the sector. Stakeholders were provided with detailed information about the scheme, including eligibility, registration processes, and key dates.

### June 2025

Throughout the month of June, Hughes PR supported the team with the execution of the Engagement and Communications Plan, with a strong focus on sector-wide communications. This included the development of information sheets, toolkits for employers, continued expansion of Q&A content in response to frequently asked questions through one-on-one engagement, and social media campaigns to increase awareness.



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# Finance

## Stat of the Fund

As of 30 June 2025, the Fund has a deficit of **\$0.35M**.

## Summary of Financial Year

On 20 December 2024 the fund received \$1.5m in Grant Funding from the Treasurer through a Memorandum of Administrative Arrangement. The Grant, provided financial assistance for the establishment costs of the *Portable Long Service Leave Act 2024*.

Futher funding in the from of an Overdraft Facility was provided by the South Australian Government Financing Authority (SAFA), up to a limit of \$4.0m.

Actual 2024/25 (\$ Million)

<b>Income</b>	
Grant Funding	1.32
Levies	0.00
Investments (Including Cash Holdings and Term Deposits)	0.00
Other	0.01
<b>Total Income</b>	<b>1.33</b>
<b>Expenditure</b>	
Long Service Leave Payments	0.00
Increase in Accrued LSL Liability	0.00
Salaries and Related Costs	0.48
Operating Costs	1.20
<b>Total Expenditure</b>	<b>1.68</b>
<b>Surplus/(Deficit)</b>	<b>(0.35)</b>

## Self-Employed Contractor / Working Director Fund

The Self-Employed Contractor / Working Director Fund is a voluntary fund established to facilitate the preservation of previously accrued service when a community services worker transitions from an employee to a Self-Employed Contractor or Working Director. Rather than forfeiting their previously accrued service – Self-Employed Contractors or Working Directors can voluntarily make up to 4 fixed quarterly contributions per annum in order to accrue service that will contribute to reaching a long service leave entitlement.

The fund is an accumulation fund as registrants will receive their original contributions plus an investment return in the form of interest when they reach entitlement and/or exit the fund. This is in addition to any accrued entitlement that has vested in the community services worker fund (defined benefit).

The Board is required to set the contribution amount and interest rate annually in advance for the Financial Year ahead and as such is exposed to interest rate risk.

The Contribution and Interest Rate for the 2024/2025 Financial Year is:

Financial Year	2025
Contribution Rate (quarterly)	\$430
Interest Rate	3.2%

The quarterly contribution amount is set at a level comparable to the current industry average ordinary weekly pay rate. The interest rate is aligned with the expected investment earnings of the fund. Registrants can exit this fund at any stage therefore a different investment risk profile is applied to reduce risk of capital loss and provide adequate liquidity.

This fund is segregated from the core investment portfolio due to its defined purpose and different operating rules.

## Actuarial Services

The Board uses an Actuary to undertake an annual valuation of its liabilities in accordance with section 46 of the Act.

During the 2024/2025 financial year Mercer Consulting (Australia) Pty Ltd provided the following services:

- Actuarial Assessment of the Initial Employer Levy Rate
- Sensitivity analysis on the future funding of the scheme including projected cash flows and liabilities over the next ten years.
- A recommendation to the Board on the contribution rate and interest payable on account balances under the Self-Employed Contractor / Working Director Fund.

## Audit Services

Nexia Edwards Marshall were the Board's auditors in 2025. An unqualified audit opinion was achieved during the 2024/2025 Financial Year.



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# Communications Plan

## Overview

The Engagement and Communications team has maintained strong momentum in the lead-up to the 1 October 2025 commencement of the Portable Long Service Leave (PLSL) scheme for South Australia's Community Services sector. The focus remains on building sector understanding, confidence and preparedness. All activities are grounded in our commitment to transparency, accessibility and readiness.

## Website Development

Our dedicated website - [www.saplsl-community.org.au](http://www.saplsl-community.org.au) - is our source of truth and has quickly become the central hub for scheme information and the release of new information.

Content includes:

- Clear guidance for employers and workers
- Updated FAQs, timelines, and eligibility breakdowns
- Downloadable materials including fact sheets
- Direct access to support and upcoming event information

The site continues to evolve in response to stakeholder feedback, with steady and growing traffic.

## Partnership with Hughes PR

Hughes PR has partnered with us to strengthen our engagement strategy and deliver effective communications support. They have worked closely with our team to develop collateral, share our messages, and ensure the scheme is well understood by employers, workers, and the wider community.

Their support has included:

- Designing and rolling out our media relations strategy
- Creating campaign materials and other communications tools
- Planning and securing paid media opportunities, including employer and worker testimonials that highlight the benefits of the scheme

This partnership enhances our capacity to reach broader audiences and provide visibility beyond the direct employer network.

