

# **CNSA Financial Statements - 2025**

The Cancer Nurses Society of Australia Ltd

ABN 98 781 699 178

For the year ended 31 March 2025

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# Responsible Persons Declaration

## The Cancer Nurses Society of Australia Ltd For the year ended 31 March 2025

In the opinion of the responsible persons of the Cancer Nurses Society of Australia Limited:

1. The financial statements and the notes to the financial statements
  - a) comply with Accounting Standards to the extent described in Note 1, and the *Australian Charities and Not-For-Profit Commission Act 2012*; and
  - b) the financial statements and notes are drawn up to give a true and fair view of the financial position as at 31st of March 2025 and the performance, as represented by the results of its operations and the cash flows for the year then ended; and
2. At the date of this declaration, there are reasonable grounds to believe that The Cancer Nurses Society of Australia Limited will be able to pay its debts as and when they become due and payable.

This statement is made in accordance with a resolution of the responsible persons made pursuant to Section 60.15 of the *Australian Charities and Not-for-profits Commission Regulations 2022* and is signed for and on behalf of the Board by:



Anne Mellon  
President



Meredith Cummins  
Chair of the Finance Committee

Date 23/05/2025

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE CANCER NURSES SOCIETY OF AUSTRALIA LIMITED**

### **Report on the Audit of the Financial Report**

#### **Opinion**

We have audited the financial report, being a special purpose financial report of The Cancer Nurses Society of Australia Limited ('the Company'), which comprises the statement of financial position as at 31 March 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 ended, and notes to the financial statements, including material accounting policy information, and the responsible person's declaration.

In our opinion, the accompanying financial report of The Cancer Nurses Society of Australia Limited 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 31 March 2025 and of its financial performance for the year then ended; and
- ii. complying with Australia Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2022*.

#### **Basis for Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described as 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 ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

#### **Emphasis of Matter - Basis of accounting**

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to for the purpose of fulfilling the Company's financial reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

#### **Responsibilities of the Board for the Financial Report**

The Board is 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 Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*. The Board's responsibility also includes such internal control as it determines is necessary to enable the preparation of the 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 Board is 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 Board either intends to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

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

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- Conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation

We communicate with the Board 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.

## **Independence**

We confirm that the independence declaration required by the ACNC Act, which has been given to the Directors of the Company, would be in the same terms if given to the Directors as at the time of this auditor's report.

LDAssurance  
Chartered Accountants



Stephen O'Kane  
Partner

Dated 26 May 2025  
At 330 Collins Street Melbourne

# Statement of Profit or Loss and Other Comprehensive Income

The Cancer Nurses Society of Australia Ltd  
For the year ended 31 March 2025

	NOTES	2025	2024
<b>Income</b>			
Revenue	5	1,493,548	1,400,297
<b>Total Income</b>		<b>1,493,548</b>	<b>1,400,297</b>
<b>Total Income</b>		<b>1,493,548</b>	<b>1,400,297</b>
<b>Expenses</b>			
Grant Expenses		95,579	117,124
Administration staffing expenses		544,156	518,312
Other administration expenses		138,016	96,721
Annual Congress expenses		542,350	525,318
Podcast & DIVA Workshop expenses		85,312	39,064
Other expenses		94,375	93,812
<b>Total Expenses</b>		<b>1,499,789</b>	<b>1,390,351</b>
<b>Profit/(Loss)</b>		<b>(6,241)</b>	<b>9,946</b>
<b>Total Comprehensive Income</b>		<b>(6,241)</b>	<b>9,946</b>

The accompanying notes form part of the financial statements.

# Statement of Financial Position

The Cancer Nurses Society of Australia Ltd

As at 31 March 2025

	NOTES	31 MAR 2025	31 MAR 2024
<b>Assets</b>			
<b>Current Assets</b>			
Cash & Cash Equivalents	6	1,632,141	587,715
Trade and other receivables	8	295,015	437,849
Other Current Assets	9	233,967	95,739
Financial Assets	7	601,201	584,693
<b>Total Current Assets</b>		<b>2,762,324</b>	<b>1,705,997</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	10	97,150	721
<b>Total Non-Current Assets</b>		<b>97,150</b>	<b>721</b>
<b>Total Assets</b>		<b>2,859,474</b>	<b>1,706,718</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade & Other Payables	11	252,592	138,299
Income in Advance	12	1,714,499	670,888
Provisions	13	3,406	2,313
<b>Total Current Liabilities</b>		<b>1,970,497</b>	<b>811,500</b>
<b>Total Liabilities</b>		<b>1,970,497</b>	<b>811,500</b>
<b>Net Assets</b>		<b>888,978</b>	<b>895,218</b>
<b>Equity</b>			
Retained Earnings		888,978	895,218
<b>Total Equity</b>		<b>888,978</b>	<b>895,218</b>

The accompanying notes form part of these financial statements.

