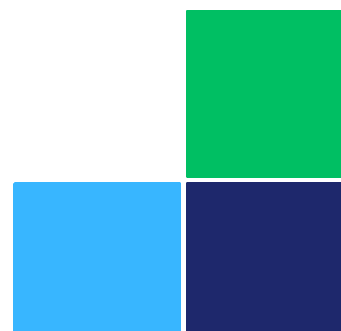


ANNUAL REPORT





ABOUT US

Meals on Wheels™ has been an iconic and trusted service in Australian communities for over 70 years, but it wasn't until 1989 that the national association we now know as Meals on Wheels™ Australia was born.

Today, Meals on Wheels™ Australia is a vital national association, working alongside its member organisations – as well as peak bodies, providers, and services – across every state and territory.

Meals on Wheels™ Australia represents more than 590 grassroots services across the country, dedicated to the wellbeing, connection and independence of our most vulnerable.

Committed to supporting the interests of older Australians, we work with these groups and the community to raise awareness and lobby for action around the importance of good nutrition and social connection.

As a federated body, we are a voice to the Federal Government and other key policy and decision-makers, representing and supporting its member services on the issues that truly matter and helping leverage the power of our collective voices.



OUR PEOPLE

MOWA LTD. BOARD OF DIRECTORS

Paul Sadler		Chair
Tristan O'Shannassy		Company Secretary
Tennille Valensisi	NSW	Board Member
Cathryn Hewitt	WA	Board Member
Katie Kelly	TAS	Board Member
Michael Homden	QLD	Board Member
Kevin Reid	SA	Board Member
Robert Millar	VIC	Board Member
Chris Watt	NSW	Resigned 30/10/2024

PATRONS

Her Excellency the Honourable Ms Sam Mostyn AC Governor-General of the Commonwealth of Australia and His Excellency Mr Simeon Beckett SC.



CHAIR'S REPORT

The past year has been one of strong advocacy, national collaboration and continued focus on ensuring Meals on Wheels remains a vital and trusted service within the evolving aged care landscape.

Meals on Wheels Australia's National Conference 2024 took place in Sydney from 24–26 July, drawing over 200 delegates—including volunteers, coordinators, staff and national board representatives—under the theme “Resilience, Revitalise, Reimagine.” It featured a rich program: opening remarks from myself as the new National Chair, a keynote on self-leadership by Kevin Humphries, and sessions including “Future of Food” by UNSW's Johannes le Coutre, workshops on volunteer wellness, stress management, and texture-modified nutrition, plus the innovative “Let's Do Lunch” social engagement pilot by Dr. Mikaela Wheeler. Other highlights included a presentation by Jamie Callister reflecting on Vegemite's legacy, a strategic panel on future priorities for MoWA and a closing keynote from inspirational speed-painter Sarah Rowan.

The event culminated in practical leadership discussions, intergenerational program insights, and a call to uplift volunteerism and service innovation across Australia's Meals on Wheels network.

The conference attracted significant national attention, with interviews conducted across ABC TV News 24, ABC RN, ABC News Radio, ABC Perth, 3AW, ABC Melbourne, Channel 10's The Project and The Daily Telegraph. This momentum continued with a feature on Channel 9's A Current Affair in August.

Throughout the year, we maintained a strong media presence, highlighting the challenges and opportunities facing our sector. Stories on volunteer shortages, including difficulties Broken Hill was having in recruiting volunteers for its management committee, were covered by ABC radio and online in September. In November, I was interviewed for ABC Radio's AM program, providing a national perspective on pressures impacting services in Western Australia.

Collaboration has remained central to our work. The CEOs of MoW Queensland, NSW and SA jointly developed a funding feasibility trial proposal, submitted to the Department of Health and Aged Care (DoHAC). This was supported by our October meeting with Minister for Aged Care, Anika Wells, where we discussed the financial pressures on services, closed client books and opportunities for a national volunteer recruitment initiative. We also reiterated the sector's interest in alternative funding models under Support at Home and shared our previous submission on this issue.

MoWA lodged our submission on the Support at Home service list in October and, in April 2025, responded to the Department's release of the final tranche of Aged Care Act Rules, including new registration conditions for meal providers. We are grateful to MoW Queensland for leading the national submission on these reforms.

