



KOOMARRI

ANNUAL REPORT 2022-2023

2023

*Supporting people
with disability*





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Our vision

To support people to achieve their life goals, dreams and aspirations

Our values

- Inclusion
- Diversity
- Flexibility
- Empathy
- Integrity
- Accountability
- Innovation
- Continuous improvement

Chairman Report



2022-23 was a year filled with both positivity and ongoing challenges. We maintained our person-focused model delivering quality supports whilst adjusting to increases in compliance and responding to several policy changes within an ever-tightening funding model.

The Board and Executive increased focus on the fiscal health of the organisation as we continue to review and restructure in an attempt to align to the NDIA pricing. The NDS State of the Disability Sector report, whilst validating for Koomarri's position, is a concerning read for the economic outlook of the sector. We must and will continue to work together in lobbying for better funding that acknowledges the true cost to deliver real quality care. In this uncertain market Koomarri will not compromise on quality of care and will stay true to our mission – to support people with disability achieve their life goals, dreams and aspirations.

We welcomed Minister Shorten's announcement of an independent review of the National Disability Insurance Scheme (NDIS) and six new policy directions for systemic reform. Coupled with a new Chairman and CEO we maintain hope that the Agency will get the scheme back on track to deliver on its original promise. As a values-led organisation, we supported the work of the Disability Royal Commission in upholding the rights and safety of our most vulnerable citizens. We seek continuous improvement and better practice, always in partnership with our families and clients. Both the DRC report and NDIS review will take centre stage and the implementation of the recommendations will be a focus over the coming years.

The launch of our 2023-2026 strategic plan provides the platform for our continued work to enhance the lives of people with disability and their families. Delivering excellent services is what we have done for over 70 years and we will continue to work with community, government and business in creating opportunities for people to develop and contribute. Local Canberra businesses have been instrumental in supporting people to gain and maintain employment. I commend the many organisations that support Koomarri and call out to other business to employ people with disability.

Koomarri's success would not be possible without the expertise, dedication and commitment of my fellow Board members. I record my thanks to the Treasurer Andrew McCrossin and Board members Stephen Holmes, Stephanie Males and Barry Jackson for their ongoing support and contribution. I would like to make special mention to Adina Cirson who recently resigned from the Board. Adina provided valuable counsel and advice during her tenure, it has been invaluable to the work of the Board and the Koomarri family. We thank Adina and wish her every success in her future role.

On behalf of the Board and the whole Koomarri family, I also thank the management team led so professionally by our CEO Nadine Stephen and all of Koomarri's staff for their continued focus on delivering quality supports for our service users and their families. I am proud to be part of this wonderful family and acknowledge that we do not exist without our service users, their families and carers. We appreciate your contribution to Koomarri and ongoing support of our purpose, values and team.

James Service AM
Chairman

Koomarri has had another fast-paced, dynamic year in 2022-23. The lifting of the ACT Health Direction meant that we could move our operations into business as usual whilst acknowledging that COVID-19 is still a real threat to the vulnerable people we support. Ensuring the health, wellbeing and safety of our service users and staff remains our highest priority.



The year also saw plenty of national coverage about the ongoing financial sustainability of the NDIS and the impact of this on providers can't be ignored. While the additional costs associated with operating through the pandemic were recognised by the Agency with a much needed one-off payment and a 9% increase to some prices, regular increases that truly understand and value the work that providers do is required.

Koomarri had historically paid above the NDIS cost model, however with increasing staff wages and a notable decrease in many participants' Supported Independent Living (SIL) funding, we undertook a restructure and reclassification of our residential branch. This was a necessary measure to ensure the ongoing high-quality care provided to our residents. I am proud of our staff for their understanding and commitment to ensuring we maintain this crucial work in our community.

It is not all gloomy, a range of reforms are on the horizon, and I look forward to these increasing our policy focus on people, quality, creating efficiencies when working with the Agency and improving the experience for individuals, families and providers.

A legacy of employment work at our Queanbeyan site regrettably came to an end. As the building was aged and did not meet our needs, we cleared the site in preparation to return it to the NSW government. Whilst this was a sad event it occurred concurrently with growth in jobs for people within our customised employment branch. This contemporary model is showing great outcomes for people and looking forward we will be further investing in preparatory employment skills for younger people leaving school.

The announcement of the new supported employee wage assessment tool and fair work determination came after a long ten years of debate. There is a three-year phase-in period for the new wage rates, ending on 30 June 2026. This is a positive step forward and will provide us with a national framework that ensures consistency in how we pay our supported employees.

The launch of our new strategic plan maintains our focus on what we do well over the next three years – to build people's skills to enhance independence, facilitate relationships and meaningful roles in our community, to gain and maintain paid jobs and to live in a warm and loving home of their choosing with the people they want.

Koomarri's Board continues to guide the organisation with excellent governance, strategic and financial oversight, helping us to respond to current and future challenges. I would like to thank the Board for their counsel, guidance and support throughout the year.

I would also like to thank our dedicated, hardworking staff members for their continued commitment to improving the lives of people with a disability.

Finally, I would like to sincerely thank all the people we support for their generosity in allowing us to participate in their lives. On behalf of the entire Koomarri team I thank you for your commitment to us and I look forward to continuing our partnership with you in the future.

Nadine Stephen
Chief Executive Officer

Who we are

Koomarri specialises in providing supports to people with intellectual disability in the ACT and surrounding region. Through the relationships we build with our service users and their families, Koomarri helps people to achieve their life goals and actively contribute to the local community through employment, residential and social supports. Using evidence-based practice and taking a whole-of-life approach to our service users ensures we provide the best possible supports at every stage of a person's life journey.

Our vision and values underpin the work we do and guide our ability to create a positive future for our clients and their families. We operate with:

- Respect for the dignity and worth of every person.
- Recognition that people with disability can make substantial contributions to, and participate in, their communities, if given the opportunities.
- Recognition of the vital role of families in assuring that supports are appropriate, and of good quality.
- A desire to offer people the most up-to-date and promising supports, which may involve gaining the support of government departments and other services in innovative efforts.

We have been supporting individuals and their families for over 70 years and have a deep and rich history with our local community. Many Canberrans have an understanding, recognition and connection with Koomarri that we value and will continue to nurture.

Nadine Stephen, the current CEO of Koomarri, had a delightful meet and greet with Robert Denner the former General Manager of Koomarri from late 1985 to 1989.

The catch up was filled with nostalgia, reflecting on the past and present. Robert shared "Koomarri taught me a lot about myself. It gave me the belief that everyone has the right to develop their own potential."



Board

James Service AM – Chairman

James Service has been the Chairman of Koomarri for over 10 years. He is the Managing Director of JGS Property, an independently owned and operated property advisory business. James is also Chairman Googong Township Pty Ltd, Chairman Propic Pty Ltd, Member Goodwin Aged Care Services Estate Development Committee, Director, Ricky Stuart Foundation, Chairman Australian Foundation for Mental Health Research, President Royal Canberra Golf Club and Member Canberra Cancerians Committee.

Andrew McCrossin – Treasurer

Andrew is Koomarri's Treasurer and Chairman of the Finance and Audit Committee. Andrew has extensive experience in leading financial management roles and is currently acting Assistant Commissioner at the Australian Taxation Office.

Stephen Holmes

Stephen is the CEO of Goodwin Aged Care Services and has more than 25 years' experience in the not-for-profit sector. His background includes providing finance and business services to commercial enterprises in the property development and construction industries, and healthcare manufacturing and distribution.

Stephanie Males

Stephanie is Partner PwC and has over 25 years' experience working in professional services in the specialist and strategic areas of financial advisory, cross-border trade and integrated infrastructure services. Her clients have included Commonwealth, State and Territory Governments, the private and not-for-profit sectors.

Barry Jackson

Barry has extensive management experience over both the public and private sector. He is currently the Managing Director of Defence Housing Australia and prior to this was the Deputy Secretary, Service Delivery Operations for the Department of Human Services.

