ARC Disability Ltd

ABN: 59 187 522 904

Financial Statements

For the Year Ended 30 June 2026

ARC Disability Ltd

ABN: 59 187 522 904

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For the Year Ended 30 June 2026

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JESSUPS

INDEPENDENCE DECLARATION

TO THE DIRECTORS OF ARC DISABILITY LTD
FOR THE YEAR ENDED 30 JUNE 2026

We declare that, to the best of our knowledge and belief, in relation to the audit of ARC Disability Ltd for the year ended 30 June 2026, there have been:

- no contraventions of the auditor independence requirements as set out in section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*; and
- no contraventions of any applicable code of professional conduct.

Yours faithfully
Jessups

Darren Thamm
Partner

Dated this 25th day of September 2026

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A.B.N.: 99 194 967 950

ARC Disability Ltd

ABN: 59 187 522 904

Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 30 June 2026

	Note	2026 $	2025 $
Revenue	4	**37,247,588**	35,010,419
Finance income	5	**458,536**	536,068
Other income	4	**201,985**	222,286
Employee benefits expense		**(33,800,213)**	(31,442,763)
Depreciation and amortisation expense		**(323,696)**	(240,561)
Other expenses		**(1,208,253)**	(971,844)
Insurance		**(158,617)**	(118,398)
Client support services program expenses		**(718,684)**	(626,251)
Minor assets purchased		**(134,380)**	(172,768)
Computer expenses		**(388,163)**	(351,825)
Repairs and maintenance		**(159,374)**	(117,764)
Training and development		**(196,905)**	(175,545)
Consultancy fees		**(28,583)**	(38,038)
Interest paid		**(5,934)**	(7,036)
Profit before income tax		**785,309**	1,505,981
Income tax expense		**-**	-
Profit for the year		**785,309**	1,505,981
Other comprehensive income for the year, net of tax		**-**	-
Total comprehensive income for the year		**785,309**	1,505,981

The accompanying notes form part of these financial statements.

ARC Disability Ltd

ABN: 59 187 522 904

Balance Sheet

30 June 2026

	Note	2026 $	2025 $
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	**10,059,747**	13,514,363
Trade and other receivables	7	**2,152,420**	1,432,171
Other assets	8	**263,988**	950,420
TOTAL CURRENT ASSETS		**12,476,155**	15,896,954
NON-CURRENT ASSETS			
Trade and other receivables	7	**228,440**	198,090
Other financial assets		**1,022,730**	-
Property, plant and equipment	9	**9,309,949**	5,813,952
TOTAL NON-CURRENT ASSETS		**10,561,119**	6,012,042
TOTAL ASSETS		**23,037,274**	21,908,996
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	11	**1,264,833**	951,611
Lease liabilities	10	**50,747**	92,129
Employee benefits	13	**2,092,394**	1,999,869
Deferred income	12	**-**	16,249
TOTAL CURRENT LIABILITIES		**3,407,974**	3,059,858
NON-CURRENT LIABILITIES			
Lease liabilities	10	**26,171**	54,809
Employee benefits	13	**268,105**	244,614
TOTAL NON-CURRENT LIABILITIES		**294,276**	299,423
TOTAL LIABILITIES		**3,702,250**	3,359,281
NET ASSETS		**19,335,024**	18,549,715
EQUITY			
Retained earnings		**19,335,024**	18,549,715
TOTAL EQUITY		**19,335,024**	18,549,715

The accompanying notes form part of these financial statements.

ARC Disability Ltd

ABN: 59 187 522 904

Statement of Changes in Equity
For the Year Ended 30 June 2026

	Retained Earnings	Total
	$	$
Balance at 1 July 2025	**18,549,715**	**18,549,715**
Surplus for the year	**785,309**	**785,309**
Total other comprehensive income for the period	**-**	**-**
Balance at 30 June 2026	**19,335,024**	**19,335,024**

	Retained Earnings	Total
	$	$
Balance at 1 July 2024	17,043,734	17,043,734
Surplus for the year	1,505,981	1,505,981
Total other comprehensive income for the period	-	-
Balance at 30 June 2025	18,549,715	18,549,715

The accompanying notes form part of these financial statements.

ARC Disability Ltd

ABN: 59 187 522 904

Statement of Cash Flows
For the Year Ended 30 June 2026

	Note	2026 $	2025 $
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers		**44,815,563**	33,865,269
Payments to suppliers and employees		**(44,806,444)**	(32,537,576)
Interest received		**431,913**	536,068
Net cash provided by/(used in) operating activities	19	**441,032**	1,863,761
CASH FLOWS FROM INVESTING ACTIVITIES:			
Proceeds from sale of plant and equipment		**-**	5,000
Purchase of property, plant and equipment		**(3,819,693)**	(58,282)
Net cash provided by/(used in) investing activities		**(3,819,693)**	(53,282)
CASH FLOWS FROM FINANCING ACTIVITIES:			
Payment of lease liabilities		**(75,955)**	(89,905)
Net cash provided by/(used in) financing activities		**(75,955)**	(89,905)
Net increase/(decrease) in cash and cash equivalents held		**(3,454,616)**	1,720,574
Cash and cash equivalents at beginning of year		**13,514,363**	11,793,789
Cash and cash equivalents at end of financial year	6	**10,059,747**	13,514,363

The accompanying notes form part of these financial statements.