# Statement of Changes in Equity

The Cancer Nurses Society of Australia Ltd  
For the year ended 31 March 2025

	2025	2024
<b>Equity</b>		
Opening Balance	895,218	885,272
<b>Movement</b>		
Profit/(loss) for the Period	(6,241)	9,946
<b>Total Movement</b>	<b>(6,241)</b>	<b>9,946</b>
<b>Total Equity</b>	<b>888,978</b>	<b>895,218</b>

The accompanying notes form part of these financial statements.



# Statement of Cash Flows

## The Cancer Nurses Society of Australia Ltd For the year ended 31 March 2025

	2025	2024
<b>Operating Activities</b>		
Receipts from Subscriptions	528,984	394,129
Receipts from Annual Congress	1,040,154	765,091
Other Income	389,101	285,235
Interest received	25,640	28,712
GST Income	111,497	37,549
Payments for property, plant and equipment	(436)	-
Payments to suppliers & employees	(1,567,665)	(1,375,453)
Commonwealth Government Grant - Income in advance	641,369	-
<b>Net Cash Flows from Operating Activities</b>	<b>1,168,643</b>	<b>135,263</b>
<b>Investing Activities</b>		
Other cash items from investing activities	(168,639)	(19,863)
<b>Net Cash Flows from Investing Activities</b>	<b>(168,639)</b>	<b>(19,863)</b>
<b>Net Cash Flows</b>	<b>1,000,004</b>	<b>115,400</b>
<b>Cash and Cash Equivalents</b>		
Cash and cash equivalents at beginning of period	587,715	472,316
Cash and cash equivalents at end of period	1,587,719	587,715

The accompanying notes form part of these financial statements.

# Notes to the Financial Statements

## The Cancer Nurses Society of Australia Ltd

### For the year ended 31 March 2025

The financial report covers The Cancer Nurses Society of Australia Limited as an individual entity. The Cancer Nurses Society of Australia is a not-for-profit entity, registered and domiciled in Australia.

The principal activities of the Company during the year were to act as a resource to cancer nurses around Australia through the provision of services which aim to advance cancer nursing education, practice and research.

The functional and presentation currency of The Cancer Nurses Society of Australia Limited is Australian dollars. Comparatives are consistent with prior years, unless otherwise stated.

#### 1. Basis of Preparation

In the responsible persons' opinion, the Company is not a reporting entity since there are unlikely to exist users of the financial report who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. This special purpose financial report has been prepared to meet the reporting requirements of the Australian Charities and Not-for-profits Commission Act 2012.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, 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 and AASB 1054 Australian Additional Disclosures

#### 2. Material Accounting Policy Information

The accounting policies that have been adopted in the preparation of the statements are as follows:

##### a) Income Tax:

The Company is exempt from the payment of income tax pursuant to Section 50-5 of the Income Tax Assessment Act (1997).

##### (b) Revenue and other income

Revenue is recognized when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the Company and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable.

All revenue is stated net of the amount of goods and services tax (GST).

##### Donations

The Company, in common with most organizations dependent upon contributions, is unable to establish control over voluntary donations prior to their initial entry into the accounting records, therefore they are recorded on the basis of cash received.

##### Member Subscriptions

Member subscriptions are recorded on an accruals basis and apportioned across the year of membership.

## **Material accounting policy informaton (Continued)**

### **Grants and Bequests**

The Company receives grants and bequests for certain activities. Where a grant or bequest is non-reciprocal, it is recognized as revenue of the Company upon receipt. Associated expenditure for the completion of a grant or bequest is recorded as incurred. Where a grant or bequest is subject to a reciprocal transfer, a liability associated with the reciprocal transfer is recorded upon receipt of the transfer. The income and expenditure is then subsequently reported at the time of the subsequent grant or bequest.

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. These performance obligations are varied based on the agreement.

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.

### **Interest Revenue**

Interest is recognized using the effective interest method and recorded on an accrual basis.

### **Other Income**

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

### **Net Annual Congress Income**

The Company has contracted a professional Events Co-Ordinator to manage the staging of the Annual Congress including the receipt of revenue and payment of expenses in relation to the event. Documents detailing the income and expenses have been received from the Events Co-Ordinator together with a reconciling statement.

Revenues and expenses associated with the Congress are recognized through the Statement of Profit & Loss and Other Comprehensive Income in the year the Congress is conducted. In the period leading up to the Congress, expenditure is incurred, income received which is taken up as prepayments and unearned income respectively. Where there is an excess of funds received by the Events Co-Ordinator above an agreed limit, these funds are remitted back to the company and retained within the cashflows.