## Social Media and Digital Engagement

- Active channels established on Facebook and LinkedIn
- Ongoing campaigns include eligibility questions, myth-busting posts, general reminders, and simplified scheme explanations
- A series of Q&A posts launched to address most-asked questions in real time
- Engagement is growing steadily, with strong visibility among peak bodies and employers

## Webinars, Expo's and Sector Information Sessions

On 1 May we hosted a live webinar for sector-wide stakeholders

- 176 people registered with 118 attending the 1-hour session
- Numerous questions were asked pre-webinar and over 45 questions asked during the session.

Attended Workability Expo (29 April) and Adelaide Careers and Employment Expo (9 May) with over 50 organisations engaged.

## Stakeholder Engagement

Stakeholder engagement continues to focus on providing clear, direct support to employers and sector representatives as they prepare for scheme commencement. Structured engagement has been carried out across large and mid-sized employers through:

- Sector-wide briefings
- One-on-one follow-up calls and meetings
- Distribution of tailored information
- Discussed pre-go-live systems check-ins for later this year

Sector feedback is being used to refine FAQs and messaging.

The dedicated scheme support line and email inbox continue to receive regular enquiries, which are tracked and used to shape future communication priorities.





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# Governance

The Community Services Sector Long Service Leave Board (the Board) is responsible for the administration of the *Portable Long Service Leave Act 2024*. SA Portable Long Service Leave – Community Services is the Business Name of the Board.

## Composition

Membership of the Board is determined in accordance with section 10 of the Act and comprises three members appointed to represent the interests of employers and three members appointed to represent the interests of workers and one Presiding Officer.

## Appointments

The Board was appointed by the Governor, effective 17th October 2024 for a period of 3 years, ending 16th October 2027. At the end of this period (30 June 2025) the Board remains in place until such time as the Minister advises of any changes.

## Board Meetings

During the 2024/2025 year the Board met on 10 occasions, excluding sub committees and working parties.

Board Members	Nominating Body	Meetings Available to Attend	Meetings Attended
Ms D Elston	Independent Presiding Officer	10	10
Ms A Spencer	Australia Services Union	10	10
Mr S Cowen	Australia Services Union	10	9
Ms L Harrison	United Workers Union	10	9
Ms E van der Linden	Australian Industry Group	10	9
Ms K van Gorp	South Australian Business Chamber	10	10
Dr G Ogle	South Australian Council of Social Service	10	9
<b>Deputies</b>			
Mr R Womersley	South Australian Council of Services	1	1

## Board Committees

The Board establishes sub committees on an as-required basis to provide closer attention to important issues facing the organisation.

## Overseas Travel

During the 2024/2025 financial year, no members of the Board engaged in overseas travel in their capacity as a member of the Board.

## Risk Management

The Board has a structured approach to risk management via a risk management framework and risk register that is reviewed regularly.

## Fraud Detected in the Scheme

Category/Nature of Fraud	Zero
Number of Instances	Zero

## Public Interest Disclosure

Number of occasions on which public interest information has been disclosed to a responsible officer of the agency under the Public Interest Disclosure Act 2018: Zero.

## Annual Report

This is the first Annual Report for the Community Services Sector Long Service Leave Board.

## Actuary Report

This is the first Actuary Report for the Community Services Sector Long Service Leave Board.

## Board Remuneration

Board members are remunerated in accordance with Department of Premier and Cabinet (DPC) Circular 16 – Remuneration for Government Appointed Part Time Boards and Committees. The Board’s remuneration level was reviewed during the year and the Board is now classified as a Category 1, Level 5 Board.

## Financial Performance

The Board received an Unqualified Audit Report from Nexia Edwards Marshall for the 2024/2025 year.

## Fraud

No instances of external fraud/theft were detected during the 2024/2025 financial year.

## Delegations

The Board maintains a schedule of delegations that is reviewed annually. It was reviewed and subsequently approved in the May 2025 Board Meeting.

Day to day management of the Board’s affairs and the implementation of strategy and policy are delegated to the Chief Executive Officer and Management of the SA Portable Long Service Leave - Construction Industry business.

## Insurance

The Board has insurance cover through the South Australian Government Financing Authority (SAFA).



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# People

## Organisational Culture

SAPLSL fostered a supportive and inclusive work environment by embedding flexible working arrangements as a core component of our organisational culture. This approach has enabled our employees to better balance their professional and personal responsibilities, contributing to enhanced well-being, job satisfaction, and sustained productivity.

## Personal Development

In 2025, SAPLSL introduced a Data Literacy Program aimed at building a stronger foundation for data-informed practices across the organisation. Designed to align with state legislative requirements, the program focuses on developing employees' abilities to critically engage with data in their daily work.

## Reconciliation

SAPLSL embraced the opportunity to begin its Reconciliation journey during the year and in doing so is in the process of developing a Reconciliation Action Plan (RAP). The RAP aims to enhance brand recognition within the Aboriginal and Torres Strait Islander community and to reflect SAPLSL's social responsibility in this area.