Adina Cirson

Adina is an Executive Director within the Property Council of Australia and has extensive experience working in senior public policy and communications positions in Canberra for more than 17 years. Adina recently resigned from the Board, we thank her for all her support, advice and guidance and wish her all the best.



Koomarri's Board of Directors from left to right – Barry Jackson, James Service, Adina Cirson, CEO Nadine Stephen, Andrew McCrossin, Stephen Holmes and Stephanie Males.

Koomarri is thrilled to announce a significant milestone in the growth and development of our organisation. After months of dedicated effort and collaboration, we launched Koomarri's new organisational plan for 2023-2026. This new plan will shape our path forward for the next phase of our journey. It incorporates a clear vision, purposeful goals, and strategic initiatives that will guide our actions and decisions. It aligns with our core values and builds upon our strengths while addressing the challenges and opportunities we face. Our four strategic priorities focus on our service users, staff, our operational and business models and long-term sustainability – all in a framework of continuous improvement and excellence.

Service User Experience

We will provide a high quality, transparent and customised service experience that is better practice and matched to individual needs by:

- Customising service experiences
- Delivering reliable, timely, high quality support
- Being open, transparent and accessible

Skilled Engaged Workforce

We will have a skilled, committed, agile workforce that meets current and future organisational needs and:

- Be an employer of choice with skilled, flexible and capable staff
- Foster a workplace culture that values respect, integrity, inclusiveness
- Have an innovative and evidence based better practices approach to our work
- Retain our family focus
- Provide a safe, healthy and happy work environment

Service Excellence

Our services will represent evidence-based better practice that is informed by our service users and their support networks. We will:

- Deliver quality, evidence-based better practice supports
- Embed a culture of continuous improvement that is responsive to people's needs
- Embed a culture of diligence and accountability
- Embed a culture of reporting

Sustainability

We will have efficient business systems, be financially sustainable and strengthen our relationship with the local community and business by:

- Ensuring all service lines are financially viable
- Leveraging the use of technology to create efficiencies
- Maintaining our reputation and continue to grow
- Continuing our strong relationships with the local community and business
- Have strong and effective governance

Employment supports

Having a meaningful job is critical in reducing isolation, increasing self-esteem and providing the opportunity for people to contribute both economically and socially. People with disability face many barriers when seeking employment and we provide assistance at all stages from the development of work skills to finding potential employers. We provide a diverse range of options from supported employment through to open employment positions and we work with each individual to determine which situation suits them best.

Garden Maintenance

Koomarri's garden maintenance teams have built on decades of experience to offer a wide range of services including mowing, landscaping, weed control and revegetation. The teams operate from depots in Ainslie and Scullin and have a number of contracts with businesses including Programmed Facility Maintenance, several ACT Schools and multiple government agencies.

The hard working team are proud to share that in the past year they completed over 2,200 gardening jobs, bagged, and delivered almost 8 tonne of firewood!

*Commercial Business Manager
Dennis with Barry and Kevin.*



Cleaning Services

Our cleaning business delivers commercial cleaning services and rubbish removal across several sites.

The cleaning crews provide high quality, professional cleaning services.

Cut Cloth

This business recycles and cuts cloth received in Koomarri's collection bins and The Green Shed to produce high quality cleaning rags. The team manages the entire process from collecting the donations to sorting, cutting and packaging. In the past year the team collected, sorted and bagged 152,250kg of product!

This great work wouldn't be possible without the support of The Green Shed and ACT NoWaste, we are thankful for their ongoing support of employment for people with a disability.

*Barry and Kevin collecting
product from our Mugga site.*



Koomarri's Business Capability team provide supported employment opportunities for people in local and federal government. These roles generally focus on office administration tasks and our skilled staff deliver on the job training, advisory support and disability awareness training to government employees.

Our success is based on the close relationship that we form with each department that allows us to understand their work and broader operational objectives and ensure that the Koomarri team adds value and expertise.

We are continuing to engage proactively with a number of departments with a view to developing more employment opportunities across the city. Our current government partners include:

- Transport Canberra and City Services
- Major Projects Canberra
- Department of Defence
- ACT Chief Minister Treasury and Economic Development
- Haydon Retirement Community
- Department of Health
- ACT Health
- Services Australia
- The Treasury
- Canberra Institute of Technology

We commenced a new partnership with The Endeavour Foundation as they took over a new national head contract for disability employment with the Department of Defence. The move to this new arrangement was seamless and we look forward to our ongoing partnership to continue the great administrative support work we have been providing to the Department for over 30 years.

Ron – Chief Minister Treasury and Economic Development Directorate (CMTEDD)

Ron has been a participant of the Career Discovery Program since April 2022. During the Discovery stage, Ron's Career Coach recognised Ron's skills in gardening, organising, filing and manual construction. Ron has completed work experience in two different primary school as a garden maintenance assistant.

This resulted in Ron enjoying the tasks and he now volunteers one day a week during school terms.

In July 2023, an administrative assistance job became available in a contract between Koomarri and the Chief Minister's Treasury and Economic Development Directorate (CMTEDD). Ron is a perfect fit for the role, which resulted in his very first paid job. He now enjoys working at CMTEDD for 2 days per week.

– **Chloe Hull, Ron's Career Coach**



Blake- Services Australia

In January 2023, Blake Peet began working for Koomarri Job Match Services Australia as an Administrative Assistant. The tasks Blake performs at Job Match include computer scanning as well as general administrative assistance functions. Due to his hard work and attention to detail, he was able to attain an additional day of work at Services Australia Job Match. During the course of his career journey, Blake has become very skilled on the computer and obtained intranet access with Services Australia. This enables Blake to complete more complex computer based tasks, which has increased the variety of tasks and job orders the team receives. Blake is keen to keep learning, and looks forward to the big impact he can continue to make at Services Australia as part of the Koomarri Job Match team – **Ratheesh Kumar, Koomarri Job Match Coordinator**



Michael and Trevor - Defence

Michael Donoghue and Trevor Layzell work at Campbell Park Offices in the Defence Assistance Program (DAP), where they both have the opportunity to engage in meaningful work, their valued services allow Defence staff and ADF members to return to their core duties. On Tuesday and Thursday both Michael, Trevor and their supervisor travel on the Defence Shuttle from Campbell Park Offices to Russell offices. Michael and Trevor greatly enjoy travelling to Russell Offices to assist and support the following Defence staff:

- Secretary of Defence Office,
- Ministerial and Executive Coordination and Communication – (MECC)
- Defence Industry Policy
- Defence Export Controls (ASDEC)

Michael and Trevor assist the Defence staff in a professional, efficient manner, they attend to tasks such as compiling and packing official gifts for overseas dignitaries, shredding, re-stocking printers, emptying shredders, maintaining resource rooms and ensuring they are clean and tidy and fully restocked with stationary. Michael and Trevors' ongoing commitment, enthusiasm and positive attitude is very impressive and notable by all the Defence staff, they appreciate and embrace their valuable contribution to the workplace and it is a positive experience for all staff.

– Clare Phelps, Koomarri DAP Coordinator

Our customised employment program is our most popular employment offering and demand is high among both school leavers and people looking to expand their skills and try something different.

This service uses an evidence-based approach to finding jobs for people with disability that suit their unique skills, interests and talents. The ultimate aim of the program is to find open employment in local businesses and uses a 'place then train' approach as opposed to the traditional train first and then place. This approach recognises that learning skills in an actual workplace is far more successful than trying to transfer skills taught in a classroom environment.

Local businesses have been very supportive of this program as it has enabled them to create a more inclusive work environment with active support from Koomarri staff who are on hand at all times. As of September 2023 Koomarri's Employment Services has 49 participants in the Discovery Program. Of the 49 participants, 22 are currently in paid Employment and 11 in work experience. The participants are employed by a variety of businesses and in a mix of employment types. Our Participants in Open Employment are employed in diverse roles including hospitality, cleaning, animal care, clubs, recycling centres, game stores and more. Our participants in contracted employment also work in a variety of different businesses including Universities, ACT Government, Federal Government and Hotels.

