

**Comm Unity Plus Services Limited**  
**ACN 603 318 494**

**AUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**30 JUNE 2024**

# Comm Unity Plus Services Limited

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**COMMUNITY PLUS SERVICES LTD**  
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**DIRECTORS' REPORT**

The Board of Directors presents their report on the Company for the financial year ended 30 June 2024.

**Directors**

The names of members of the Board of Directors in office at any time during or since the end of the year are:

<b>Name</b>	<b>Board Position</b>	
Jackie Mead	Chairperson	
Emma Hunt	Deputy Chairperson	
Greg Bowers	Treasurer	Until 27 September 2023
Nella Buccheri	Director	
Poonam Fernandes	Director (Former)/Treasurer (Current)	Appointed as Treasurer from 29 November 2023
Olivia Joel	Director	
Kristie Lawson	Director	
Susanne Legena	Director	
Jayne Nelson	Director	Appointed on 19 June 2024
Martina Otten	Director	Appointed on 24 April 2024
Valerie Sace	Director	
Damien Smith	Director	Appointed on 24 April 2024
Brendan Walsh	Director	Until 29 November 2023
Louise Walters	Director	Until 29 November 2023

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

**Company Secretary**

Aimie Meier held the position of Company Secretary from 01 July 2023 to 19 October 2023.

Tracey Gaudry held the position of Company Secretary from 20 October 2023 to 20 February 2024.

Remberto Rivera currently holds the position of Company Secretary from 21 February 24.

**Principal Activities**

Comm Unity Plus Services Ltd (commUnity+), is a multi-disciplinary community agency that provides services and delivers programs in the West and North Metropolitan regions of Victoria to people experiencing disadvantage in communities rich in cultural diversity. commUnity+ realises positive change, growth, and empowerment through a range of prevention and early programs including Community Education, Legal Services through the Brimbank Melton Community Legal Centre, Neighbourhood House, Children's Contact Services and community engagement and development activities.

During 2023-24 commUnity+, our people and community emerged from the post-pandemic environment with new external challenges including continued inflation, funding constraints, low unemployment, increased migration and population growth. The effect of these has been a business environment with heightened market forces relating to attraction and retention of staff, higher operating costs, and higher funding uncertainty. However, the organisation has demonstrated strong resilience and advocacy with success in retaining and expanding funding avenues, increasing its total revenue from \$8.5m to \$9.2million.

We have continued to strive to make a positive difference for people and the community who engage with our programs and services every day, including overall service provision increases, and in strengthening our community-facing presence, engagement and awareness.

During the year we increased engagement with funding and community organisations forging new and strengthened alliances, launched a fundraising platform, strengthened our brand and recognition through our communications and representation. We invested in staff development and growth, created ways for more staff to be engaged in teams and activities across commUnity+, and actively promoted internal role opportunities and progression. We reviewed and strengthened safety and security across WHS, facilities and IT, continuously improved our risk management and compliance systems and practices, and reviewed cost efficiency across all programs.

There were no significant changes in the principal activities of the Company during the year.

**Short Term and Long Term Objectives**

Our Vision – Everyone in the West has a safe place where they feel they belong and live the life they choose.

Our Purpose - To support, strengthen and enable individuals and diverse communities in the West to flourish.

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Our Values :

- Responsive – We will listen to our diverse communities, measure impacts and make informed decisions about the services we provide.
- Empowering – We will respect the strength of our communities and collaborate to deliver holistic services.
- Accountable – We will be responsible and self-reflective. We will acknowledge and celebrate achievements.
- Collaborative - We work well together as one team for our community.

**Our Strategy to achieve those objectives:**

1. Develop a person-centred commUnity+ service delivery model.
2. Strengthen education pathways to employment, further study and community participation.
3. Amplify the voices of diverse communities in our governance, operations, and advocacy.
4. Strengthen financial security and sustainability to support our programs, services, and operations.
5. Build and sustain organisational capability to deliver our programs and services.

Aligning our key strategic pillars throughout Business Plan items and success measures, we have been able to move towards the achievement of our Strategic Plan objectives.

**Key Performance Indicators**

The measures using the strategies for achieving short and long-term objectives are:

Our performance is measured through a range of key performance indicators based on the number of services provided within each program. This year we have achieved the following key outcomes:

***Legal Service Provision:***

Measure		2022/23	2023/24
Legal Service Delivery	Advice Services	922	1,192
	Representation Services	667	725
	<b>Number of clients supported</b>	<b>1343</b>	<b>1594</b>
% of Legal Services to priority client groups	Victim/survivors of family violence	61%	59%
	Homeless	11%	18%
	Disability or mental illness	27%	28%
	Born overseas	44%	53%
	Non-native English speaker	37%	39%
	Aboriginal/Torres Strait Islander	2%	3%
	Clients in at least one of the above priority groups	90%	92%
Community Service Delivery	Service presentations	19	16
	Community Legal Education sessions	19	34
	Professional Development sessions to non-legal professionals	7	12

***Children's Contact Services provision:***

Measure		2022/23	2023/24
Client sessions	Brunswick West	856	814
	Deer Park	1016	801
	Glenroy	155	550
	<b>Total</b>	<b>2027</b>	<b>2165</b>
Clients supported	Brunswick West & Deer Park	609	544
	Glenroy*	58	195
	<b>Total</b>	<b>667</b>	<b>739</b>

*\*Glenroy was a new temporary Centre in 2022/23, transitioning to a permanent location in 2023/24.*

***Community Education provision:***

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Program	No. of Students (2022/23)	No. of Students (2023/24)
Pre-accredited training	510	679
Adult Migrant English Program	648	563
Skills for Education and Employment	279	342
Skills First	300	306
<b>Total Students supported</b>	<b>1737</b>	<b>1890</b>

**Community programs offered:**

Measure	2022/23				2023/24			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
<b>Number of programs</b>	18	18	18	18	17	17	18	17

**Information on Directors**

The particulars of the qualifications, experience and special responsibilities of each Director are below.