**c) Goods and services tax (GST)**

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

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the statement of financial position.

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

**d) Property, plant, and equipment**

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

Items of property, plant and equipment acquired for nil or nominal consideration have been recorded at the acquisition date fair value.

**Depreciation**

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

The estimated useful lives used for each class of depreciable asset are shown below:

Fixed asset class	Useful life
Office Equipment	3 years
Computer Equipment	3 years
Web site Development	3 years

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

**(e) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held on call with banks and other short-term highly liquid investments with original maturities of three months or less.

**(f) Employee benefits**

Provision is made for the Company's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

**(g) Income in advance**

Income in advance includes member subscriptions, which have been received for the 2025-2026 membership year, Events income in advance, other income in advance and Annual Congress income received (Refer to note 2 (b)) or other future income such as sponsorships, which may cover the full proceeding calendar year.

**(h) Comparative Figures**

Comparative figures have been adjusted to conform to changes in presentation for the current year where required by accounting standards or as a result of changes in accounting policy.

**(i) Other Current Assets**

Prepayments included in other assets primarily relates to prepayments for the future Annual Congress, insurance premiums, travel expenses and other such expenditure.

**(j) Trade and Other Payables**

Trade and other payables represent the liabilities for goods and services received by the Company that remain unpaid at year-end. Trade payables are recognized at their transaction price. They are subject to normal credit terms and do not bear interest.

**(k) Financial Assets**

Financial assets are measured at fair value and the fair value adjustments are recorded through the profit and loss of the Company.

**3. Critical Accounting Estimates and Judgments**

The responsible persons 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.

**4. Economic Dependency**

The ability of the Company to maintain its current level of operations is dependent on the continuing support of its members by way of voluntary subscriptions.

	2025	2024
<b>5. Revenue</b>		
Membership Income	365,340	301,430
Income from Annual Congress	681,656	753,846
Unrealised gains(losses) from Financial Assets	(3,559)	38,610
Interest income & Investment income	25,640	28,712
<b>Other income</b>		
Sponsorship, Event & Partnership Income	257,509	194,963
General Advertising	21,560	6,420
Workshops and Events	80,768	11,564
Income from Podcast	60,000	61,500
Other Income	4,535	3,253
<b>Total Other income</b>	<b>424,371</b>	<b>277,700</b>
<b>Total Revenue</b>	<b>1,493,448</b>	<b>1,400,297</b>

	2025	2024
<b>6. Cash &amp; Cash equivalents</b>		
<b>Current</b>		
Cash at Bank	1,286,333	158,414
BT Panorama - Cash	345,808	22,947
Term Deposits	-	406,353
<b>Total Current</b>	<b>1,632,141</b>	<b>587,715</b>
<b>Total Cash &amp; Cash equivalents</b>	<b>1,632,141</b>	<b>587,715</b>

	2025	2024
<b>7. Financial Assets</b>		
BT Panorama - Investment Funds	601,201	584,693
<b>Total Financial Assets</b>	<b>601,201</b>	<b>584,693</b>

	2025	2024
<b>8. Trade &amp; other Receivables</b>		
Accrued Income - Term Deposit	-	6,878
Trade and other receivables	295,015	430,971
<b>Total Trade &amp; other Receivables</b>	<b>295,015</b>	<b>437,849</b>

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

	2025	2024
<b>9. Other Current Assets</b>		
Prepayments - Annual Congress	183,285	50,660
Prepayments - Other	50,682	45,079
<b>Total Other Current Assets</b>	<b>233,967</b>	<b>95,739</b>

	2025	2024
<b>10. Property, Plant and Equipment:</b>		
<b>Computers &amp; Office Equipment</b>		
Office Equipment at Cost	14,707	14,271
Office Equipment Accum Depreciation	(13,955)	(13,549)
<b>Total Computers &amp; Office Equipment</b>	<b>752</b>	<b>721</b>

<b>Web-site Development</b>		
Website Development at Cost	106,515	-
Website Dev Accumm Depn	(10,116)	-
<b>Total Web-site Development</b>	<b>96,399</b>	<b>-</b>
<b>Total Property, Plant and Equipment:</b>	<b>97,150</b>	<b>721</b>

	2025	2024
<b>11. Trade &amp; Other Payables</b>		
Trade Creditors	252,592	138,299
<b>Total Trade &amp; Other Payables</b>	<b>252,592</b>	<b>138,299</b>
	2025	2024
<b>12. Income in Advance</b>		
Income in Advance - Annual Congress	671,991	313,493
Income in Advance - Other	401,139	357,394
Commonwealth Government Grant - Income in advance	641,369	-
<b>Total Income in Advance</b>	<b>1,714,499</b>	<b>670,888</b>

### Commonwealth Government Grant - Income in advance

During the year the year, the CNSA was successful in receiving a grant from the Commonwealth Government at a total value of \$996,182. An initial amount of funds of \$641,369 has been received and is currently held in cash pending the commencement of the project in the 2025/26 financial year.