Koomarri's Employment Services Team has also expanded to include 5 Career Coaches as well as developing a SLES Program.



Bec – Eastlake Football Club

Bec has been working for Koomarri as a supported employee at our Cut Cloth business for many years.

Bec joined our Discovery Program in June of 2022 and knew exactly where she wanted to find a job. Since she was a child, Bec has wanted to work in a bar or club. After completing her RSA certification with support from our team, Bec started work experience at Eastlake FC Gungahlin in May of 2023 in the Bar and Bistro. In August, Bec was offered a paid position working one day a week in the Bistro on an award wage. Her tasks include setting tables for lunch service, serving lunch and preparing desserts. She is excited to be learning how to make coffees using the coffee machine. I have been told by the Manager of the Club, Peter Snell, that Bec is a very valued member of the Eastlake team. –

Veronica Lovell, Bec's Career Coach



Hallam – Maliganis Edwards Johnson

“Maliganis Edwards Johnson (MEJ) welcomed Hallam Young as a part-time staff member back in January 2020. Employing Hallam has made a positive impact on both his life and the lives of our staff members. Hallam's growth in the workplace has provided him with independence, self-fulfilment and accomplishment. Hallam and his family have become a welcomed part of our community and we are happy to see how much this employment means to them. When given the opportunity for Hallam to meet Mal Meninga, he was extremely proud to announce to Mal that he manages our mailroom – a role that he undertakes with pride.

The staff at MEJ have welcomed Hallam with open arms and in return, our work culture has benefited by employing an all abilities candidate through our partnership with Koomarri. Our staff members are being met with inclusion, diversity, flexibility and empathy – all skills that make for a better workplace.” **Testimony from Corrine Smith, Practice Manager at MEJ**



Harley – Doma Hotel

Harley's journey with Koomarri has been nothing short of inspiring. From attending skills development and community access classes every Monday to Thursday and IT class on Mondays, he always showed a keen interest in honing his skills. His determination to find meaningful employment led him to join Career Discovery, where he ultimately landed a job at Doma Hotel – Little National. Here, he thrives under the supervision of dedicated staff members.

But Harley's journey doesn't stop there. He also joined the Garden and Maintenance team, dedicating one day a week to this valuable work. It is safe to say that Harley has found not just a job, but a sense of purpose and independence through his endeavours. His story serves as a testament to the power of determination and the opportunities that await those who are willing to chase their dreams.



Supported accommodation

Koomarri has operated supported accommodation services in the ACT since the 1960s. We work collaboratively with residents, their families and/or guardians in providing a home that encourages and enables independence through a family governed model of person-centred active support.

We encourage all families to have as much or as little involvement in the day to day running of the home as their choosing.

In consultation with families, we engage staff to provide support including personal care and skills development under an active support framework. All Koomarri staff operate under the National Disability Services Standards. As part of our supported accommodation service staff also facilitate social and recreational engagement in a range of activities including cultural and community events.

Our accommodation supports grew over the past year and we now support 31 people across 14 houses in Canberra.

Justin enjoys swimming a lot.



He is also being encouraged to learn new skills to enhance his independence by actively participating in group house cleaning tasks.



Sam's enthusiasm for animals shines when she is out in the community. She eagerly visits the pet store to interact with the animals there. Additionally, Sam enjoys the company of neighbour's dogs during her walks, as they are already acquainted with her and share her walking routine.



Felicity finds solace in indoor activities and cafe visits, especially after her weekly Physiotherapy appointments.

She takes pleasure in spending time at cafes and completing her arts and crafts projects at home.



Steven looks forward to visiting a range of local attractions each weekend. This happens after his busy work days during the week. He really likes going to the park and the zoo. He also enjoys going grocery shopping for the house every other week with support.

Koomarri's community supports and skills development area provides support for people to connect with and be actively engaged in the local community. We offer 1:1 supports, targeted skills development along with group-based short courses, all with the aim of building people's capacity and independence.

Cooking

Our cooking courses are extremely popular with limited vacancies available. Participants learn about healthy eating habits and basic meal preparation using simple, fresh ingredients. Each class prepares two-course meals and the instruction includes kitchen and food safety. This is a fun, social class and includes everyone sitting down at the end to have a chat and enjoy the meal together.

Ben has been enjoying his cooking classes on a Thursday afternoons, with the support of Koomarri staff. Ben has been actively participating in all aspects of the cooking process, from chopping vegetables to savouring the delicious meals he's prepared. Cooking classes can be a fantastic way for individuals to learn valuable life skills and have fun at the same time.



1:1 community supports

Our 1:1 community supports encourage people to actively engage in local events and activities. The community support team provides the opportunity for our service users to participate in skills development, hobbies and community and centre-based programs. We also provide tailored activities including money management and learning to travel independently.

Carl loves spending time outdoors. On the weekends, he gets to go for walks in the park with one on one support. This provides a refreshing change from his busy week and full schedule!



Women's group

Koomarri operates a women's group that aims to build successful, supportive relationships in a safe environment. The group meets on Thursdays and has participated in a range of activities throughout the year including yoga, exercise, creative activities and relaxation techniques.

These ladies have an enjoyable time by taking a lengthy walk around Tuggeranong lake.



Information Technology

Koomarri offers beginner, intermediate and advanced courses in Information Technology to help people develop skills for work. The courses provide the foundation to allow students to learn the very basics of how a computer works, and to apply their abilities by learning keyboard and simple programs that are available on any computer. The courses are run at our Phillip and Belconnen premises and while students participate in a group environment, the course work is tailored to each individual.

Social and Community Skills

Our social and community skills group focuses on providing independent skill development in a fun, relaxed atmosphere. The group has a monthly timetable of activities based on specific themes and participants engage both at our Belconnen site and in the community.

Mark and Marina were very excited when they went to the National Film and Sound Archive (NFSA). They were eager to learn about NFSA's history. While looking at the displays, they realised that visiting interesting places like this helps them understand the world better. NFSA wasn't just a place to visit; it was a source of inspiration and learning for their future adventures.



Support Coordination

Koomarri’s support coordination team helps connect participants and their families with mainstream and disability specific supports. Our team is independent and work with individuals to find the supports that are right for them. This includes assisting participants to develop knowledge, experience and connections with the community and broader systems of support. They also work to help people understand their NDIS plan funding and its purpose along with providing crisis support when necessary.

The 2022 - 2023 financial year has unquestionably seen significant challenges for both Support Coordinators and participants alike. Notably, there have been substantial shifts in the way the NDIS allocates funds, particularly in the case of Supported Independent Living (SIL) funding, where we observed a decline in approved SIL funding. This poses a challenge for individuals and families who have dedicated years of effort to work toward their goals. We will continue to try and secure the necessary funding for these families to support their move to alternate living arrangements and navigate the NDIS system.

Our Staff

Koomarri’s hardworking, dedicated and caring workforce are our most important resource. Our team continued to adapt to the continuously changing landscape while staying focused on delivering the best quality supports to all of our service users.

Our People, Culture and Compliance team provides the organisation with the following support and services:

- Recruitment and on boarding
- Training and development
- Performance management
- Quality management and Compliance Reporting
- Conducting internal audits and coordinating external audits
- General HR and Industrial relations advice
- Work, health and safety management

During the 2022-23 year, our People, Culture and Compliance team supported the organisation through many changes in the industrial landscape and

retaining a fluid workforce. The team continued to face a significant increase in compliance reporting requirements whilst continuing to support our operation. Our focus also remained on recruitment, compliance and the mental health and wellbeing of our staff as we have continued to adapt to the changing environment. Training and development support remains a priority with staff building on their existing skill sets. We continue our focus on continuous improvement into the future by conducting regular audits and ongoing review of policy and procedure.