<b>Jackie Mead</b>  Experience & Qualification	<p><b>Chairperson</b></p> <p>Jackie was appointed to the commUnity+ Board in 2020 and became the Chair of the Board in December 2022. Jackie is a member of the Governance Committee.</p> <p>Jackie is a long-time resident of Melbourne's Inner West and has a passion for creating and supporting vibrant communities that are inclusive and compassionate at their core. She brings more than 15 years of not-for-profit experience, along with a background in consulting and HR. Jackie is currently the CEO of the national community legal service, knowmore Legal Service.</p> <p>Jackie has a Bachelor of Commerce from Deakin University and a Master of Public Administration from the University of Melbourne (ANZSOG). Jackie has certification from the Australian Institute of Company Directors and is proud to play a small part in the great outcomes being achieved by commUnity+.</p>
<b>Emma Hunt</b>  Experience & Qualification	<p><b>Deputy Chairperson</b></p> <p>Emma was appointed to the commUnity+ Board in 2020 and the role of Deputy Chair in 2022. Emma is a member of the Governance Committee. Emma is an Associate Director in Legal Practice, Victoria Legal Aid (VLA).</p> <p>Emma is an experienced manager and lawyer with broad expertise across the legal, not-for-profit, and government sectors in Australia and overseas. Her experience in leadership and management includes six years as a Co-Executive Director, Public Interest Law Clearing House (PILCH) Vic Inc. (now known as Justice Connect), seven years as a senior manager in the Department of Justice and Regulation, and nine years at VLA in a variety of roles.</p> <p>She has a strong belief that the provision of high quality community services such as the range of programs provided at commUnity + is a way of ensuring residents of Melbourne's west receive the advice and support they need, in turn strengthening communities and individual agency.</p> <p>Emma has a Bachelor of Laws (LLB) and a Bachelor of Arts from The University of Adelaide, and a first-class Master's degree in Criminology from The University of Melbourne. She is admitted to practice law in Victoria and holds a current practising certificate.</p>
<b>Greg Bowers</b>  Experience & Qualification	<p><b>Treasurer (Until 27 September 2023)</b></p> <p>Greg was appointed to the commUnity+ Board in 2017 and the role of Treasurer and Chair of the Finance, Audit and Risk Management Committee in 2018. Greg held office as director until September 2023.</p> <p>Greg is the Chief Financial Officer at Trust for Nature in Victoria, a statutory authority protecting native plants and wildlife on private land in Victoria.</p> <p>Greg has extensive experience in financial management. He has overseen large-scale financial and process management changes at various roles including Trust for Nature.</p>

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	<p>A certified TEFL teacher, Greg has worked overseas as an English teacher and is passionate about opportunities that arise through adult education. Greg brings his extensive financial and operational management experience to commUnity+.</p> <p>Greg has a Bachelor of Business from Ballarat University and is a Certified Practising Accountant.</p>
<p><b>Nella Buccheri</b></p> <p>Experience &amp; Qualification</p>	<p>Director</p> <p>Nella was appointed to the commUnity+ Board in 2016. Nella is a member of the Finance, Audit and Risk Management Committee.</p> <p>Nella is a senior lawyer, and throughout her career, Nella has developed legal expertise in criminal law, administrative law, and litigation. Nella has particular skills in exercising public power, specifically administrative law decision-making. Nella is a local resident with a strong interest in social justice. She is an advocate for the work of commUnity+ in local communities and is committed to improving service provision in the Western Suburbs.</p> <p>Nella has a Bachelor of Arts in Social Sciences and a Bachelor of Laws (LLB) from La Trobe University and is an Australian legal practitioner.</p>
<p><b>Poonam Fernandes</b></p> <p>Experience &amp; Qualification</p>	<p>Treasurer (Current)</p> <p>Poonam was appointed to the commUnity+ Board in 2022. Poonam is the Treasurer and Chair of the Finance, Audit and Risk Management Committee.</p> <p>Poonam currently works for the Victorian Curriculum and Assessment Authority as the acting Chief Finance Officer. She has also held several senior finance positions at the Department of Health and has industry experience in Government, Non-profit Organisations, Mining &amp; Resources and Financial Services.</p> <p>Poonam provides expert advice on finance and operations to support business planning, governance and risk management.</p> <p>Poonam is passionate about her work with different communities. She is part of the Sikh Community and volunteers for her local Trillium community to build a vibrant neighbourhood where the people who live there can form strong and lasting relationships.</p> <p>Poonam has a Bachelor of Commerce, is a Certified Public Accountant, and is a graduate of the Australian Institute of Company Directors.</p>
<p><b>Olivia Joel</b></p> <p>Experience &amp; Qualification</p>	<p>Director</p> <p>Olivia was appointed to the commUnity+ Board in 2020. Olivia is a member of the Finance, Audit and Risk Management Committee.</p> <p>Olivia is a Senior Manager in the Network Optimisation and Strategy team at Australia Post and was previously a Manager at Nous Group, an international management consultancy. She is passionate about instrumenting meaningful change through social policy and community development.</p> <p>Olivia has worked with not-for-profit, government and member-based clients across a range of sectors, including education, human services, health and justice. She has worked extensively in public policy, regulation, organisational performance and strategy.</p> <p>Olivia has a Bachelor of Laws (Honours) and a Bachelor of Commerce (International Commerce) from Monash University and undertook postgraduate studies in globalisation and international economic law. She is a graduate of the Australian Institute of Directors Company Directors Course, holds a certificate in Leading with Finance from Harvard Business School and is certified in Agile Project and Delivery Management.</p>
<p><b>Kristie Lawson</b></p> <p>Experience &amp; Qualification</p>	<p>Director</p> <p>Kristie was appointed to the commUnity+ Board in 2022. Kristie is a member of the Governance Committee.</p> <p>Kristie is working as Director Corporate Services at Central Highland Rural Health. Kristie has</p>