## Occupational Safety, Health and Injury Management

The Board is committed to ensuring the well-being and safety of its staff. The reportable statistics for the year are:

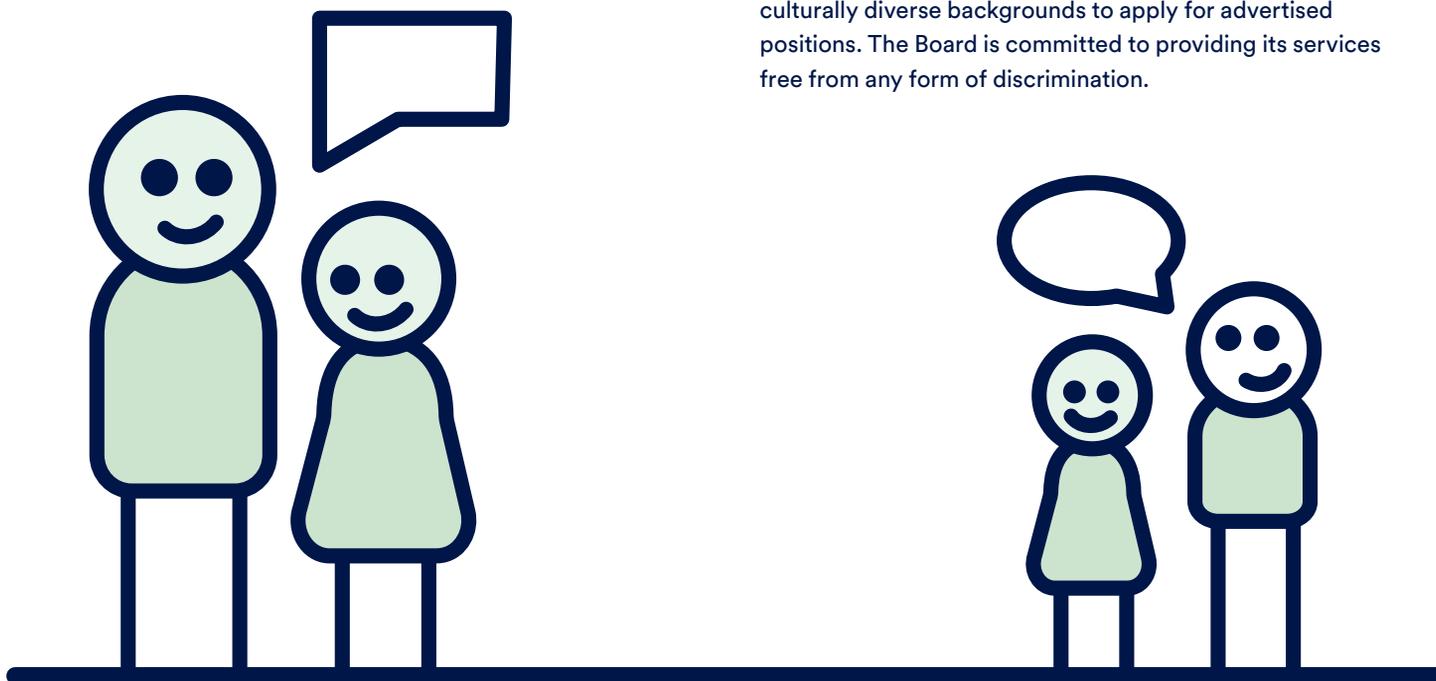
Results for year (2024/2025)	
Number of fatalities	Zero
Lost time injury and disease	Zero
Percentage of injured workers returned to work within 13 or 26 weeks	N/A
Percentage of managers and supervisors trained in work health and safety injury management responsibilities	100%

## Corruption Prevention

The Board promotes a culture of accountability and zero tolerance for misconduct to ensure that public trust is upheld and that all stakeholders operate within a fair and transparent regulatory framework.

## Equality

The Board is an Equal Opportunity Employer and encourages Aboriginal and Torres Strait Islander people and people from culturally diverse backgrounds to apply for advertised positions. The Board is committed to providing its services free from any form of discrimination.





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# Financial Statement

## Community Services Sector Long Service Leave Board Statement of Comprehensive Income for the Period Ended 30 June 2025

	Note	2025 \$000
<b>Income From Ordinary Activities</b>		
Interest		8
Government Grant	3	1,323
Other		2
<b>Total Income</b>		<b>1,333</b>
<b>Expenses From Ordinary Activities</b>		
Employee Benefits Expense	4	477
Depreciation Charge for Property, Plant and Equipment	10	34
Depreciation Charge for Right of Use Assets		63
Finance Costs	5	19
Other Expenses	6	1,085
<b>Total Expenses</b>		<b>1,678</b>
<b>Total Deficit</b>		<b>(345)</b>
<b>Total Other Comprehensive Income</b>		<b>-</b>
<b>Total Comprehensive Income</b>		<b>(345)</b>

