KOOMARRI

ANNUAL REPORT 2025-2026

2026



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

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

- 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.

Chairman Report



The 2025-26 financial year marked an important milestone in Koomarri's strategic journey. Over recent years, the Board and management have implemented a series of difficult yet necessary and deliberate decisions to strengthen Koomarri's long-term viability, including refining our service portfolio, focusing resources on areas of greatest impact, improving operational efficiency, and ensuring our cost base remained sustainable.

I am pleased to report that these strategies have delivered the intended outcomes. Koomarri concluded the financial year in a strong financial position, achieving a healthy operating surplus and further strengthening the organisation's balance sheet. This result demonstrates the effectiveness of our strategic approach and provides greater confidence in Koomarri's ability to continue delivering high-quality supports for years to come. Importantly, it positions us to respond to future challenges and opportunities while remaining focused on our mission of creating meaningful lives for people with disability.

During the year, Koomarri also received greater clarity regarding the historical SCHADS Award sleepover and residential shift interpretation matter. We obtained further legal advice in light of recent court decisions and Fair Work Ombudsman rulings relating to the interpretation of sleepover shift entitlements under the SCHADS Award. The advice determined that there had been no non-compliance with the SCHADS Award in relation to the sleepover shifts previously reviewed and, accordingly, no underpayment liability existed. This outcome removes a significant uncertainty that had been closely monitored by the Board and management over recent years and allows us to focus our attention on future service delivery and strategic priorities.

The broader disability sector continues to navigate substantial reform of the NDIS. During the year, the Australian Government progressed a significant package of legislative changes through the National Disability Insurance Scheme Amendment (Securing the NDIS for Future Generations) Act 2026 and associated reform initiatives. These reforms introduce major changes, and the full impact remains unclear as much of the operational detail is still being developed by government. Koomarri will continue to monitor these reforms closely, advocate for the interests of people with disability.

While significant change continues across the disability sector, Koomarri enters the new financial year from a position of strength. The organisation remains focused on responsible governance, sustainable growth and ensuring we continue to deliver meaningful outcomes for the people and communities we serve.

None of our achievements would be possible without the counsel, expertise and dedication of the Board. I extend my sincere thanks to Treasurer Andrew McCrossin and Directors Stephen Holmes and Arabella Rohde for their continued contributions. On behalf of the Board, I thank our CEO, Nadine Stephen, and the entire Koomarri team for their professionalism, resilience and unwavering commitment to quality support. Finally, I acknowledge our participants, families and carers who are at the heart of everything we do. Your trust and partnership continue to inspire our work and ensure Koomarri remains a strong and valued part of the community.

James Service AM
Chairman

CEO Report



The 2025-26 financial year has been a defining year for Koomarri. Through a period of significant change and careful decision-making, we have reshaped the organisation to create a more sustainable and resilient future. These efforts have delivered positive results, with Koomarri recording a healthy operating surplus strengthening our financial position and providing confidence as we look to the future.

Koomarri's positive result reflects the resilience of the organisation, dedication of our staff, the support of participants and families, and the organisation's commitment to responsible governance. It also provides a solid foundation as we navigate the next period of significant change as the Australian Government progresses major legislative reforms to the NDIS. These reforms include new approaches to participant eligibility and functional capacity assessment, participant budgets, plan reassessments, increased compliance and record-keeping obligations, enhanced fraud and integrity measures with these changes being progressively implemented over the next few years.

While the intent of these reforms is to improve the sustainability and integrity of the Scheme, they also have the potential to significantly affect how people access supports and how providers deliver services. Koomarri will continue to monitor these developments closely. Our priority remains supporting people with disability to access the services and opportunities they need to live meaningful and connected lives.

Despite a challenging and continually evolving operating environment, Koomarri remained focused on delivering quality supports and creating opportunities for the people we serve. Throughout the year, participants continued to achieve meaningful outcomes through employment, community participation, skill development, and greater independence. These achievements are a testament to the dedication of our staff and the determination of the people we support.

A significant event this year was the conclusion of our long-standing contract with the Australian Maritime Safety Authority (AMSA). We are proud of what was achieved through this partnership and grateful for AMSA's support for over 25 years. As one valued partnership concludes, another continues to thrive. In the coming year, Koomarri will celebrate 30 years of partnership with Services Australia, recognising three decades of meaningful employment opportunities and the outstanding contribution Koomarri employees have made in the workplace.

Koomarri's Board continues to provide strong governance, strategic direction and stewardship. I thank the Directors for their guidance and support during another year of important change.

I also acknowledge our extraordinary workforce. Their commitment, professionalism, and dedication make our mission possible every day.

Thank you to the people and families who trust us to be part of your lives. It remains a privilege to work alongside you in creating opportunities, building inclusion and supporting meaningful lives.

Nadine Stephen
Chief Executive Officer

Who we are

Koomarri is Canberra's longest-standing disability organisations, supporting people with intellectual disability to live connected, meaningful and self-directed lives. For almost 75 years, we have worked alongside people with disability, families, communities, employers and governments to create opportunities that promote inclusion, independence and choice.

Our role is to support people to achieve their goals, build their capabilities and participate fully in community life. Through employment, accommodation, community participation and individual capacity-building supports, we help people develop skills, strengthen relationships, contribute to their communities and pursue the future they choose.

Proudly based in the ACT, Koomarri combines decades of experience with a contemporary, person-centred approach that places people at the centre of decision-making. We know that meaningful inclusion is created through collaboration, and we work in partnership with individuals, families, businesses, government and community organisations to remove barriers, expand opportunities and create communities where people with disability can thrive.

















James Service AM – Chairman

James Service has been the Chairman of Koomarri for over 10 years. He is the Group Managing Director of JGS Property, an independently owned and operated property advisory business. James is also Chairman Googong Township Pty Ltd, Chairman Axtec Ltd, Chairman Propic Pty Ltd, Member Goodwin Aged Care Services Property Asset and Finance Committee, Director Ricky Stuart Foundation, President ACT Division Property Council of Australia, National Board Member Property Council of Australia, Chairman Australian Foundation for Mental Health Research, President and Chairman 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 the 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.

Arabella Rohde

Arabella is the Managing Director Datum Advisory and has almost 25 years of experience through a diversity of roles in multiple sectors and geographies. Her background includes delivering innovative and complex projects that have a strong customer focus to achieve sustainability and community outcomes.

