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# ANNUAL REPORT

2024 - 2025

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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**

	SAFET	Υ	FREEDOM	E	QUIT	Υ	RESPECT
Women, children and all people have a fundamental right to safety  Women, children and all people have a fundamental right to freedom from violence		acce	Services are accessible to all		Services are responsive to diverse needs and cultural experiences		
			Women's rights to self determination are upheld	equit	e provi able & rimina	non-	Services work collaboratively and actively support integration
		Freedon			ic barr ognise smantl	d &	People using violence are held accountable
transparent					Services work in a transparent & accountable manner		
		Safety					
	LEAD		strate leadership in I with a clear, shared	LISTE	N	-	include and respect ith diversity of lived nce
	ADVOCATE	Be a str	ong collective voice	REPRES	ENT	Influenc direction	e policy and research
	CONNECT		existing connections ntify future networks	STRENG	THEN		e focused and grow our y 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



Louise Kelly Deputy Co-Chair (From Dec 2024)



David Tully Secretary (From Dec 2024)



Sarah Cooper Member

#### Our Team



Mary Leaker CEO (General Manager 24-25)



Bindy Taylor Engagement & Operations Officer (parttime)



Liz Somers Communications Officer (To Dec 2024)



Roshni Thattengatt Senior Policy Officer (To Dec 2024)



Elsa Reuter Senior Policy Officer (parttime)

## Our Impact Across 2024 - 2025



39

Members across sector and associate cohorts



8,249

Combined web & social media audiences



17

Community events - convened or presented



20+

Media engagements



20+

Policy submissions, consultation & research

#### **OUR SECTOR MEMBERS 2024-2025**

Australian Refugee Association

Bramwell House, The Salvation Army

Cedar Health Service

Ceduna Regional Domestic Violence and Aboriginal Family Violence Services, Centacare Catholic Country SA

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 (Now First Nations Healing)

**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

Zahra Foundation Australia

## Message from the Co-Chairs

With the commencement of the Royal Commission into domestic, family and sexual violence (DFSV) on 1 July, 2024-2025 presented South Australia with an unprecedented opportunity to work towards ensuring safety, freedom, equity and respect for all. This was a critical time for our sector as our member organisations engaged with the Royal Commission, while also managing a significant increase in demand for specialist DFSV services.

As Embolden noted in its submissions to the Royal Commission, system reform is vital to ensure that responses to victim-survivors, including children and young people, and to people using violence, are safe, accessible, culturally responsive and appropriately supportive. System reform must be well considered and co-designed with lived experience and the input of the specialist sector to ensure it is fit for purpose. At the same time, we cannot afford for the focus on system reform to overshadow the immediate need of people experiencing and using violence now, and of the services that are supporting them. Investment in crisis response remains critical to meet current demand.

In addition to the Royal Commission, Embolden was privileged to advocate for South Australia's specialist DFSV sector on Social Worker registration, which presents significant opportunities and challenges for our specialist workforce. Embolden was also pleased to launch the Roadmap for Lived Experience Engagement this year. The Roadmap charts a course for our sector to strengthen engagement with people with lived experience of DFSV and to embed lived expertise in policy development, service planning and practice.

As an independent peak body, Embolden looks forward to working alongside our members and with the State Government, as we embark on the generational reform process ahead. As always, it has been a privilege to work with and advocate for our members, whose unflagging commitment to supporting those experiencing DFSV in crisis and in recovery is inspirational, and we look forward to continuing to do so in the coming year. Thanks again to our members and Board for your tireless work and support of Embolden. Thanks also to the 2024-2025 staff of Embolden – Mary Leaker, Bindy Taylor, Liz Somers, Roshni Thattengatt and Elsa Reuter – for your dedication to Embolden's vision and hard work through another busy year.

Susie Smith

Maria Hagias

Co-Chairs, Board of Embolden

## **CEO's Report**

2024-25, through which I was in the General Manager role, had a strong focus on strategic advocacy on behalf of Embolden's members, SA's specialist domestic, family and sexual violence services. We delivered two separate surveys of leaders and frontline workers and held workshops with members – regionally and in Adelaide – to inform our submissions to the Royal Commission. This work helped to ensure that the Royal Commission's recommendations are grounded in the practice experience and expertise of SA's specialist services statewide.