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

## Community Services Sector Long Service Leave Board Statement Of Financial Position as at 30 June 2025

	Note	2025 \$000
<b>Assets</b>		
Cash and Cash Equivalents	8	9
Receivables and Other Assets	9	32
Financial Assets	9	32
Property, Plant & Equipment	10	298
Right of Use Assets	11	416
<b>Total Assets</b>		<b>787</b>
<b>Liabilities</b>		
Deferred Revenue	12	177
Trade and Other Payables	13	373
Lease Liability	11	405
Borrowings	14	150
Lease Make-Good Provision	15	20
Employee Benefits	16	7
<b>Total Liabilities</b>		<b>1,132</b>
<b>Net Liabilities</b>		<b>(345)</b>
<b>Equity</b>		
<b>Accumulated Deficit</b>		<b>(345)</b>

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

## Community Services Sector Long Service Leave Board Statement of Cash Flows for the Period Ended 30 June 2025

	Note	2025 \$000 Inflows (Outflows)
<b>Cash Flows From Operating Activities</b>		
Receipts from Government Grants		1,500
Payments to Suppliers & Employees		(1,212)
Repayment of Interest Portion of Lease Liabilities		(18)
Interest Paid		(1)
Interest Received		8
<b>Net Cash Provided By (Used In) Operating Activities</b>		<b>277</b>
<b>Cash Flows From Investing Activities</b>		
Payments to Acquire Term Deposits		(32)
Payments for Plant & Equipment		(332)
<b>Net Cash Provided By (Used In) Investing Activities</b>		<b>(364)</b>
<b>Cash Flows From Financing Activities</b>		
Repayment of Principal Portion of Lease Liabilities		(54)
<b>Net Cash Provided By (Used In) Financing Activities</b>		<b>(54)</b>
<b>Net Increase (Decrease) in Cash Held</b>		<b>(141)</b>
<b>Cash at the Beginning of the Period</b>		<b>-</b>
<b>Cash and Cash Equivalents at the End of the Period</b>		
Cash at Bank	8	9
Overdraft Facility	14	(150)
<b>Total Cash and Cash Equivalents at the End of the Period</b>		<b>(141)</b>

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

**Community Services Sector Long Service Leave Board**  
**Statement of Changes in Equity**  
**for the Period Ended**  
**30 June 2025**

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	Accumulated Losses	Total Equity
	\$000	\$000
<b>Deficit for 2025</b>	(345)	(345)
<b>Balance at 30 June 2025</b>	(345)	(345)

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

## Community Services Sector Long Service Leave Board

### Notes to the Financial Statements

#### for the Period Ended

#### 30 June 2025

#### 1 GENERAL INFORMATION

The Community Services Sector Long Service Leave Board is responsible for administering the Community Services Fund which controls levies collected from employers to provide portable long service leave for employees in the community services industry.

The reporting entity is the Community Services Sector Long Service Leave Board, a statutory scheme created pursuant to the *Portable Long Service Leave Act 2024*. The Board operates in the State of South Australia.

The Scheme is expected to commence effective 1 October 2025. Upon commencement, levies will begin to be collected from employers.

The Board was established on 17 October 2024 and this is its first set of financial statements.

The financial statements have been prepared based on a twelve month operating cycle and presented in Australian currency and rounded to the nearest thousand dollars (\$000).

The financial statements were authorised for issue by the Board on 19 September 2025

#### 2 MATERIAL ACCOUNTING POLICIES

##### (a) BASIS OF PREPARATION

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures issued by the Australian Accounting Standards Board (AASB), Treasurer’s Instructions and Accounting Policy Statements promulgated under the provisions of the *Public Finance and Audit Act 1987* to the extent applicable. The entity is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements, with the exception of the Statement of Cash Flows, have been prepared on an accruals basis and are based on historical costs.

##### (b) CHANGES IN MATERIAL ACCOUNTING POLICIES

###### New and Amended Accounting Standards Adopted by the Entity.

The Community Services Sector Long Service Leave Board has adopted all of the new or amended Accounting Standards and interpretations issued by the Australian Standards Board (AASB) that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

##### (c) TAXATION

The Community Services Sector Long Service Leave Board is exempt from income tax under Section 11 of the *Income Tax Assessment Act 1997*. The Board is liable for fringe benefits tax (FBT) and goods and services tax (GST).

##### (d) PRESENTATION OF STATEMENT OF FINANCIAL POSITION ON A LIQUIDITY BASIS

The Board has elected to present its statement of financial position under the liquidity presentation method under AASB 101 Presentation of Financial Statements on the basis it presents a more reliable and relevant view.

The Board believes that a liquidity-based presentation better reflects the nature of its operations, where the distinction between current and non-current is not clearly meaningful.

##### (e) ESTIMATION UNCERTAINTY

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

The Board determines the estimated useful lives and related depreciation charges for its property, plant and equipment. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

#### **Lease term.**

The lease term is a significant component in the measurement of both the right-of-use asset and lease liability. Judgement is exercised in determining whether there is reasonable certainty that an option to extend the lease or purchase the underlying asset will be exercised, or an option to terminate the lease will not be exercised, when ascertaining the periods to be included in the lease term. In determining the lease term, all facts and circumstances that create an economical incentive to exercise an extension option, or not to exercise a termination option, are considered at the lease commencement date. Factors considered may include the importance of the asset to the Board's operations; comparison of terms and conditions to prevailing market rates; incurrence of significant penalties; existence of significant leasehold improvements; and the costs and disruption to replace the asset. The Board reassesses whether it is reasonably certain to exercise an extension option, or not exercise a termination option, if there is a significant event or significant change in circumstances.