Finance and Corporate Services

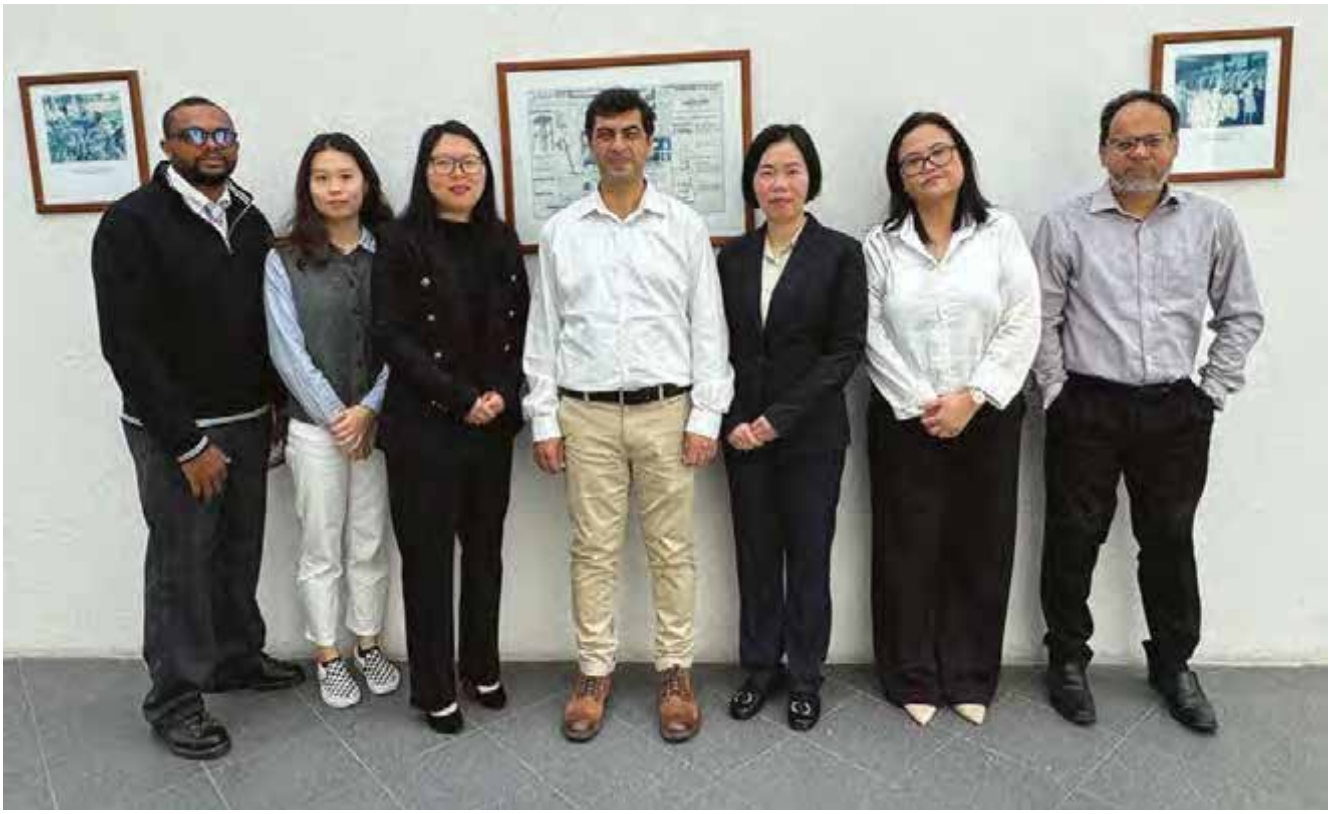
During 2025–26, Koomarri's Finance and Corporate Services Team continued to strengthen the organisation's financial management, corporate governance and business support functions. The team maintained robust financial controls and efficient transaction processing, while enhancing the quality, timeliness and accessibility of management reporting to support informed decision-making across the organisation. Through the provision of financial analysis, commercial advice and performance reporting, the team contributed to organisational improvement initiatives and supported Koomarri's ongoing financial sustainability in a challenging operating environment for NDIS providers. Further value was achieved through pricing reviews, contract management and commercial negotiations, delivering improved financial outcomes and cost efficiencies.

A significant focus of the year was the modernisation of Koomarri's corporate and technology systems. Key achievements included the implementation of Business Central as the organisation's cloud-based financial management platform, strengthening governance, internal controls and approval processes.

The successful deployment of VisualCare enhanced rostering, billing and incident management capabilities, while the migration of MicrOpay to a cloud-based environment improved accessibility, security and system integration.

The team also supported the organisation-wide transition to Microsoft 365 and SharePoint, coordinated the move to OPC-managed ICT services, and introduced an electronic staff presence management system. In parallel, the team continued to oversee the effective management of fleet and facilities, improve internal policies and procedures, and build organisational capability in response to increasing operational complexity.

Alongside these initiatives, the team continued to support the effective management of Koomarri's fleet, facilities, policies and procedures, while building capability and productivity in response to increasing organisational complexity. Together, these improvements have reduced corporate overheads, strengthened internal capability and established more efficient and resilient systems to support Koomarri's staff, clients and future growth.



Employment supports

Supporting people with disability to access meaningful employment has been at the heart of Koomarri's mission for almost 75 years. We believe employment provides more than just a job. It creates opportunities for independence, social connection, skill development, financial security and a strong sense of purpose and belonging.

We recognise that every person's employment journey is different. Our team works closely with individuals to understand their goals, strengths and aspirations, providing tailored support to help them prepare for, secure and maintain employment. From developing workplace skills and confidence to connecting with employers and providing ongoing support in the workplace, we are committed to creating opportunities that lead to sustainable and rewarding employment outcomes.

Koomarri offers a range of employment pathways designed to meet the diverse needs of participants. Whether through supported employment, customised employment opportunities or mainstream workforce participation, our focus is on helping people find roles that align with their interests, abilities and career goals. By working collaboratively with employers and community partners, we continue to create inclusive workplaces where people with disability can thrive, contribute and achieve their full potential.

