KOOMARRI

ANNUAL REPORT 2024-2025

2025



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. 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 2024–25 financial year required a disciplined focus on prudent fiscal management to safeguard Koomarri's long-term sustainability and ensure the continuity of our core services. In pursuing this objective, the Board made the difficult but necessary decision to close two long-standing service lines. We worked closely with participants and staff to support smooth transitions, maintaining continuity of care and familiar supports wherever possible.

Across the disability sector, we continue to face significant pressures arising from the government's focus on the financial sustainability of the NDIS and the urgent need for reform. Rising operating costs that are largely beyond providers' control have further compounded these challenges, making careful financial management essential.

During the year, we also continued to address an underpayment matter relating to the interpretation of a residential staff shift provision under the SCHADS Award. Recently, the Federal Court of Australia delivered a separate ruling on the interpretation of the sleepover clause, finding the relevant provisions to be ambiguous and highlighting "uncertainties in the FWO interpretation of clause 25.4." The Court concluded that sleepovers represent discrete periods of time rather than part of a continuous shift. The Fair Work Commission has since lodged an appeal, which has delayed any immediate action Koomarri can take.

At the national level, the year was marked by changes in leadership, with the appointment of the Hon. Mark Butler MP as Minister for Health, Disability and Ageing, and Senator the Hon. Jenny McAllister as Minister for the NDIS. We acknowledge the government's challenge in ensuring the long-term sustainability of the Scheme, with growth targets revised from 8 per cent to between 3 and 6 per cent. While we recognise the need for fiscal restraint, we strongly urge that reforms do not come at the expense of quality support for the most vulnerable members of our community.

As a values-led organisation, we remain steadfast in our commitment to delivering high-quality care and will continue to make any difficult but necessary decisions required to ensure our longevity and service to the community in the face of ongoing NDIS reforms.

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 Director Stephen Holmes for their continued contributions, and warmly welcome Arabella Rhode as our newest Director. I also wish to acknowledge and thank former director Stephanie Males, who recently retired, for her counsel and commitment during her tenure.

On behalf of the Board, I thank our CEO, Nadine Stephen, and the entire Koomarri team for their professionalism, dedication, and relentless focus on quality support. Finally, I acknowledge the service users, families, and carers who are at the heart of everything we do. Your trust, engagement, and partnership ensure Koomarri continues to live its values and purpose each day.

James Service AM
Chairman

CEO Report



The 2024–25 financial year has been one of consolidation and financial diligence. As highlighted in last year's report, since the introduction of the NDIS more than a decade ago, Koomarri has faced persistent challenges in recovering the full cost of service delivery.

This year we sadly farewelled several long-standing services and properties, including our Garden Maintenance and Cut Cloth businesses, one-to-one community supports, and Davis House. These decisions were not made lightly. They reflect the need to align as closely as possible with the current funding model while ensuring we can continue to serve future generations of Canberrans. The closure of these legacy services required significant transitions for both staff and clients. I want to acknowledge the resilience, understanding, and generosity shown by all involved during this difficult process. Such decisions are never easy, but they have been made with a clear focus on strengthening Koomarri's future.

While much of this year has centered on financial sustainability and transition, our commitment to innovation and growth remains steadfast. Our customised employment program continues to deliver excellent outcomes, and we are expanding our school-to-work transition supports to give young people with disability the strongest possible start in life. With the federal government signalling reform to Disability Employment Services, we will continue to advocate for evidence-based approaches that reflect the success we see every day in our employment supports.

We have also continued to invest in systems that will enhance service quality and efficiency. This year saw the introduction of Visual Care, a new IT system that is improving how we deliver and monitor supports, alongside a partnership with a new IT provider OPC to ensure reliable infrastructure into the future. These initiatives form part of our broader commitment to building a responsive, efficient, and future-focused organisation.

Our work is strengthened by the generosity of our donors, partners, and community. I particularly wish to thank Beyond Bank and all who contributed to fundraising efforts this year, your support makes a tangible difference in the lives of the people we serve. We are equally grateful to our community and business partners, whose contributions are highlighted throughout this report.