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	<p>well developed skills in stakeholder management, project management and leadership with several years' experience leading teams in the public sector working across both State and Local Government.</p> <p>Kristie's experience in leadership includes six years at Melton City Council, two years at Wyndham City Council and twelve years at the Department of Justice and Community Safety (formally Department of Justice). Kristie has strong social justice values and having worked extensively with communities in the west, has developed an understanding of current and emerging trends that are unique to communities in the west, particularly more vulnerable cohorts such as women, children, and young people. Kristie is passionate about affecting real change and supporting place based, trauma informed and person-centred care to ensure that communities thrive and break the cycle of disadvantage.</p> <p>Kristie holds a Master of Business Administration, Graduate Certificate of Management and Advanced Diploma of Business (Legal Practice).</p>
<b>Susanne Legena</b>  Experience & Qualification	<p>Director</p> <p>Susanne was appointed to the commUnity+ Board in 2016. Susanne was a member of the Governance Committee until September 2023 and joined the Community Advisory Committee in March 2024.</p> <p>Susanne is the CEO of Plan International Australia and an advocate for community development, gender by quality and youth participation. Susanne has previously served as Chief of Staff to the Victorian Minister for Energy, Resources and Community Development and the Arts, where she contributed to key policies on energy and climate change and led the implementation of A Fairer Victoria – a whole of government social policy action plan to address disadvantage and promote inclusion and participation. Susanne has dedicated her career to working on social justice issues, tackling family violence, poverty, youth unemployment, and homelessness.</p> <p>Susanne has a Bachelor of Arts in Social Sciences from Flinders University and a Master of Arts (Professional Communication) from Deakin University.</p>
<b>Jayne Nelson</b>  Experience & Qualification	<p>Director</p> <p>Jayne was appointed to the commUnity+ Board in 2024.</p> <p>Jayne has a diverse industry background, having worked as an executive leader in health, higher education, marketing and advertising. She often draws on her experience in these industries to find creative solutions to complex issues. Jayne has a strong track record of empowering teams to deliver quality services for people in local communities with diverse backgrounds.</p> <p>Working with the team at commUnity+ to positively influence change, growth, and support of individuals and families through a range of early intervention and prevention programs aligns strongly with Jayne's personal passion of creating opportunities, achieving positive outcomes and making a difference.</p> <p>As the CEO of IPC Health, a not-for-profit community health organisation, Jayne is a highly collaborative and innovative leader who excels in developing strategies, building a high-performance work culture, and leading large complex teams to deliver service-oriented solutions for people.</p> <p>Jayne is a graduate of AICD, has a master's qualification in Marketing and a Degree in Arts/Design.</p>
<b>Martina Otten</b>  Experience & Qualification	<p>Director</p> <p>Martina was appointed to the commUnity+ Board in 2024.</p> <p>Martina brings extensive experience in education, health, governance, and engagement. Martina's international career has provided her with a rich perspective on multiculturalism and diversity. She held roles at RMIT University in International Relations and with the United Nations Global Compact – Cities Program, focusing on international and cross-cultural collaboration.</p>

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	<p>Martina has a robust skill set in strategic planning, risk management, and stakeholder engagement. In addition to her governance expertise, Martina has a keen interest in fostering diversity and inclusion at all levels of an organisation.</p> <p>Martina is a Graduate of the Australian Institute of Company Directors and holds a MSc in Organisational Psychology from the University of London.</p>
<b>Valerie Sace</b>  Experience & Qualification	<p>Director</p> <p>Valerie was appointed to the commUnity+ Board in 2022. Valerie is the Chair of the Community Advisory Committee.</p> <p>Valerie is an experienced leader in Strategy, Transformation, and Project Management, with a strong commercial focus across industries like retail, digital media, FMCG, waste management, and community services. Known for her adaptability and customer-first approach, she has a solid track record of developing and delivering strategies that align with business goals. Valerie is skilled in leading teams and excels in communication, stakeholder management, and problem-solving.</p> <p>She's also passionate about supporting communities, having served as President of Banyule Support and Information Centre (BANSIC), a not-for-profit in West Heidelberg. In 2022, she received a scholarship from the Women's Board Leadership Program (WBLP) through the Department of Families, Fairness and Housing's Office for Women and the Australian Institute of Company Directors (AICD). Valerie is a strong advocate for diversity, particularly in leadership roles, and believes in its power to drive better decision-making and outcomes.</p> <p>Valerie has a Bachelor of Science (Major in Business Administration &amp; Accountancy) from the University of the Philippines and is a non-practicing CPA. She is a Project Management Professional (PMP), an MAICD and a member of the ICDA.</p>
<b>Damien Smith</b>  Experience & Qualification	<p>Director</p> <p>Damien was appointed to the commUnity+ Board in 2024.</p> <p>Damien is well-versed in governance, risk management and strategy.</p> <p>Damien brings over 25 years of executive experience in cybersecurity, technology and risk with large and medium-sized organisations and has provided cybersecurity consulting to several organisations.</p> <p>A long-term resident of the West, Damien is passionate about equality, diversity and opportunity for all community members.</p> <p>Damien has a Bachelor of Commerce and Bachelor of Science degree from Deakin University, and he is a Certified Information Systems Security Professional (CISSP) and a graduate of the Australian Institute of Company Directors.</p>
<b>Louise Walters</b>  Experience & Qualification	<p>Director (Until 29 November 2023)</p> <p>Louise held office as a director of the commUnity+ Board from mid 2020 and held office until November 2023.</p> <p>Louise has worked as the Assistant Director of Pricing at the National Disability Insurance Agency (NDIA), where her role included administering the NDIA's Australia-wide pricing policy, and currently works as Product Manager for Australia's largest real estate advertising company, REA Group.</p> <p>Louise is dedicated to supporting commUnity+ towards its purpose of supporting and enabling communities and individuals in the West to flourish. She brings a decade of experience across private and government sectors and experience in the financial services</p>

