# National Rural Women's Coalition Limited

**ABN 14 151 707 158**

## Annual Report - 30 June 2025

**National Rural Women's Coalition Limited**
**Directors' report**
**30 June 2025**

The directors present their report, together with the financial statements, on the company for the year ended 30 June 2025.

**Directors**
The following persons were directors of the company during the whole of the financial year and up to the date of this report, unless otherwise stated:

- Jan Clifford OAM
- Jacquelene Brotherton
- Wendy Hick
- Karen Holder
- Nicole O'Reilly
- Dr Skye Charry
- Cressida Cains (Appointed in December 2024)
- Natalie Sommerville (Resigned in December 2024)

**Objectives**
The objective of the company are as follows:

- represent the diverse views of women in rural, remote and regional Australia;
- provide advice to the Australian Government on policy issues relevant to the views and circumstances of rural women; and
- contribute to building a positive profile of rural women, their achievements and issues.

**Principal activities**
During the financial year the principal continuing activities of the company consisted of:

- To provide a collaborative national voice for women living in rural, regional and remote Australia.

There were no significant changes in the nature of the company's principal activities during the financial year.

**Performance measures**
The deficit of the company for the financial year amounted to $26,857 (2024: $33,810).

**Dividends paid or recommended**
No dividends were paid or declared since the start of the financial year. No recommendation is made as to dividends.

**Indemnifying Officers or Auditor**
No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of the company.

**Contributions on winding up**
In the event of the company being wound up, each member is required to contribute a maximum of $2 each towards meeting the costs and obligations of the company.

**Auditor's independence declaration**
A copy of the auditor's independence declaration as required under section 307C of the Corporations Act 2001 is set out immediately after this directors' report.

This report is made in accordance with a resolution of directors, pursuant to section 298(2)(a) of the Corporations Act 2001.

On behalf of the directors

Signed by:
Jan Clifford OAM
5B28254B1C696F2D

Jan Clifford OAM
Director

04 September 2025

Signed by:
Karen Holder
CEE1C0E86A107911

Karen Holder
Director - Treasurer

# Auditor's Independence Declaration

**Lead Auditor's Independence Declaration Under Section 307c of The *Corporations Act 2001***

**To: The Directors of National Rural Women's Coalition Limited**

In accordance with Section 307C of the Corporations Act 2001, we are pleased to provide the following declaration of independence.

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2025 there have been no contraventions of:

- the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and
- Any applicable code of professional conduct in relation to the audit.

**Auditeo Australia Pty Ltd**
**Authorised Audit Company**

Signed by:
6D5A37C24238765F

**Didarul Khan CA**
**Director**

**Dated** 04 September 2025

**SYDNEY**

**Auditeo**
ABN 31 629 880 691
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L32 200 George Street Sydney NSW 2000



Liability limited by a scheme approved under professional standards legislation

**National Rural Women's Coalition Limited**
**Contents**
**30 June 2025**


| | |
|---|---|
| Statement of profit or loss - NRWC management | 4 |
| Statement of profit or loss - Office for Women - WLD | 5 |
| Statement of profit or loss - Office for Women - WfWP | 6 |
| Statement of profit or loss - CEDAW | 7 |
| Statement of financial position | 8 |
| Statement of changes in equity | 9 |
| Statement of cash flows | 10 |
| Notes to the financial statements | 11 |
| Directors' declaration | 15 |
| Independent auditor's report to the members of National Rural Women's Coalition Limited | 16 |

**National Rural Women's Coalition Limited**
**Statement of profit or loss - NRWC management**
**30 June 2025**

**NRWC Management**

| | 2025<br>$ | 2024<br>$ |
|---|---|---|
| **Income** | | |
| WFE - Design Council | 6,500 | - |
| Management Fee | 20,000 | - |
| Interest received | 703 | 1,251 |
| Brave Danny Books | - | 143 |
| Miscellaneous Income | 4,500 | 13,000 |
| | 31,703 | 14,394 |
| **Expenses** | | |
| Accommodation/ taxi/ airfares | (1,236) | 664 |
| Coordinators/Facilitators/Writer | (4,727) | - |
| Project Management | (4,000) | - |
| Stipends | (8,050) | (9,600) |
| Superannuation | (926) | (1,040) |
| Other expenses | (1,339) | (185) |
| Wages & Salaries | - | 300 |
| | (20,278) | (9,861) |
| **Surplus/(Deficit) for the year** | 11,425 | 4,533 |
| **Retained Surpluses/(Deficit)** | | |
| Surplus/(Deficit) for the year | 11,425 | 4,533 |
| Retained Surpluses at the beginning of the year | 116,205 | 111,672 |
| Transfer of balance from CEDAW | 203 | - |
| Transfer of balance from Women's Pathway Program | 2,198 | - |
| Transfer of balance from Women Leadership and Development Program | (321) | - |
| **Retained Surpluses at the end of the year** | 129,710 | 116,205 |

