

Financial Report 2024-25



The road to real change and securing advocacy services



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Directors' Report

30 June 2025

The directors present their report on Aged and Disability Advocacy Australia for the financial year ended 30 June 2025.

General information

Directors

The names of the directors in office at any time during, or since the end of, the year are:

Names	Position	Appointed/Resigned
Leanne Kearins	Chairperson	
Lucille Chalmers	Director	Resigned 14 April 2025
Natalie Siegel-Brown	Director	Resigned 30 September 2024
John Devereux	Deputy Chairperson	
Stephen Cunningham	Director	
Padhmavathie Pillay	Treasurer	
Barry Riddiford	Director	
Michelle Roach	Director	Appointed 26 May 2025

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

Company secretary

The following person held the position of Company secretary at the end of the financial year:

Kathy Chandler has been the company secretary since 2016.

Principal activities

Aged and Disability Advocacy Australia's principal activity is to provide free, confidential, and client directed advocacy to older people and people with disability, to enable our clients to be heard, informed and exercise their rights, through access to information, education and support.

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

Objectives

The Company's objectives are to:

- enable people to be heard, informed and exercise their rights;
- give vulnerable people a voice through the provision of individual advocacy support, information and education; and
- inform and educate the wider community of the rights, responsibilities, and issues surrounding those who are vulnerable.

Strategy for achieving the objectives

The board of directors have developed and approved a strategic plan for 2023-2027 which is reviewed annually. This plan is available on the Aged and Disability Advocacy Australia website.

Aged and Disability Advocacy Australia

ABN 19 488 136 200

Directors' Report
30 June 2025

General information

Performance measures

The key performance indicators are detailed in the strategic plan which is available on the Aged and Disability Advocacy Australia website.

Members' guarantee

Aged and Disability Advocacy Australia is a company limited by guarantee. In the event of, and for the purpose of winding up of the company, the amount capable of being called up from each member and any person or association who ceased to be a member in the year prior to the winding up, is limited to \$ 10, subject to the provisions of the company's constitution.

Operating results

The profit of the Company amounted to \$ 9,770 (2024: \$ (5,647)).

Meetings of directors

During the financial year, 7 meetings of directors (including committees of directors) were held. Attendances by each director during the year were as follows:

	Directors' Meetings	
	Number eligible to attend	Number attended
Leanne Kearins	7	7
Stephen Cunningham	7	7
Lucille Chalmers	6	5
Natalie Siegel-Brown	1	1
John Devereux	7	7
Padhmavathie Pillay	7	6
Barry Riddiford	7	6
Michelle Roach	1	1

Events after the reporting date

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

Directors' Report

30 June 2025

Auditors independence declaration

The lead auditors independence declaration in accordance with s.60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* for the year ended 30 June 2025 has been received and can be found on page 4 of the financial report.

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



Director:

Leanne Kearins

Dated 22nd September 2025

Aged and Disability Advocacy Australia

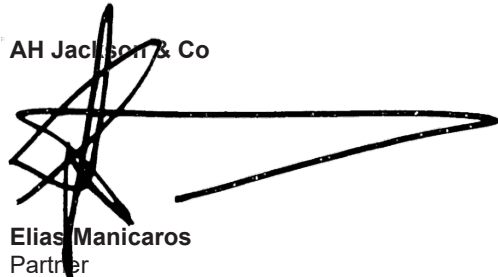
ABN 19 488 136 200

Auditor's Independence Declaration to the Responsible Persons of Aged and Disability Advocacy Australia

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2025, there have been:

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

AH Jackson & Co



Elias Manicaros
Partner

Brisbane, 22 September 2025

Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 30 June 2025

		2025	2024
	Note	\$	\$
Revenue		131,097	164,880
Grant funding income	4	17,743,410	14,336,676
Other income	4	105,045	84,370
Employee benefits expense		(14,479,864)	(11,986,627)
Amortisation and depreciation expense		(369,186)	(342,954)
Other operating expenses	5	(3,107,076)	(2,237,538)
Finance expenses		(13,656)	(24,454)
Profit before income tax		9,770	(5,647)
Income tax expense		-	-
Profit for the year		9,770	(5,647)
Total comprehensive income for the year		9,770	(5,647)