Notes to the Financial Statements
For the Year Ended 30 June 2026

The financial report covers ARC Disability Ltd as an individual entity. ARC Disability Ltd is a not-for-profit Company, registered and domiciled in Australia.

The principal activities of the Company for the year ended 30 June 2026 are the provision of support services for children and adults with a disability, their family and their support networks. The Company works collaboratively with its service users, their support networks and the community to facilitate a range of options and opportunities which promote active participation for all.

The functional and presentation currency of ARC Disability Ltd is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Simplified Disclosures and the *Australian Charities and Not-for-profits Commission Act 2012.*

The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Material accounting policy information is consistent with prior reporting periods unless otherwise stated.

2 Summary of Material Accounting Policies

(a) Revenue and other income

Revenue from contracts with customers

Revenue is recognised on a basis that reflects the transfer of control of promised goods or services to customers at an amount that reflects the consideration the Company expects to receive in exchange for those goods or services.

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Company have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

The revenue recognition policies for the principal revenue streams of the Company are:

Revenue from care services

Where services provided are substantially the same, for example care services, which are transferred with the same pattern of consumption over time and whose consideration consists of a recurring fixed amount over the term of the contract (eg monthly or annual payment) in such a way that the participant receives and consumes the benefits of the services as the Company provides, the revenue recognition model is based on the time-lapsed output method.

Under this method, revenue is recognised on a straight line basis over the term of the contract and costs are recognised on an accrual basis.

Notes to the Financial Statements
For the Year Ended 30 June 2026

2 Summary of Material Accounting Policies

(a) Revenue and other income

Some fees for care services are received from the Government in relation to specific programs or participants and other fees are received from the participant directly. Regardless of the sources, the revenue recognition pattern is identical.

Grant income

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue is recognised when control of each performance obligations is satisfied.

The performance obligations are varied based on the agreement but may include delivery of healthcare programs, coordination of specific programs and activities.

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract.

Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

Amounts arising from grants in the scope of AASB 1058 Income of Not-for-Profit Entities are recognised at the assets fair value when the asset is received. The Company considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time the asset is received.

Other income

Other income is recognised on an accruals basis when the Company is entitled to it.

(b) Income Tax

The Company is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

(c) Goods and services tax (GST)

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

Receivables and payable are stated inclusive of GST.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

Notes to the Financial Statements
For the Year Ended 30 June 2026

2 Summary of Material Accounting Policies

(d) Volunteer services

No amounts are included in the financial statements for services donated by volunteers.

(e) Property, plant and equipment

Each class of property, plant and equipment is carried at cost less, where applicable, any accumulated depreciation and impairment.

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the Company, commencing when the asset is ready for use.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Buildings and improvements	2%
Plant and Equipment	7-20%
Right-of-Use - Buildings	5-33%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

(f) Financial instruments

Financial instruments are recognised initially on the date that the Company becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

On initial recognition, the Company classifies its financial assets into the following categories, those measured at:

- amortised cost
- fair value through profit or loss - FVTPL

Financial assets are not reclassified subsequent to their initial recognition unless the Company changes its business model for managing financial assets.

2 Summary of Material Accounting Policies

(f) Financial instruments

Financial assets

Amortised cost

The Company's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the balance sheet.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

Trade receivables

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Company has determined the probability of non-payment of the receivable and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Company renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Financial liabilities

The financial liabilities of the Company comprise trade payables, bank and other loans and lease liabilities.

(g) Impairment of non-financial assets

At the end of each reporting period the Company determines whether there is evidence of an impairment indicator for non-financial assets.

Where assets do not operate independently of other assets, the recoverable amount of the relevant cash-generating unit (CGU) is estimated.

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cash-generating unit.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

2 Summary of Material Accounting Policies

(h) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and subject to an insignificant risk of change in value.

(i) Leases

At inception of a contract, the Company assesses whether a lease exists.

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Company's incremental borrowing rate is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Company's assessment of lease term.

Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

Exceptions to lease accounting

The Company has elected to apply the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. The Company recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

(j) Employee benefits

Provision is made for the Company's liability for employee benefits, those benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Changes in the measurement of the liability are recognised in profit or loss.

Defined contribution schemes

Obligations for contributions to defined contribution superannuation plans are recognised as an employee benefit expense in profit or loss in the periods in which services are provided by employees.