**National Rural Women's Coalition Limited**
**Statement of profit or loss - Office for Women - WLD**
**30 June 2025**

**Office for Women - Women Leadership and Development Program (WLD)**

| | 2025<br>$ | 2024<br>$ |
|---|---|---|
| **Income** | | |
| Funding | 131,925 | 305,913 |
| Miscellaneous Income | - | 982 |
| | 131,925 | 306,895 |
| **Expenses** | | |
| Accountancy | - | (2,750) |
| Accommodation | (7,509) | (24,693) |
| Advertising, Promotion & Marketing | (807) | (599) |
| Airfares | (8,122) | (25,071) |
| Auditors Remuneration - Fees | (4,480) | (2,950) |
| Bank Charges | (144) | (157) |
| Comms, Networking & Reach | (14,486) | (5,023) |
| Coordinators/Facilitators | (2,782) | (13,427) |
| Design & Development | (3,110) | (5,772) |
| Gratuity | (860) | (839) |
| Insurance | (813) | (4,340) |
| Legal Costs | (63) | (361) |
| Mileage | (1,598) | - |
| MYOB | (545) | (1,273) |
| Parking | (332) | (626) |
| Printing, Stationery, Postage & Freight | (6,090) | (7,963) |
| Registration | (250) | (3,600) |
| Secretariat | (81,118) | (187,651) |
| Staff Amenities | - | (123) |
| Telephone | (756) | (1,659) |
| Taxi/Meals | (2,889) | (11,986) |
| Venue Hire | (364) | (4,653) |
| Web | (2,293) | (3,102) |
| | (139,411) | (308,618) |
| **Surplus/(Deficit) for the year** | (7,486) | (1,723) |
| **Retained Surpluses/(Deficit)** | | |
| Surplus/(Deficit) for the year | (7,485) | (1,723) |
| Retained Surpluses at the beginning of the year | 7,164 | 8,887 |
| Transfer of balance to NRWC Management | 321 | - |
| **Retained Surpluses at the end of the year** | - | 7,164 |

**National Rural Women's Coalition Limited**
**Statement of profit or loss - Office for Women - WfWP**
**30 June 2025**

**Office for Women - Working for Women Program (WfWP)**

| | 2025<br>$ |
|---|---|
| **Income** | |
| Office for Women | 230,869 |
| Unexpended Funds | (34,732) |
| | 196,137 |
| **Expense** | |
| Accommodation | (8,611) |
| Airfares | (9,466) |
| Bank Charges | (89) |
| Comms, Networking & Reach | (1,905) |
| Coordinators/Facilitators/Writer | (11,127) |
| Design/Creative | (2,400) |
| Insurance | (2,875) |
| Legal Fees | (378) |
| Mileage | (1,685) |
| MYOB | (790) |
| Other Employer Expenses | (190) |
| Parking | (195) |
| Postage & Freight | (5,186) |
| Registration | (934) |
| Secretariat | (141,960) |
| Stipends | (1,650) |
| Taxi/Meals | (3,314) |
| Telephone & Tele-conferencing | (1,132) |
| Venue Hire | (643) |
| Web | (1,607) |
| | (196,137) |
| **Surplus/(Deficit) for the year** | - |
| **Retained Surpluses/(Deficit)** | |
| Surplus/(Deficit) for the year | - |
| Retained Surpluses at the beginning of the year | - |
| **Retained Surpluses at the end of the year** | - |

**National Rural Women's Coalition Limited**
**Statement of profit or loss - CEDAW**
**30 June 2025**

**CEDAW**

| | 2025<br>$ | 2024<br>$ |
|---|---|---|
| **Income** | | |
| Miscellaneous Income | - | 100,000 |
| **Expenses** | | |
| Coordinators/ Facilitators | (8,000) | (69,000) |
| Airfares/Taxi/Accommodation | (547) | - |
| Design/Creative | (2,250) | - |
| Project Management | (20,000) | - |
| | (30,797) | (69,000) |
| **Surplus/(Deficit) for the year** | (30,797) | 31,000 |
| **Retained Surpluses/(Deficit)** | | |
| Surplus/(Deficit) for the year | (30,797) | 31,000 |
| Retained Surpluses at the beginning of the year | 31,000 | - |
| Transfer of balance to NRWC Management | (203) | - |
| **Retained Surpluses at the end of the year** | - | 31,000 |