Workforce

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Females	97
Males	76
Casual	26
Part time	87
Full time	60
18-30	40
31-40	55
41-50	33
50+	45



Koomarri is pleased to share the story of one of their incredible employees - Mr Tapas Patra. Tapas has made substantial contributions, both in Australia, and via his work establishing his self-funded charity, Udyam, in Bhubaneswar, India, which supports children with intellectual disabilities.



In November 2014, we organised a workshop in Bhubaneswar, India, to assess the need for services and gather input from various stakeholders, including families, doctors, therapists, and activists. Based on the workshop's findings, we conducted training sessions for mothers/parents of special needs children, providing them with essential information and support.

In 2018, we began constructing the Udyam activity centre, which was completed in 2020. Despite the challenges posed by the COVID-19 pandemic, we started providing early intervention programs at the activity centre in May 2022, offering speech therapy, occupational therapy, special education, and sensory activities in a specially designed garden.

Our Quality and Compliance area completed 4 internal audits across the organisation as part of our internal audit schedule.

Quality systems

Koomarri underwent an annual external surveillance audit to maintain ISO 9001:2015 certification and our NDIS Provider re-registration audit.

The ISO audit examines the capability and effectiveness of Koomarri's quality management systems including compliance with customer, statutory and regulatory requirements. The auditors also ensure we continue to meet our specified objectives and are satisfying the needs of our stakeholders. The auditors consider our formal documentation including WHS manuals and forms including employee goals and assessments. Staff and service users are also interviewed to provide feedback on our performance. Koomarri's ISO recertification audit was completed in May 2023 and Koomarri maintained its certification under ISO 9001:2015

The NDIS re-registration audit ensures that Koomarri as a provider adhere to the NDIS Commission for Quality and Safeguards Practice Standards.

NDIS Practice Standards

Under the NDIS Quality and Safeguards Commission, registered providers are required to undergo an audit against the NDIS Practice Standards. Koomarri's registration renewal under the NDIS Practice Standards was completed in April 2022 and Koomarri successfully obtained the registration renewal.



Secure Local Jobs Certification

Koomarri undergoes a certification process for Secure Local Jobs Certification for the works undertaken for ACT Government. Koomarri obtained renewal of its Secure Local Jobs Code Certificate in the previous financial year is due for renewal in January 2024. . A Secure Local Jobs Code Certificate confirms a business meets the standards in the Secure Local Jobs Code (the Code). The Code sets out workplace standards including pay and employment conditions, insurance, tax, superannuation, health and safety, training and induction, collective bargaining, freedom of association and representation rights.

Labour Hire License

The Labour Hire Licensing Act 2020 was introduced in the ACT to better protect workers and promote responsible practices in the labour hire industry. All Labour Hire providers were to comply with licensing arrangements by 27 November 2021. As Koomarri places individuals with disabilities into employment with third party employers under a labour hire type agreement, Koomarri applied and obtained their License under the Labour Hire Licensing Act 2020 in October 2021, and had their Labour Hire License successfully renewed in October 2022 and is due again October 2023

Koomarri has been operating in the ACT and southern NSW region for many decades. We pride ourselves on being a grassroots organisation that has deep connections with the local community.

Koomarri continues to stay highly engaged within the ACT disability sector as the NDIS continues to evolve and policy changes are introduced. Senior staff represent the organisation on local and national committees along with attending various forums and events to seek guidance and collaborate with other providers.



Nick, Santosh, Caitlyn and Veronica had an incredible time at the Canberra Disability Expo, meeting some amazing individuals and sharing the great support services that Koomarri offers.

Partners

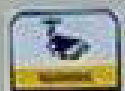
Koomarri continues to collaborate with a range of businesses and government agencies and we would like to thank them all sincerely for their ongoing support:

ACT Chief Minister Treasury and Economic Development	Havelock Housing
ACT Education	Hellenic Club
ACT Health	Hotel Realm
ACT Housing	Lanyon Vikings
ACT Law Society	Microne Glass
ACT NoWaste	National Library of Australia
Australian Maritime Safety Authority	National Zoo and Aquarium
Bewitched Flowers and Gifts	Officeworks
Black Mountain School	Professor Douglas Boer
Bunnings	Programmed Facility Maintenance
Canberra Institute of Technology	Rascal Treats
Canberra Montessori School	Red Cross
Centre for Disability Employment Research and Practice	Roundabout
Chartered Accountants Australia	Services Australia
Chifley Grocer	SlicedTech
ClubsACT	Suburban Land Agency
Coffers Café	Statesman Hotel
Department of Defence	Studio and You
Department of Health	Telopea Primary School
Dickson Pool	The Canberra Airport
Discovery Café	The Green Shed
Doma Hotel – Little National	The Tech Shed
Eastlake Football Club	The Treasury
Endeavour	Toyota
Fyshwick Laundry	Transport Canberra and City Services
George's @ Hyatt	University of Canberra
Grind to Ground	University of Sydney – Centre for Developmental Disability Studies
Hartley Lifecare	Victoria Oakden
Hayden Aged Care	Woden School
Looking for Gamers	





KOOMARRI CENTRE





KOOMARRI LIMITED

ABN 38 599 467 782

Financial Report - 30 June 2023



DIRECTORS REPORT FOR THE YEAR ENDED 30 JUNE 2023

The directors present their report, together with the financial statements, on the company for the year ended 30 June 2023.

Directors

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

Mr James Service AM
Mr Andrew McCrossin
Mr Stephen Holmes
Ms Stephanie Males
Mr Barry Jackson
Ms Adina Cirson¹

Short-term and long-term objectives

The company's short-term objectives are to increase business revenue through delivering a range of different employment models and increased accommodation options.

The company's long-term objectives are to remain viable and competitive in the context of a National Disability Insurance Scheme; and, to deliver evidence based better practice services and supports in response to individual need.

Strategy for achieving the objectives

To achieve its stated objectives, the company strives to establish and foster effective relationships with a range of stakeholders including community services providers, government entities, sponsors, businesses, individuals with disability and their families. By actively encouraging and facilitating stakeholder relationships, the company will be able to achieve its short-term objectives of supporting people with disability to participate in the community and workforce with increased choice about types of supports and work and workplaces; and long-term objectives of remaining viable and competitive in changing operating context.

The company is committed to maintain existing programs and developing new programs, which support and encourage community inclusion for people with disability; and develop and inspire staff and stakeholders to improve services and supports for people with disability.

In doing so, the company will be able to achieve its short-term objective of building revenue while at the same time increasing the number of opportunities for people with disability to access meaningful supports; and long-term objectives of maintaining a strong and viable organisation which can support more clients with more services.

The company sets clear and consistent standards and expectations for staff to ensure best practice is applied to all services. These actions contribute to both the short and long term objectives and ensure its ongoing status as a leader in disability services.

Principal activities

The principal activity of the company during the financial year was the derivation of income by maintaining employment and accommodation supports for people with disability within their community and personalised supports assisting people with independence and skills development in achieving their dreams, goals and aspirations.

There was no significant change in the nature of the activities of the company during the financial year.

¹ Ms Cirson resigned from the Board on 15 August 2023

KOOMARRI LIMITED
ABN 38 599 467 782

DIRECTORS REPORT
FOR THE YEAR ENDED 30 JUNE 2023

Operating Result

The deficit from ordinary activities before the gain on the valuation of land and buildings amounted to \$174,076 (2022: deficit \$551,153).

Contributions on Winding up

The company is a not-for-profit entity and is limited by guarantee. No dividend has been paid or declared.

In accordance with the constitution, the company is limited by guarantee to the extent of \$10 per member, and accordingly no dividends have been recommended or paid since the start of the financial period. At 30 June 2023, the total amount that members of the company are liable to contribute if the company is wound up is \$260 (2022: \$260).

Significant changes in the state of affairs

As part of its ongoing Governance regime Koomarri reviewed its interpretation of the Social, Community, Home Care and Disability Services Award 2010 (SCHADS Award) entitlements relating to sleepover shifts in our residential services. Koomarri sought legal advice on its obligations in connection with these shifts, and a potential underpayment was identified. Liability for this potential underpayment spans 6 years. Following receipt of this advice, Koomarri engaged external auditors to assist with the quantification of the potential underpayment and revised its practices in connection with sleepover shifts effective from 1 July 2023.