Koomarri's Board continues to provide excellent governance, strategic direction, and financial oversight. I am grateful for their counsel and support. I remain privileged to lead such a committed, competent, and compassionate workforce. To every staff member, thank you for your contribution in another year of change. To the people and families we support, thank you for your generosity in allowing us to share in your lives.

Nadine Stephen
Chief Executive Officer

Who we are

Koomarri is a leading provider of supports for people with intellectual disability across the ACT and surrounding region. For almost 75 years, we have been deeply connected to our local community, helping individuals and their families to achieve their life goals and live with dignity, purpose and inclusion.

Through strong relationships and a values-led approach, we facilitate people to actively belong and contribute across various life areas including employment, accommodation, and social supports. We pride ourselves on being a grassroots organisation that has deep connections with our local community. We work closely with individuals, local business, government and experts in disability to enable people to achieve their life goals, dreams and aspirations.



VALE – Professor Douglas Boer

It was with a deep sense of sadness and loss that Koomarri learned of the passing of Professor Douglas Boer late in the year. Professor Boer was a key partner and friend of Koomarri for almost 13 years, providing invaluable clinical education, advice and practical support for many of our clients and staff.

We will remember his genuine care and compassion for people and for his outstanding clinical brilliance and mentorship. Professor Boer made an exceptional contribution to so many people around the world and the impact of his work is far reaching and will be long lasting.

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 Axiom Properties Ltd, Chairman Peet Alkimos Pty Ltd, Chairman Propic Pty Ltd, Member Goodwin Aged Care Services Property Asset and Finance 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 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 joined the Board in early April and 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.

Stephanie Males

Stephanie 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. Stephanie resigned from the Board in early 2025, we thank her for all of her support, advice and guidance and wish her all the best.

Supported Accommodation

Since the 1960s, Koomarri has delivered supported accommodation services in the ACT. We partner closely with residents, families, and guardians to provide safe and supportive homes that encourage independence and wellbeing. Operating under a family-governed, person-centred active support model, our services focus on empowering individuals to build skills and live as independently as possible.

Staff are engaged in consultation with families and are trained to provide high-quality support under the National Disability Services Standards and Practice Standards. Beyond personal care, our team enables community engagement, skills development, and participation in recreational and cultural activities. We maintain strong collaborative relationships with other providers across Canberra, ensuring our service users benefit from a wide network of opportunities and experiences.



Support Coordination

At Koomarri a Support Coordinator is more than just someone who helps manage NDIS plans. They are a trusted guide, advocate, and compassionate partner in your journey.

They take the time to truly understand who you are, your goals, challenges, strengths, and dreams. With that understanding, they help you:

- Navigate the NDIS and make the most of your funding
- Connect with the right services that suit your individual needs
- Build your confidence and independence

  Stand by you during difficult times, celebrating your wins and helping you through setbacks
- Listen without judgment, and support you as a whole person, not just a plan

A Koomarri Support Coordinator is someone who sees your potential, believes in your choices, and works alongside you. They're not just part of your support team; they're someone you can trust, laugh with, and rely on when life gets tough.

It's been a busy year, welcoming a new support coordinator to the team.

We have many successes with gaining SIL funding, employment, allied health support and other social and community activities for our participants.



Employment supports

Supporting people with disability to find meaningful and socially valued employment has been central to Koomarri since our inception. Employment plays a vital role in reducing social isolation, enhancing self-esteem, and fostering economic and social contribution.

We recognise the barriers that many people face in securing work, and we provide tailored support at every stage of the journey — from skills development and employer engagement through to ongoing post-placement support. Our approach offers a diverse range of options, from supported employment to open market positions, with each pathway designed to meet the unique aspirations and needs of the individual.

Business Capability

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:

- Australian Maritime Safety Authority
- Transport Canberra and City Services
- Department of Health
- ACT Health
- Services Australia
- The Treasury

Customised employment

Instead of competing for advertised jobs in the open labour market, Koomarri uses customised employment strategies to support people with disability to create opportunities that suit their unique skill set and support needs. This means we look for and negotiate individualised employment opportunities that meet the needs of employees and employers. We provide the long term support that is necessary to be successful in the role.