Engagement at the highest levels of aged care policy has been a priority. We applied for and were

accepted as members of the National Aged Care Alliance, attending our first meeting in February 2025. We also joined the new Aged Care Network convened by the Independent Health & Aged Care Pricing Authority (IHACPA), with myself and Evan Hill, CEO of MoW Qld, appointed as representatives.

Our advocacy efforts included issuing an election position statement to Government, Opposition and Greens in February, resulting in coverage in Australian Ageing Agenda. Following the Federal Election and re-election of the Albanese Government, we wrote to incoming and returning Ministers to restate our priorities. We welcomed the announcement of the deferral of the new Aged Care Act and Support at Home Program to 1 November 2025, providing critical time for services to prepare and for MoWA to continue influencing the framework.

MoWA has also taken a leadership role in sector collaboration, convening the inaugural National CHSP Alliance in June, bringing together national peak bodies to coordinate the future of the Commonwealth Home Support Program (CHSP).

Media attention around the Australian National Audit Office's report on the Future Fit Program in May provided another platform to advocate for the value of Meals on Wheels. Our response received coverage in both the Canberra Times and Australian Ageing Agenda. The Audit Office report highlighted the failure of the Future Fit

Program and some of the reasons behind this. From MoWA's perspective, it is important to learn the lessons and move forward to improve program and policy settings so that we can sustain Meals on Wheels services as major changes are introduced through the aged care reforms.

Meals on Wheels Australia celebrated National Meals on Wheels Day on Wednesday, 28 August 2024, under the inspiring theme "Care, Connection and Camaraderie". This theme beautifully captured the essence of our service: delivering more than just a nutritious meal—it is about fostering meaningful relationships, reducing social isolation and affirming the vital role of volunteers in bringing warmth and support into the lives of older Australians. Thousands of volunteers across the country came together to honour these values, serving meals with genuine care and helping to strengthen the fabric of community connection. National Meals on Wheels Day shone a spotlight on the extraordinary impact of companionship, compassion and community spirit in sustaining the independence and wellbeing of the most vulnerable members of our communities.

In the first half of 2025, we were proud to release our new Strategic Plan, setting a clear roadmap to guide Meals on Wheels into the future. Developed in consultation with the Board, the plan focuses on strengthening our core services, expanding community connections and ensuring long-term sustainability in a changing aged care landscape.

This strategic vision places people at the heart of everything we do, with priorities around enhancing customer experience, supporting our volunteer workforce, embracing innovation and advocating for the role of Meals on Wheels within the broader care system. The plan serves as both a commitment and a call to action, ensuring we continue to deliver with purpose, compassion and resilience over the coming three years. You can view this Strategic Plan on our website.



Acknowledgements

Meals on Wheels Australia is privileged to be supported by a network of valued corporate partners and supporters who share our vision of nourishing communities and enabling independence for older Australians. Your commitment provides vital resources that allow our services to innovate, expand and continue meeting the growing needs of our customers. We are deeply grateful for your belief in our mission and your investment in the health and wellbeing of thousands of Australians every day.

We extend our heartfelt thanks to our corporate sponsors, Reckitt and Exclusive Holiday Getaways, whose generous support helps us continue nourishing and connecting our communities every day. A special thank you to our National Conference 2024 sponsors – **The Department of Health and Aged Care, Meals on Wheels Queensland, Meals on Wheels South Australia, Meals on Wheels New South Wales, Enterline, Moffat Pty Ltd, Order My Meals, Pinch Payments** and **Polixen**.

We also extend heartfelt thanks to our funding partners and collaborators across all levels of government, industry and community. Your ongoing support helps us advocate nationally, adapt to an evolving aged care landscape and ensure Meals on Wheels remains a trusted cornerstone of in-home and community care.

Most importantly, we acknowledge the extraordinary contribution of our 35,000-strong volunteer workforce. You are the heart and soul of Meals on Wheels. Every meal you prepare and deliver is more than just nutrition, it is a moment of connection, kindness and reassurance for someone who may otherwise feel isolated. Your dedication ensures that older Australians can remain living safely and independently in their own homes, and the impact of your work resonates far beyond the doorstep.

To every supporter, thank you. Your generosity of time, resources and spirit sustains our

mission and makes a lasting difference in the lives of those we serve. Together, we continue to strengthen communities and enrich lives across the nation.

This year has underscored the importance of our national voice and collective strength. I extend my thanks to the Board, state associations, local services, staff and volunteers for their continued dedication to our mission. Together, we remain a vital, trusted partner in aged care, ensuring older Australians can live well, independently and with dignity in their own homes.