#### **Employee benefits provision.**

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.

#### **Allowance for expected credit loss.**

The allowance for expected credit losses assessment requires a degree of estimation and judgement. It is based on the lifetime expected credit loss, grouped based on days overdue, and makes assumptions to allocate an overall expected credit loss rate for each group. These assumptions include recent sales experience and historical collection rates.

### **3 GOVERNMENT GRANT**

During the reporting period, the Board received a one-off government grant to support the establishment of the Scheme. The grant was provided under a Memorandum of Administrative Arrangement and is recognised in accordance with AASB 1058 - Income of Not-for-Profit Entities.

As the grant does not involve the transfer of goods or services to the grantor or a third party, and does not contain sufficiently specific performance obligations, it does not fall within the scope of AASB 15 - Revenue from Contracts with Customers. However, the funding is restricted to specific eligible establishment costs, as outlined in the agreement.

In accordance with AASB 1058 - Income of Not-for-Profit Entities, the grant is initially recognised as deferred revenue upon receipt. Income is subsequently recognised in the statement of profit or loss as the Board incurs eligible expenditure in line with the funding conditions.

Based on the terms of the agreement and the Board's compliance with its conditions, no portion of the funding is refundable.

**4 EMPLOYEE BENEFITS EXPENSE**

	2025 \$000
Salaries and Wages	364
Long Service Leave	1
Annual Leave	6
Employment on-costs - Superannuation	43
Employment on-costs - Other	1
Board Fees	62
<b>Total Employee Benefits Expense</b>	<b>477</b>

The number of employees at 30 June 2025 was 3 (excluding employees whose employment contracts are with Construction Industry Long Service Leave Board) and 6 (including employees whose employment contracts are with Construction Industry Long Service Leave Board).

**5 FINANCE COSTS**

	2025 \$000
Interest paid on lease liabilities	18
Interest paid on borrowings	1
<b>Total Finance Costs</b>	<b>19</b>

**6 OTHER EXPENSES**

	2025 \$000
Motor Vehicles	6
Accommodation	48
Staff Training and Development	63
Seconded Staff Costs	100
Audit, Actuary and Legal	180
Consultancy	262
Information and Telecommunications Technology	372
Other Administration	54
<b>Total Other Expenses</b>	<b>1,085</b>

**7 AUDITOR'S REMUNERATION**

	2025 \$000
Remuneration of the Auditor of the Board for:	9
<b>Auditing the Financial Statements</b>	<b>9</b>

**8 CASH AND CASH EQUIVALENTS**

Cash and cash equivalents recorded in the Statement of Financial Position include cash on hand and demand deposits. Cash is measured at nominal value.

The SAFA overdraft facility, although presented separately as a borrowing in the statement of financial position (Note 14), is included in cash and cash equivalents for the purposes of the cash flow statement as it is repayable upon demand and forms an integral part of the Board's cash management.

	2025 \$000
Cash at Bank	9
<b>Total Cash And Cash Equivalents</b>	<b>9</b>

The above figure is reconciled to cash and cash equivalents at the end of the period as shown in the statement of cash flows as follows:

	2025 \$000
Balances as Above	9
Bank Overdraft (Note 14)	(150)
<b>Balance as per Statement of Cash Flows</b>	<b>(141)</b>

**9 RECEIVABLES, OTHER ASSETS AND FINANCIAL ASSETS**

	2025
	\$000
<b>Receivables and Other Assets</b>	
Sundry Debtors	16
Expected Credit Loss Allowance	-
Prepayments	16
<b>Total Receivables And Other Assets</b>	<b>32</b>

Receivables, other assets and financial assets are expected to be realised within 12 months from the end of the period.

	2025
	\$000
<b>Financial Assets</b>	
Term Deposits	32
<b>Total Financial Assets</b>	<b>32</b>

**10 PROPERTY, PLANT & EQUIPMENT**

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Leasehold improvements are amortised over their estimated useful life or the unexpired portion of the relevant lease, whichever is the shorter.

Depreciation of assets is determined by using the straight line method, and the Board's determined applicable annual rates of depreciation:

— Leasehold Improvements	50%
— Motor Vehicles	17%
— Office Equipment	20 - 25%
— Office Furniture	10 - 50%

All items of property, plant and equipment are tested for indications of impairment at the end of the reporting period. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposal are determined by comparing proceeds with the carrying amount. These gains or losses are included in the Statement of Comprehensive Income.