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.

Our customised employment program, operating since 2017 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.

The first step in the approach is to undertake a process of 'Discovering Personal Genius'. During this stage we work to gain an understanding of an individual's unique skills, talents, interests, networks and associated opportunities, through observation and shared activities. From this we are able to identify vocational themes and develop a list of appropriate employers or potential business ideas and also discuss the development of a visual resume. The participants engage in initial work experience placements across a diverse range of roles with the end goal on gaining and maintaining paid employment.

Local businesses have been very supportive of this program as it has not only enabled the employment of people with disability but also creates more inclusive and rich work environments with active support from Koomarri staff who are on hand at all times.

We would like to sincerely thank all our work experience partners and the following business for offering ongoing employment:

The Hotel Relm, DOMA Hotel – Little National Captial, The Pharmacy Guild, University of Canberra, Get Growing, Shampooch and Sunday in Canberra Cafe.

Hayden Smith – Beyond Bank – Work Experience in Administration

Hayden Smith has been part of the Customised Employment Program since 2018. Over this time, he has demonstrated reliability, professionalism, and a willingness to learn new skills across a range of work experiences. Hayden is currently employed as a Supported Employee at UC and also works casually at the Treasury Building. In March 2025, Hayden undertook a 10-week work experience placement at Beyond Bank. Throughout his time there, he presented himself in professional attire, maintained a positive outlook, and carried out tasks to a high standard. He also successfully completed the organisation's online induction course, which strengthened his digital literacy and gave him valuable exposure to business expectations. On his final shift at Beyond Bank, Hayden's contribution was formally acknowledged. He was presented with a Work Experience Certificate by Beyond Banks Director and Chief Risk Officer Brad Markwart, and Community Development Manager, David Taylor, recognising his achievements and commitment throughout the placement.



Amelia (Milly) Whitehead – The Pharmacy Guild – Paid Administrative Assistant

Amelia (Milly) Whitehead joined the Customised Employment Program in 2024 with a positive attitude and a strong commitment to securing meaningful employment. During this time, she completed a work experience placement at AEON Academy, assisting with the after-school care program. While Milly engaged well and demonstrated her abilities, paid employment was not offered due to business requirements. In 2025, The Pharmacy Guild of Australia (TPG) expressed interest in providing a work experience opportunity to one of our participants. Milly was one of three participants invited to attend an authentic job interview. She arrived well-prepared, presented herself professionally, and was successful in securing the placement. Milly went on to complete a 10-week work experience at TPG, consistently showcasing her skills, reliability, and positive attitude. As a result of her strong performance, TPG offered her supported paid employment in partnership with Koomarri. Milly now works one day per week and continues to develop her workplace skills with the goal of building greater independence in her role.



Samuel Fogarty – Mart Delicatessen – Work Experience in Retail and Hospitality

At Koomarri, we believe in creating meaningful opportunities that allow individuals to thrive, grow, and feel a deep sense of purpose. For Samuel Fogarty, this past year has marked a remarkable chapter in his journey toward employment, confidence, and independence.

Samuel (Sam) Fogarty joined the Customised Employment Program with a clear goal to secure employment in a role that offers structure, routine, and the opportunity to grow. With interests in administrative, retail, and warehouse roles, Sam has shown great flexibility and determination in exploring different pathways to work.

Samuel known to many simply as Sam is currently completing a supported work experience placement at Mart Delicatessen in Fyshwick, and his story has been one of quiet determination, personal growth, and newfound joy. From the moment Sam joined the team at Mart Delicatessen, his natural strengths began

to shine. Whether he's assisting with stock handling in the back room or helping organise deliveries, Sam brings a calm focus and strong work ethic to everything he does. His tasks may seem routine to some but for Sam, they are a source of pride and structure, aligned perfectly with his love for routine and clear, visual workflows.