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	<p>and technology industries.</p> <p>Louise has held several non-executive volunteer positions, including as a Board Director of the Brain Injury Foundation of Victoria.</p> <p>Louise has an MBA from Melbourne Business School, University of Melbourne, and certification from the Australian Institute of Company Directors.</p>
<p><b>Brendan Walsh</b></p> <p>Experience &amp; Qualification</p>	<p>Director (Until 29 November 2023)</p> <p>Brendan was appointed to the Board of commUnity+ in 2019 and held office as a director until November 2023.</p> <p>For more than three decades, Brendan has been a passionate and inspired contributor to non-profits in Australia. His substantial experience includes roles as Senior Executive, CEO, Director and Board Chair of a range of highly successful and strategically focused organisations. He has worked in community and social enterprises, state and local governments and several private sector consulting firms.</p> <p>Brendan is a trusted Strategy and Governance Advisor to many organisations across Australia and internationally. His client base ranges from small to very large nonprofits, through to transnational commercial clients with a market value of \$180b USD. He has a passion for transforming organisations to have a greater impact for the people and communities they serve. He also has interest and experience in helping organisations to identify and seize opportunities for alliances, partnerships and, when appropriate, mergers.</p> <p>Brendan has an MBA from the Melbourne Business School of the University of Melbourne. He is a Fellow (and Graduate) of the AICD. He holds a Diploma of Corporate Governance (AICD) as well as an Executive Certificate in Non-profit Governance from the Harvard Business School (Boston, USA). In 2023, he was recognised as a Justice of Peace.</p>

**Information on Company Secretary**

<p><b>Aimie Meier</b></p> <p>Experience &amp; Qualification</p>	<p>From 01 July 2023 until 19 October 2023</p> <p>Aimie brings extensive experience in senior leadership roles in for-purpose and government positions spanning corporate services, finance, program management and strategic projects. Aimie is passionate about creating better community outcomes. She has a strong belief that everyone deserves to have a community in which they feel safe, empowered and engaged. Her experience in housing has highlighted the challenges that our communities face, and she believes effective community organisations are one way to develop thriving communities. Aimie comes from both the disability and community housing for-purpose sectors with a wide range of experience across many corporate functions.</p> <p>Aimee has a Bachelor's degree in commerce, a graduate certificate in business management and social sciences, a Master's in Business Management, and holds a certificate from the Institute of Community Directors Australia.</p>
<p><b>Tracey Gaudry</b></p> <p>Experience &amp; Qualification</p>	<p>From 20 October 2023 until 20 February 2024</p> <p>Tracey is an accomplished leader with over 20 years of experience in executive and governance roles. Previous CEO roles for community and for-purpose organisations include with Respect Victoria and the Amy Gillett Foundation. Her governance roles have included Vice President Union Cycliste Internationale where she chaired the global Women's and Advocacy Commissions, and Director Sports Environment Alliance. Her leadership has focussed on prevention and early intervention research, policy and program/delivery initiatives supporting diversity, equity and inclusion in local, regional, national and international settings and communities.</p> <p>Tracey is dedicated to supporting and enhancing the diverse communities that commUnity+ serves and brings significant knowledge, experience, insights and energy.</p> <p>Tracey holds bachelor's degrees in commerce and science from Deakin University and a master's</p>

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	in management from the National Graduate School of Management at the Australian National University. She is a member of the Australian Institute of Company Directors.
<b>Remberto Rivera</b>	From 21 February 2024 to current
Experience & Qualification	<p>Remberto Rivera joined Comm Unity Plus Services as Chief Operating Officer in January 2024, bringing more than 25 years' experience working in the for-purpose sector.</p> <p>Remberto previously worked at ACSO for 12 years as CFO while carrying responsibilities for Facilities and Administration, IT and McCormack Housing (ACSO's Housing Provider subsidiary). Prior to ACSO he was Corporate Services and Business Development Director at Bairnsdale Regional Health. He also spent ten years with UnitingCare Connections as Corporate Services Director where he led the organisation to consolidate a merger of three smaller agencies into Connections. A migrant from El Salvador, Remberto commenced his professional career in Australia with The Salvation Army.</p> <p>Remberto has a special interest in Not-for-Profit Governance and is currently a Board Director and Chair of Foundation House (the Victorian Association for the Survivors of Torture Inc), a specialist refugee trauma agency supporting survivors of torture and other traumatic events.</p> <p>Remberto's qualifications include a bachelor's in economics (Honours), Post Graduate Diploma in Business (Accounting) from Deakin University, Post Graduate Diploma in Aged Care Management from Victoria University, and a Master of Business Administration from Deakin University.</p> <p>Remberto is a fully qualified CPA.</p>

**Meetings of Directors and Committee members**

All Directors and Committee members act in an honorary capacity and are not paid for services to Comm Unity Plus Services Ltd.