Paul Sadler

Paul Sadler
Chair
Meals on Wheels Australia Ltd





FINANCIAL REPORTS

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Meals on Wheels Australia Limited

Directors' Report

For the Year Ended 30 June 2025

Your directors present this report on the Company for the financial year ended 30 June 2025.

Directors

The names of each person who has been a director during the year and to the date of this report are:

Name	Position
Paul Sadler	Chair
Chris Watt	Director (resigned 30th October 2024)
Cathryn Hewitt	Director
Katie Kelly	Director
Tristan O'Shannassy	Company Secretary, Director
Kevin Reid	Director (resigned 21st September 2025)
Robert Millar	Director
Michael Homden	Director
Tennille Valensisi	Director (appointed 30th October 2024)

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

Principal Activities

Meals on Wheels Australia Limited is a federated body of state and territory Meals on Wheels Associations, providing proactive and strategic national leadership on matters that affect the clientele, staff, volunteers and the local community. The Company enables a single point of contact between Meals on Wheels services and policy makers, funders, regulators, sponsors and other key stakeholders.

No significant changes in the nature of the Company's activity occurred during the financial year.

Operating Result

The net deficit of the Entity for the financial year amounted to \$17,948 (2024: surplus \$109,747).

Meals on Wheels Australia Limited

Directors' Report

For the Year Ended 30 June 2025

Members' Guarantee

The company is incorporated under the *Corporations Act 2001* and is a company limited by guarantee. If the company is wound up, the constitution states that each member must contribute an amount not more than \$20 towards meeting any obligations of the company. At 30 June 2025, the number of members was 6 (2024: 8).

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



Paul Sadler
Chair



Tristan O'Shannassy
Company Secretary

Dated: 24th October 2025

Meals on Wheels Australia Limited

Statement of Profit and Loss and Other Comprehensive Income

For the Year Ended 30 June 2025

	Note	2025 \$	2024 \$
Income			
Interest received		828	484
Donations		25,723	175,385
Conference Sponsorship (DOH)		70,000	-
Memberships		37,938	36,905
Conference income		227,792	-
Contributions received		20,000	23,864
		<u>382,281</u>	<u>236,638</u>
Less: Expenses			
Accounting & audit fees		2,950	2,800
Bank charges		30	110
Constitution		-	594
Consultant - executive		6,997	-
Donation/sponsorship		50,000	50,000
Dues & subscriptions		4,324	1,086
Executive assistant		13,270	19,338
Insurance premium		3,515	3,460
Interest expense		-	624
IT support		41	248
Legal fees		5,775	4,420
Public relations and communications		34,338	34,388
Miscellaneous expenses		80	168
National Conference Expenses		272,667	-
Postage and courier		-	13
Printing, mailing and stationery		-	458
Trademark legal expenses		-	3,600
Travel and accommodation		5,522	4,756
Website expenses		720	828
		<u>400,229</u>	<u>126,891</u>
Surplus/(deficit) for the year		<u>(17,948)</u>	<u>109,747</u>
Comprehensive income			
Other comprehensive income		-	-
Other comprehensive income/(loss) for the year		<u>(17,948)</u>	<u>109,747</u>

The accompanying notes form part of these financial statements.

Meals on Wheels Australia Limited

Statement of Financial Position

As at 30 June 2025

	Note	2025 \$	2024 \$
CURRENT ASSETS			
Cash and cash equivalents	2	158,784	196,547
Trade and other receivables	3	2,288	-
Other assets	4	24,669	76,210
Total current assets		185,741	272,757
NON CURRENT ASSETS			
Intangibles	5	-	-
Total non current assets		-	-
Total assets		185,741	272,757
CURRENT LIABILITIES			
Trade and other payables	6	8,937	78,005
Total current liabilities		8,937	78,005
Total liabilities		8,937	78,005
Net assets		176,804	194,752
Represented by			
EQUITY			
Retained surplus		176,804	194,752
Total equity		176,804	194,752

The accompanying notes form part of these financial statements.

Meals on Wheels Australia Limited

Statement of Changes in Equity

For the Year Ended 30 June 2025

	Retained Surplus \$	Total Equity \$
Balance as at 1 July 2023	85,005	85,005
Surplus/(deficit) for the year	109,747	109,747
Balance as at 30 June 2024	194,752	194,752
Surplus/(deficit) for the year	(17,948)	(17,948)
Balance as at 30 June 2025	176,804	176,804

The accompanying notes form part of these financial statements.