Notes to the Financial Statements
For the Year Ended 30 June 2026

3 Critical Accounting Estimates and Judgments

Those charged with governance make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

Key estimates - impairment of property, plant and equipment

The Company assesses impairment at the end of each reporting period by evaluating conditions specific to the Company that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

Key estimates - fair value of financial instruments

The Company has certain financial assets and liabilities which are measured at fair value. Where fair value has not able to be determined based on quoted price, a valuation model has been used. The inputs to these models are observable, where possible, however these techniques involve significant estimates and therefore fair value of the instruments could be affected by changes in these assumptions and inputs.

Key estimates - grant income

For many of the grant agreements received, the determination of whether the contract includes sufficiently specific performance obligations was a significant judgement involving discussions with a number of parties at the Company, review of the proposal documents prepared during the grant application phase and consideration of the terms and conditions.

Grants received by the Company have been accounted for under both AASB 15 and AASB 1058 depending on the terms and conditions and decisions made.

If this determination was changed then the revenue recognition pattern would be different from that recognised in these financial statements.

Key estimates - receivables

The receivables at the reporting date have been reviewed to specifically provide for any debts which are considered irrecoverable. The remaining debts have been subject to expected credit loss testing based on the history of the Company with the counterparty, the current economic climate and any future expectations relating to the industry and circumstances of the counterparty.

Notes to the Financial Statements
For the Year Ended 30 June 2026

4 Revenue and Other Income

	2026	2025
	$	$
Revenue from contracts with customers (AASB 15)		
- NDIS revenue	**32,238,454**	32,816,478
- Plan management income	**260,994**	271,905
- Grants revenue	**325,894**	537,536
	32,825,342	33,625,919
Revenue recognised on receipt (AASB 1058)		
- Fees service revenue	**4,420,420**	1,381,171
- Member subscriptions	**40**	40
- Donations	**1,785**	3,289
	4,422,246	1,384,500
Total Revenue	**37,247,588**	35,010,419

	2026	2025
	$	$
Other Income		
- Sundry income	**67,411**	121,413
- Room hire and rental income	**126,150**	86,640
- Grants received - Non Recurrent	**8,424**	14,234
	201,985	222,287

5 Finance Income

	2026	2025
	$	$
Interest income	**431,913**	536,068
Dividends received	**21,065**	-
Unrealised gain on investment	**5,558**	-
Total finance income	**458,536**	536,068

6 Cash and Cash Equivalents

	2026	2025
	$	$
Cash at bank and in hand	**4,158,794**	5,162,079
Short-term deposits	**5,900,953**	8,352,284
	10,059,747	13,514,363

Notes to the Financial Statements
For the Year Ended 30 June 2026

7 Trade and Other Receivables

	2026	2025
	$	$
CURRENT		
Trade receivables	**1,478,850**	873,510
Bonds Held	**14,158**	13,367
Portable LSL recoverable	**659,412**	545,294
	2,152,420	1,432,171
NON-CURRENT		
Portable LSL recoverable	**228,440**	198,090
	228,440	198,090

8 Other non-financial assets

	2026	2025
	$	$
CURRENT		
Prepayments	**263,988**	190,997
Accrued income	**-**	759,423
	263,988	950,420

9 Property, plant and equipment

	2026	2025
	$	$
Buildings and improvements		
At cost	**10,167,983**	6,449,329
Accumulated depreciation	**(1,306,895)**	(1,137,492)
Total buildings	**8,861,088**	5,311,837
Plant and equipment		
At cost	**718,507**	617,468
Accumulated depreciation	**(341,400)**	(262,911)
Total plant and equipment	**377,107**	354,557
Right-of-Use - Buildings		
At cost	**231,308**	231,309
Accumulated depreciation	**(159,554)**	(83,751)
Total Right-of-Use - Buildings	**71,754**	147,558
Total property, plant and equipment	**9,309,949**	5,813,952

Notes to the Financial Statements
For the Year Ended 30 June 2026

9 Property, plant and equipment

Movements in Carrying Amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Buildings and improvements	Plant and Equipment	Right-of-Use - Buildings	Total
	$	$	$	$
Year ended 30 June 2026				
Balance at beginning of year	**5,311,837**	**354,557**	**147,558**	**5,813,952**
Additions	**3,718,654**	**101,039**	**-**	**3,819,693**
Depreciation expense	**(169,403)**	**(78,489)**	**(75,804)**	**(323,696)**
Balance at the end of the year	**8,861,088**	**377,107**	**71,754**	**9,309,949**

10 Leases

The Company leases land and buildings for office and operational purposes, the leases are for periods between 3 and 10 years and some leases include a renewal option to allow the Company to renew for up to twice the non-cancellable lease term.

Information relating to the leases in place and associated balances and transactions are provided below.