**Board Meetings**

During the Financial Year 2023-24, there were 12 Board meetings, including two Out of Session meetings. Attendances by Directors during the year were as follows:

Director	Eligible (to attend)	Attended
Greg Bowers	3	2
Nella Buccheri	12	10
Poonam Fernandes	12	12
Emma Hunt	12	10
Olivia Joel	12	11
Kristie Lawson	12	11
Susanne Legena	12	11
Jackie Mead	12	12
Jayne Nelson	0	1 (observer)
Martina Otten	1	2 (1 observer)
Valerie Sace	12	11
Damien Smith	1	2 (1 observer)
Brendan Walsh	4	4
Louise Walters	4	4

**Finance Audit and Risk Management Committee (FARM)**

During Financial Year 2023-24, there were six FARM meetings and none of the Out of Session meetings. Attendances by Directors are below.

Committee member	Eligible (to attend)	Attended
Greg Bowers	2	2
Nella Buccheri	6	4
Poonam Fernandes	6	5
Olivia Joel	6	6
Louise Walters	3	3

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**Governance Committee**

During Financial Year 2023-24, there were a total of five Governance Committee meetings, including one Out of Session meeting. Attendances by Directors are below.

Committee member	Eligible (to attend)	Attended
Emma Hunt	5	4
Kristie Lawson	5	4
Susanne Legena	2	2
Jackie Mead	5	5
Brendan Walsh	1	1

**Community Advisory Committee**

The Community Advisory Committee was established in February 2024 comprising Board Directors and independent community members. During the Financial Year 2023-24, there were a total of two Community Advisory Committee meetings. Attendances by Directors (D) and community members (CM) are below.

Committee member	Eligible (to attend)	Attended
Sara Austin (CM)	2	2
Susanne Legena (D)	2	2
Valerie Sace (D)	2	2
Eangano Singehebhuve (CM)	2	2
Virginia Tachos (CM)	2	1
Niru Tripathi (CM)	2	2

**After balance day events**

There are no significant changes in the state of affairs of the Company expected during the financial period ended 30 June 2025.

**Contribution in Winding Up**

Comm Unity Plus Services Ltd 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 \$10.00 towards meeting any outstanding obligations of the Company.


At 30 June 2024 the collective liability of members was \$170 (2023: \$130).

**Auditor's Independence Declaration**

The auditor's independence declaration for the year ended 30 June 2024 has been received and is included in this report on Page 11.

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

Director:

  
\_\_\_\_\_  
Jackie Mead (Chair)

  
\_\_\_\_\_  
Poonam Fernandes (Director)

**Auditor's Independence Declaration under Section 307C of the Corporations Act 2001  
To the Directors of Comm Unity Plus Services Ltd**

As auditor I declare that, to the best of my knowledge and belief, during the year ended 30 June 2024 there have been:

- no contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation to this audit; and
- no contraventions of any applicable code of professional conduct in relation to this audit.

Stannards Accountants & Advisors



James Dickson  
Director

Dated: 18 October 2024

# Comm Unity Plus Services Limited

## Statement of Surplus or Deficit and other Comprehensive Income for the Year Ended 30 June 2024

		2024 \$	2023 \$
Grants and other funding income	2	8,981,563	8,164,091
Other revenue		239,381	367,552
		9,220,944	8,531,643
Administrative and office expenses		(353,879)	(464,934)
Depreciation expense		(1,033,101)	(900,063)
Employment expense		(6,885,586)	(6,116,490)
Finance charges		(101,854)	(88,275)
Other expenses		(1,031,299)	(1,303,681)
		(9,405,719)	(8,873,443)
<b>Operating deficit</b>		<b>(184,775)</b>	<b>(341,800)</b>
Other comprehensive income for the year		-	-
<b>Total Comprehensive Income for the year</b>		<b>(184,775)</b>	<b>(341,800)</b>

The accompanying notes form part of these financial statements.

# Comm Unity Plus Services Limited

## Statement of Financial Position as at 30 June 2024

	Note	2024 \$	2023 \$
<b>Current Assets</b>			
Cash & cash equivalents	11	1,816,454	1,052,265
Trade receivables & other assets	4	817,119	678,485
<b>Total Current Assets</b>		<b>2,633,573</b>	<b>1,730,750</b>
<b>Non-Current Assets</b>			
Property, plant and equipment	5	5,709,087	6,510,972
<b>Total Non-Current Assets</b>		<b>5,709,087</b>	<b>6,510,972</b>
<b>Total Assets</b>		<b>8,342,660</b>	<b>8,241,722</b>
<b>Current Liabilities</b>			
Trade and other payables	6	510,356	455,615
Income received in advance	7	419,349	518,475
Provisions	10	625,387	569,467
Lease liabilities	9	926,661	773,871
<b>Total Current Liabilities</b>		<b>2,481,753</b>	<b>2,317,428</b>
<b>Non Current Liabilities</b>			
Borrowings	8	1,000,000	1,000
Provisions	10	39,054	69,561
Lease liabilities	9	2,328,041	3,175,146
<b>Total Non Current Liabilities</b>		<b>3,367,095</b>	<b>3,245,707</b>
<b>Total Liabilities</b>		<b>5,848,848</b>	<b>5,563,135</b>
<b>Net Assets</b>		<b>2,493,812</b>	<b>2,678,587</b>
<b>Equity</b>			
Accumulated surplus		2,098,512	2,283,287
Reserves		395,300	395,300
<b>Total Equity</b>		<b>2,493,812</b>	<b>2,678,587</b>

The accompanying notes form part of these financial statements.