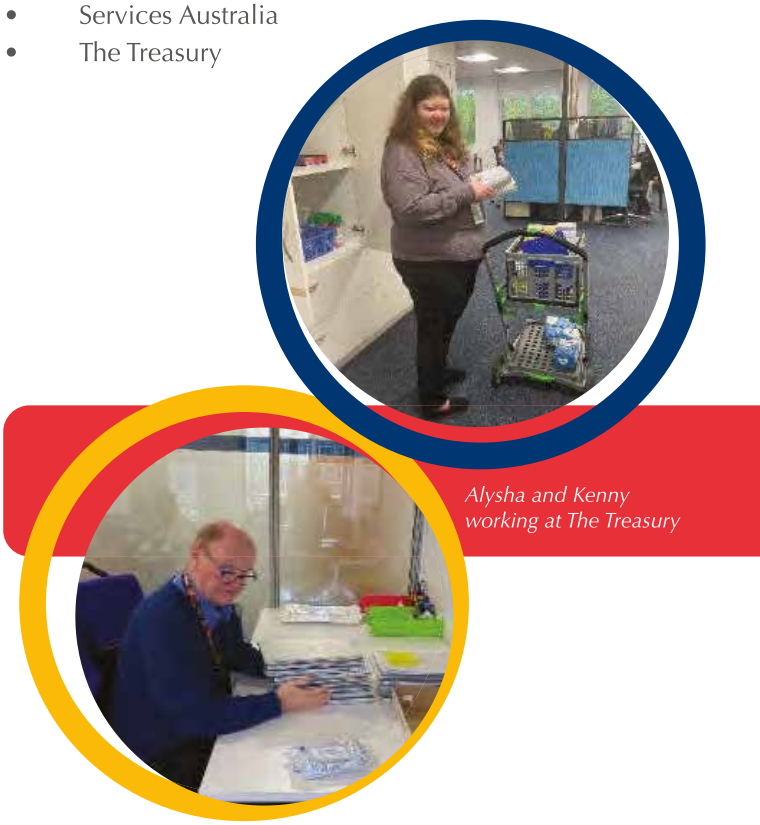
Business Capability

Koomarri's Business Capability team creates meaningful supported employment opportunities for people with disability across local and federal government agencies. These roles are typically focused on administrative and business support functions, with Koomarri providing tailored on-the-job training, workplace support, and disability inclusion and awareness training to government teams.

Our success is built on strong partnerships with each department we work alongside. By developing a deep understanding of their operational priorities and workforce needs, we ensure our employees make a valuable contribution while helping agencies build more inclusive and diverse workplaces.

Over the past year, we have continued to work proactively with government stakeholders to identify and develop new employment opportunities across Canberra. Through these partnerships, we are expanding pathways to meaningful employment while demonstrating the skills, capability, and value that people with disability bring to the public sector. Our current government partners include:

- City and Environment Directorate
- Services Australia
- The Treasury



Alysha and Kenny working at The Treasury

Customised employment

Koomarri's Customised Employment program takes a personalised approach to helping people with disability achieve meaningful employment outcomes. Rather than relying solely on traditional recruitment processes, the program works to identify each participant's unique strengths, interests, skills and aspirations, then matches these with opportunities in the local community.

Using an evidence-based approach, participants are supported to explore their vocational interests, build workplace experience and develop the skills and confidence needed to succeed in employment. The program follows a "place then train" model, recognising that people are often most successful when they learn and develop skills within a real workplace environment.

This approach enables participants to gain practical experience while building relationships and confidence in settings that reflect their interests and career goals.

A key element of the program is taking the time to understand each individual. Through a discovery process, participants explore their talents, interests, strengths, support needs and community connections. This information helps identify potential employment pathways and informs the development of practical experiences that can lead to ongoing paid employment.

Since its introduction, Customised Employment has become one of Koomarri's most successful and sought-after services. The program continues to support school leavers and adults seeking new opportunities to pursue meaningful employment, develop skills and contribute to their communities.

The success of the program would not be possible without the support of local businesses that provide work experience placements, trial opportunities and ongoing employment. These partnerships not only create pathways to employment for people with disability but also help build more diverse, inclusive and welcoming workplaces across Canberra.

We sincerely thank our work experience partners and the many businesses that continue to provide employment opportunities for Koomarri participants. Their commitment plays an important role in creating pathways to independence, financial security and social inclusion.



Geoff and Brock – DOMA Hotel

Geoff works in the Food and Beverage team at Hotel Realm, supporting large-scale events and functions and Brock is in the housekeeping team at The Little National. Both Geoff and Brock are valued team members of the DOMA Hotels where they perform well in their roles and strengthen the hotels culture of inclusion.



Damien – Gizmos Café

Damian began his journey in Koomarri's Customised Employment program in 2025, starting with a work experience placement at Gizmos Café in Phillip. The opportunity gave Damian the chance to explore his interests, develop practical workplace skills and experience being part of a busy café team. Following a positive and successful placement, Gizmos offered Damian paid employment in November 2025.

Damian is part of a small, customer-focused team working across food preparation, customer service and cleaning. The café can be particularly fast-paced during busy breakfast and lunch periods, and Damian assists by completing back-of-house tasks, helping other staff focus on serving customers. One of Damian's favourite parts of his role is preparing the café's muffins. He particularly enjoys making the muffin mix and takes great pride in the preparation process. His role at Gizmos Cafe is a great example of how Customised Employment can connect a person's interests and strengths with genuine business needs.

Skills Development and Community Engagement

Koomarri's group activities play an important role in supporting people with intellectual disability to build skills, increase independence and develop meaningful connections within others. Through a diverse range of centre-based and activities out in the community, participants are supported to pursue their interests, expand their experiences and achieve personal goals in environments that are inclusive, welcoming and fun.

Throughout the year, participants engaged in a wide variety of activities designed to promote learning, wellbeing and social inclusion. From community outings, cultural experiences and nature-based activities to cooking, art, music, technology, craft and interest-based groups, participants had opportunities to develop practical skills, explore new interests and build lasting friendships.

Central to our approach is recognising and celebrating the unique strengths, preferences and aspirations of each individual. By creating opportunities for choice, participation and personal growth, our programs help people build confidence, strengthen their sense of belonging and actively contribute to their communities.

Creative Class

Creative Class provides participants with opportunities to express themselves, explore their interests and develop new skills through a range of art and craft activities. Guided by participant choice and creativity, each session encourages self-expression, confidence and personal achievement. The program also creates valuable opportunities for social connection, collaboration and sharing ideas, fostering a sense of belonging and inclusion within the group.

Cooking

Cooking sessions continue to be a highlight for many participants, combining skill development with social connection and fun. Participants work together to prepare healthy meals, building confidence in the kitchen while developing skills in food preparation, safety and teamwork. Enjoying the finished meal together and sharing responsibility for cleaning up helps foster independence, cooperation and a sense of accomplishment.