Meals on Wheels Australia Limited

Statement of Cash Flows

For the Year Ended 30 June 2025

	Note	2025 \$	2024 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		281,989	80,218
Payments to suppliers		(346,303)	(217,704)
Interest received		828	484
Interest paid		0	(624)
Donations Received		25,723	233,712
Net cash provided by operating activities	7b	(37,763)	96,086
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from term deposits		-	-
Net cash used in investing activities		-	-
Net increase in cash and cash equivalents held		(37,763)	96,086
Cash and cash equivalents at beginning of financial year		196,547	100,461
Cash and cash equivalents at end of financial year	7a	158,784	196,547

The accompanying notes form part of these financial statements.

Meals on Wheels Australia Limited

Notes to the Financial Statements

For the Year Ended 30 June 2025

NOTE 1 Material Accounting Policy Information

The financial statements were authorised for issue on 24th October 2025 by the directors of the Entity.

Basis for Preparation

The financial statements are a special purpose financial report prepared in order to satisfy the financial reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)*. The Board has determined that the Company is not a reporting entity. The Company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements have been prepared in accordance with the minimum requirements of the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)* and therefore comply with the following Australian Accounting Standards as issued by the Australian Accounting Standards Board.

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 AAAB 1054: Australian Additional Disclosure. No other Accounting Standards have been intentionally applied in the compilation of this financial report.

The financial reports, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs and do not take into account changing money values or, except where specifically stated, current valuations of non-current assets. The amounts presented within the financial statements have been rounded to the nearest dollar.

Accounting Policies

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

(a) Revenue

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the entity and specific criteria relating to the type of revenue as noted below, has been satisfied. Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

Revenue is recognised on transfer of goods to the customer as this is deemed to be the point in time when risks and rewards are transferred and there is no longer any ownership or effective control over the goods.

Interest is recognised using the effective interest method.

Grant revenue is recognised in the statement of profit or loss and other comprehensive income when the entity obtains control of the grant, it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

Donations and bequests are recognised as revenue when received.

Meals on Wheels Australia Limited

Notes to the Financial Statements

For the Year Ended 30 June 2025

NOTE 1 Material Accounting Policy Information (continued)

(a) Revenue (continued)

Revenue from the provision of membership subscriptions is recognised on a straight-line basis over the financial year.

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

(b) Property, Plant and Equipment

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

Plant and equipment

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount and impairment losses recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present.

Depreciation

The depreciable amount of all fixed assets, including buildings and capitalised lease assets but excluding freehold land, is depreciated on a straight-line basis over the asset's useful life commencing from the time the asset is held ready for use.

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation relating to that asset are transferred to retained earnings.

(c) Impairment of Assets

At the end of each reporting period, the entity assesses whether there is any indication that an asset may be impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (eg in accordance with the revaluation model in AASB 116). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

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

(d) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the statement of financial position.

Cash invested for longer than 3 months is considered to be a financial asset.

Meals on Wheels Australia Limited

Notes to the Financial Statements

For the Year Ended 30 June 2025

NOTE 1 Material Accounting Policy Information (continued)

(e) Trade and Other Payables

Trade and other payables represent the liabilities for goods and services received by the entity during the reporting period that remain unpaid at the end of the reporting period. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(f) Goods & Services Tax (GST)