Alongside the Royal Commission, a key area for strategic advocacy over the year was Social Worker registration, which will have significant implications for our sector. Embolden will continue to engage with the Social Worker Registration Board and our members to strengthen and support our workforce within this new context.

Through the year, alongside partners across the social and community services sector, we advocated strongly in support of proposed legislative changes to alcohol regulation in SA. Now reflected in Royal Commission recommendations, these changes to the online sale and delivery of alcohol will reduce harm and safe lives.

We were really pleased to have the capacity in 2024-25 to deliver some professional education and development opportunities to our members. These included the fantastic two-day Ending Coercive Control, Family and Domestic Violence conference in May 2025. It was a pleasure to partner with The Hatchery and Women's Safety Services SA to deliver this conference for the first time in SA. Following these informative and galvanising two days, and the really positive feedback from attendees, we're planning another conference in May 2026.

ENDING COERCIVE CONTR FAMILY DON'STIC VOLE

In 2024-2025, Embolden provided policy submissions or advice in relation to:

- The Royal Commission into domestic, family and sexual violence
- Social Worker Registration
- Liquor Licensing Act amendments
- DHS draft suicide prevention action plan
- Evidence Act amendments

In 2024-2025 Embolden coordinated a webinar series with expert guest speakers on:

- Strangulation: Legal & Health Perspectives
- Stalking & Harassment: Legal & Tech Perspectives
- Hepatitis: Services & Supports
- Violence-related Traumatic Brain Injury: Supporting First Nations Women

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

- The Royal Commission
- Stalking & harassment
- Coercive control
- Liquor Licensing
- Social Worker registration
- Increasing demand for DFSV services
- The Domestic Violence Disclosure
   Scheme
- The State Budget



We also held a number of webinars for members with specialist guest speakers, providing information and resources for leaders and frontline staff on new legislative changes, research and practice across a diverse range of topics and issues.

In November 2024, we were proud to launch our Roadmap for Lived Experience Engagement for the specialist DFSV sector, developed in partnership with the Domestic and Family Violence Safety Alliance. The Roadmap outlines a snapshot of current lived experience engagement across the sector and provides a pathway to embed lived expertise in policy and practice. Looking forward, the Royal Commission recommendations already accepted by the State Government will ensure that people with lived experience of domestic, family and/or sexual violence are central through the reform process ahead. Embolden looks forward to working in partnership with government in delivering the adult domestic, family and sexual violence Lived Experience Advisory Network.

Through the year, we kept up our strong focus on engaging across the broader community, convening and presenting at 17 community events. On 7 May 2025, we again held a vigil to mark national Domestic and Family Violence Remembrance Day, to honour those whose lives have been taken through violence. This year, we were honoured to hold the vigil at Government House, with the Governor and Mr Bunten attending. Everyone at the vigil felt privileged to hear from Lizzy Farrier, who lost her beloved sister Christine Farrier in 2011 when she was murdered by her former boyfriend. Christine was 16 years old.





In my role, I represented the South Australian sector in several forums through the year; on the Board of WESNET and as a member of the National Alliance of Domestic and Family Violence Specialist Services, which includes First Nations representation from all jurisdictions. It was a pleasure to host National Alliance members (pictured above) for a two-day meeting in Adelaide in November 2024, which included a dedicated meeting with Commissioner Natasha Stott Despoja.

Finally, a key achievement for Embolden over the 2024-25 financial year was our transition to independence as a peak body, effective from 1 July 2025. While an Incorporated Association since the 1990s, Embolden has been auspiced by Women's Safety Services (WSSSA), with Embolden staff being employed by WSSSA. I would like to thank Women's Safety Services for this significant support of a peak function for our sector over several decades. From 1 July, Embolden is no longer co-located with WSSSA and directly employs our own staff. The Embolden team looks forward to continuing to support our committed, experienced and highly skilled sector as we grow and mature as an independent peak.