Lease liabilities

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

	< 1 year	1 - 5 years	> 5 years	Total undiscounted lease liabilities	Lease liabilities included in this Balance Sheet
	$	$	$	$	$
2026					
Lease liabilities	**53,102**	**24,277**	**3,747**	**81,126**	**76,918**
2025					
Lease liabilities	87,787	77,379	4,087	169,253	146,938

Notes to the Financial Statements
For the Year Ended 30 June 2026

11 Trade and Other Payables

	2026	2025
	$	$
CURRENT		
Trade payables	**260,485**	36,279
GST payable (receivable)	**43,819**	7,921
Portable LSL Levy payable	**90,417**	97,004
Accrued expense	**831,266**	785,124
Unspent grant funds	**35,000**	21,662
Credit card liabilities	**3,847**	3,622
	1,264,833	951,612

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

12 Other Financial Liabilities

	2026	2025
	$	$
CURRENT		
Unexpended grants liability	**-**	16,249
	-	16,249

13 Employee Benefits

	2026	2025
	$	$
CURRENT		
Long service leave	**883,830**	891,641
Provision for employee benefits	**1,208,564**	1,108,228
	2,092,394	1,999,869
NON-CURRENT		
Long service leave	**268,105**	244,614
	268,105	244,614

Notes to the Financial Statements
For the Year Ended 30 June 2026

14 Financial Risk Management

	2026	2025
	$	$
Financial assets		
Held at amortised cost		
Cash and cash equivalents	**10,059,748**	13,514,363
Trade and other receivables	**2,380,860**	1,630,261
Total financial assets	**12,440,608**	15,144,624
Financial liabilities		
Financial liabilities at amortised cost	**1,264,834**	951,612
Total financial liabilities	**1,264,834**	951,612

15 Key Management Personnel Disclosures

The remuneration paid to key management personnel of the Company is $ 1,312,884 (2025: $ 1,011,467).

16 Auditors' Remuneration

	2026	2025
	$	$
Remuneration of the auditor Jessups NQ, for:)		
- auditing or reviewing the financial statements	**22,000**	18,850
Total	**22,000**	18,850

17 Contingencies

In the opinion of those charged with governance, the Company did not have any contingencies at 30 June 2026 (30 June 2025: None).

18 Related Parties

The related parties of the Company include key management personnel. Key management personnel are those persons 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. Details of remuneration paid to key management personnel - refer to Note 15.

Other related parties include close family members of key management personnel and entities that are controlled or significantly influenced by those key management personnel or their close family members.

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

Notes to the Financial Statements
For the Year Ended 30 June 2026

19 Cash Flow Information

Reconciliation of net income to net cash provided by operating activities:

	2026	2025
	$	$
Profit for the year	**785,309**	1,505,981
Cash flows excluded from profit attributable to operating activities		
- Finance costs	**5,934**	7,990
Non-cash flows in profit:		
- depreciation	**323,696**	240,561
- net gain on disposal of property, plant and equipment	**-**	1,523
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	**(80,416)**	(1,360,921)
- (increase)/decrease in investments	**(1,022,730)**	-
- increase/(decrease) in trade and other payables	**313,223**	806,313
- increase/(decrease) in employee benefits	**116,016**	662,315
Cashflows from operations	**441,032**	1,863,762

20 Events after the end of the Reporting Period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Company, the results of those operations or the state of affairs of the Company in future financial years.

ARC Disability Ltd

ABN: 59 187 522 904

Statement by Members of the Board

The responsible persons declare that in the responsible persons' opinion:

- there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and

- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2022*.

Responsible person ..... Lorraine Carroll .....

Dated 25/09/2026

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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF ARC DISABILITY LTD FOR THE YEAR ENDED 30 JUNE 2026

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of ARC Disability Ltd (the registered entity), which comprises the balance sheet as at 30 June 2026, 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 policies, and the responsible entities' declaration.

In our opinion, the accompanying financial report of ARC Disability Ltd is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act), including:

- giving a true and fair view of the registered entity's financial position as at 30 June 2026 and of its financial performance for the year then ended; and
- complying with Australian Accounting Standards – Simplified Disclosure Requirements and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

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

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

Information Other than the Financial Report and Auditor's Report Thereon

The responsible entities are responsible for the other information. The other information comprises the information included in the registered entity's annual report for the year ended 30 June 2026, but it 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.

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Responsibilities of the Responsible Entities for the Financial Report

The responsible entities of the registered entity are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Simplified Disclosure Requirements and the ACNC Act and for such internal control as the responsible entities 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 responsible entities are responsible for assessing the registered entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the responsible entities either intend to liquidate the registered entity or to cease operations, or have no realistic alternative but to do so.

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.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards website at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.

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Darren Thamm
Partner

Dated this 25th day of September 2026