# Comm Unity Plus Services Limited

## Statement of Changes in Equity for the Year Ended 30 June 2024

	Reserves	Accumulated Surplus	Total
	\$	\$	\$
<b>Balance at 1 July 2022</b>	395,300	2,625,087	3,020,387
Deficit attributable to members	-	(341,800)	(341,800)
<b>Balance at 30 June 2023</b>	395,300	2,283,287	2,678,587
Deficit attributable to members	-	(184,775)	(184,775)
<b>Balance at 30 June 2024</b>	395,300	2,098,512	2,493,812

The accompanying notes form part of these financial statements.

# Comm Unity Plus Services Limited

## Statement of Cash Flows for the Year Ended 30 June 2024

	Note	2024 \$	2023 \$
<b>Cash flows from Operating Activities</b>			
Receipts from customers and grants		8,961,116	8,379,384
Cash payments to suppliers and employees		(8,194,174)	(7,877,863)
Interest Received		25,632	27,395
Interest Paid		(68)	(580)
<b>Net cash outflow from Operating Activities</b>	11(b)	<b>792,506</b>	<b>528,336</b>
<b>Cash Flows from Investing Activities</b>			
Purchase of property, plant and equipment		(231,216)	(252,610)
Proceeds from disposal of assets		-	50,000
<b>Net cash outflow from investing activities</b>		<b>(231,216)</b>	<b>(202,610)</b>
<b>Cash Flows from Financing Activities</b>			
Repayment of lease liabilities		(796,101)	(813,245)
Drawdown / (repayment) of building loan borrowing	8	999,000	(9,000)
<b>Net cash outflow from investing activities</b>		<b>202,899</b>	<b>(822,245)</b>
<b>Net increase / (decrease) in cash held</b>		<b>764,189</b>	<b>(496,519)</b>
Cash at beginning of financial year		1,052,265	1,548,784
<b>Cash at end of financial year</b>	11(a)	<b>1,816,454</b>	<b>1,052,265</b>

The accompanying notes form part of these financial statements.

# Comm Unity Plus Services Limited

## Notes To and Forming Part of the Financial Statements for the Year Ended 30 June 2024

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### 1. STATEMENT OF MATERIAL ACCOUNTING POLICIES

These financial statements are for an individual Not-for-profit company and are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures made by the Australian Accounting Standards Board and the Corporations Act 2001 and Australian Charities and Not-for-profits Commission Act 2012. In the prior period the financial statements were special purpose financial statements

There was no impact on the recognition and measurement of amounts recognised in the statements of financial position, profit and loss and other comprehensive income and cash flows of the as a result of the change in the basis of preparation.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs unless otherwise stated in the notes. The functional currency is AUD.

The following is a summary of the material policies adopted by the company in the preparation of the financial report.

The financial statements were authorised for issue on the date of the signing of the directors declaration.

#### **Depreciation**

The depreciable amount of all plant and equipment is depreciated on a straight-line basis over their useful lives (commencing from the time the asset is ready for use).

Depreciation rates vary between 15% and 67%.

#### **Revenue**

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. Any consideration deferred is treated as the provision of finance and is discounted at a rate of interest that is generally accepted in the market for similar arrangements. The difference between the amount initially recognised and the amount ultimately received is interest revenue.

For each contract with a customer, the Company: identifies the contract with that 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 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.

Membership income and sponsorship income is recognised when received.

Non-reciprocal grant revenue is recognised in profit or loss when the entity obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

# Comm Unity Plus Services Limited

## Notes To and Forming Part of the Financial Statements for the Year Ended 30 June 2024 (cont'd)

### 1. STATEMENT OF MATERIAL ACCOUNTING POLICIES (cont'd)

#### Revenue (cont'd)

If conditions are attached to the grant which must be satisfied before the entity is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

When grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor; otherwise the grant is recognized as income on receipt.

Donations are recognised as revenue when received.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Revenue from the rendering of services is recognised upon the delivery of the service to the customer.

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

#### Income Tax

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

#### Prior period restatement

During the conduct of the FY2024 audit, it was noted that in the FY2023 audited financial report that underspent funds were treated as income in FY2023. As the funding had measurable conditions attached for usage which had not been met at balance date, the funds should have been recorded as a liability at that point in time. The accounting treatment adopted resulted in the FY23 Financial Statement's resulted in revenue being overstated and liabilities being understated by \$185,118. The treatment of the underspent funds as a liability (rather than income) results in a deficit of \$341,800 in the updated comparatives.

Restatement of balances	Previous balance	Adjustments	Restated Balance
<b>Statement of Financial Position</b>			
Current Assets	1,730,750	-	1,730,750
Non-Current Assets	6,510,972	-	6,510,972
Current Liabilities	2,132,310	185,118	2,317,428
Non-Current Liabilities	3,245,707	-	3,245,707
Total equity	2,863,705	(185,118)	2,678,587
<b>Statement of Surplus or (Deficit) and Other Comprehensive Income</b>			
Revenue	8,716,761	(185,118)	8,531,643
Expenditure	8,873,443	-	8,873,443
Deficit After Income Tax Expense	(156,682)	(185,118)	(341,800)