Statement of Financial Position
As At 30 June 2025

	Note	2025 \$	2024 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	4,470,058	4,007,379
Trade and other receivables	7	173,461	239,065
Contract assets	8	44,802	55,361
TOTAL CURRENT ASSETS		4,688,321	4,301,805
NON-CURRENT ASSETS			
Trade and other receivables	7	4,225	-
Property, plant and equipment	9	521,038	599,068
Right-of-use assets	10	67,771	312,607
TOTAL NON-CURRENT ASSETS		593,034	911,675
TOTAL ASSETS		5,281,355	5,213,480
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	11	212,844	391,598
Contract liabilities	8	2,030,462	1,708,854
Lease liabilities	10	69,032	255,619
Employee benefits	12	1,366,519	1,190,685
TOTAL CURRENT LIABILITIES		3,678,857	3,546,756
NON-CURRENT LIABILITIES			
Lease liabilities	10	-	69,266
Employee benefits	12	58,211	62,941
TOTAL NON-CURRENT LIABILITIES		58,211	132,207
TOTAL LIABILITIES		3,737,068	3,678,963
NET ASSETS		1,544,287	1,534,517
EQUITY			
Retained earnings		1,544,287	1,534,517
TOTAL EQUITY		1,544,287	1,534,517

Statement of Changes in Equity

For the Year Ended 30 June 2025

2025

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2024	1,534,517	1,534,517
Profit/(loss) for the year	9,770	9,770
Balance at 30 June 2025	1,544,287	1,544,287

2024

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2023	1,540,164	1,540,164
Profit/(loss) for the year	(5,647)	(5,647)
Balance at 30 June 2024	1,534,517	1,534,517

Statement of Cash Flows
For the Year Ended 30 June 2025

		2025	2024
	Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from grants, fees and other sources		20,163,520	15,060,822
Payments to suppliers and employees		(19,463,546)	(15,168,244)
Interest paid		(13,656)	(24,454)
Interest received		88,418	72,943
Net cash provided by/(used in) operating activities	19	774,736	(58,933)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of property, plant and equipment		(32,891)	-
Net cash provided by/(used in) investing activities		(32,891)	-
CASH FLOWS FROM FINANCING ACTIVITIES:			
Repayment of leases		(278,356)	(252,008)
Net cash provided by/(used in) financing activities		(278,356)	(252,008)
Net increase/(decrease) in cash and cash equivalents held		463,489	(310,941)
Cash and cash equivalents at beginning of year		4,003,988	4,314,929
Cash and cash equivalents at end of financial year	19	4,467,477	4,003,988

Notes to the Financial Statements

For the Year Ended 30 June 2025

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

The principal activities of the Company for the year ended 30 June 2025 were to provide free, confidential, and client directed advocacy to older people and people with disability, to enable our clients to be heard, informed and exercise their rights, through access to information, education and support.

The functional and presentation currency of Aged and Disability Advocacy Australia is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

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

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

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

2 Material Accounting Policy Information

(a) Revenue and other income

Revenue from contracts with customers

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

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

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

Specific revenue streams

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

Revenue from services provided

Revenue from services provided are recognised received or when the right to receive payment is established.

Grant funding

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

Notes to the Financial Statements

For the Year Ended 30 June 2025

2 Material Accounting Policy Information

(a) Revenue and other income

Specific revenue streams

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

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

Donations

Donations collected, including cash and goods for resale, are recognised as revenue when the Company gains control of the asset.

Contract assets and liabilities

Where the amounts billed to customers are based on the achievement of various milestones established in the contract, the amounts recognised as revenue in a given period do not necessarily coincide with the amounts billed to or certified by the customer.

When a performance obligation is satisfied by transferring a promised good or service to the customer before the customer pays consideration or the before payment is due, the Company presents the contract as a contract asset, unless the Company's rights to that amount of consideration are unconditional, in which case the Company recognises a receivable.

When an amount of consideration is received from a customer prior to the entity transferring a good or service to the customer, the Company presents the contract as a contract liability.

Other income

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

(b) Income Tax

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

(c) Property, plant and equipment

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

Depreciation

The depreciable amount of fixed assets excluding buildings and freehold land, is depreciated on a straight-line basis over the asset's useful life to the Company, commencing when the asset is ready for use.