Due to the volume of work involved and the care to be taken with calculation of any underpayment, the quantification is not expected to be completed until next year. Based on the financial impact of the changes adopted from 1 July 2023, Koomarri has estimated the amount of underpayment liability to be in the range of \$2M - \$2.5M. Accordingly, the financial statements for the year ending 30 June 2023 include a liability provision of \$2.3M. (Please note this figure may change as work progresses). \$386,983 of the provision related to FY23, \$321,053 related to FY22, portion for FY21 was \$452,764 and the share relating to the period prior to FY 21 was \$1,134,937. The financial statements' comparatives have been restated to correctly reflect the impact of this provision.

We will also undertake an independent full payroll audit to ensure we are meeting all of our legislative, regulatory and compliance requirements.

Matters subsequent to the end of the financial year

There are no material subsequent events that require disclosures or adjustment of the financial statements.

Likely developments and expected results of operations

There were no likely developments in the company's operations that were not finalised at the date of this report.

Environmental regulations

The company is not subject to any significant environmental regulations.

Information on directors

Name: Mr James Service AM
Title: Chairman
Experience and expertise:

Group Managing Director JGS Property Group, Chairman Googong Township Pty Ltd, Chairman Propic Pty Ltd, Member Goodwin Aged Care Services Estate Development Committee, Director, Ricky Stuart Foundation, Chairman Australian Foundation for Mental Health Research, President Royal Canberra Golf Club and Member Canberra Cancerians Committee.

KOOMARRI LIMITED
ABN 38 599 467 782

DIRECTORS REPORT
FOR THE YEAR ENDED 30 JUNE 2023

Information on directors

Name: Mr Andrew McCrossin
Title: Treasurer
Qualifications: BEc, LLM, FCA, CTA.
Experience and expertise: A/g Assistant Commissioner, Australian Taxation Office (ATO).

Name: Mr Stephen Holmes
Title: Director
Qualifications: BComm, FCA, GAICD
Experience and expertise: Chief Executive Officer at Goodwin Aged Care Services Ltd.

Name: Ms Stephanie Males
Title: Director
Qualifications: BComm, MComm Law, MAICD
Experience and expertise: Partner PWC.

Name: Mr Barry Jackson
Title: Director
Qualifications: MAICD, Quantity Surveyor (NZ)
Experience and expertise: Managing Director Defence Housing Australia.

Name: Ms Adina Cirson
Title: Director
Qualifications: BComm
Experience and expertise: ACT Executive Director of the Property Council of Australia.

Company secretary

The company secretary is Ms Nadine Stephen. Ms Stephen was appointed to the position of company secretary in August 2016.

**DIRECTORS REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

Meetings of directors

The number of meetings of the company's Board of Directors ('the Board') and of each Board committee held during the year ended 30 June 2023, and the number of meetings attended by each director were:

	Directors' Meetings	
	Number of meetings eligible to attend	Number attended
Mr James Service AM	7	7
Mr Andrew McCrossin	7	6
Mr Stephen Holmes	7	7
Ms Stephanie Males	7	5
Mr Barry Jackson	7	5
Ms Adina Cirson	7	4

Insurance of officers

During the financial year, the company paid a premium of \$13,750 (2022: \$13,395) to insure the directors and secretaries of the company.

The liabilities insured are legal costs that may be incurred in defending civil or criminal proceedings that may be brought against the officers of the company, and any other payments arising from liabilities incurred by the officers in connection with such proceedings. This does not include such liabilities that arise from conduct involving a wilful breach of duty by the officers or the improper use by the officers of their position or of information to gain advantage for themselves or someone else or to cause detriment to the company.

Indemnity of auditors

The company has not indemnified or agreed to indemnify an auditor of the company during or since the end of the financial year.

Proceedings on behalf of the company

No proceedings have been brought or intervened in on behalf of the company with leave of the Court.

Auditor's independence declaration

A copy of the auditor's independence declaration as required is set out on the following page.
This report is made in accordance with a resolution of directors.

On behalf of the directors



Mr. James Service AM

Chairman 30/10/23
Canberra



RSM Australia Partners

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AUDITOR'S INDEPENDENCE DECLARATION

As lead auditor for the audit of the financial report of Koomarri Limited for the year ended 30 June 2023, I declare that, to the best of my knowledge and belief, there have been no contraventions of:

- (i) the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) any applicable code of professional conduct in relation to the audit.

RSM AUSTRALIA PARTNERS

RODNEY MILLER
Partner

Canberra, Australian Capital Territory
Dated: 30 October 2023

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General information

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

Koomarri Limited is a not-for-profit unlisted public company limited by guarantee, incorporated and domiciled in Australia. Its registered office and principal place of business are:

Registered office and principal place of business:

Koomarri Limited
25 Launceston Street
Philip ACT 2606

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

The financial statements were authorised for issue, in accordance with a resolution of directors, on 30 October 2023. The directors have the power to amend and reissue the financial statements.

KOOMARRI LIMITED
ABN 38 599 467 782

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023

		2023	2022
	Note	\$	Restated \$
Revenue from ordinary activities		17,880,286	16,145,929
Other income		194,492	50,648
Total revenue	3	18,074,778	16,196,577
Brokerage costs		(1,640,867)	(1,512,937)
Contractor expenses		(163,540)	(135,446)
Employee benefits expenses		(14,454,282)	(13,250,475)
Insurance expenses		(479,139)	(400,932)
Depreciation and amortisation expense		(307,807)	(371,170)
Interest expense		(3,659)	(3,817)
Audit fee		(33,850)	(32,400)
Motor vehicle expenses		(111,737)	(112,408)
Other expenses	4	(1,053,973)	(928,145)
Total expenses		(18,248,854)	(16,747,730)
(Deficit)/Surplus before income tax expense		(174,076)	(551,153)
Income tax expense		-	-
(Deficit)/Surplus after income tax expense for the year		(174,076)	(551,153)
Revaluation increment/ decrement	7	2,379,963	(427,500)
Other comprehensive income/(loss) for the year, net of tax		2,379,963	(427,500)
Total comprehensive income/(loss) for the year		2,205,887	(978,653)

The above statement of comprehensive income should be read in conjunction with the accompanying notes.

KOOMARRI LIMITED
ABN 38 599 467 782

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

		2023	2022	1 July 2021
	Note	\$	Restated \$	Restated \$
Current assets				
Cash and cash equivalents	5	7,132,123	6,202,563	6,525,798
Trade and other receivables	6	790,534	964,887	614,792
Prepayments		122,630	75,766	72,521
Total current assets		8,045,287	7,243,216	7,213,111
Non-current assets				
Property, plant and equipment	7	6,927,272	4,720,475	5,287,807
Intangible assets	8	211,235	292,081	384,771
Right-of-use assets	9	55,594	44,235	37,459
Total non-current assets		7,194,101	5,056,791	5,710,037
Total assets		15,239,388	12,300,007	12,923,148
Current liabilities				
Trade and other payables	10	1,207,321	942,122	738,253
Lease liabilities	11	47,990	37,942	80,155
Employee benefits	12	3,630,667	3,187,153	2,990,655
Unexpended grants		38,835	20,693	31,359
Total current liabilities		4,924,813	4,187,910	3,840,422
Non-current liabilities				
Lease liabilities	11	18,316	21,725	13,701
Total non-current liabilities		18,316	21,725	13,701
Total liabilities		4,943,129	4,209,635	3,854,123
Net assets		10,296,259	8,090,372	9,069,025
Equity				
Retained earnings		4,970,119	5,144,195	5,695,348
Revaluation reserve		5,326,140	2,946,177	3,373,677
Total equity		10,296,259	8,090,372	9,069,025