***Jessica** takes a hands-on approach to Cooking Class and regularly contributes from the beginning of a session through to the final clean-up. She assists with gathering ingredients, chopping and preparing food, mixing ingredients, and helping with cooking. Jessicas willingness to contribute to whatever task is needed makes her a valued member of the cooking group.*

Women's Group

The Women's Group provides a welcoming space where women can connect, build friendships and support one another. Through a mix of wellbeing activities, creative pursuits, community outings and shared experiences, participants are encouraged to develop confidence, independence and social connections. The group continues to foster a strong sense of belonging, empowering women to explore their interests, strengthen their skills and engage more fully in their community.



***Justine** and **Carol** enjoying their time out and some well-deserved pampering.*

Stitch Club

Stitch Club provides participants with the opportunity to explore a range of textile and craft activities in a creative and supportive environment. Expanding on the former sewing program, participants can now learn and practice skills in sewing, knitting, crochet, patchwork and other fabric-based crafts. Through hands-on projects, participants develop fine motor skills, creativity, concentration and confidence while creating items they can be proud of. The program also encourages social connection, with participants sharing ideas, supporting one another and celebrating each other's achievements along the way.



Bruna *has been part of Stitch Club since it commenced and has embraced the opportunity to try a variety of textile projects. She has made a long skirt that she is very proud to wear, as well as a woven bag, Christmas ornaments for the fundraising stall, a scented wheat heat pack, and numerous knitting projects. Bruna is now learning to quilt fabric using the sewing machine, an activity she is enjoying immensely.*

Men's Group

The Men's Group provides a welcoming space for participants to connect with peers, build friendships and enjoy shared experiences. Through a mix of hands-on activities, community participation and social outings, participants strengthen their confidence, develop new skills and form meaningful connections. The group's popularity reflects the value participants place on having opportunities to come together, support one another and be part of a strong and inclusive community.



On the weekend of the 'Premier' Scottish event: the Brigadoon Highland Gathering! The mens group got stuck into some of the history behind the kilt and the sporran. After learning about the history, they got started on some Highland Games. Plenty of attempts at the caber toss, the hammer throw, and the sheaf toss. ***Alistair****, the group leader kept things authentic with an Irn-Bru in hand (Scotland's iconic soft drink).*

Information Technology

Our Information Technology program supports participants to develop the digital skills needed to navigate an increasingly connected world. Whether learning the fundamentals of computer use, accessing online services, communicating with others, or exploring new technologies, participants are encouraged to learn at their own pace in a supportive environment. By building digital confidence and capability, the program helps participants increase their independence, access information and opportunities, and engage more fully in everyday life and their communities.





Music Class

Our Music Program provides participants with opportunities to explore, create and enjoy music in a fun and inclusive environment. Through exposure to different musical styles, instruments and cultures, participants are encouraged to express themselves creatively, develop new skills and enjoy shared experiences with others. The program supports confidence, communication, coordination and social connection, while fostering a sense of achievement and belonging. For many participants, it is a highlight of the week, offering a welcoming space to learn, collaborate and celebrate the joy of music together.



At Koomarri, some of the most memorable moments happen when people come together to celebrate, connect and simply enjoy each other's company. Throughout the year, participants, families, staff and friends take part in a wide range of social events that bring our community to life, from festive celebrations and community outings to themed parties, cultural events and special occasions. These gatherings create opportunities for friendships to flourish, confidence to grow and lasting memories to be made.





















Koomarri's
Winter Warmers
2026!










Supported Accommodation

For almost 75 years, Koomarri has been supporting people with intellectual disability to live safely, independently and with dignity in their own homes. Our Supported Accommodation services provide person-centred supports that are tailored to each individual's goals, preferences and aspirations, empowering people to exercise choice and control in their daily lives.

Working in partnership with residents, families, guardians and support networks, we create home environments that promote independence, wellbeing and meaningful participation in community life. Guided by an active support approach, our teams focus on building skills, encouraging decision-making and supporting residents to achieve greater autonomy and confidence.

Our dedicated staff are trained to deliver high-quality supports that meet NDIS Practice Standards and reflect contemporary best practice. Beyond day-to-day support, they work alongside residents to pursue personal goals, develop life skills, maintain relationships and engage in social, recreational and community activities. Through strong partnerships with families, advocates and other community organisations, we help ensure residents have access to a wide range of opportunities, experiences and connections that enrich their lives.

Emma

This year has been a really positive one for Emma, and it has been so lovely to see her grow in confidence and take such an active interest in her health and wellbeing.



Emma is now regularly attending her exercise physiology appointments and has become genuinely engaged in her health and fitness journey. Emma puts a lot of effort into her sessions and takes pride in the progress she is making. What makes this especially meaningful is seeing how much enjoyment she gets from being active. Exercise has become something that brings Emma a sense of achievement, enjoyment and confidence. She is showing a wonderful commitment to looking after herself and continuing to work towards a healthier and happier lifestyle. Seeing Emma find something that she genuinely enjoys and watching her confidence grow has been one of the highlights of her year.

Rosemary

Rosemary continues to live a busy and fulfilling life, and it has been wonderful to see her embrace new opportunities and experiences throughout the year. She continues to enjoy working, which remains an important and valued part of her lifestyle, while also making more time for herself to enjoy life outside of work. One of the most exciting changes this year has been Rosemary beginning to take regular holidays. These trips have given her the opportunity to explore new places, experience different things and most importantly, meet new people and form new friendships. Rosemary has really embraced these adventures and the opportunities they bring. She is stepping outside of her familiar routine, creating new memories and discovering new experiences along the way. It has been wonderful to see her enjoying this next chapter of her life.



Daniel

Daniel's journey over the past couple of years has been one of significant positive change, reflecting his resilience and the strength of the people around him. Daniel has experienced a noticeable transformation in his wellbeing, energy and engagement with the world around him. He is happier, more alert and increasingly engaged with staff, housemates and the activities happening around him. He is spending more time in shared spaces, participating in daily activities and showing greater awareness and connection in his interactions with others.

Family remains an important part of Daniel's life. He enjoys regular weekly visits with his family and recently celebrated his 30th birthday with a wonderful celebration surrounded by the people who matter to him.

Daniel has also embraced a new day program at Anglicare in Holt. He has settled in beautifully and clearly enjoys the welcoming environment and the relationships he has developed with the staff. His growing confidence is evident in the activities he now participates in, including going for walks in the community and returning to favourite places such as the zoo.