Looking forward, SA's Royal Commission has delivered a blueprint for transformative change in how we prevent and respond to domestic, family and sexual violence in our state. Embolden has received additional funding that will strengthen our ability to represent, support and advocate for our members through the reform process, and to partner effectively with government and other community sector organisations. My sincere thanks to our sector and associate members, to Embolden's Board, and the Embolden team. It's a privilege to work alongside you.

Mary Leaker Embolden CEO

## Financial Report – 30 June 2025

## Women's Emergency Services Coalition of South Australia Inc

Trading as Embolden Inc ABN 29 064 737 849

Annual Report - 30 June 2025

#### Women's Emergency Services Coalition of South Australia Inc Trading as Embolden Inc Committee members' report 30 June 2025

The committee members present their report, together with the financial statements, on the incorporated association for the year ended 30 June 2025.

#### 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 Community

Services - Board co-chair

Kelly-Ann Tansley CEO Zahra Foundation – Deputy Chair - resigned from the Board August 2024
Louise Kelly CEO OARS Community Transitions - Deputy Chair of Board since November 2024

Sarah Cooper Director HaRTSS, Women's and Children's Health Network

David Tully Practice Manager SFVS / Program Manager Reset2Respect, Relationships Australia (SA) -

Secretary since November 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 domestic, family and sexual violence in South Australia.

#### **Principal activities**

During the financial year the principal continuing activities of the incorporated association were providing services that promote the safety and wellbeing of all, and work to prevent and respond to domestic, family and sexual violence.

On behalf of the committee members

Maria Hagias Co-chair

26 November 2025

Susie Smith Co-chair

#### Women's Emergency Services Coalition of South Australia Inc Trading as Embolden Inc Contents 30 June 2025

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#### **General information**

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

#### Registered office and Principal place of business for the financial year 2025

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 10 November 2025.

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 2025

	Note	2025 \$	2024 \$
Revenue Memberships Grant income		10,318 307,382 10,734	9,889 174,019 58
Sundry income Interest invome	-	309 328,743	486 184,452
Expenses Operating expenses Employee benefits expense Marketing Finance costs	2	(50,525) (315,924) (1,886) (314)	(57,573) (143,147) (887)
Deficit before income tax expense		(39,906)	(17,155)
Income tax expense	-	<del>-</del> -	
Deficit after income tax expense for the year attributable to the members of Women's Emergency Services Coalition of South Australia Inc	7	(39,906)	(17,155)
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		(39,906)	(17,155)

#### Women's Emergency Services Coalition of South Australia Inc Trading as Embolden Inc Statement of financial position As at 30 June 2025

	Note	2025 \$	2024 \$
Assets			
Current assets Cash and cash equivalents Trade and other receivables Other Total current assets	3 4 5	17,071 22,625 3,292 42,988	48,437 14,551 2,267 65,255
Total assets		42,988	65,255
Liabilities			
Current liabilities Trade and other payables Total current liabilities	6	21,726 21,726	4,087 4,087
Total liabilities		21,726	4,087
Net assets		21,262	61,168
Equity Retained surpluses	7	21,262	61,168
Total equity		21,262	61,168

#### Women's Emergency Services Coalition of South Australia Inc Trading as Embolden Inc Statement of changes in equity For the year ended 30 June 2025

	Retained profits \$	Total equity
Balance at 1 July 2023	78,323	78,323
Deficit after income tax expense for the year Other comprehensive income for the year, net of tax	(17,155) 	(17,155) 
Total comprehensive income for the year	(17,155)	(17,155)
Balance at 30 June 2024	61,168	61,168
	Retained	
	profits \$	Total equity \$
Balance at 1 July 2024	• •	Total equity \$ 61,168
Balance at 1 July 2024  Deficit after income tax expense for the year Other comprehensive income for the year, net of tax	\$	\$
Deficit after income tax expense for the year	\$ 61,168	<b>\$</b> 61,168

#### Women's Emergency Services Coalition of South Australia Inc Trading as Embolden Inc Statement of cash flows For the year ended 30 June 2025

	Note	2025 \$	2024 \$
Cash flows from operating activities Receipts from customers (inclusive of GST) Payments to suppliers and employees (inclusive of GST)	_	191,137 (352,035)	9,947 (199,788)
Grants received Interest received	_	(160,898) 129,223 309	(189,841) 194,286 486
Net cash from/(used in) operating activities	12 _	(31,366)	4,931
Net increase/(decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the financial year	_	(31,366) 48,437	4,931 43,506
Cash and cash equivalents at the end of the financial year	3 _	17,071	48,437

#### 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 Disclosues, 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.