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

Notes to the Financial Statements

For the Year Ended 30 June 2025

2 Material Accounting Policy Information

(c) Property, plant and equipment

Fixed asset class	Depreciation rate
Motor Vehicles	20%

Buildings are not depreciated, as historical records do not separately identify land and building components; the assets are recorded at cost, and the Board is satisfied the stated value does not exceed their recoverable amount.

(d) Financial instruments

Financial assets

Amortised cost

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

Financial liabilities

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

(e) Leases

Lessee accounting

The non-lease components included in the lease agreement have been separated and are recognised as an expense as incurred.

The right-of-use asset is measured using the cost model, depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Company's incremental borrowing rate is used. Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method.

Notes to the Financial Statements

For the Year Ended 30 June 2025

3 Critical Accounting Estimates and Judgments

The Directors make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

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

The significant estimates and judgements made have been described below.

Key estimates - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

Notes to the Financial Statements

For the Year Ended 30 June 2025

4 Revenue and Other Income

	2025	2024
	\$	\$
Grant funding income		
Commonwealth Government		
Dept Social Services - NDAP	1,352,959	487,348
Brisbane South PHN Ltd	287,219	171,133
Darling Downs and Western Moreton PHN	2,561,543	2,228,353
Northern Queensland PHN	1,750,127	1,894,993
Western Queensland PHN	329,652	255,269
Older Person Advocacy Network	7,789,701	6,539,568
Older Person Advocacy Network Non-Recurrent	812,400	538,052
Dept of Justice and Attorney General	329,340	318,551
Dept of Justice and Attorney General Non-Recurrent	46,563	57,468
	15,259,504	12,490,735
State Government		
Dept of Child Safety, Seniors and Disability Services -QDAP	1,999,935	1,586,833
Dept of Justice and Attorney General	260,885	251,908
Dept of Justice and Attorney General Non-Recurrent	223,086	-
	2,483,906	1,838,741
Other funding		
Other grant funding	-	7,200
	-	7,200
Total grant funding income	17,743,410	14,336,676
Other income		
Miscellaneous income	455	11,384
Gain on reassessment of leases	4,803	-
Donations	218	43
Interest Income	88,418	72,943
Insurance recovery income	11,151	-
Total other income	105,045	84,370

Notes to the Financial Statements

For the Year Ended 30 June 2025

5 Other operating expenses

	2025	2024
	\$	\$
IT Expenses	770,900	526,624
Equipment < \$300	303,756	148,720
Premises - Contractual amounts	177,951	110,993
Advertising	241,593	273,673
Motor vehicle expenses	203,310	185,775
Telephone and fax	17,342	102,665
Consulting and professional fees	482,040	74,578
Travel - domestic	426,281	374,242
Printing and stationery	80,520	42,692
Insurance	50,287	39,750
Cleaning	42,325	50,269
Postage	35,948	29,394
Catering expenses	126,577	84,704
Audit fees	40,317	38,143
Repairs and maintenance	20,485	40,044
Lease rentals on operating lease	10,091	10,487
Subscriptions	17,797	18,274
Administration and management fees	13,881	9,123
Electricity and water	14,750	14,939
Rates and taxes	4,518	5,876
Pest control	5,482	4,566
Sponsorships	-	20,000
Donations	-	1,200
Bank fees	3,517	3,007
Legal costs	12,542	11,713
Other expenses	4,866	16,087
	3,107,076	2,237,538

6 Cash and Cash Equivalents

Cash at bank	3,235,844	2,825,513
Term deposits	1,234,214	1,181,866
	4,470,058	4,007,379

Notes to the Financial Statements

For the Year Ended 30 June 2025

7 Trade and Other Receivables

	2025	2024
	\$	\$
CURRENT	-	-
Trade receivables	12,756	143,537
Prepayments	97,789	27,485
Rental bonds	28,955	28,955
GST receivable	33,961	39,088
	173,461	239,065
NON-CURRENT		
Rental bonds	4,225	-
	4,225	-

8 Contract balances

(a) Current contract assets - Grant income

Brisbane South PHN Ltd	44,802	-
North Queensland Primary Healthcare Limited	-	55,361
	44,802	55,361

(b) Current contract liabilities - Grant income

Dept of Social Services	1,253,411	-
Other non-recurrent funds	327,604	240,638
Dept of Child Safety, Seniors and Disability Services	221,964	83,216
Western Queensland PHN	93,871	186,326
Older Person Advocacy Network	79,271	760,179
Dept of Justice and Attorney General	49,533	23,599
Darling Downs and Western Moreton PHN	4,808	378,084
Brisbane South PHN Ltd	-	36,812
	2,030,462	1,708,854