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

KOOMARRI LIMITED
ABN 38 599 467 782

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023**

	Retained Earnings \$	Revaluation Reserve \$	Total Equity \$
Unadjusted balance at 1 July 2021	7,283,049	3,373,677	10,656,726
Adjustment to opening balance	(1,587,701)	-	(1,587,701)
Restated balance at 1 July 2021	5,695,348	3,373,677	9,069,025
Restated deficit after income tax expense for the year	(551,153)	-	(551,153)
Other comprehensive loss for the year	-	(427,500)	(427,500)
Total comprehensive income for the year	(551,153)	(427,500)	(978,653)
Restated balance at 30 June 2022	5,144,195	2,946,177	8,090,372
Deficit after income tax expense for the year	(174,076)	-	(174,076)
Other comprehensive income for the year	-	2,379,963	2,379,963
Total comprehensive income for the year	(174,076)	2,379,963	2,205,887
Balance at 30 June 2023	4,970,119	5,326,140	10,296,259

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

KOOMARRI LIMITED
ABN 38 599 467 782

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023 \$	2022 \$
Cash flows from operating activities			
Receipts from members and customers		19,834,235	16,368,152
Payments to suppliers and employees		<u>(18,898,988)</u>	<u>(16,520,554)</u>
		935,247	(152,402)
Interest received		50,603	1,056
Interest paid on lease liabilities		(3,659)	(3,817)
Grants and other government assistance		-	17,773
Net cash (used in)/from operating activities		<u>982,191</u>	<u>(137,390)</u>
Cash flows from investing activities			
Payments for property, plant and equipment		(10,630)	(89,615)
Proceeds from sale of property, plant and equipment		9,545	-
Payments for intangible assets		-	-
Net cash (used in) investing activities		<u>(1,085)</u>	<u>(89,615)</u>
Cash flows from financing activities			
Repayment of lease liabilities		(51,546)	(96,230)
Repayment of NDIS advance payment		-	-
Net cash (used in) financing activities		<u>(51,546)</u>	<u>(96,230)</u>
(Decrease)/Increase in cash and cash equivalents		929,560	(323,235)
Cash and cash equivalents at the beginning of the financial year		<u>6,202,563</u>	<u>6,525,798</u>
Cash and cash equivalents at the end of the financial year	5	<u><u>7,132,123</u></u>	<u><u>6,202,563</u></u>

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated. The financial statements are for the entity Koomarri Limited.

New or amended Accounting Standards and Interpretations adopted

The company has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Basis for preparation

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards - Simplified Disclosures, AASB, the Australian Charities and Not-for-profits Commission Act 2012 and the Corporations Act 2001, as appropriate for not-for-profit oriented entities.

Historical cost convention

These financial statements have been prepared under the historical cost convention.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in Note 2.

Revenue recognition

The company recognises revenue as follows:

Revenue from contracts with customers

Revenue is recognised at an amount that reflects the consideration to which the company is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the company: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Variable consideration within the transaction price, if any, reflects concessions provided to the customer such as discounts, rebates and refunds, any potential bonuses receivable from the customer and any other contingent events. Such estimates are determined using either the 'expected value' or 'most likely amount' method. The measurement of variable consideration is subject to a constraining principle whereby revenue will only be recognised to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur. The measurement constraint continues until the uncertainty associated with the variable consideration is subsequently resolved. Amounts received that are subject to the constraining principle are recognised as a refund liability.

Sales revenue

Service revenue is recognised when the company satisfies the performance obligation by transferring a promised good or service to a customer. For the sale of goods, transfer is made when the customer obtains control of that asset.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Grants

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

If conditions are attached to the grant which must be satisfied before the company is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

Donations

Donations are recognized at the time the pledge is made.

Interest

Interest revenue is recognized as interest accrues using the effective interest method. This is a method of calculating the amortized cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Other revenue

Other revenue is recognized when it is received or when the right to receive payment is established.

Income tax

As the company is a charitable institution in terms of subsection 50-5 of the *Income Tax Assessment Act 1997*, as amended, it is exempt from paying income tax.

Current and non-current classification

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

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

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

Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Trade and other receivables

Trade and other receivables are recognised at amortised cost, less any allowance for expected credit losses.

Property, plant and equipment

Land and buildings are shown at fair value, based on periodic, but at least triennial, valuations by external independent valuers, less subsequent depreciation for buildings. Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset. All other property, plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Cost may also include transfers from equity of any gains or losses on qualifying cash flow hedges of foreign currency purchases of property, plant and equipment.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

Increases in the carrying amounts arising on revaluations of land and buildings are recognised in other comprehensive income and accumulated in reserves in equity. To the extent that the increases reverses a decrease previously recognised in profit or loss, the increase is first recognised in profit or loss. Decreases that reverse previous increases of the same asset are first recognised in other comprehensive income to the extent of the remaining surplus attributable to the asset; all of decreases are charged to profit or loss.

Land is not depreciated. Depreciation on other assets is calculated using the straight-line method to allocate their cost or revalued amounts, net of their residual values, over their estimated useful lives or, in the case of leasehold improvements and certain leased plant and equipment, the shorter lease term. The depreciation rates used for each class of depreciation asset are as follows:

<i>Class of fixed asset</i>	<i>Depreciation Rate</i>
Plant and equipment	3.33 – 33%
Motor vehicles	20%
Buildings	2.5%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the company. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss. Gains and losses on disposals are determined by comparing proceeds with carrying amounts. These are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation reserve relating to the asset are transferred to retained earnings.

Intangible assets

Costs incurred in developing systems and costs incurred in acquiring software that will contribute to future period financial benefits through revenue generation and/or cost reduction are capitalised to software and systems. Costs capitalised include external direct costs of materials and service and direct payroll related costs of employees' time spent on the project. Amortisation is calculated on a straight-line basis over periods generally ranging from 2 to 10 years.

Impairment of non-financial assets

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

Leases

Right-of-use assets

A right-of-use asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and, except where included in the cost of inventories, an estimate of costs expected to be

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

incurred for dismantling and removing the underlying asset and restoring the site or asset. Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the incorporated association expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of-use assets are subject to impairment or adjusted for any remeasurement of lease liabilities. The incorporated association has elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets. Lease payments on these assets are expensed to profit or loss as incurred.

Lease liabilities

A lease liability is recognised at the commencement date of a lease. The lease liability is initially recognised at the present value of the lease payments to be made over the term of the lease, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the incorporated association's incremental borrowing rate. Lease payments comprise of fixed payments less any lease incentives receivable, variable lease payments that depend on an index or a rate, amounts expected to be paid under residual value guarantees, exercise price of a purchase option when the exercise of the option is reasonably certain to occur, and any anticipated termination penalties. The variable lease payments that do not depend on an index or a rate are expensed in the period in which they are incurred.

Lease liabilities are measured at amortised cost using the effective interest method. The carrying amounts are remeasured if there is a change in the following: future lease payments arising from a change in an index or a rate used; residual guarantee; lease term; certainty of a purchase option and termination penalties. When a lease liability is remeasured, an adjustment is made to the corresponding right-of-use asset, or to profit or loss if the carrying amount of the right-of-use asset is fully written down.

The entity's leases relate primarily to motor vehicles. Incremental borrowing rate used by the entity at the date of initial application is 5.12%

Trade and other payables

These amounts represent liabilities for goods and services provided to the company prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition. Trade and other payables are presented as current liabilities unless payment is not due within 12 months from the reporting date. They are recognised initially at their fair value and subsequently measured at amortised cost using the effective interest method.

Employee Benefits

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits and annual leave expected to be settled within 12 months after the end of the period in which the employees render the related service are recognised in respect of employee's service up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities for annual leave and long service leave are recognised in the provision for employee benefits.

Other long-term employee benefit obligations

The liability for long service leave which is not expected to be settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fair value measurement

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

Assets and liabilities measured at fair value are classified into three levels, using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. Classifications are reviewed at each reporting date and transfers between levels are determined based on a reassessment of the lowest level of input that is significant to the fair value measurement.

