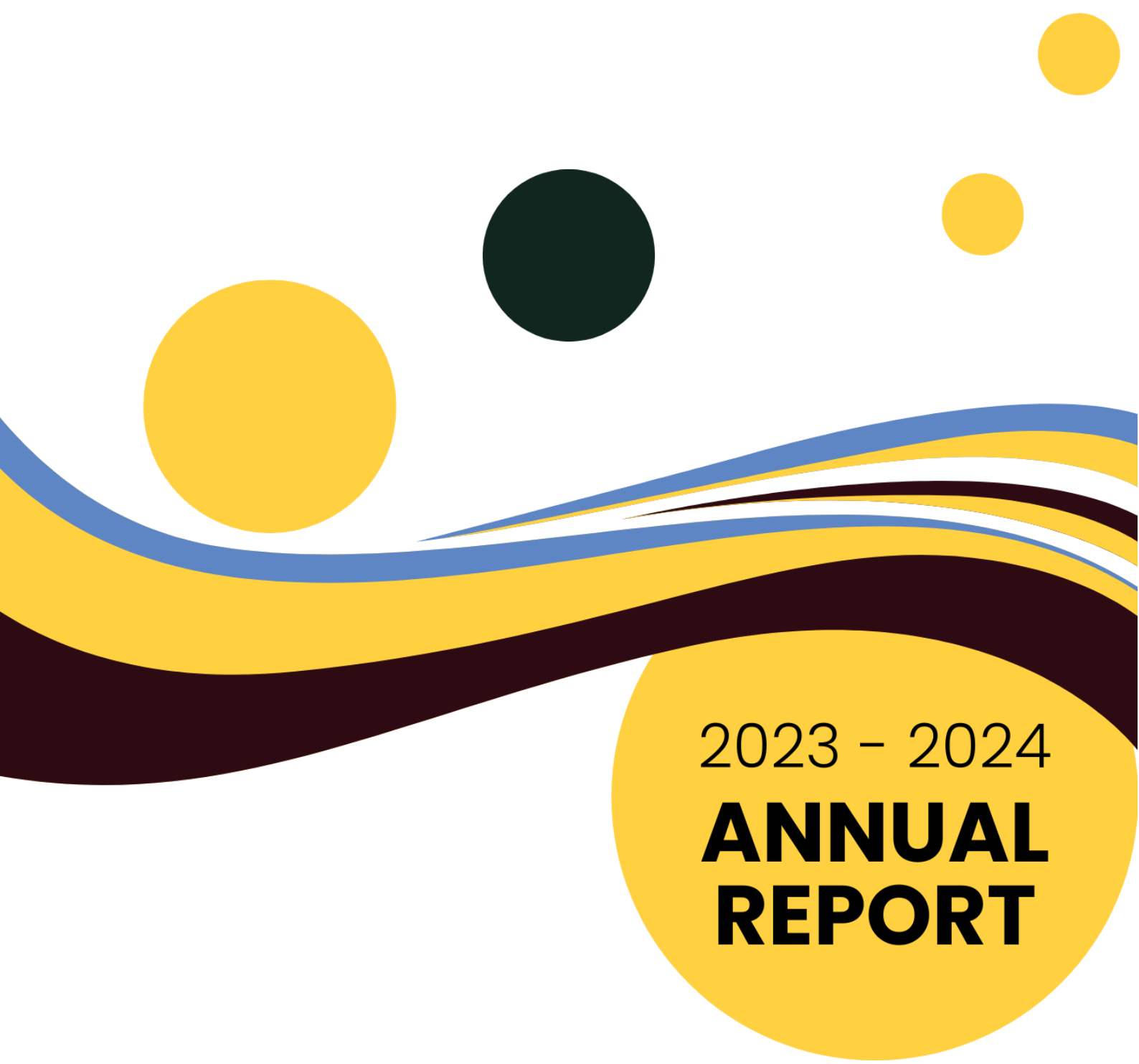


embolden



2023 - 2024

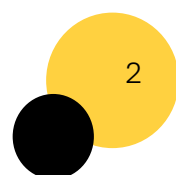
**ANNUAL
REPORT**

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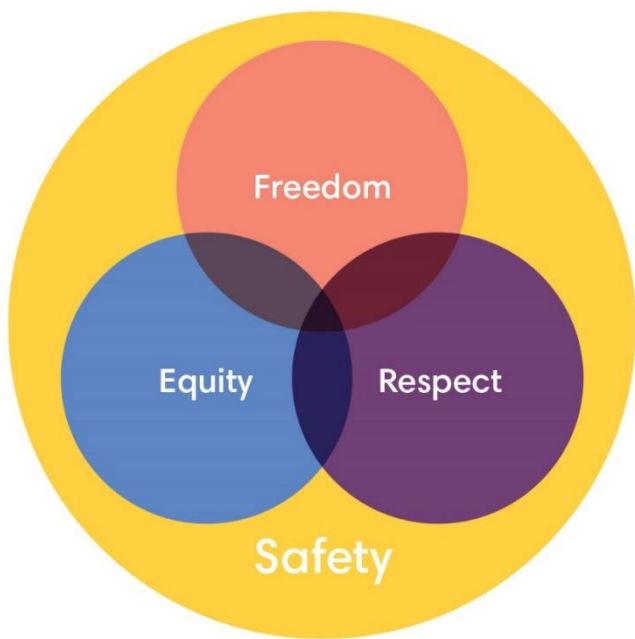
Acknowledgement

We acknowledge and respect Aboriginal peoples as the State’s First Peoples and nations and recognise Aboriginal Peoples as traditional owners and occupants of land and waters in South Australia. Sovereignty has never been ceded. It always was and always will be Aboriginal land. We recognise that Aboriginal Peoples’ spiritual, social, cultural and economic practices come from their traditional lands and waters, that they maintain their cultural and heritage beliefs, languages and laws, which are of ongoing importance, and that they have made and continue to make a unique and irreplaceable contribution to the State. We acknowledge that Aboriginal Peoples have endured, and continue to endure, injustices and dispossession of their traditional lands and waters. We continue to pay respect to the resilience and strengths of Ancestors and Elders past, present and those emerging.



Vision & Goals

SAFETY	FREEDOM	EQUITY	RESPECT
Women, children and all people have a fundamental right to safety	Women and children have a fundamental right to freedom from violence	Services for women and children are accessible	Services are responsive to diverse needs and cultural experiences
	Women's rights to self-determination are upheld	Service provision is equitable & non-discriminatory	Services work collaboratively and actively support integration
		Systemic barriers are recognised & dismantled	People using violence are held accountable
			Services work in a transparent & accountable manner



LEAD	Demonstrate leadership in our field with a clear, shared vision	LISTEN	Actively include and respect those with diversity of lived experience
ADVOCATE	Be a strong collective voice	REPRESENT	Influence policy and research directions
CONNECT	Build on existing connections and identify future networks	STRENGTHEN	Be future focused and grow our capacity for change

Our Structure

SECTOR MEMBERS

Community-based specialist domestic, family and sexual violence services

ASSOCIATE MEMBERS

Public and community sector organisations with an interest in preventing and/or responding to gender-based violence

Our Board



Maria Hagias
Co-Chair



Susie Smith
Co-Chair



Kelly-ann Tansley
Deputy Co-Chair



Louise Kelly
Secretary



Sarah Cooper
Member (from Feb 24)