Notes to the Financial Statements

For the Year Ended 30 June 2025

9 Property, plant and equipment

	2025	2024
	\$	\$
Land and buildings		
At cost	355,138	355,138
Total land and buildings	355,138	355,138
Motor vehicles		
At cost	647,770	643,197
Accumulated depreciation	(481,870)	(399,267)
Total motor vehicles	165,900	243,930
Total property, plant and equipment	521,038	599,068

(a) Movements in carrying amounts of property, plant and equipment

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

	Land and Buildings	Motor Vehicles	Total
	\$	\$	\$
Year ended 30 June 2025			
Balance at the beginning of year	355,138	243,930	599,068
Additions	-	32,891	32,891
Disposals	-	(9,074)	(9,074)
Depreciation expense	-	(101,847)	(101,847)
Balance at the end of the year	355,138	165,900	521,038
	Land and Buildings	Motor Vehicles	Total
	\$	\$	\$
Year ended 30 June 2024			
Balance at the beginning of year	355,138	325,878	681,016
Depreciation expense	-	(81,948)	(81,948)
Balance at the end of the year	355,138	243,930	599,068

Notes to the Financial Statements

For the Year Ended 30 June 2025

10 Leases

Company as a lessee

The Company has leases over a range of assets including land and buildings and vehicles.

Terms and conditions of leases

Buildings

The Company leases buildings for their corporate offices, the leases are generally between 2-4 year and some of the leases include renewal options.

Motor Vehicles

The Company leases motor vehicles for operational and administrative purposes. The lease terms range between 1-2 years.

Right-of-use assets

	Buildings	Motor Vehicles	Total
	\$	\$	\$
Year ended 30 June 2025			
Balance at beginning of year	183,281	129,327	312,608
Additions to right-of-use assets	68,759	-	68,759
Amortisation expense	(155,360)	(111,981)	(267,341)
Reductions in right-of-use assets due to changes in lease liability	(46,255)	-	(46,255)
Balance at end of year	50,425	17,346	67,771

	Buildings	Motor Vehicles	Total
	\$	\$	\$
Year ended 30 June 2024			
Balance at beginning of year	291,389	75,547	366,936
Additions to right-of-use assets	54,981	151,696	206,677
Amortisation expense	(163,089)	(97,917)	(261,006)
Balance at end of year	183,281	129,326	312,607

Notes to the Financial Statements

For the Year Ended 30 June 2025

10 Leases

Lease liabilities

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

	< 1 year	1 - 5 years	> 5 years	Total undiscounted lease liabilities	Lease liabilities included in this Statement Of Financial Position
	\$	\$	\$	\$	\$
2025					
Lease liabilities	70,504	-	-	70,504	69,032
2024					
Lease liabilities	268,281	71,505	-	339,786	324,885

Statement of Profit or Loss and Other Comprehensive Income

The amounts recognised in the statement of profit or loss and other comprehensive income relating to interest expense on lease liabilities and short-term leases or leases of low value assets are shown below:

	2025	2024
	\$	\$
Interest expense on lease liabilities	13,656	24,454
	13,656	24,454

11 Trade and Other Payables

Trade payables	54,659	150,751
Accrued wages	122,155	42,174
Accrued expenses	23,994	26,734
PAYG withholding	9,455	168,548
Credit card payable	2,581	3,391
	212,844	391,598

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

Notes to the Financial Statements

For the Year Ended 30 June 2025

12 Employee Benefits

	2025	2024
	\$	\$
Current liabilities		
Long service leave	222,601	183,060
Annual leave provisions	1,035,794	873,360
Other employee provisions	108,124	134,265
	1,366,519	1,190,685
Non-current liabilities		
Long service leave	58,211	62,941
	58,211	62,941

13 Financial Risk Management

Financial assets

Cash and cash equivalents	4,470,058	4,007,379
Trade and other receivables	177,686	239,065
Total financial assets	4,647,744	4,246,444

Financial liabilities

Financial liabilities measured at amortised cost	2,246,461	2,117,886
Total financial liabilities	2,246,461	2,117,886

14 Members' Guarantee

The Company is registered with the *Australian Charities and Not-for-profits Commission Act 2012* and is a Company limited by guarantee. If the Company is wound up, the constitution states that each member is required to contribute a maximum of \$ 10 each towards meeting any outstanding obligations of the Company. At 30 June 2025 the number of members was 7 (2024: 7).