At Koomarri, Support Coordination is about more than helping people navigate the NDIS. Our Support Coordinators work alongside participants to understand their goals, aspirations and support needs, helping them build the skills, confidence and connections needed to live the life they choose.

Through a person-centred approach, the team assists participants to make informed decisions, access appropriate services and maximise the opportunities available through their NDIS plans. Whether supporting someone to secure Supported Independent Living funding, connect with allied health professionals, pursue employment opportunities or participate more actively in their community, our Support Coordinators play an important role in helping people achieve meaningful outcomes.

In June this year, the Support Coordination team welcomed 14 new participants to Koomarri. Deepthi and Kelly have enjoyed getting to know the participants and their families. "It's been wonderful to see the participants grow in confidence, become more engaged, and make progress towards their goals." Most importantly, the experience has reminded the team that meaningful change does not happen overnight. It happens through consistent support, strong relationships, and people working together towards a shared vision. By creating a safe psychosocial space where the participants and their families feel heard, valued, and supported.

Our Workforce

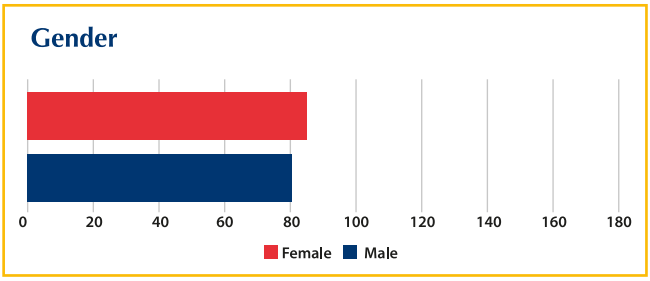
Throughout the 2025-2026 year, Koomarri continued to balance the evolving needs of the people we support, operational service requirements, and workforce priorities. Koomarri onboarded 15 operational employees and 8 supported employees during the reporting period. Workforce stability remained a positive feature of our organisation, with many employees continuing to build long-term careers and connections within disability support and supported employment services.

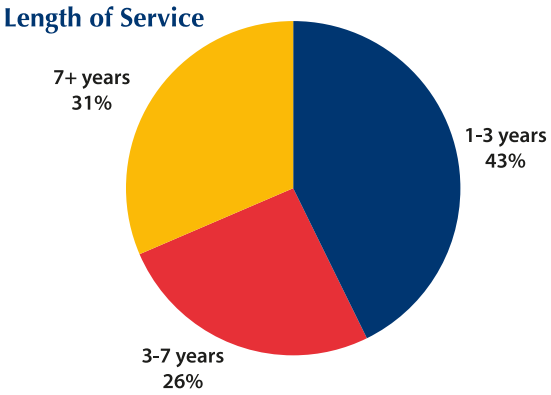
Throughout a year of continued change and evolving service demands, our workforce demonstrated flexibility, collaboration and a strong commitment to maintaining safe, consistent and high-quality services. The commitment and contribution of our employees and leaders continue to underpin the quality of services Koomarri provides.

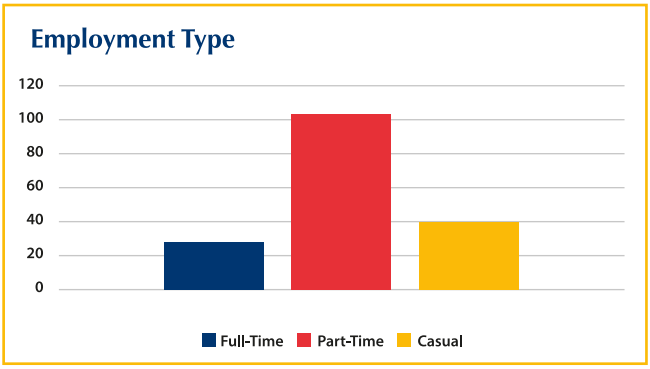
We thank our employees, supported employees, service users, guardians and stakeholders for their ongoing commitment and partnership throughout the year.

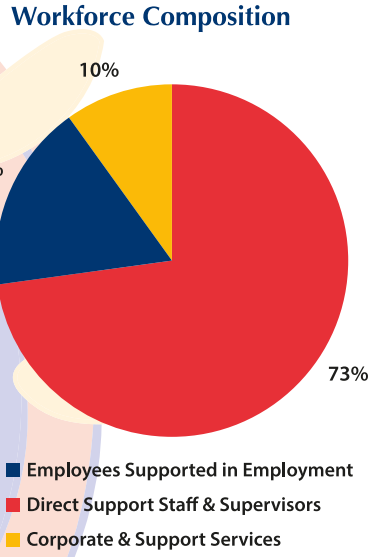
Workforce Demographics

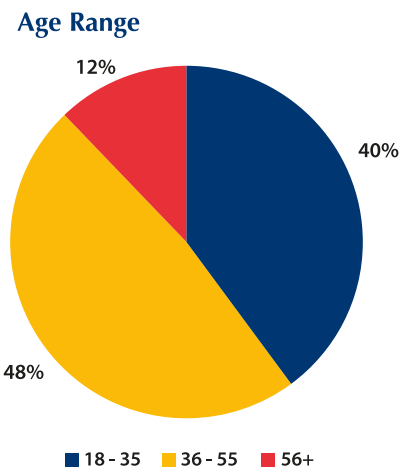
As at 30 June 2026











People, Culture and Compliance

Throughout the year, the People, Culture and Compliance team continued to strengthen Koomarri's organisational governance by supporting statutory reporting obligations, contributing to sector consultation, ensuring policies and procedures remain current, and supporting evidence-based oversight through regular internal reporting.

The team provides leadership and support across:

- Workforce planning, recruitment and onboarding
- Learning, development and workforce capability
- Human resources and industrial relations
- Work health and safety, risk management and wellbeing
- Quality assurance, auditing and continuous improvement
- NDIS Practice Standards compliance and safeguarding systems
- Organisational policy development and governance
- Regulatory reporting and statutory obligations





Workforce, Sector & Community Engagement

People, Culture and Compliance also continued to contribute beyond Koomarri through active participation in sector consultation, workforce development and industry engagement. These activities provided opportunities to share practical experience, remain informed about emerging sector trends and contribute to broader discussions affecting the disability workforce and sector.