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

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

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

(g) Income Tax

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

(h) Comparative Figures

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

Meals on Wheels Australia Limited

Notes to the Financial Statements

For the Year Ended 30 June 2025

	2025 \$	2024 \$
NOTE 2 CASH AND CASH EQUIVALENTS		
CBA cheque account	158,784	196,547
	<u>158,784</u>	<u>196,547</u>
NOTE 3 TRADE AND OTHER RECEIVABLES		
Current		
Trade receivables	2,288	-
	<u>2,288</u>	<u>-</u>
NOTE 4 OTHER ASSETS		
Prepayments	22,535	75,915
GST receivable	2,134	295
	<u>24,669</u>	<u>76,210</u>
NOTE 5 INTANGIBLES		
Trademarks	9,220	9,220
Less accumulated amortisation	(9,220)	(9,220)
	<u>-</u>	<u>-</u>
NOTE 6 TRADE AND OTHER PAYABLES		
Current		
Trade payables	6,385	7,178
Accrued expenses	1,725	-
Receipt in Advance	827	70,827
	<u>8,937</u>	<u>78,005</u>
NOTE 7 CASH FLOW INFORMATION		
(a) Reconciliation of Cash		
Cash at bank	158,784	196,547
	<u>158,784</u>	<u>196,547</u>
(b) Reconciliation of Cash Flow from Operations with		
Surplus/(deficit) after income tax	(17,948)	109,747
Changes in assets and liabilities:		
decrease/(increase) Trade and other receivables	(2,288)	-
decrease/(increase) other assets	51,541	(44,807)
(decrease)/increase Trade and other payables	(69,068)	31,146
Cash flows generated by operating activities	<u>(37,763)</u>	<u>96,086</u>

NOTE 8 CONTINGENT LIABILITIES AND CONTINGENT ASSETS

There are no contingent liabilities or contingent assets at balance date.

Meals on Wheels Australia Limited

Notes to the Financial Statements
For the Year Ended 30 June 2025

	2025	2024
	\$	\$

NOTE 9 RELATED PARTY TRANSACTIONS

There were no transactions with related parties during the current or previous financial year.

NOTE 10 EVENTS AFTER BALANCE DATE

There are no events after the statement of position date affecting these financial statements to be disclosed.

NOTE 11 COMPANY DETAILS

The registered office & principal place of business of the entity is:

Street: 80 – 84 Sir Donald Bradman Drive
HILTON SA 5033

Postal: PO Box 406
UNLEY SA 5061

Meals on Wheels Australia Limited

Directors' Declaration

For the Year Ended 30 June 2025

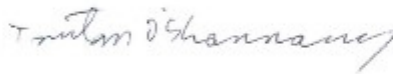
The directors of the registered entity declare that in the directors' opinion:

1. The financial statements and notes are in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, and
 - a. comply with Australian Accounting Standards as described in Note 1 to the financial statements; and
 - b. give a true and fair view of the financial position of the registered entity as at 30 June 2025 and of its performance for the year ended on that date.
2. There are reasonable grounds to believe that the registered entity will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulations 2022*.



Paul Sadler
Chair



Tristan O'Shannassy
Company Secretary

Dated: 24th October 2025

AUDITOR'S INDEPENDENCE DECLARATION

To the Directors of Meals on Wheels Australia Limited

In accordance with the requirements of section 60-40 *Australian Charities and Not-for-profits Commission Act 2012*, as lead auditor of Meals on Wheels Australia Limited for the year ended 30 June 2025, I declare that, to the best of my knowledge and belief, there have been:

- a) no contraventions of the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit, and
- b) no contraventions of any applicable code of professional conduct in relation to the audit.

Kelly Partners (South West Sydney) Partnership

Daniel Kuchta

Registered Auditor Number 335565

Campbelltown

Dated this 24th day of October 2025

Kelly Partners (South West Sydney) Partnership ABN 74 977 815 661
Suites 1-8 Kellicar Lane, Macarthur Square, 200 Gilchrist Drive, Campbelltown NSW 2560
PO Box 417, Campbelltown NSW 2560

T +61 2 4625 7711 **E** southwestsydney@kellypartners.com.au **W** kellypartners.com.au

Liability limited by a scheme approved under Professional Standards Legislation

**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF MEALS ON WHEELS AUSTRALIA LIMITED**

Opinion

We have audited the financial report of Meals on Wheels Australia 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 material accounting policy information, and the directors' declaration.

In our opinion, the accompanying financial report of Meals on Wheels Australia Limited is in accordance with *Division 60 of the Australian Charities and Not-for-profits Commission Act 2012*, including:

- (a) giving a true and fair view of 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 of the Australian Charities and Not-for-profits Commission Regulations 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 auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and 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 directors' financial reporting responsibilities under the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Other Information

The directors are responsible for the other information. The other information comprises the directors' report for the year ended 30 June 2025 but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly 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 this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities 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 *Australian Charities and Not-for-profits Commission Act 2012* and is appropriate to meet the needs of the members. 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 related 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 this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgment 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 the 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 the 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.

Kelly Partners (South West Sydney) Partnership

Daniel Kuchta

Registered Auditor Number 335565

Campbelltown

Dated this 24th day of October 2025