For recurring and non-recurring fair value measurements, external valuers may be used when internal expertise is either not available or when the valuation is deemed to be significant. External valuers are selected based on market knowledge and reputation. Where there is a significant change in fair value of an asset or liability from one period to another, an analysis is undertaken, which includes a verification of the major inputs applied in the latest valuation and a comparison, where applicable, with external sources of data.

Goods and Services Tax ('GST') and other similar taxes

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

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

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

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

Critical Accounting Judgements, Estimates and Assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results.

The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Comparative information – prior period adjustment

Koomarri reviewed its interpretation of the Social, Community, Home Care and Disability Services Award 2010 (SCHADS Award) entitlements relating to sleepover shifts in the residential services. Based on subsequent legal advice received, Koomarri reviewed its interpretation of these shifts effective 1 July 2023. That review has identified an underpayment of employee entitlements for affected employees over the previous 6 years to 30 June 2023.

Due to the volume of work involved, the quantification is not complete as of the date of this report. Based on the financial impact of the changes adopted from 1 July 2023, Koomarri has estimated the amount of underpayment liability to be in the range of \$2M - \$2.5M. The estimate is based on extrapolation (using a cost multiplier) of actual additional cost based on a sample of pays across the back pay period. The cost multiplier is based on the wage cost for Koomarri (average of 6% per annum) and the movement of number of houses from 2018 to 2023. Furthermore, the estimated cost is increased by the ATO simple interest rate per annum. Accordingly, the financial statements for the year ending 30 June 2023 includes a liability provision of \$2.295M. The provision relating to FY2023 is \$386,983, FY2022 was \$321,053 and cumulative portion from FY2018 to FY2021 was \$1.59M.

The comparatives presented in these financial statements have been restated to reflect the effect of these adjustments.

The table below shows the affected line items of the financial statements:

	Previously reported 30 June 2022 \$	Correction of expenses recognised \$	Restated 30 June 2022 \$
Statement of comprehensive income			
Employee benefits expenses	(12,929,422)	(321,053)	(13,250,475)
Total comprehensive loss	(657,600)	(321,053)	(978,653)
Statement of Financial position			
LIABILITIES			
Employee benefits	1,278,399	1,908,754	3,187,153
EQUITY			
Retained earnings	7,052,949	(1,908,754)	5,144,195
Statement of changes in equity			
Opening balance as at 1 July 2021	7,283,049	(1,587,701)	5,695,348
Restated deficit after correction of employee benefit expenses	(230,100)	(321,053)	(551,153)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	Previously reported 1 July 2021	Correction of expenses recognised	Restated 1 July 2021
	\$	\$	\$
Statement of comprehensive income			
Employee benefits expenses	(14,431,092)	(1,587,701)	(16,018,793)
Total comprehensive (loss)/income	1,287,169	(1,587,701)	(300,532)
Statement of Financial position			
LIABILITIES			
Employee benefits	1,402,954	1,587,701	2,990,655
EQUITY			
Retained earnings	7,283,049	(1,587,701)	5,695,348
Statement of changes in equity			
Restated surplus/(deficit) after correction of employee benefit expenses	1,287,169	(1,587,701)	(300,532)

NOTE 2. CRITICAL ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

Estimation of useful lives of assets

The company determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

Impairment of non-financial assets other than goodwill and other indefinite life intangible assets

The company assesses impairment of non-financial assets other than goodwill and other indefinite life intangible assets at each reporting date by evaluating conditions specific to the company and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs of disposal or value-in-use calculations, which incorporate a number of key estimates and assumptions.

Estimation of accrued income

The company has recognised accrued income on existing and future contracts based on the services provided to its clients. The estimates are based on a conservative approach to recognise the amounts to be claimed through the NDIS portal. These estimates reflect the discounted values of the claims taking into consideration the historical success rates and improved billings analysis. The accrued income reflects the limited capability of the NDIS portal and related processes.

Employee benefits

See note 1 for the details of the backpay provision.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	2023 \$	2022 \$
NOTE 3. REVENUE		
<i>Revenue from continuing operations</i>		
Commercial sales	2,009,494	1,816,143
Government grants	-	17,773
Funding – NDIS	15,870,792	14,312,013
	<u>17,880,286</u>	<u>16,145,929</u>
<i>Other revenue</i>		
Net gain on disposal of property, plant and equipment	9,545	-
Interest Income	116,809	1,056
Donations	10,590	15,791
Other income	57,548	33,801
	<u>194,492</u>	<u>50,648</u>
	<u>18,074,778</u>	<u>16,196,577</u>
	2023 \$	2022 \$
NOTE 4. OTHER EXPENSES		
Property related	333,706	251,037
IT	228,210	234,051
Utilities	120,623	117,230
Consultancy fees	74,402	55,333
Miscellaneous	297,032	270,494
	<u>1,053,973</u>	<u>928,145</u>
	2023 \$	2022 \$
NOTE 5. CASH AND CASH EQUIVALENTS		
Cash on hand	900	900
Cash at bank	7,131,223	6,201,663
	<u>7,132,123</u>	<u>6,202,563</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
NOTE 6. TRADE AND OTHER RECEIVABLES		
Trade receivables	540,639	451,809
Provision for doubtful debts	(100,342)	(64,246)
Accrued income	345,528	572,615
Other receivables	4,709	4,709
	<u>790,534</u>	<u>964,887</u>
	2023	2022
	\$	\$
NOTE 7. PROPERTY, PLANT AND EQUIPMENT		
Land and Buildings - at fair value	7,200,002	5,173,099
Less: Accumulated depreciation	<u>(450,000)</u>	<u>(684,983)</u>
	<u>6,750,002</u>	<u>4,488,116</u>
Plant and equipment - at cost	1,277,639	1,267,008
Less: Accumulated depreciation	<u>(1,129,067)</u>	<u>(1,082,731)</u>
	<u>148,572</u>	<u>184,277</u>
Motor vehicles - at cost	432,363	472,005
Less: Accumulated depreciation	<u>(403,665)</u>	<u>(423,923)</u>
	<u>28,698</u>	<u>48,082</u>
Total Property, plant and equipment	<u>6,927,272</u>	<u>4,720,475</u>

Asset Revaluations

A valuation of land and buildings was undertaken by an independent valuer as at 30 June 2023. Whilst the valuer has advised that there is market uncertainty as at reporting date, this is not measurable due to the inability to observe and reconcile the impact on market prices.

Where appropriate the value was based on the depreciated replacement cost of the improvements excluding land value or using a capitalisation, market yield, approach. Title to the land is held by way of a "leasehold" at the three sites. The critical assumptions adopted in determining the valuation included that the properties are a specialised operational asset and have limited marketability due to unique features. As a result of the valuation, the company recognised an increase in revaluation reserve of \$2,379,963 in other comprehensive income.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

NOTE 7. PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

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

	Land and buildings	Plant and equipment	Motor vehicles	Total
	\$	\$	\$	\$
Balance at the beginning of the year	4,488,116	184,277	48,082	4,720,475
Additions	-	10,630	-	10,630
Depreciation expense	(118,077)	(46,335)	(19,384)	(183,796)
Revaluation increment	2,379,963	-	-	2,379,963
Carrying amount at the end of year	6,750,002	148,572	28,698	6,927,272

NOTE 8. INTANGIBLE ASSETS

	2023 \$	2022 \$
Computer software at cost	824,933	824,933
Less: Accumulation amortisation	(613,698)	(532,852)
	211,235	292,081

Reconciliations of the written down values at the beginning and end of the current and previous financial year are set out below:

	2023 \$	2022 \$
Opening balance	292,081	384,771
Additions	-	-
Amortisation expense	(80,846)	(92,690)
	211,235	292,081

NOTE 9. RIGHT-OF-USE ASSETS

	2023 \$	2022 \$
Motor vehicles - right-of-use assets at cost	211,293	156,769
Less: Accumulation amortisation	(155,699)	(112,534)
	55,594	44,235

NOTE 10. TRADE AND OTHER PAYABLES

	2023 \$	2022 \$
Trade payables	75,448	42,624
GST payable	10,064	16,525
Accrued expenses	421,636	203,019
Other payables	700,173	679,954
	1,207,321	942,122

FY2022 Other payables of \$63,248 reclassified from lease liabilities to trade and other payables.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
NOTE 11. LEASE LIABILITIES		
Current	47,990	37,942
Non-current	18,316	21,725
	<u>66,306</u>	<u>59,667</u>

FY2022 Other payables of \$63,248 reclassified from lease liabilities to trade and other payables.