Key contributions included:

- Contributed to National Disability Services' submission to the Fair Work Commission Gender Undervaluation Review regarding proposed classification structures.
- Participated in CIT's Industry Advisory Group, to support workforce development and strengthen connections between education and the disability sector.
- Participated in National Disability Services' Quality and Safeguarding Community of Practice meetings to support sector awareness, shared learning and continuous improvement.
- Participated in National Disability Services' Industrial Relations Reforms Community of Practice meetings to remain informed about sector developments and emerging workforce obligations.



Quality and Compliance

The 2025-2026 year saw continued growth in compliance and reporting obligations. Throughout the year, the team worked closely with Operations to monitor service quality, identify emerging risks and support safe and consistent service delivery.These activities included 7 internal audits, 17 site inspections, 9 positive behaviour support authorisation processes, monthly incident trend reporting, risk management activities, policy reviews, and follow-up on service users' plan requirements.

This work supported strong organisational governance and helped ensure Koomarri remained compliant with legislative, funding and regulatory requirements while continuing to deliver high-quality services to service users. Key compliance activities included:

- NDIS Practice Standards mid-term audit activities
- Labour Hire License renewal requirements
- Secure Local Jobs Code Certification renewal
- Workplace Gender Equality Agency reporting obligations
- Australian Bureau of Statistics survey reporting
- Review and update of 41 policies, procedures and organisational documents

Compliance Highlight

As part of the NDIS Quality and Safeguards Commission's targeted mealtime management campaign, Koomarri proactively responded to the Commission's voluntary request for information, met with a Commission delegate, and supported service users and guardians to participate directly in the Commission's on-site visit. The Commission's feedback was positive, with no concerns raised regarding Koomarri's practices and systems. This engagement provide an opportunity to demonstrate Koomarri's approach to safe and enjoyable meals and reinforced our commitment to transparency, safeguarding, continuous improvement and high-quality service delivery as a registered NDIS provider.

Workforce Capability

Workforce capability remained a key focus throughout the year, with ongoing investment in training and development to support safe, confidence and consistent practice.

A total of 536 training modules, sessions, and workshops were delivered during 2025–2026. Training covered areas including mental health and crisis support, dysphagia and choking first aid, PEG feeding and support, manual handling, and service user-specific support needs.

This investment in workforce capability supported employees to maintain and strengthen the knowledge, skills and confidence required to meet the needs of the people we support and contribute to safe, person-centered service delivery.



Dysphagia and Choking First Aid training with Victoria Oakden from Oakden Enterprises

Partners

We can't thank Kwik Kopy enough for the generosity, creativity, and dedication they have poured into Koomarri. The time, care, and expertise they invested in curating our refreshed brand identity gave our organisation a fresh sense of energy and direction as we move into our next chapter.

A special thank you to Emilio, whose pro bono design work has completely re-energised our brand and captured the heart of who we are, and to Geoff, whose ongoing printing support and partnership continue to help us bring our vision to life. Your passion for what you do and your genuine belief in our mission shine through in every detail of your work. We're incredibly proud to collaborate with such talented and authentic people who consistently go above and beyond. From all of us at Koomarri - thank you for your outstanding contribution and continued support.

Koomarri continues to work closely with a range of individuals, businesses and government and we would like to thank them all sincerely for their ongoing support:



- ACT Housing
- ACT Office of the Senior Practitioner
- Adore Tea
- Atomic Kitchen
- Beyond Bank
- Canberra Southern Cross Club
- Centre for Disability Employment Research and Practice
- Chartered Accountants
- Chifley Grocer
- City and Environment Directorate
- Clubs ACT
- Community Services Directorate
- Department of Health
- Department of Social Services
- Doma Hotel – Little National
- Eastlake Football Club
- Emilio Park
- Frank Knight
- George's @ Hyatt
- Get Growing
- Gizmos Café
- Goodies Junction
- Green Options
- Havelock Housing
- Hellenic Club



- Hotel Realm
- Hudson Mitre 10 Mitchell
- Kwik Kopy
- Marist College
- Mart Delicatessen
- Marymead CatholicCare Canberra
- National Disability Services
- Officeworks
- OPC
- Pharmacy Guild
- Programmed Facility Maintenance
- Raiders
- Relationships Australia
- Roundabout
- RSPCA
- Salvation Army
- Services Australia
- St Vincent De Paul
- The Tech Shed
- The Treasury
- University of Canberra
- University of Sydney Centre for Developmental Disability Studies
- Victoria Oakden
- VisualCare

ABN 38 599 467 782

DIRECTORS REPORT
FOR THE YEAR ENDED 30 JUNE 2026

The directors present their report, together with the financial statements, on the company for the year ended 30 June 2026.

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 Arabella Rohde

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 objective, 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 financially viable 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 objective 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.

DIRECTORS REPORT
FOR THE YEAR ENDED 30 JUNE 2026

Operating result

The surplus from ordinary activities before the gain/(loss) on the revaluation of land and buildings amounted to $4,235,756 (2025: deficit $451,224). This result includes an operating surplus of $549,786 from ordinary activities and a non-recurring surplus of $3,685,970 arising from the reversal of a backpay provision, as outlined later in this report.

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 2026, the total amount that members of the company are liable to contribute if the company is wound up is $260 (2025: $260).

Significant changes in the state of affairs

In 2022-2023, as part of its ongoing governance regime, Koomarri recognised a provision in relation to a potential underpayment associated with sleepover shift entitlements under the Social, Community, Home Care and Disability Services Award 2010 (SCHADS Award). The amount of this provision was further increased in the 2023-24 and 2024-25 financial years.

During the year ended 30 June 2026, Koomarri obtained further legal advice in light of recent court decisions and Fair Work Ombudsman rulings relating to the interpretation of sleepover shift entitlements under the SCHADS Award. The advice determined that there had been no non-compliance with the SCHADS Award in relation to the sleepover shifts previously reviewed and, accordingly, no underpayment liability existed. On this basis, the backpay provision of $3,685,970, substantially recognised in prior financial years with a smaller component recognised during the current financial year, was no longer required and was reversed during the financial year.

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

Following recent legislative changes to the National Disability Insurance Scheme, including measures intended to support scheme sustainability and control future expenditure, the company is assessing the potential impact on its operations and funding arrangements. The financial impact of these measures on Koomarri's results for the year ending 30 June 2027 cannot presently be determined with reasonable certainty.

There were no other 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.