# Comm Unity Plus Services Limited

## Notes To and Forming Part of the Financial Statements for the Year Ended 30 June 2024 (cont'd)

	2024 \$	2023 \$
<b>2 GRANT FUNDING PROVIDERS</b>		
<b>Federal Government Grant Funding</b>		
Department of Social Services	2,037,677	1,820,233
Victoria Legal Aid	305,363	306,714
Department of Education and Training	3,927,908	3,266,972
Department of Health	-	13,340
<b>State Government Grant Funding</b>		
Department of Families Fairness and Housing	155,022	146,084
Department of Education and Training - ACFE	258,536	244,309
Department of Education and Training - Skills First	690,304	749,219
Department of Transport and Planning	7,195	-
Dept of Justice and Comm Safety	166,037	
Jobs Advocate Program	-	130,000
Victoria Legal Aid	1,306,837	1,442,220
<b>Local Government Grant Funding</b>		
Brimbank City Council Grants	42,700	35,000
<b>Others</b>		
Victorian Legal Services Board	67,000	-
Federation of Community Legal Centres	6,000	-
Melb Airport Community Grant	-	10,000
Women's Legal Service Victoria	10,984	-
	<b>8,981,563</b>	<b>8,164,091</b>

### 3 OTHER EXPENSES

Included in operating result are the following items of operating expenses:

Remuneration of auditors

- Audit of financial report services	15,000	11,050
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(2024: Stannards Accountants and Advisors, 2023: Collins & Co Audit)

### 4 TRADE RECEIVABLES & OTHER ASSETS

Trade debtors	575,532	258,808
Prepayments	71,072	67,508
Other debtors	170,515	174,073
Accrued Income	-	178,096
	<b>817,119</b>	<b>678,485</b>

For all receivables: Trade debtors relate to services provided, they are non-interest bearing and are unsecured.

# Comm Unity Plus Services Limited

## Notes To and Forming Part of the Financial Statements for the Year Ended 30 June 2024 (cont'd)

	Note	2024 \$	2023 \$
<b>5 PROPERTY, PLANT AND EQUIPMENT</b>			
Land at cost		650,000	650,000
		<u>650,000</u>	<u>650,000</u>
Freehold buildings and improvements at cost		2,132,164	2,067,162
Less: Accumulated depreciation		(422,236)	(365,063)
		<u>1,709,928</u>	<u>1,702,099</u>
Leasehold buildings and improvements at cost		5,064,823	6,061,153
Less: Accumulated depreciation		(1,979,908)	(2,177,650)
		<u>3,084,915</u>	<u>3,883,503</u>
Equipment at cost		480,918	409,328
Less: Accumulated depreciation		(245,555)	(185,770)
		<u>235,363</u>	<u>223,558</u>
Leased equipment at cost		120,531	120,531
Less: Accumulated depreciation		(91,650)	(68,719)
		<u>28,881</u>	<u>51,812</u>
		<u>5,709,087</u>	<u>6,510,972</u>
<b>(a) Movements and carrying amounts</b>			
<b>Land at cost</b>			
<b>Balance – 1 July</b>		650,000	650,000
Additions		-	-
Disposals		-	-
Depreciation		-	-
<b>Balance – 30 June</b>		<u>650,000</u>	<u>650,000</u>
<b>Freehold buildings and improvements at cost</b>			
<b>Balance – 1 July</b>		1,702,099	1,820,858
Additions		65,002	10,780
Disposals		-	(50,000)
Depreciation		(57,173)	(79,539)
<b>Balance – 30 June</b>		<u>1,709,928</u>	<u>1,702,099</u>
<b>Leasehold buildings and improvements at cost</b>			
<b>Balance – 1 July</b>		3,883,503	708,349
Additions	9	94,624	3,930,269
Disposals		-	-
Depreciation		(893,212)	(755,115)
<b>Balance – 30 June</b>		<u>3,084,915</u>	<u>3,883,503</u>

# Comm Unity Plus Services Limited

## Notes To and Forming Part of the Financial Statements for the Year Ended 30 June 2024 (cont'd)

	2024 \$	2023 \$
<b>5 PROPERTY, PLANT AND EQUIPMENT (cont'd)</b>		
<b>Equipment at cost</b>		
Balance – 1 July	223,558	22,737
Additions	71,590	241,830
Disposals	-	-
Depreciation	(59,785)	(41,009)
<b>Balance – 30 June</b>	<b>235,363</b>	<b>223,558</b>
<b>Leased equipment at cost</b>		
Balance – 1 July	51,812	76,212
Additions	-	-
Disposals	-	-
Depreciation	(22,931)	(24,400)
<b>Balance – 30 June</b>	<b>28,881</b>	<b>51,812</b>
<b>Total</b>		
Balance – 1 July	6,510,972	3,278,156
Additions	231,216	4,182,879
Disposals	-	(50,000)
Depreciation	(1,033,101)	(900,063)
<b>Balance – 30 June</b>	<b>5,709,087</b>	<b>6,510,972</b>

Where additions to leased assets are recognised as a result of new leases signed, the corresponding liability is outlined in note 9

### 6 TRADE AND OTHER PAYABLES

Trade creditors	105,374	95,577
Sundry creditors and accruals	404,982	360,038
	<b>510,356</b>	<b>455,615</b>

### 7 INCOME RECEIVED IN ADVANCE

Income received in advance is the result of income received in advance of the funding period and in some instance, unfulfilled obligations attached to the funding arrangements. The funding was received from the following providers:

Department of Education - ACFE Pre-Accredited Funding	117,128	162,154
Department of Justice and Community Safety	-	160,500
Department of Social Services	27,691	185,117
Victoria Legal Aid	32,313	-
Victoria Legal Services Board	67,000	-
Women's Legal Service Victoria	52,902	-
Department of Transport and Planning	122,315	-
Other Income	-	10,704
	<b>419,349</b>	<b>518,475</b>

# Comm Unity Plus Services Limited

## Notes To and Forming Part of the Financial Statements for the Year Ended 30 June 2024 (cont'd)

		2024 \$	2023 \$
<b>8 BORROWINGS</b>			
Secured loan	(a)	1,000,000	1,000

### CBA Loan

This is a \$1,000,000 business loan facility available to be drawdown depending on Cash Flow needs, with interest of 6.93% per annum charged to drawdowns on a monthly basis as applicable.