Our Team



Mary Leaker
General Manager



Bindy Taylor
Engagement &
Operations Officer



Liz Somers
Communications
Officer

OUR SECTOR MEMBERS 2023 - 2024

Bramwell House, The Salvation Army
Ceduna Regional Domestic Violence
and Aboriginal Family Violence
Services, Centacare Catholic Country
Services
Coober Pedy Regional Domestic
Violence and Aboriginal Family
Violence Service, Uniting Country SA
54 Reasons
Family Violence Legal Service
Aboriginal Corporation
Fleurieu and KI Domestic Violence
Service, Junction SA
Kornar Winmil Yunti Aboriginal
Cooperation
Mt Gambier and Limestone Coast
Domestic Violence Service, Centacare
Catholic Community Services
Murray Mallee and Adelaide Hills
Domestic Violence Service, Centacare
Catholic Community Services
No to Violence
NPY Women's Council Domestic and
Family Violence Service
Nunga Mi:Minar
OARS Community Transitions
Port Augusta Regional Domestic
Violence and Aboriginal Family
Violence Service, Uniting Country SA
Relationships Australia (SA)
Riverland Domestic Violence Service,
Centacare Catholic Community
Services
Whyalla Regional Domestic Violence
Service, Centacare Catholic
Community Services
Women's Legal Service SA
Women's Safety Services SA
Yarredi Services
Yarrow Place, SA Health
Yorke and Mid North Domestic Violence
Service, Uniting Country SA

Our Impact Across 2023 – 2024



28

Members across sector and associate cohorts



8,914

Combined web & social media audiences



18

Community events – convened or presented



20+

Media engagements



15+

Policy submissions, consultation & research

Message from the Co-Chairs

2023-2024 has been a critical year for our State in addressing domestic, family and sexual violence. In late 2023, we had a week in which four South Australian women were murdered, allegedly by a man known to them, in what was the worst week for fatal domestic and family violence within any jurisdiction in Australian history. This week galvanised our communities and prompted Embolden to lead the call for a Royal Commission into domestic, family and sexual violence. The Premier heeded this call, announcing in December 2023 that a Royal Commission would commence on 1 July 2024.

2023-2024 also saw wide-ranging efforts by the South Australian and Federal Governments to tackle the devastating impacts that domestic, family and sexual violence continue to have on the safety, freedom, equity and respect of South Australian women, children and all people experiencing violence. However, the specialist DFSV sector continues to face challenges from significant and increasing demand for services in the context of restrictive funding. Strategic planning and investment that places people with lived experience of violence at its centre remains crucial in understanding and meeting diverse community need across our State.

Throughout the year, Embolden was privileged to advocate for SA's specialist DFSV sector and provide advice to the State Government on a range of key issues and reforms, including draft legislation to criminalise coercive control and the review of SA's sexual consent laws. Embolden also continued to advocate at the national level as a member of the National Alliance of Domestic and Family Violence Specialist Services and progressed a Roadmap for Lived Experience Engagement for SA's specialist DFSV sector, to be launched shortly.

Looking forward, the Royal Commission provides a critical opportunity for transformative change in how our State prevents and responds to domestic, family and sexual violence. A strong and sustainable specialist domestic, family and sexual violence sector and workforce is key to driving real change in our communities. Embolden looks forward to continuing to work alongside and advocating for the incredible individuals and organisations whose commitment to ending violence against women and children remains our inspiration. Thank you once again to our members and Board for your tireless work and support of Embolden. Thanks also to the 2023-2024 staff of Embolden - Mary Leaker, Bindy Taylor and Liz Somers - for your dedication to Embolden's vision.

Susie Smith

Co-Chairs, Board of Embolden

Maria Hagias



General Manager's Report

2023-2024 saw another busy year with significant changes for Embolden. I was appointed as General Manager in July 2023. Bindy Taylor came on board part-time as Engagement & Operations Officer in February 2024, with Liz Somers assisting with communications three hours per week. This additional support has been invaluable as Embolden continued to engage and support our incredible member organisations. Three new members joined Embolden this year, with our membership now sitting at 23 sector members and 5 associate members.

Embolden engaged our members through regular sector member meetings, monthly e-newsletters, and site visits and individual meetings. In addition to regular communication, Embolden facilitated two targeted workshops: on the Department for Correctional Services Women's Action Plan in April 2024 and on preparing for the Royal Commission, held with metropolitan sector members in June 2024.

Embolden either convened or presented at 18 events and undertook more than 20 media engagements in our efforts across the year to raise awareness, influence policy and advocate for the specialist sector and for people experiencing domestic, family and sexual violence.