Sam is supported by a caring team from Koomarri at the Delicatessen who value his contribution and treat him as an integral part of the workplace. With their support, and ongoing guidance from his employment coach, Sam is developing new skills every day. This work experience has become more than just a placement; it's a pathway toward the full-time job Sam dreams of working five days a week in a role that he finds both meaningful and enjoyable. Sam's passion for administrative tasks, his attention to detail, and his willingness to learn are all traits that have found a perfect home at Mart Delicatessen.



Outside of work, Sam continues to follow a structured daily routine with support from his dedicated support staff and family. His deep love of military history and visits to the Australian War Memorial remain an important part of his life, as does his goal of becoming more independent with travel. He's even working on learning to type without looking at the keyboard a small step that reflects his ever-growing drive to improve. Sam's journey is made possible through the collaboration of many his support team, his loving family, and of course, workplaces like Mart Delicatessen that see beyond disability to recognise talent, dedication, and potential.

At Koomarri, we are proud to walk alongside Sam on this path, and we look forward to celebrating many more milestones with him in the years to come.

Skills Development and Community Engagement

Koomarri provides a range of group-based programs and skills development opportunities designed to enhance independence, build capacity, and foster community connections. These programs include daily living skills, vocational training, and participation in meaningful social and recreational activities. Through structured supports and inclusive opportunities, we empower people with intellectual disability to develop confidence, broaden their experiences, and strengthen their sense of belonging within the wider community.

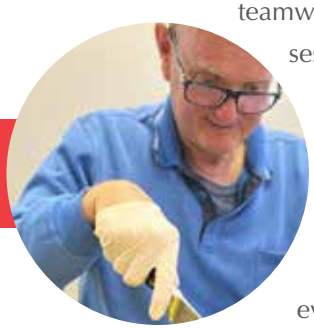
Supporting people to build independence, develop friendships, and connect with their community continues to be central to our group programs. Each term offers a variety of themed activities delivered at our Phillip site and out in the community. From cultural events and local outings to nature-based activities, participants enjoy rich experiences that promote inclusion and fun.

A key changes this year was the relocation of all group supports from the Belconnen site to the Phillip site in April. The move has provided a fresh setting where participants feel supported, included, and inspired.

Our programs highlight the strengths and interests of every individual. Through cooking, art, music, technology, stitch, and gender-based groups, participants are supported to learn new skills, explore creativity, and form meaningful connections.

Cooking

Cooking sessions continue to be well-loved, combining practical learning with fun. Participants prepare simple, healthy meals while focusing on kitchen safety, teamwork, and independence. Each session concludes with everyone enjoying the meal they created together, followed by organising and cleaning up as a group. This final step reinforces responsibility, cooperation, and everyday life skills.



Kenny thoroughly enjoyed the fruits of his hard work during a recent Cooking Class. Working together with his peers, he prepared a delicious meal while practicing kitchen safety, teamwork, and independence. After all the effort, Kenny was delighted to sit down and enjoy the meal he had created, celebrating his achievement and the collaborative spirit of the class. Their peers, celebrating their achievement and the collaborative spirit of the class.

Women's Group

The Women's Group provides a supportive and empowering space for women to connect. Weekly sessions include creative projects, exercise, wellbeing activities, and community outings. The group continues to foster friendships and self-confidence in a safe environment.



Carol from the Women's Group enjoyed a lovely outing to the café at the Australian Mint. She savored her morning tea while taking in the surroundings and shared a relaxed, social experience with other participants. Afterward, she explored the Australian Mint, learning about the exhibits and enjoying the interactive displays.

The outing offered a fun opportunity to connect, create happy memories, and enjoy time out in the community before returning to the Phillip site.

Information Technology

The IT program gives participants the chance to develop digital skills at their own pace. From learning the basics of computer use to more advanced applications, classes help individuals build confidence and independence in navigating technology for daily life, learning, and communication.



Chris and Craig actively participated in IT Class this year, exploring digital skills with guidance from staff. They practiced navigating applications, using online tools, and building confidence in technology for daily life. Both enjoyed working together, supporting each other's learning, and celebrating their progress as they developed new IT skills in a fun and inclusive environment.

Stitch Club

In previous years we offered a Sewing Class, but this year the program was expanded and reintroduced as Stitch Club to give participants a broader creative experience.