This is part of a broader Government program to provide better outcomes for people affected by cancer and increase equity across tumour types.

	2025	2024
<b>13. Provisions</b>		
Provision for Annual Leave	998	1,225
Provision for Long Service Leave	2,408	1,088
<b>Total Provisions</b>	<b>3,406</b>	<b>2,313</b>

### 14. Capital & Leasing Commitments

There are no capital or leasing commitments as at 31st March 2025.

### 15. Members' Guarantee

The Company is registered under the *Australian Charities and Not-for-profits Commission Act 2012* and is a Company limited by guarantee. In the event of the winding up or the dissolution of the Company, the surplus assets of the Company must not be distributed to any Members or former Members.

The surplus assets must be given to an organization that:

- has similar objects to the Company and whose constitution requires it to apply its income in promoting those objects.
- whose constitution prohibits it from making distributions to its members to at least the same extent as in clause 5;
- if the Company is an endorsed deductible gift recipient just before the winding up of the Company, then such organization must be one that is endorsed as a deductible gift recipient.

If the Company is wound up, the constitution states that each member is required to contribute a maximum of \$1 each towards meeting any outstanding obligations of the Company as at 31 March 2025, the number of members is 2,239.

**16. Events after reporting period**

There have been no events since the reporting date that will have a material impact on the financial results of the entity.

**17. Remuneration of Auditor**

During the year, the following fee was paid or is payable for services provided by the auditor to the Company.

	2025	2024
Audit and review of Financial Report	5,700	5,500

**18. Contingencies**

In the opinion of the responsible persons, the Company did not have any contingencies at 31 March 2025 (31 March 2024: Nil).

**19. Related Party Transactions**

There were no transactions with related parties during the current and previous financial year.

**20. Statutory Information**

The registered office of and principal place of business of the company is: Cancer Nurses Society of Australia 165 Sovereign Hill Drive, Gabbadah Western Australia.



# Detailed Profit & Loss Statement

The Cancer Nurses Society of Australia Ltd

For the year ended 31 March 2025

	2025	2024
<b>Income</b>		
Membership Subscriptions	365,440	301,430
Sponsorship & Partnerships Income	208,376	184,376
Congress	681,656	753,846
Workshops and Events	80,768	11,564
Income from Podcast	60,000	61,500
Income Received from Investments	25,640	28,712
Other Income	75,227	20,260
Realised & Unrealised Gains / (Losses) from investments	(3,559)	38,610
<b>Total Income</b>	<b>1,493,548</b>	<b>1,400,297</b>
<b>Total Income</b>	<b>1,493,548</b>	<b>1,400,297</b>
<b>Expenses</b>		
<b>Administration Expenses</b>		
Accountancy Services	15,750	14,900
Audit	5,400	6,000
Bank Charges & Merchant fees	7,326	5,187
Bookkeeping	13,810	15,180
Depreciation	10,522	1,113
Insurance	10,037	11,861
Investment Expenses	8,660	10,813
Printing, postage & stationery	10,722	4,177
Sundry Expenses	7,062	3,666
Communication, Technology & Website	41,279	16,916
Subscriptions Expense	6,057	4,332
Total Employment Expenses	544,699	518,312
<b>Total Administration Expenses</b>	<b>681,326</b>	<b>612,458</b>
<b>Other Costs</b>		
Annual Congress Costs	452,322	441,967
CNSA Grants, Scholarships & Special projects	113,804	149,066
Board & Committee Meetings	44,269	31,504
Marketing & Promotional Resources	12,785	20,529
Group Events	90,028	83,351
Costs for DIVA Workshops	53,812	11,564
Podcast costs	31,500	27,500
Regional Groups & SPN's costs	19,943	12,414
<b>Total Other Costs</b>	<b>818,463</b>	<b>777,893</b>
<b>Total Expenses</b>	<b>1,499,789</b>	<b>1,390,351</b>
<b>Net Profit / (loss)</b>	<b>(6,241)</b>	<b>9,946</b>

## DISCLAIMER

The additional financial data as presented in the detailed profit and loss statement is in accordance with the books and records of The Cancer Nurses Society of Australia Ltd (the Company), that have been subjected to the audit procedures applied in the audit for the year ended 31 March 2025. It will be appreciated that our audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such data and no warranty is given to its accuracy or reliability. Neither the firm, nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person other than the Company in respect of such data including any errors or omission however caused.

LDAssurance  
Chartered Accountants



Stephen O'Kane  
Partner

Dated 26 May 2025  
At 330 Collins Street Melbourne