Embolden engaged organisations and audiences on a broad range of issues including:

- The call for a Royal Commission
- Funding for frontline services
- Intimate partner homicide
- Coercive control
- Serial domestic and family violence offending
- Justice responses to sexual violence
- Intimate partner violence among adolescents
- Dating app safety





Once again Embolden held a candlelight vigil to mark Domestic and Family Violence Remembrance Day. The Vigil was held on 1 May 2024 at the Pioneer Women’s Memorial Garden and attended by approximately 200 invited guests, including Premier Peter Malinauskas and Minister Katrine Hildyard. We were privileged to have Greg Ireland speak to us to honour and remember his beloved daughter Chelsea, who was murdered along with her partner Lukasz, by Lukasz’ father.

Embolden also convened and organised a rally at Parliament House in November 2024 to call for a Royal Commission into domestic, family and sexual violence, and hosted a sector networking lunch on the day with members of Parliament.

Across the year, Embolden had the privilege to present at forums hosted by a broad range of organisations; including the Courts Administration Authority (Judicial Development Day), SACOSS, the Women’s and Children’s Hospital (child and adolescent psychiatry trainees), Women’s Safety Services SA, Soroptomist International South Australia, Rotary (Walk for Respect), Carers SA, Western Collaboration Against Family and Domestic Violence, and the University of the Third Age.



2023-2024 also saw proposed legislative changes, as well as a number of State and Federal Government initiatives in the DFSV space. I cannot overstate my gratitude to Embolden's sector members for their ongoing engagement with Embolden to ensure that our policy submissions, consultation input and advocacy over the year benefited from the professional expertise of specialist domestic, family and sexual violence services. Members' support of Embolden's work, in the context of significant increasing demand and complexity for services, is greatly appreciated.

The year also brought exciting opportunities to partner. Embolden engaged Flinders University criminology students to undertake Industry Projects on early intervention and restorative justice approaches in the area of domestic, family and sexual violence. In addition, we worked with the Domestic and Family Violence Safety Alliance to develop a roadmap for lived experience engagement in consultation with survivor-advocates and the DFSV sector, in support of our commitment to actively include and respect those with diversity of lived experience. We were fortunate to have two fantastic Social Work students – Roshni Thattengat and Ruby Hoffman – leading this project.

At a national level, Embolden represented the South Australian specialist DFSV sector on the National Plan Advisory Group, the National Alliance of DFSV Specialist Services, the National Women's Safety Alliance and on the board of WESNET, the national peak body for the domestic and family violence services sector.

Looking forward, the next 12 months – with SA's Royal Commission in progress – are a pivotal moment for our State in addressing the scourge of domestic, family and sexual violence. Embolden looks forward to continuing to work in partnership with our members, people with lived experience, government, social and community services sector colleagues and the broader community to drive real change across our communities.



In 2023–2024, Embolden provided policy submissions or advice in relation to:

- Proposed state legislative amendments on:
 - strangulation
 - coercive control
 - sexual consent
- Commonwealth Bill to strengthen criminal justice responses to sexual violence
- Australian Law Reform Commission Inquiry into justice responses to sexual violence
- The National Plan on Housing and Homelessness
- SA Inquiry into SA Housing Availability
- National data collection for specialist domestic and family violence services
- Technology facilitated coercive control
- Utility provider responses to domestic and family violence

Financial Report – 30 June 2024

Women’s Emergency Services Coalition of South Australia Inc

Trading as **Embolden Inc**

ABN 29 064 737 849

Annual Report - 30 June 2024

Women's Emergency Services Coalition of South Australia Inc
Trading as Embolden Inc
Committee members' report
30 June 2024

The committee members present their report, together with the financial statements, on the incorporated association for the year ended 30 June 2024.

Committee members

The following persons were committee members of the incorporated association during the whole of the financial year and up to the date of this report, unless otherwise stated:

Maria Hagias	CEO Women's Safety Services - Board co-chair
Susie Smith	Regional Manager Southern Country Domestic Violence Service, Centacare Catholic Family Services - Board co-chair
Kelly-Ann Tansley	CEO Zahra Foundation – Deputy Chair
Louise Kelly	Deputy CEO, OARS Community Transitions - Secretary
Sarah Cooper	Director HaRTSS, Co-Manager Yarrow Place - Board member (from February 2024)

Objectives

The short- and long-term objective of the incorporated association is to provide a strong collective voice calling for gender equity and the elimination of violence against women and their children in South Australia.