## Property Plant &amp; Equipment

	2025 \$000
Leasehold Improvements at Cost	101
less Accumulated Depreciation	(19)
	<b>82</b>
Motor Vehicles at Cost	73
less Accumulated Depreciation	(4)
	<b>69</b>
Office Equipment at Cost	92
less Accumulated Depreciation	(8)
	<b>84</b>
Office Furniture at Cost	66
less Accumulated Depreciation	(3)
	<b>63</b>
Total Plant and Equipment at Cost	332
less Accumulated Depreciation	(34)
<b>Total Plant and Equipment</b>	<b>298</b>

Movements in the carrying amounts of each class of plant and equipment between the beginning and the end of the financial year were as follows:

	Leasehold Improvements \$000	Motor Vehicles \$000	Office Equipment \$000	Office Furniture \$000	Total \$000
<b>2025</b>					
<b>Balance at Beginning of Period</b>	-	-	-	-	-
Additions	101	73	92	66	332
Disposals	-	-	-	-	-
Depreciation Expense	(19)	(4)	(8)	(3)	(34)
<b>Balance at End of Period</b>	<b>82</b>	<b>69</b>	<b>84</b>	<b>63</b>	<b>298</b>

**Impairment of non financial asset**

Plant and equipment 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 pre-tax 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.

There were no indications of impairment of property, plant or equipment at 30 June 2025.

**11 LEASES****Lease liabilities**

A lease liability is recognised at the commencement date of a lease. The lease liability is initially recognised at the present value of the lease payments to be made over the term of the lease, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Board's incremental borrowing rate. Lease payments comprise of fixed payments less any lease incentives receivable, variable lease payments that depend on an index or a rate, amounts expected to be paid under residual value guarantees, exercise price of a purchase option when the exercise of the option is reasonably certain to occur, and any anticipated termination penalties. The variable lease payments that do not depend on an index or a rate are expensed in the period in which they are incurred.

Lease liabilities are measured at amortised cost using the effective interest method. The carrying amounts are remeasured if there is a change in the following: future lease payments arising from a change in an index or a rate used; residual guarantee; lease term; certainty of a purchase option and termination penalties. When a lease liability is remeasured, an adjustment is made to the corresponding right-of-use asset, or to profit or loss if the carrying amount of the right-of-use asset is fully written down.

The Board leases both its office and car parks at Unit 3, 245 Fullarton Road, Eastwood SA. The premises and car parks are recognised as a right of use asset with a corresponding lease liability in the Statement of Financial Position. These leases are subject to variable lease payments, due to varying escalation clauses. The terms of these leases are 2 years, with 3 further extension options of 1 year each that the Board is reasonably likely to exercise.

**Right-of-use Assets**

A right-of-use asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and, except where included in the cost of inventories, an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset.

Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the Board expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of-use assets are subject to impairment or adjusted for any remeasurement of lease liabilities.

### Right of Use Asset

	2025
	\$000
Right of Use Asset	479
less Accumulated Depreciation	(63)
<b>Total Right of Use Asset</b>	<b>416</b>

Movements in the carrying amounts at the beginning and end of the current period are set out below:

	2025
	\$000
<b>Balance at Beginning of Period</b>	-
Additions	479
Depreciation Expense	(63)
<b>Balance at End of Period</b>	<b>416</b>

### Lease Liabilities

	2025
	\$000
Lease Liability	405
<b>Total Lease Liability</b>	<b>405</b>

Future lease payments are due as follows:

	2025
	\$000
Within One Year	107
One to Five Years	357
More Than Five Years	-
	<b>464</b>

**12 DEFERRED REVENUE**

At reporting date, the Board held unspent funds from a one-off government grant received to support the establishment of the Scheme, as disclosed in Note 3. In accordance with AASB 1058 - Income of Not-for-Profit Entities, the grant is initially recognised as deferred revenue, as the funds are restricted to specific eligible establishment costs.

Deferred revenue represents the portion of the grant for which income recognition criteria have not yet been met. Income is recognised progressively as eligible expenditure is incurred in accordance with the funding conditions.

The deferred revenue is expected to be utilised within the next 12 months.

	2025
	\$000
Deferred Revenue	177
<b>Total Deferred Revenue</b>	<b>177</b>

**13 TRADE AND OTHER PAYABLES**

Payables include trade creditors and accruals, including goods and services received prior to the end of the reporting period that are unpaid at the end of the period. Payables are measured at their nominal value and are normally settled within 30 to 60 days.

	2025
	\$000
<b>Payables</b>	
Trade Creditors	64
Sundry and Other Creditors	309
<b>Total Payables</b>	<b>373</b>

**14 BORROWINGS**

	2025
	\$000
<b>Overdraft Facility</b>	
Expected to be settled within 12 months	150
Expected to be settled after 12 months	-
<b>Total Borrowings</b>	<b>150</b>

The Board maintains an overdraft facility with the South Australian Government Financing Authority (SAFA) under the terms of the SAFA Client Services Facilities Agreement dated 28 March 2025. The facility forms part of SAFA's broader Funding Facility, which provides financial accommodation to South Australian public sector entities. The overdraft component is specifically approved by the Treasurer of South Australia for working capital purposes, meaning it is intended to support the Board's short-term operational cash flow needs in the normal course of business. The overdraft facility operates through a designated Overdraft Account, which reflects the net balance of all overdraft drawings, repayments, and interest transactions. The facility is repayable on demand, and the Board must ensure that the debit balance does not exceed the approved Overdraft Limit of \$4,000,000. Interest accrues daily on the debit balance at the applicable SAFA Rate. During the reporting period, the following rates applied:

- Initial SAFA Rate (as per Letter of Offer): 4.5% per annum
- Actual rate applied during the period: 4.25% per annum
- Government Guarantee Fee: 1.51% per annum (until 30 June 2025)

Interest is capitalised monthly and added to the overdraft balance. No overdraft fees were charged during the period.