- (a) At the end of the financial year, the loan had been drawn down fully whilst commUnity+ renegotiated the facility with CBA to demonstrate usage of the facility not because the organisation was facing cash deficits. The loan was fully paid out in August 2024, bringing borrowings to zero.

## 9 LEASE LIABILITY

Opening balance	3,949,017	744,298
First time recognition of lease liability	-	3,930,269
Add interest expense	101,786	87,695
Less lease payments	(796,101)	(813,245)
Carrying amount of lease liability	3,254,702	3,949,017

### Maturity (undiscounted liability)

< 1 year	461,247	773,871
1-5 years	1,543,868	446,979
> 5 years	1,477,343	3,261,010
	3,482,458	4,481,860

The right-of-use asset and related liability refers to the lease of office premises. There are multiple lease assets with termination periods from 2024 to 2034.

Option to extend the leases are contained within each of the property leases. These clauses provide the Company opportunities to manage leases in order to align with its strategies. The extension options or termination options which were probable to be exercised have been included in the calculation of the right of use asset and corresponding lease liability.

## 10 PROVISIONS

### Current

Annual leave liability	465,783	450,255
Long service leave liability	159,604	119,212
	625,387	569,467

### Non Current

Long service leave liability	39,054	69,561
	39,054	69,561

# Comm Unity Plus Services Limited

## Notes To and Forming Part of the Financial Statements for the Year Ended 30 June 2024 (cont'd)

	2024 \$	2023 \$
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### 11 NOTES TO THE STATEMENT OF CASH FLOWS

#### (a) Reconciliation of Cash

Cash at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the statement of financial position as follows:

Cash at bank	1,816,454	1,052,265
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#### (b) Reconciliation of Net Cash provided by Operating Activities to Operating Surplus / (Deficit)

Operating deficit	(184,775)	(341,800)
<i>Non Cash Flows in Operating Surplus / (Deficit):</i>		
Depreciation and amortisation expense	1,033,101	900,063
AASB 16 finance charges	101,786	87,695
<i>Change in Operating Assets &amp; Liabilities:</i>		
(Increase)/decrease in trade receivables and other debtors	(138,634)	(59,220)
(Decrease)/increase in trade creditors and accruals	54,741	(36,086)
(Decrease)/increase in income in advance	(99,126)	(74,573)
(Decrease)/increase in provisions	25,413	52,257
Net cash from / (used in) operating activities	792,506	528,336

### 12 RELATED PARTY TRANSACTIONS

No transactions with related parties occurred during the year (2023: nil).

### 13 REMUNERATION OF KEY MANAGEMENT PERSONNEL

Total remuneration paid to all key management personnel	764,006	624,986
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### 14 MEMBERS' GUARANTEE

The entity is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the entity 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 entity. At 30 June 2024, the Company had 17 members (2023: 13) resulting in a total guarantee of \$170 (2023: \$130).

### 15 VICTORIA LEGAL AID COMPULSORY DISCLOSURE

#### Breakdown of income from Victoria Legal Aid

Commonwealth income for the financial year	305,363	306,716
Victorian State income for the financial year	1,306,837	1,442,220
Service generated income	-	-
	1,612,200	1,748,936

No specific CLSP Assets were held at any stage during the year (2023: nil)

### 16 OTHER

The Company's principal place of business and registered office is 822 Ballarat Road, Deer Park VIC 3023. It operates in one industry segment in Australia.

# Comm Unity Plus Services Limited

## Directors' Declaration

The Directors have determined that the Company is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The Directors declare that:

- 1 The financial statements and notes are in accordance with the Corporations Act 2001 and Australian Charities and Not-for-profits Commission Act 2012;.
- a. Comply with Accounting Standards as described in Note 1 to the financial statements and the Corporations Regulations 2001; and
- b. Give a true and fair view of the financial position as at 30 June 2024 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 1 of the financial statements.
- 2 In the Directors' opinion, there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors and in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profit Commission Regulations 2022.



Jackie Mead ( Chair person)



Poonam Fernandes (Director)

Dated: 17 October 2024

**Independent Audit Report  
To the Members of Comm Unity Plus Services Ltd**

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

***Audit Opinion***

We have audited the financial report of Comm Unity Plus Services Ltd (the “Company”), which comprises the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of material accounting policies, and the directors’ declaration.

In our opinion, the accompanying financial report of the Company, is in accordance with the *Corporations Act 2001*, and the *Australian Charities and Not-for-profits Commission Act 2012* including:

- a) giving a true and fair view of the Company’s financial position as at 30 June 2024 and of its financial performance for the year then ended; and
- b) complying with Australian Accounting Standards and the *Corporations Regulations 2001*.

***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 independence requirements of the *Corporations Act 2001*, and the *Australian Charities and Not-for-profits Commission Act 2012* 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.

We confirm that the independence declaration required by the *Corporations Act 2001*, 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.

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

***Responsibilities of the Directors for the Financial Report***

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act 2001* and the *Australian Charities and Not-for-profits Commission Act 2012* for such internal control as the directors determine 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 directors are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend 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 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.

Stannards Accountants and Advisors

James Dickson  
Director

Dated: 18 October 2024