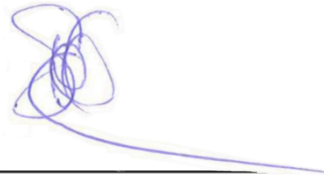
Principal activities

During the financial year the principal continuing activities of the incorporated association were providing services that promote women and their children's safety and wellbeing, and work to prevent and respond to violence against women.

On behalf of the committee members



Maria Hagias
Co-chair



Susie Smith
Co-chair

21 November 2024

Women's Emergency Services Coalition of South Australia Inc
Trading as Embolden Inc
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30 June 2024

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General information

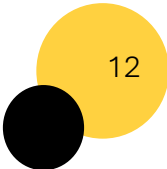
Women's Emergency Services Coalition of South Australia Inc, trading as Embolden, is a not-for-profit incorporate association, incorporated and domiciled in Australia. Its registered office and principal place of business are:

Registered office and Principal place of business

Building 4, Level 1
32-56 Sir Donald Bradman Drive
Mile End SA 5031

A description of the nature of the incorporated association's operations and its principal activities are included in the committee members' report, which is not part of the financial statements.

The financial statements were authorised for issue on 21 November 2024.



Women's Emergency Services Coalition of South Australia Inc
Trading as Embolden Inc
Statement of profit or loss and other comprehensive income
For the year ended 30 June 2024

	Note	2024 \$	2023 \$
Revenue			
Memberships		9,889	1,050
Grant income		174,019	166,050
Sundry income		58	9,490
Interest income		486	-
		<u>184,452</u>	<u>176,590</u>
Expenses			
Operating expenses	2	(57,574)	(34,542)
Employee benefits expense		(143,147)	(95,259)
Marketing		(887)	-
		<u>(17,156)</u>	<u>46,789</u>
Surplus/(deficit) before income tax expense		(17,156)	46,789
Income tax expense		-	-
Surplus/(deficit) after income tax expense for the year attributable to the members of Women's Emergency Services Coalition of South Australia Inc	7	(17,156)	46,789
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year attributable to the members of Women's Emergency Services Coalition of South Australia Inc		<u>(17,156)</u>	<u>46,789</u>

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes

Women's Emergency Services Coalition of South Australia Inc
 Trading as Embolden Inc
 Statement of financial position
 As at 30 June 2024

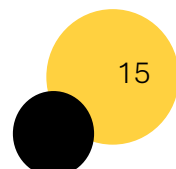
	Note	2024 \$	2023 \$
Assets			
Current assets			
Cash and cash equivalents	3	48,437	43,506
Trade and other receivables	4	14,550	34,817
Other	5	2,267	-
Total current assets		<u>65,254</u>	<u>78,323</u>
Total assets		<u>65,254</u>	<u>78,323</u>
Liabilities			
Current liabilities			
Trade and other payables	6	<u>4,087</u>	-
Total current liabilities		<u>4,087</u>	-
Total liabilities		<u>4,087</u>	-
Net assets		<u>61,167</u>	<u>78,323</u>
Equity			
Retained surpluses	7	<u>61,167</u>	<u>78,323</u>
Total equity		<u>61,167</u>	<u>78,323</u>

The above statement of financial position should be read in conjunction with the accompanying notes

Women's Emergency Services Coalition of South Australia Inc
Trading as Embolden Inc
Statement of changes in equity
For the year ended 30 June 2024

	Retained profits \$	Total equity \$
Balance at 1 July 2022	31,534	31,534
Surplus after income tax expense for the year	46,789	46,789
Other comprehensive income for the year, net of tax	-	-
Total comprehensive income for the year	<u>46,789</u>	<u>46,789</u>
Balance at 30 June 2023	<u>78,323</u>	<u>78,323</u>
	Retained profits \$	Total equity \$
Balance at 1 July 2023	78,323	78,323
Deficit after income tax expense for the year	(17,156)	(17,156)
Other comprehensive income for the year, net of tax	-	-
Total comprehensive income for the year	<u>(17,156)</u>	<u>(17,156)</u>
Balance at 30 June 2024	<u>61,167</u>	<u>61,167</u>