15 Key Management Personnel Disclosures

The remuneration paid to key management personnel of the Company is \$ 227,905 (2024: \$ 214,021).

16 Auditors' Remuneration

Remuneration of the auditor, AH Jackson & Co, for:

Auditing the financial statements	18,400	11,600
	18,400	11,600

17 Contingencies

In the opinion of the Directors, the Company did not have any contingencies at 30 June 2025 (30 June 2024:None).

Notes to the Financial Statements

For the Year Ended 30 June 2025

18 Commitments

As at 30 June 2025, the Company has entered into lease agreements for premises with lease terms commencing after the reporting date. As a result, these leases have not yet been recognised in the financial statements. These leases will be recognised as Right-of-Use (ROU) assets and lease liabilities in accordance with AASB 16 from 1 July 2025, when the lease terms commence.

Details of the leases are as follows:

- Suites 2 & 3, 92 Pease Street, Manooora QLD -Lease signed on 17 June 2025 for a four-year term commencing 1 July 2025 at \$50,700 per annum.
- 207 Currumburra Road, Ashmore QLD - Lease signed on 9 June 2025 for a four-year term commencing 1 July 2025 at \$47,922 per annum.

19 Cash Flow Information

(a) Reconciliation of cash

		2025	2024
		\$	\$
Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows:			
Cash and cash equivalents	6	4,470,058	4,007,379
Credit card payable	11	(2,581)	(3,391)
		<u>4,467,477</u>	<u>4,003,988</u>

(b) Reconciliation of result for the year to cashflows from operating activities

Reconciliation of net income to net cash provided by operating activities:			
Profit/(Loss) for the year		9,770	(5,647)
Cash flows excluded from profit attributable to operating activities			
Non-cash flows in profit:			
- amortisation		267,339	261,006
- depreciation		101,847	81,948
- asset write down		9,074	-
Changes in assets and liabilities:			
- (increase)/decrease in trade and other receivables		71,938	(262,712)
- increase/(decrease) unearned income and income received in advance		321,608	(582,963)
- increase/(decrease) in trade and other payables		(177,944)	(6,546)
- increase/(decrease) in employee benefits		171,104	455,981
Cashflows from operations		<u>774,736</u>	<u>(58,933)</u>

Notes to the Financial Statements

For the Year Ended 30 June 2025

20 Events after the end of the Reporting Period

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

21 Statutory Information

The registered office and principal place of business of the company is:
Aged and Disability Advocacy Australia
121 Copperfield Street
Geebung QLD 4034

Directors' Declaration

The directors declare that in the responsible persons' opinion:

- there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

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



Director:

Leanne Kearins

Dated 22nd September 2025

Aged and Disability Advocacy Australia

Independent Audit Report to the members of Aged and Disability Advocacy Australia

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Aged and Disability Advocacy Australia, 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 financial report of Aged and Disability Advocacy Australia has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of the Company's financial position as at 30 June 2025 and of its financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards - Simplified Disclosures and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2022*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Company in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the ethical requirements of the Accounting Professional and 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.

Responsibilities of the Company for the Financial Report

The directors of the Company are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards - Simplified Disclosures and the ACNC Act, and for such internal control as the responsible entities determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the responsible persons are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the responsible entities either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Company's financial reporting process.

Aged and Disability Advocacy Australia

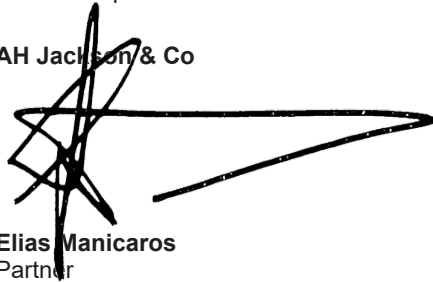
Independent Audit Report to the members of Aged and Disability Advocacy Australia

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 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/ar4.pdf. This description forms part of our auditor's report.

AH Jackson & Co

A large, stylized handwritten signature in black ink, appearing to be 'Elias Manicaros', written over the company name and extending to the right.

Elias Manicaros
Partner

Brisbane, 22 September 2025



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