**National Rural Women's Coalition Limited**
**Statement of financial position**
**As at 30 June 2025**

| | Note | 2025 $ | 2024 $ |
|---|---|---|---|
| **Assets** | | | |
| **Current assets** | | | |
| Cash and cash equivalents | 3 | 175,425 | 170,604 |
| Trade and other receivables | 4 | 8,879 | 10,363 |
| Total current assets | | 184,304 | 180,967 |
| **Total assets** | | 184,304 | 180,967 |
| **Liabilities** | | | |
| **Current liabilities** | | | |
| Trade and other payables | 5 | - | 9,900 |
| Accrued expenses | | 9,862 | 4,500 |
| Accrued wrap up funds | 6 | 10,000 | 10,000 |
| Unexpensed Grants/Funding | | 34,732 | - |
| Total current liabilities | | 54,594 | 24,400 |
| **Total liabilities** | | 54,594 | 24,400 |
| **Net assets** | | 129,710 | 156,567 |
| **Equity** | | | |
| Retained surpluses | 7 | 129,710 | 156,567 |
| **Total equity** | | 129,710 | 156,567 |

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

**National Rural Women's Coalition Limited**
**Statement of changes in equity**
**For the year ended 30 June 2025**

| | Retained Surpluses $ | Total equity $ |
|---|---|---|
| Balance at 1 July 2023 | 122,757 | 122,757 |
| Surplus for the year | 33,810 | 33,810 |
| Other comprehensive income for the year | - | - |
| Total comprehensive income for the year | 33,810 | 33,810 |
| **Balance at 30 June 2024** | 156,567 | 156,567 |

| | Retained Surpluses $ | Total equity $ |
|---|---|---|
| Balance at 1 July 2024 | 156,567 | 156,567 |
| Deficit for the year | (26,857) | (26,857) |
| Other comprehensive income for the year | - | - |
| Total comprehensive income for the year | (26,857) | (26,857) |
| **Balance at 30 June 2025** | 129,710 | 129,710 |

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

**National Rural Women's Coalition Limited**
**Statement of cash flows**
**For the year ended 30 June 2025**

| | Note | 2025<br>$ | 2024<br>$ |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| Receipts from customers | | 395,981 | 418,452 |
| Payments to suppliers and employees | | (391,160) | (388,056) |
| Net cash from operating activities | 9 | 4,821 | 30,396 |
| Net cash from investing activities | | - | - |
| Net cash from financing activities | | - | - |
| Net increase in cash and cash equivalents | | 4,821 | 30,396 |
| Cash and cash equivalents at the beginning of the financial year | | 170,604 | 140,208 |
| Cash and cash equivalents at the end of the financial year | 3 | 175,425 | 170,604 |

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

**National Rural Women's Coalition Limited**
**Notes to the financial statements**
**30 June 2025**

## Note 1. General information

The financial statements cover National Rural Women's Coalition Limited as an individual entity. The financial statements are presented in Australian dollars, which is National Rural Women's Coalition Limited's functional and presentation currency.

National Rural Women's Coalition Limited is a not-for-profit company limited by guarantee, incorporated and domiciled in Australia. Its registered office and principal place of business are:

PO Box 474 Gunnedah NSW 2380

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

The financial statements were authorised for issue, in accordance with a resolution of directors, on 04 September 2025. The directors have the power to amend and reissue the financial statements.

## Note 2. Material accounting policy information

The accounting policies that are material to the company are set out either in the respective notes or 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 company 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 directors' opinion, the company 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 Corporations Act 2001 requirements to prepare and distribute financial statements to the members of National Rural Women's Coalition Limited. The directors have determined that the accounting policies adopted are appropriate to meet the needs of the members of National Rural Women's Coalition Limited.

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', 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 company recognises revenue as follows:

*Revenue from contracts with customers*
Revenue is recognised at an amount that reflects the consideration to which the company is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the company: 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.

**Note 2. Material accounting policy information (continued)**

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.

*Grants*
Grant revenue is recognised in profit or loss when the company satisfies the performance obligations stated within the funding agreements.

*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 company 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.

**Current and non-current classification**
Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the company's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the company's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no right at the end of the reporting period to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

**Goods and Services Tax ('GST') and other similar taxes**
Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

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

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

## Note 3. Cash and cash equivalents

| | 2025 $ | 2024 $ |
|---|---|---|
| CBA (561) | 40,687 | 998 |
| CBA Management Account 1 | 121,297 | 118,432 |
| CBA Management Account 2 | 10,049 | 49,749 |
| Debit Credit card | 3,392 | 1,425 |
| | 175,425 | 170,604 |

*Accounting policy for cash and cash equivalents*
Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

## Note 4. Trade and other receivables

| | 2025 $ | 2024 $ |
|---|---|---|
| GST Refundable | 8,879 | 10,363 |

*Accounting policy for trade and other receivables*
Other receivables are recognised at amortised cost, less any allowance for expected credit losses.