The above statement of changes in equity should be read in conjunction with the accompanying notes



Women's Emergency Services Coalition of South Australia Inc
Trading as Embolden Inc
Statement of cash flows
For the year ended 30 June 2024

	Note	2024 \$	2023 \$
Cash flows from operating activities			
Receipts from customers (inclusive of GST)		9,947	10,540
Payments to suppliers and employees (inclusive of GST)		<u>(199,788)</u>	<u>(129,801)</u>
		(189,841)	(119,261)
Grants received		194,286	129,801
Interest received		<u>486</u>	<u>-</u>
Net cash from operating activities	12	<u>4,931</u>	<u>10,540</u>
		<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents		4,931	10,540
Cash and cash equivalents at the beginning of the financial year		<u>43,506</u>	<u>32,966</u>
Cash and cash equivalents at the end of the financial year	3	<u><u>48,437</u></u>	<u><u>43,506</u></u>

The above statement of cash flows should be read in conjunction with the accompanying notes

Note 1. Material accounting policy information

The accounting policies that are material to the incorporated association are set out below. The accounting policies adopted are consistent with those of the previous financial year, unless otherwise stated.

New or amended Accounting Standards and Interpretations adopted

The incorporated association has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting 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.

Basis of preparation

In the committee members' opinion, the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements.

These are special purpose financial statements that have been prepared for the purposes of complying with the South Australian legislation the Associations Incorporation Act 1985, and associated regulations. The committee members have determined that the accounting policies adopted are appropriate to meet the needs of the members of Women's Emergency Services Coalition of South Australia Inc.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 107 'Statement of Cash Flows', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors', AASB124 Related Party Disclosures, AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for profit oriented entities.

Historical cost convention

The financial statements have been prepared under the historical cost convention.

Revenue recognition

The incorporated association recognises revenue as follows:

Revenue from contracts with customers

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

Variable consideration within the transaction price, if any, reflects concessions provided to the customer such as discounts, rebates and refunds, any potential bonuses receivable from the customer and any other contingent events. Such estimates are determined using either the 'expected value' or 'most likely amount' method. The measurement of variable consideration is subject to a constraining principle whereby revenue will only be recognised to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur. The measurement constraint continues until the uncertainty associated with the variable consideration is subsequently resolved. Amounts received that are subject to the constraining principle are recognised as a refund liability.

Sales revenue

Membership and training fees are recognised when received or receivable.

Grants income

Grants are recognised at their fair value where there is a reasonable assurance that the grant will be received and all attached conditions are complied with.

Note 1. Material accounting policy information (continued)

Interest

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

Other revenue

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

Income tax

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

New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the incorporated association for the annual reporting period ended 30 June 2024. The incorporated association has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

Note 2. Operating expenses

	2024 \$	2023 \$
Shared services fees	13,174	13,102
Consultancy fees	8,400	300
Consulting and Accounting	1,500	-
Rent	5,119	3,166
Inter/Intrastate Travel, Accom	4,570	848
Library/Resources	2,000	370
Workers Compensation	4,012	4,362
Computer & Info Technologies	2,991	3,395
Audit & Accounting Fees	2,700	3,450
Professional Development	2,409	-
Honorarium	2,387	640
Conference	2,120	-
Staff Amenities	1,228	433
Insurance	1,151	1,499
Cleaning	986	1,069
Membership & Subscriptions	705	156
Stationery	252	-
General Expenses	211	-
Telephone	825	872
Light, Power, Heating	380	201
Subscriptions	123	-
Work Health & Safety	116	135
Mileage Reimbursement	19	-
Card/Bank Fees	2	-
Sundry Expenses	-	544
Admin Expenses	194	-
	57,574	34,542