## 15 LEASE MAKE-GOOD PROVISION

Provisions are recognised when the Board 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 are measured using the best estimate of amounts required to settle the obligation at the end of the period.

The Board has recognised a provision for make good obligations in respect of leased premises. Under the terms of certain lease agreements, the Board is required to restore the leased premises to their original condition at the end of the lease term. The provision has been determined based on the Board's best estimate of the present value of the expected costs to be incurred, discounted using an appropriate risk-free rate. The corresponding amount has been capitalised as part of the cost of the right-of-use asset and is depreciated over the lease term. The provision is reviewed annually and adjusted for changes in estimates or discount rates.

### Movement in Make-Good Provision

	2025
	\$000
<b>Balance at Beginning of Period</b>	-
Provision Recognised	20
Amounts Used	-
Changes in Estimates	-
Unwinding of Discount	-
<b>Balance at End of Period</b>	<b>20</b>

### Expected Settlement Timing

	2025 \$000
Expected to be settled within 12 months	-
Expected to be settled after 12 months	20
<b>TOTAL</b>	<b>20</b>

## 16 EMPLOYEE BENEFITS

Employee benefits accrue for employees as a result of services provided up to the end of the financial year that remain unpaid and include annual and long service leave entitlements plus an allowance for on-costs.

Annual leave liability is measured at the undiscounted amount expected to be settled within 12 months.

The liability for long service leave is measured as the present value of expected future payments to be made and based on assumptions including expected future salary and on-costs, experience of employee departures and periods of service. Any re-measurements arising for changes in assumptions are recognised in profit or loss in the period in which the changes occur.

The unconditional portion of the long service leave provision is expected to be settled within 12 months as the Board does not have an unconditional right to defer settlement of the liability for at least 12 months after reporting date. The unconditional portion of long service leave relates to an unconditional legal entitlement to payment arising after 7 years of service and measured at nominal value.

The liability for long service leave for employees who do not have an unconditional right to payment has been measured at the present value of the future cash outflows to be made for these benefits accrued to the reporting date expected to be settled after 12 months.

No provision has been made for personal leave as all personal leave is non-vesting.

### Employee Benefits

Annual Leave expected to be settled within 12 months	6
Long Service Leave expected to be settled within 12 months	-
Long Service Leave expected to be settled after 12 months	1
<b>Total Employee Benefits</b>	<b>7</b>

**17 CONTINGENT ASSETS AND LIABILITIES**

The board has provided bank guarantee as at 30 June 2025 of \$32,231 as required by the lease agreement.

There are no contingent assets as at 30 June 2025.

**18 CAPITAL COMMITMENTS**

There are no capital commitments as at 30 June 2025.

**19 RELATED PARTY TRANSACTIONS**

The Community Services Sector Long Service Leave Board and the Construction Industry Long Service Leave Board are related parties as they share common key management personnel, including the Chief Executive Officer.

During the period, the Construction Industry Long Service Leave Board paid operating costs on behalf of the Community Services Sector Long Service Leave Board totalling \$64,831. These payments were formalised through a short-term loan agreement on commercial terms. The loan was unsecured, interest-bearing at initially 4.23% p.a., revised to 3.98% p.a. from 28 February 2025 and repayable on demand. The Community Services Sector Long Service Leave Board fully repaid the loan before 30 June 2025 and no amounts pertaining to this facility were outstanding at balance date.

In addition to the loan, the Community Services Sector Long Service Leave Board had the following balances with the Construction Industry Long Service Leave Board as at 30 June 2025:

Sundry Debtors	2,287
Trade Creditors	520
Sundry and Other Creditors	2,230

These balances relate to transactions for shared services and reimbursements.

All transactions were conducted on normal commercial terms and conditions.

## 20 KEY MANAGEMENT PERSONNEL DISCLOSURES

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity, is considered key management personnel (KMP).

### KMP Compensation

	2025
	\$000
Short-term employee benefits	281
Post-employment benefits	27
	<b>308</b>

The names of Board/Deputy Members who have held office during the period are:

Ms Danielle Elston (Presiding Officer)	Appointed 17th October 2024
Ms Larissa Harrison	Appointed 17th October 2024
Ms Karen van Gorp	Appointed 17th October 2024
Dr Gregory Ogle	Appointed 17th October 2024
Ms Abbie Spencer	Appointed 17th October 2024
Mr Scott Cowen	Appointed 17th October 2024
Ms Estha van der Linden	Appointed 17th October 2024
Mr Ross Womersley (Deputy)	Appointed 11th November 2024

All Board/Deputy Members terms expire on 16th October 2027.