#### Trade and other receivables

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for expected credit losses. Trade receivables are generally due for settlement within 30 days.

The incorporated association has applied the simplified approach to measuring expected credit losses, which uses a lifetime expected loss allowance. To measure the expected credit losses, trade receivables have been grouped based on days overdue.

#### 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 2025. The incorporated association has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

#### Note 2. Operating expenses

	2025 \$	2024 \$
Shared services fees	_	13,174
Consultancy fees	6,292	8,400
Consulting and Accounting	-	1,500
Rent	4,713	5,119
Inter/Intrastate Travel, Accom	2,330	4,570
Library/Resources	· -	2,000
Workers Compensation	6,211	4,012
Computer & Info Technologies	2,845	2,991
Audit & Accounting Fees	10,939	2,700
Professional Development	300	2,409
Honorarium	900	2,387
Conference	5,829	2,120
Staff Amenities	76	1,228
Insurance	2,874	1,151
Cleaning Membership & Subscriptions	916 1,204	986 704
Membership & Subscriptions Stationery	1,20 <del>4</del> 868	704 252
General Expenses	835	211
Telephone	531	825
Light, Power, Heating	529	380
Subscriptions	1,246	123
Work Health & Safety	126	116
Mileage Reimbursement	-	19
Card/Bank Fees	5	2
Sundry Expenses	905	-
Admin Expenses	51	194
	50,525	57,573
Note 3. Current assets - cash and cash equivalents		
	2025 \$	2024 \$
	•	•
Cash at bank Visa Debit	16,686 385	47,802 635
	<u> 17,071</u> _	48,437
Note 4. Current assets - trade and other receivables		
	2025 \$	2024 \$
Trade receivables	10,025	_
Pledges receivables	933	933
Receivable from related party	11,667	13,618
	22,625	14,551

#### Note 5. Current assets - other

	2025 \$	2024 \$
Prepayments	3,292	2,267
Note 6. Current liabilities - trade and other payables		
	2025 \$	2024 \$
Trade payables BAS payable Other payables	736 6,947 14,043	4,087 
	21,726	4,087
Note 7. Equity - retained surpluses		
	2025 \$	2024 \$
Retained surpluses at the beginning of the financial year Deficit after income tax expense for the year	61,168 (39,906)	78,323 (17,155)
Retained surpluses at the end of the financial year	21,262	61,168

#### 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:

	2025 \$	2024 \$
Audit services - PKF Adelaide Audit of the financial statements	2,	700 2,700

#### 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 2025 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 deficit after income tax to net cash from/(used in) operating activities

	2025 \$	2024 \$
Deficit after income tax expense for the year	(39,906)	(17,155)
Change in operating assets and liabilities: Decrease/(increase) in trade and other receivables Increase in prepayments Increase in trade and other payables	(8,074) (1,025) 17,639	20,266 (2,267) 4,087
Net cash from/(used in) operating activities	(31,366)	4,931

#### Women's Emergency Services Coalition of South Australia Inc Trading as Embolden Inc Committee members' declaration 30 June 2025

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 2025 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

26 November 2025

Susie Smith Co-chair



**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 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, 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: <a href="https://www.auasb.gov.au/auditors">https://www.auasb.gov.au/auditors</a> 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

farmin

Jasmine Tan Partner

Lvl 9, 81 Flinders Street, Adelaide SA

Dated this 26th day of November 2025



**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

#### Auditor's independence declaration

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

As auditor for the audit of the financial statements of Women's Emergency Services Coalition of South Australia Inc. for the financial year ended 30 June 2025, I declare that to the best of my knowledge and belief, there have been:

- no contraventions of the independence requirements in relation to the audit; and
- no contraventions of any applicable code of professional conduct in relation to the audit.

PKF Adelaide

farmit

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

Dated this 26th day of November 2025



embolden.org.au