Women's Emergency Services Coalition of South Australia Inc
Trading as Embolden Inc
Notes to the financial statements
30 June 2024

Note 3. Current assets - cash and cash equivalents

	2024 \$	2023 \$
Cash at bank	47,802	43,506
Visa Debit	635	-
	<u>48,437</u>	<u>43,506</u>

Note 4. Current assets - trade and other receivables

	2024 \$	2023 \$
Pledges receivables	933	933
Receivable from related party	13,617	33,884
	<u>14,550</u>	<u>34,817</u>

Note 5. Current assets - other

	2024 \$	2023 \$
Prepayments	2,267	-
	<u>2,267</u>	<u>-</u>

Note 6. Current liabilities - trade and other payables

	2024 \$	2023 \$
BAS payable	4,087	-
	<u>4,087</u>	<u>-</u>

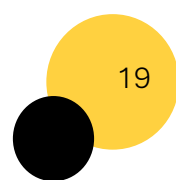
Note 7. Equity - retained surpluses

	2024 \$	2023 \$
Retained surpluses at the beginning of the financial year	78,323	31,534
Surplus/(deficit) after income tax expense for the year	(17,156)	46,789
Retained surpluses at the end of the financial year	<u>61,167</u>	<u>78,323</u>

Note 8. Remuneration of auditors

During the financial year the following fees were paid or payable for services provided by PKF Adelaide, the auditor of the incorporated association:

	2024 \$	2023 \$
<i>Audit services - PKF Adelaide</i>		
Audit of the financial statements	2,700	3,450
	<u>2,700</u>	<u>3,450</u>



Note 9. Contingent liabilities

The incorporated association had no contingent liabilities as at 30 June 2024 and 30 June 2023.

Note 10. Commitments

The incorporated association had no commitments for expenditure as at 30 June 2024 and 30 June 2023.

Note 11. Events after the reporting period

No matter or circumstance has arisen since 30 June 2024 that has significantly affected, or may significantly affect the incorporated association's operations, the results of those operations, or the incorporated association's state of affairs in future financial years.

Note 12. Reconciliation of surplus/(deficit) after income tax to net cash from operating activities

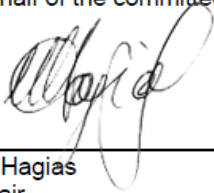
	2024 \$	2023 \$
Surplus/(deficit) after income tax expense for the year	(17,156)	46,789
Change in operating assets and liabilities:		
Decrease/(increase) in trade and other receivables	20,267	(36,249)
Increase in prepayments	(2,267)	-
Increase in trade and other payables	4,087	-
Net cash from operating activities	<u>4,931</u>	<u>10,540</u>

Women's Emergency Services Coalition of South Australia Inc
Trading as Embolden Inc
Committee members' declaration
30 June 2024

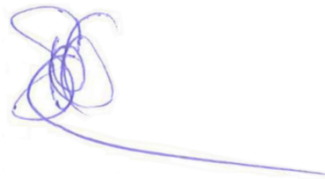
In the committee members' opinion:

- the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the South Australian legislation the Associations Incorporation Act 1985, and associated regulations;
- the attached financial statements and notes comply with the Accounting Standards as described in note 1 to the financial statements;
- the attached financial statements and notes give a true and fair view of the incorporated association's financial position as at 30 June 2024 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the incorporated association will be able to pay its debts as and when they become due and payable.

On behalf of the committee members



Maria Hagias
Co-chair



Susie Smith
Co-chair

21 November 2024



PKF Adelaide
ABN 17 661 180 227

Level 9 81 Flinders Street
Adelaide SA 5000

GPO Box 1373
Adelaide SA 5001

+61 8 8373 5588
enquiries@pkfsa.com.au
pkf.com.au

Independent Auditor's Report

To the Board of Women's Emergency Services Coalition of South Australia Inc.

Report on the Financial Report

We have audited the accompanying financial report being a special purpose financial report, of Women's Emergency Services Coalition of South Australia Inc., which comprises the statement of financial position as at 30 June 2024, 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, notes to the financial statements, including a summary of material accounting policies and other explanatory information, and the board members' declaration.