	2023	2022	2021
	\$	\$	\$
NOTE 12. EMPLOYEE BENEFITS			
CURRENT			
Employee benefits – annual leave	1,239,952	1,164,632	1,271,158
Employee benefits – long service leave	94,978	113,767	131,796
Provision for backpay	2,295,737	1,908,754	1,587,701
	<u>3,630,667</u>	<u>3,187,153</u>	<u>2,990,655</u>

NOTE 13. CONTINGENCIES

The company had no contingent liabilities as at 30 June 2023 and 30 June 2022.

NOTE 14. KEY MANAGEMENT PERSONNEL DISCLOSURES

Key management personnel

The aggregate compensation made to directors and other members of key management personnel of the company is set out below:

	2023	2022
	\$	\$
Key management personnel compensation	<u>1,036,162</u>	<u>963,934</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

NOTE 15: REMUNERATION OF AUDITORS

During the financial year the following fees were paid or payable for services provided by RSM Australia Partners, the auditor of the company:

	2023	2022
	\$	\$
Audit services - RSM Australia Partners		
Audit of the financial statements	33,850	32,400
Other services	9,117	-

NOTE 16. RELATED PARTY TRANSACTIONS

Key management personnel

Disclosures relating to key management personnel are set out in note 14.

Transactions with related parties

There were no transactions with related parties at the current reporting period and previous reporting date.

Receivable from and payable to related parties

There were no trade receivables from or trade payables to related parties at the current and previous reporting date.

Loans to and from related parties

There were no loans to or from related parties at the current and previous reporting date.

NOTE 17. MEMBERS' GUARANTEE

The company is incorporated under the Corporation Act 2001 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 entity. At 30 June 2023, the number of members was 26 (2022: 26).

NOTE 18. EVENTS AFTER THE REPORTING PERIOD

No other matter or circumstance has arisen since 30 June 2023 that has significantly affected, or may significantly affect the company's operations, the results of those operations, or the company's state of affairs in future financial years.

DIRECTORS' DECLARATION

In the directors' opinion:

- the attached financial statements and notes comply with the Corporation Act 2001, the Australian Accounting Standards – Simplified Disclosures, the Australian Charities and Not-for-profits Commission Act 2012 and other mandatory professional reporting requirements;
- the attached financial statements and notes give a true and fair view of the company's financial position as at 30 June 2023 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of directors.

On behalf of the directors



Mr. James Service AM
Chairman

30/10/23

Canberra



RSM Australia Partners

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INDEPENDENT AUDITOR'S REPORT To the Members of Koomarri Limited

Opinion

We have audited the financial report of Koomarri Limited (the Company), which comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

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

- (i) giving a true and fair view of the Company's financial position as at 30 June 2023 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards – *Simplified Disclosures* under AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities*.

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 *ACNC 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 *ACNC Act 2012*, 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 opinion.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the Company's annual report for the year ended 30 June 2023 but does not include the financial report and the auditor's report thereon.

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

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

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

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 – *Simplified Disclosures* under AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* and the *ACNC Act 2012* and 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 the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of 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/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.

A handwritten signature in dark ink, appearing to read 'RSM', is positioned above the printed name.

RSM AUSTRALIA PARTNERS

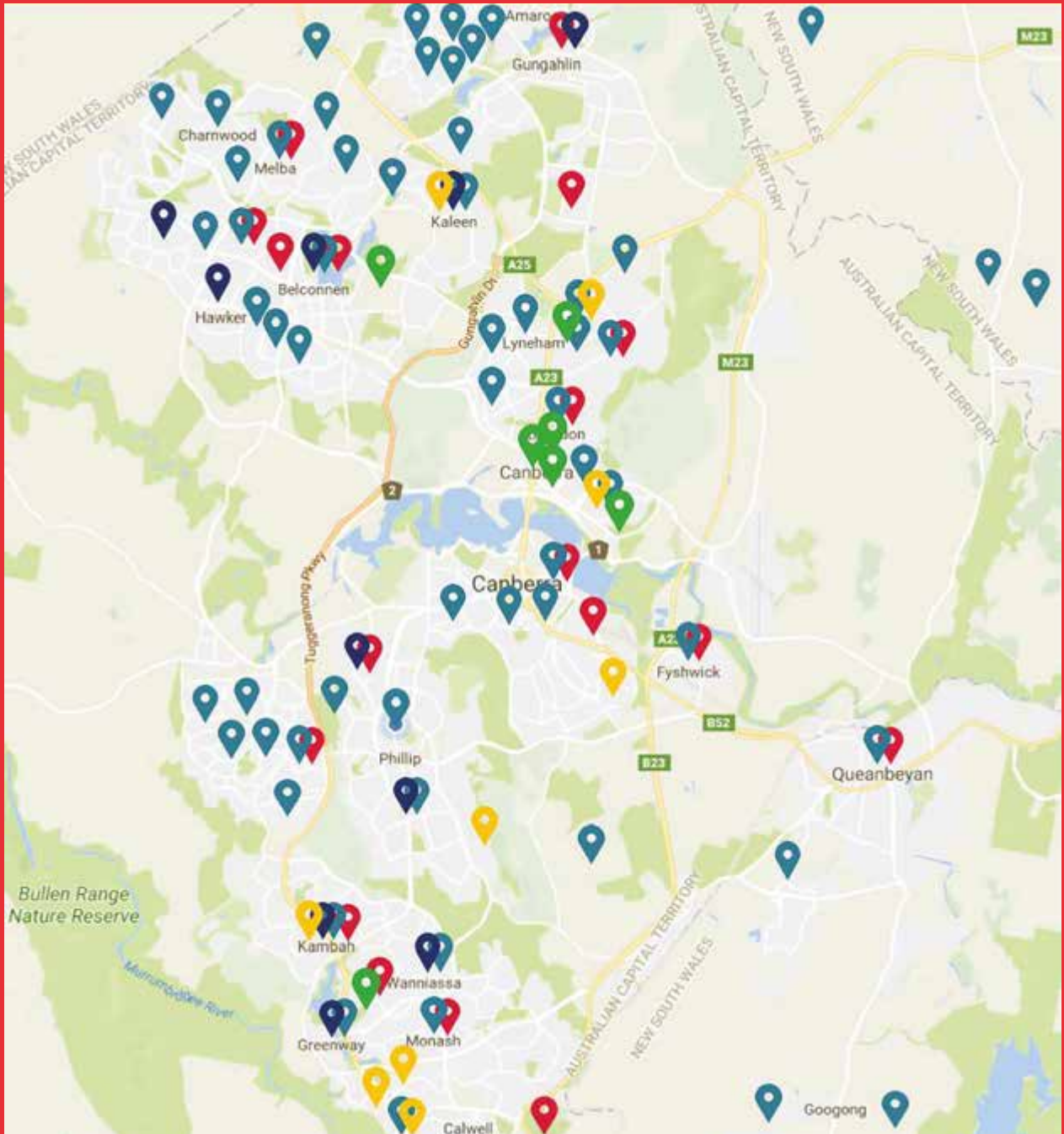
A handwritten signature in dark ink, appearing to read 'Rodney Miller', is positioned above the printed name.

RODNEY MILLER
Partner

Canberra, Australian Capital Territory
Dated: 30 October 2023

OUR FOOTPRINT

THIS IS WHERE WE WORK IN THE ACT AND NSW REGION



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