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DIRECTORS REPORT
FOR THE YEAR ENDED 30 JUNE 2026

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 Axtec Ltd, Chairman Propic Pty Ltd, Member Goodwin Aged Care Services Property Asset and Finance Committee, Director Ricky Stuart Foundation, President ACT Division Property Council of Australia, National Board Member Property Council of Australia, Chairman Australian Foundation for Mental Health Research, President and Chairman Royal Canberra Golf Club and Member Canberra Cancerians Committee.

Name: Mr Andrew McCrossin
Title: Treasurer
Qualifications: BEc, LLM, FCA, CTA
Experience and expertise: Assistant Commissioner, Australian Taxation Office.

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

Name: Ms Arabella Rohde
Title: Director
Qualifications: BSc, MEnvEngSc, Grad Dip Planning and Env
Experience and expertise: Managing Director Datum Advisory, Director Raw Potential.

Company secretary

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

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 2026, 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	7
Mr Stephen Holmes	7	7
Ms Arabella Rohde	7	5

Held: represents the number of meetings held during the time the director held office.

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DIRECTORS REPORT
FOR THE YEAR ENDED 30 JUNE 2026

Insurance of officers
During the financial year, the company paid a premium of $13,190 (2025: $16,630) 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

28/9/26

Canberra

RSM Australia Partners

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AUDITOR'S INDEPENDENCE DECLARATION

As lead auditor for the audit of the financial report of Koomarri for the year ended 30 June 2026, 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

RSM AUSTRALIA PARTNERS

Canberra, Australian Capital Territory
Dated: 28 September 2026

RODNEY MILLER
Partner

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General information

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

Koomarri 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
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 28 September 2026. The directors have the power to amend and reissue the financial statements.

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STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2026 $	2025 $
Revenue		13,391,290	15,719,287
Other income		294,708	1,077,656
Total revenue	**3**	**13,685,998**	**16,796,943**
Brokerage cost		(339,591)	(1,050,059)
Contractor expenses		(181,640)	(422,724)
Employee benefits expenses		(7,295,977)	(13,669,276)
Insurance expenses		(430,923)	(547,454)
Depreciation and amortisation expense		(331,703)	(339,198)
Interest expense		(3,074)	(1,194)
Audit fee		(42,460)	(43,375)
Motor vehicle expenses		(54,793)	(89,387)
Other expenses	**4**	(770,081)	(1,085,500)
Total expenses		**(9,450,242)**	**(17,248,167)**
Surplus (deficit) before income tax expense		**4,235,756**	**(451,224)**
Income tax expense		-	-
Surplus (deficit) after income tax expense for the year		**4,235,756**	**(451,224)**
Revaluation	**7**	926,250	-
Other comprehensive income for the year, net of tax		**926,250**	**-**
Total comprehensive income (loss) for the year		**5,162,006**	**(451,224)**

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

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STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	Note	2026 $	2025 $
Current assets			
Cash and cash equivalents	5a	2,133,034	5,506,920
Short term investments	5b	4,509,327	-
Trade and other receivables	6	483,664	623,185
Prepayments		76,439	85,386
Total current assets		**7,202,464**	**6,215,491**
Non-current assets			
Property, plant and equipment	7	7,286,521	6,562,256
Intangible assets	8	-	61,152
Right-of-use assets	9	154,214	12,712
Total non-current assets		**7,440,735**	**6,636,120**
Total assets		**14,643,199**	**12,851,611**
Current liabilities			
Trade and other payables	10	723,681	787,144
Lease liabilities	11	33,360	15,020
Employee benefits	12	1,072,077	4,519,372
Total current liabilities		**1,829,118**	**5,321,536**
Non-current liabilities			
Lease liabilities	11	122,000	-
Total non-current liabilities		**122,000**	**-**
Total liabilities		**1,951,118**	**5,321,536**
Net assets		**12,692,081**	**7,530,075**
Equity			
Retained earnings		6,439,691	2,203,935
Revaluation reserve		6,252,390	5,326,140
Total equity		**12,692,081**	**7,530,075**

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

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STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2026

	Retained Earnings $	Revaluation Reserve $	Total Equity $
Balance at 1 July 2024	**2,655,159**	**5,326,140**	**7,981,299**
Deficit after income tax expense for the year	(451,224)	-	(451,224)
Other comprehensive income for the year	-	-	-
Total comprehensive loss for the year	(451,224)	-	(451,224)
Balance at 30 June 2025	**2,203,935**	**5,326,140**	**7,530,075**
Surplus after income tax expense for the year	4,235,756	-	4,235,756
Other comprehensive income for the year	-	926,250	926,250
Total comprehensive income for the year	4,235,756	926,250	5,162,006
Balance at 30 June 2026	**6,439,691**	**6,252,390**	**12,692,081**

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

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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2026 $	2025 $
Cash flows from operating activities			
Receipts from members and customers		13,829,352	16,375,657
Payments to suppliers and employees		(12,750,556)	(17,250,006)
		1,078,796	(874,349)
Interest received		117,992	168,736
Interest paid on lease liabilities		(3,074)	(1,194)
Net cash from (used in) operating activities		**1,193,714**	**(706,807)**
Cash flows from investing activities			
Investment in short term deposit		(4,509,327)	-
Payments for property, plant and equipment		(23,871)	(11,877)
Proceeds from sale of property, plant and equipment		9,220	150,033
Net cash (used in) from investing activities		**(4,523,978)**	**138,156**
Cash flows from financing activities			
Repayment of lease liabilities		(43,622)	(49,214)
Net cash used in financing activities		**(43,622)**	**(49,214)**
Decrease in cash and cash equivalents		(3,373,886)	(617,865)
Cash and cash equivalents at the beginning of the financial year		5,506,920	6,124,785
Cash and cash equivalents at the end of the financial year	**5a**	**2,133,034**	**5,506,920**

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 2026

NOTE 1. MATERIAL 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.

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 2026

NOTE 1. MATERIAL 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 2026

NOTE 1. MATERIAL 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 reverse 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. Deprecation 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:

Class of fixed asset	***Depreciation Rate***
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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2026

NOTE 1. MATERIAL ACCOUNTING POLICIES (CONTINUED)

costs incurred, and, except where included in the cost of inventories, an estimate of costs expected to be 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 company 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 company 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 company'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 company’s leases relate primarily to motor vehicles. Incremental borrowing rate used by the company at the date of initial application is 6.17%.

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 2026

NOTE 1. MATERIAL 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.