In our opinion the accompanying financial report of Women's Emergency Services Coalition of South Australia Inc. is prepared, in all material respects, in accordance with the accounting policies described in the notes to the financial statements.

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

Basis of 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 *Associations Incorporation Act (SA) 1985* (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.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of preparation. The financial report has been prepared for the purpose of fulfilling the registered entity's financial reporting responsibilities under the *Associations Incorporation Act (SA) 1985*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibility of the Responsible Entities for the Financial Report

The responsible entities of the registered association 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 *Associations Incorporation Act (SA) 1985* and the needs of the members. The responsible officers' responsibility also includes such internal control as the responsible officers 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 members 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 officers either intend to liquidate the registered entity or to cease operations, or have no realistic alternative but to do so.



Independent Auditor's Report continued

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: https://www.auasb.gov.au/auditors_responsibilities/ar3.pdf. This description forms part of our auditor's report.

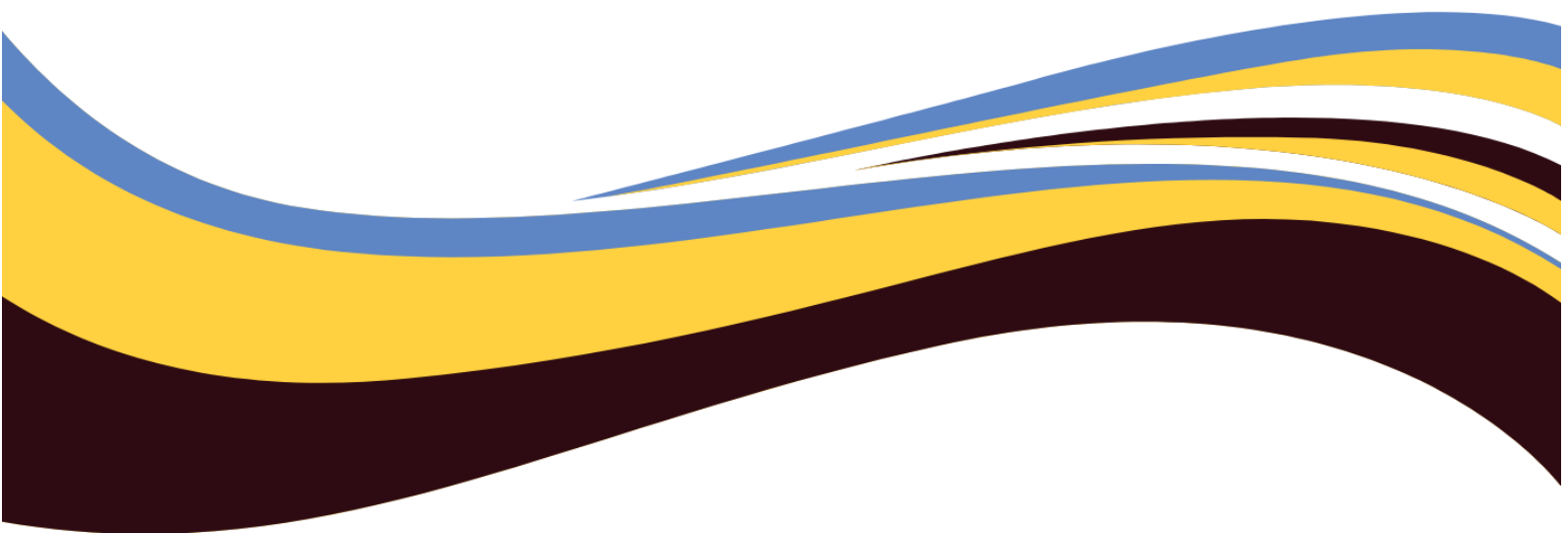
We communicate with responsible officers regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

PKF Adelaide

A handwritten signature in black ink, appearing to read 'Jasmine Tan'.

Jasmine Tan
Partner
Lvl 9, 81 Flinders Street, Adelaide SA

Dated this 21st day of November 2024



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