## Note 5. Trade and other payables

| | 2025 $ | 2024 $ |
|---|---|---|
| Trade payables | - | 9,900 |

*Accounting policy for trade and other payables*
These amounts represent liabilities for goods and services provided to the company prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

## Note 6. Accrued wrap up funds

| | 2025 $ | 2024 $ |
|---|---|---|
| Wrap up funds | 10,000 | 10,000 |

*Accounting policy for wrap up funds*
The company, being reliant on government grants for its operations, has established a Wrap-Up Fund as a contingency plan. This fund is intended to cover essential operating expenses in the event that government funding is not renewed or is delayed.

The Wrap-Up Fund ensures the company can continue operating for a short period while seeking alternative funding or preparing to wind up operations if additional grants cannot be secured.

## Note 7. Retained surpluses

| | NRWC Management $ | WLD $ | Women's Pathway Program $ | CEDAW $ | WfWP $ | Total $ |
|---|---|---|---|---|---|---|
| Opening balance as on 1 July 2024 | 116,205 | 7,164 | 2,198 | 31,000 | - | 156,567 |
| Surplus/(Deficit) for the year | 11,425 | (7,485) | - | (30,797) | - | (26,857) |
| Transfer of balance from CEDAW | 203 | - | - | (203) | - | - |
| Transfer of balance from Women's Pathway Program | 2,198 | - | (2,198) | - | - | - |
| Transfer of balance from WLD | (321) | 321 | - | - | - | - |
| Closing balance as on 30 June 2025 | 129,710 | - | - | - | - | 129,710 |

## Note 8. Events after the reporting period

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

## Note 9. Reconciliation of surplus/(deficit) to net cash from operating activities

| | 2025 $ | 2024 $ |
|---|---|---|
| Surplus/(deficit) for the year | (26,857) | 33,810 |
| Change in operating assets and liabilities: | | |
| (Increase)/ decrease in trade and other receivables | 1,484 | (1,586) |
| Increase/ (decrease) in trade and other payables | 30,194 | (1,828) |
| Net cash from operating activities | 4,821 | 30,396 |

**National Rural Women's Coalition Limited**
**Directors' declaration**
**30 June 2025**

In the directors' opinion:

- the company is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 2 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the Corporations Act 2001 requirements to prepare and distribute financial statements to the members of National Rural Women's Coalition Limited;

- the attached financial statements and notes comply with the Corporations Act 2001, the Accounting Standards as described in note 2 to the financial statements, the Corporations Regulations 2001 and other mandatory professional reporting requirements;

- the attached financial statements and notes give a true and fair view of the company'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 company will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of directors made pursuant to section 295(5)(a) of the Corporations Act 2001.

On behalf of the directors

Signed by:
Jan Clifford OAM
5B28254B1C696F2D

Jan Clifford OAM
Director
04/09/2025

Signed by:
Karen Holder
CEE1C0E86A107911

Karen Holder
Director - Treasurer

# Independent Auditor's Report to the Members of National Rural Women's Coalition Limited

**Opinion**

We have audited the financial report of National Rural Women's Coalition Limited (the Entity), which comprises the statement of financial position as at 30 June 2025, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the Directors' declaration.

In our opinion, the accompanying financial report of the Entity for the year ended 30 June 2025 is prepared, in all material respects, in accordance with the applicable accounting standards described in Note 2.

**Basis for Opinion**

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

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

**Emphasis of Matter – Basis of Accounting and Restriction on Distribution**

We draw attention to Note 2 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the Entity to meet the requirements of the applicable legislation. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

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

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

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

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

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

# Independent Auditor's Report to the Members of National Rural Women's Coalition Limited

**Responsibilities of Management and Those Charged with Governance for the Financial Report**

Management is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the applicable legislation and for such internal control as management determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error. In preparing the financial report, management is responsible for assessing the 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 management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Entity's financial reporting process.

**Auditor's Responsibilities for the Audit of the Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an independent 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 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 Board website at: http://www.auasb.gov.au/Home.aspx. This description forms part of our auditor's report.

**Auditeo Australia Pty Ltd**
**Authorised Audit Company**

Signed by:
6D5A37C24238765F

**Didarul Khan CA**
**Director**

**Dated** 04 September 2025

**SYDNEY**



Liability limited by a scheme approved under professional standards legislation