## 21 EVENTS AFTER THE REPORTING PERIOD

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

## Statement by the Board

In the opinion of the Board:

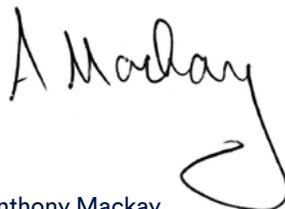
1.
  - (a) The accompanying Statement of Comprehensive income gives a true and fair view of the deficit of the Community Services Sector Long Service Leave Board for the period ended 30th June 2025;
  - (b) The accompanying Statement of Financial Position gives a true and fair view of the state of affairs of the Community Services Sector Long Service Leave Board as at 30th June 2025;
  - (c) The accompanying Statement of Cash Flows gives a true and fair view of the cashflows of the Community Services Sector Long Service Leave Board as at 30th June 2025; and
  - (d) The internal controls over the financial reporting have been effective throughout the reporting period.
2. At the date of this statement there are reasonable grounds to believe the Community Services Sector Long Service Leave Board can meet its debts as and when they falls due.
3. The Community Services Sector Long Service Leave Board does not have the power to amend the Financial Statements after issue.

This statement is made in accordance with a resolution of the Board and is signed for and on behalf o the Board.



Danielle Elston  
**Presiding Officer**

19<sup>th</sup> September 2025



Anthony Mackay  
**Chief Executive Officer**



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# Independant Auditors Report

## **INDEPENDENT AUDITOR'S REPORT TO THE PRESIDING OFFICER OF THE COMMUNITY SERVICES SECTOR LONG SERVICE LEAVE BOARD**

### **Opinion**

We have audited the financial report of the Community Services Sector Long Service Leave Board (the 'Entity'), which comprises the Statement of Financial Position as at 30 June 2025, the Statement of 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 Statement by the Board.

In our opinion, the accompanying financial report presents fairly in all material respects, the financial position of the Entity as at 30 June 2025, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards – Simplified Disclosures.

### **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 Entity 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.

### **Other information**

The Board are responsible for the other information. The other information comprises the information in the Entity's annual report for the year ended 30 June 2025, but does not include the financial report and the auditor's report thereon.

Our opinion on the financial report does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of the other information we are required to report that fact. We have nothing to report in this regard.

### **Advisory. Tax. Audit.**

## INDEPENDENT AUDITOR'S REPORT TO THE PRESIDING OFFICER OF THE COMMUNITY SERVICES SECTOR LONG SERVICE LEAVE BOARD (CONT)

### Board Members' responsibility for the financial report

The Board of the Entity are responsible for the preparation and fair presentation the financial report, and have determined that the basis of preparation described in Note 2 is appropriate to meet the requirements of *Portable Long Service Leave Act 2024* and the *Public Finance and Audit Act 1986* (as applicable to the Entity), and is in accordance with Australian Accounting Standards – Simplified Disclosures, and for such internal control as the Board determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

The Board is responsible for overseeing the Entity's financial reporting process.

### Auditor's responsibility 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 this financial report.

As part of an audit in accordance with the 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 Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

### Advisory. Tax. Audit.

## **INDEPENDENT AUDITOR'S REPORT TO THE PRESIDING OFFICER OF THE COMMUNITY SERVICES SECTOR LONG SERVICE LEAVE BOARD (CONT)**

### **Auditor's responsibility for the audit of the financial report (cont)**

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

We communicate with the Board 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.

*Nexia Edwards Marshall*

Nexia Edwards Marshall  
Chartered Accountants

*B.Morkunas*

Brett Morkunas  
Partner

Adelaide  
South Australia

19 September 2025

### **Advisory. Tax. Audit.**

Nexia Edwards Marshall (ABN 38 238 591 759) is a firm of Chartered Accountants. It is affiliated with, but independent from Nexia Australia Pty Ltd. Nexia Australia Pty Ltd is a member of Nexia International, a leading, global network of independent accounting and consulting firms. For more information please see [www.nexia.com.au/legal](http://www.nexia.com.au/legal). Neither Nexia International nor Nexia Australia Pty Ltd provide services to clients.

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## Our Services

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- Aboriginal and Torres Strait Islander community services
- Accommodation support services
- Advocacy services
- Alcohol and other drug services
- Child safety and support services
- Community development services
- Community education services
- Community legal services
- Counselling services
- Disability emergency response services
- Disability support services
- Employment services
- Family and domestic violence services
- Family day care services
- Financial counselling services
- Foster care and out-of-home care services
- Home and community care services
- Homelessness support services
- Lesbian, gay, bisexual, transgender, and intersex services
- Mental health services
- Migrant and multicultural support services
- Offenders transitioning services
- Respite services
- Seniors community support services
- Sexual assault and sexual violence services
- Social housing services
- Violence prevention services
- Women's services
- Youth justice services
- Youth support services