NOTE 2. 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 2026

NOTE 2. CRITICAL ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS (CONTINUED)

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 - backpay provision
Koomarri previously recognised a provision in relation to a potential underpayment associated with sleepover shift entitlements under the Social, Community, Home Care and Disability Services Award 2010 (SCHADS Award).

During the year ended 30 June 2026, Koomarri obtained further legal advice in light of recent court decisions and Fair Work Ombudsman rulings relating to the interpretation of sleepover shift entitlements under the SCHADS Award. The advice determined that there had been no non-compliance with the SCHADS Award in relation to the sleepover shifts previously reviewed and, accordingly, no underpayment liability existed. On this basis, the backpay provision substantially recognised in prior financial years with a smaller component recognised during the current financial year, was no longer required and was reversed during the financial year.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

	2026 $	2025 $
NOTE 3. REVENUE		
Revenue from continuing operations		
Commercial sales	623,133	958,850
Government grants	89,650	273,714
Funding – NDIS	12,678,507	14,486,723
	13,391,290	**15,719,287**
Other revenue		
Net gain on disposal of property, plant and equipment	9,220	150,033
Interest income	171,687	159,458
Donations	32,589	31,120
Other income	81,212	737,045
	294,708	**1,077,656**
	13,685,998	**16,796,943**

	2026 $	2025 $
NOTE 4. OTHER EXPENSES		
Property related	170,049	213,924
IT	275,850	338,731
Utilities	89,045	95,440
Consultancy fees	33,811	253,151
Miscellaneous	201,326	184,254
	770,081	**1,085,500**

	2026 $	2025 $
NOTE 5a. CASH AND CASH EQUIVALENTS		
Cash on hand	900	900
Cash at bank	2,132,134	5,506,020
	2,133,034	**5,506,920**

As at 30 June 2026, Koomarri had an unused loan facility of $60,000.

	2026 $	2025 $
NOTE 5b. SHORT TERM INVESTMENTS		
Short term investments	4,509,327	-
	4,509,327	**-**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2026

	2026 $	2025 $
NOTE 6. TRADE AND OTHER RECEIVABLES		
Trade receivables	281,583	165,235
Provision for doubtful debts	(49,095)	(8,720)
Accrued income	246,467	461,961
Other receivables	4,709	4,709
	483,664	**623,185**

	2026 $	2025 $
NOTE 7. PROPERTY, PLANT AND EQUIPMENT		
Land and Buildings - at fair value	7,170,000	7,200,002
Less: Accumulated depreciation	-	(787,500)
	7,170,000	**6,412,502**
Plant and equipment - at cost	1,124,176	1,114,396
Less: Accumulated depreciation	(1,022,647)	(973,233)
	101,529	**141,163**
Motor vehicles - at cost	27,727	37,273
Less: Accumulated depreciation	(12,735)	(28,682)
	14,992	**8,591**
Total Property, plant and equipment	**7,286,521**	**6,562,256**

Asset Revaluations
A valuation of land and buildings was undertaken by an independent valuer as at 30 June 2026.

Where appropriate, the value was based on the depreciated replacement cost. Title to the land is held via concessional leases. 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 within the concessional leases.

As a result of the valuation, the company recognised an increase in revaluation reserve of $926,250 in other comprehensive income during the year.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2026

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	6,412,502	141,163	8,591	6,562,256
Additions	-	9,781	14,090	23,871
Depreciation expense	(168,752)	(49,415)	(7,689)	(225,856)
Revaluation	926,250	-	-	926,250
Disposals - Net	-	-	-	-
Carrying amount at the end of year	**7,170,000**	**101,529**	**14,992**	**7,286,521**

During FY 2024-2025, Koomarri's property in Queanbeyan, NSW ,with a nil written down value was transferred to Karabar Housing Cooperative Ltd.

	2026 $	2025 $
NOTE 8. INTANGIBLE ASSETS		
Computer software at cost	824,933	824,933
Less: Accumulation amortisation	(824,933)	(763,781)
	-	**61,152**

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

Opening balance	61,152	135,884
Amortisation expense	(61,152)	(74,732)
	-	**61,152**

	2026 $	2025 $
NOTE 9. RIGHT-OF-USE ASSETS		
Motor vehicles - right-of-use assets at cost	193,396	244,826
Less: Accumulation amortisation	(39,182)	(232,114)
	154,214	**12,712**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2026

	2026 $	2025 $
NOTE 10. TRADE AND OTHER PAYABLES		
Trade payables	29,368	11,009
GST payable	3,963	4,238
Accrued expenses	435,024	285,689
Other payables	255,326	486,208
	723,681	**787,144**

	2026 $	2025 $
NOTE 11. LEASE LIABILITIES		
Current	33,360	15,020
Non-current	122,000	-
	155,360	**15,020**

	2026 $	2025 $
NOTE 12. EMPLOYEE BENEFITS		
CURRENT		
Employee benefits – annual leave	1,044,532	939,173
Employee benefits – long service leave	27,545	26,938
Provision for backpay	-	3,553,261
	1,072,077	**4,519,372**

NOTE 13. CONTINGENCIES

The company had no contingent liabilities as at 30 June 2026 and 30 June 2025.

NOTE 14. KEY MANAGEMENT PERSONNEL DISCLOSURES

Directors
The Directors are not entitled to any remuneration or retirement benefits for their services.

Key management personnel
The aggregate compensation made to key management personnel of the company is set out below:

	2026 $	2025 $
Key management personnel compensation	778,238	953,794

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

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:

	2026 $	2025 $
Audit and non-audit services - RSM Australia Partners		
Audit of the financial statements	39,900	39,700
Acquittal of grant agreement	2,000	3,000
Other services	3,613	35,018

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 Corporations 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 2026, the number of members was 26 (2025: 26).

NOTE 18. EVENTS AFTER THE REPORTING PERIOD

No matter or circumstance has arisen since 30 June 2026 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 Corporations 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 2026 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

Canberra

28/9/24

RSM Australia Partners

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INDEPENDENT AUDITOR'S REPORT
To the Members of Koomarri

Opinion
We have audited the financial report of Koomarri (the Company), which comprises the statement of financial position as at 30 June 2026, 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 material 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 2026 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 2026 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.

RSM

RSM AUSTRALIA PARTNERS

RODNEY MILLER
Partner

Canberra, Australian Capital Territory
Dated: 28 September 2026


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KOOMARRI CENTRE
WARNING