Stitch Club now includes sewing, knitting, crochet, patchwork, and other fabric-based crafts. With adaptive tools and tailored support, participants explore new techniques, express creativity, and take pride in the items they make. The change has been warmly welcomed, with Stitch Club becoming a highlight of the program schedule.

Justine showcased her creativity and patience by making a beautiful tote bag during Stitch Club. Using a combination of loom weaving and stitch techniques, she carefully crafted each part of the bag. In one photo, she is putting the final touches on her creation, and

in another, the finished tote bag is proudly displayed. Justine's work reflects her skill, determination, and pride in producing something unique with her own hands.

Creative Class

Creative Class remains a popular space for participants to engage in painting, craft, and other creative activities. Each session is guided by participant input, supporting confidence, expression, and social inclusion.



Sandra enjoyed a creative session in Creative Class, working on an art project with guidance from staff member Regen. With support and encouragement, she experimented with colours and techniques, bringing her unique ideas to life. The session allowed Sandra to express herself artistically while building confidence and enjoying the process of creating something personal and meaningful.

Music Class

Koomarri hosts a weekly class every Friday at our Phillip location, aimed at encouraging participants to engage with music. Through exploration of diverse genres and instruments from various cultures, participants are supported by instructor to play instruments, and create music together. This program offers participants the chance to express themselves creatively, enhance coordination, improve focus, foster social interactions, and build confidence. It provides a fun, inclusive, and dynamic environment that participants can look forward to each week.

Men's Group



Introduced this year, the Men's Group provides an inclusive space for men to build friendships, share experiences, and engage in hands-on projects and outings. The group has quickly become a valued program where teamwork and social connection are central.

On a sunny but windy day at Eddison Park, Greg joined his mates from the Men's Group for a fun Nerf gun activity. Staff member Alistair first demonstrated how to aim and shoot, giving Greg the confidence to try it himself. Despite the wind making it tricky to hit the target, Greg enthusiastically practiced his skills, showing determination and enjoying the friendly competition with his peers. His persistence and teamwork highlighted the fun and social aspects of the group.



Our People, Culture and Compliance Team

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

- Recruitment and on boarding
- Coordination and delivery of induction and training
- General HR and Industrial Relations support and advice
- Quality management and compliance reporting
- Workplace Gender Equality Reporting
- Conducting internal audits and investigations
- Work, health and safety and risk management
- Quality and safeguards practice standard guidance and advice
- Positive Behaviour Support compliance systems, restrictive practice authorisation and reporting

During the 2024 – 2025 year, our People, Culture and Compliance team:

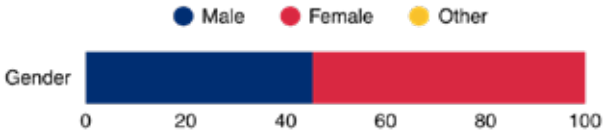
- Onboarded 33 new employees
- Coordinated and/or delivered the completion of over 300 training courses
- Review and/or developed 25 policies, procedures, and documents
- Conducted 4 internal audits and 9 WHS inspections
- Completed external audits and certification processes for the NDIS Practice Standards, Workplace Gender Equality Reporting, Labour Hire License re newal and Secure Local Jobs Certification.

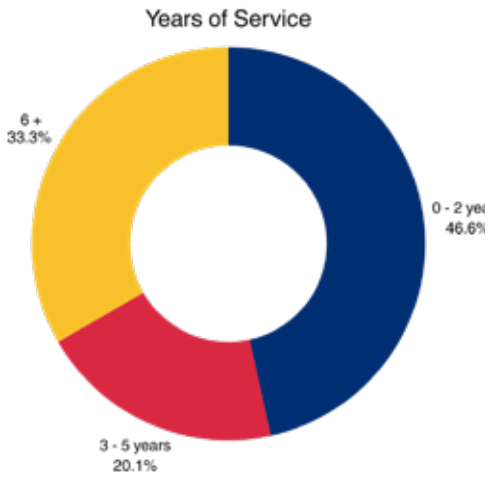


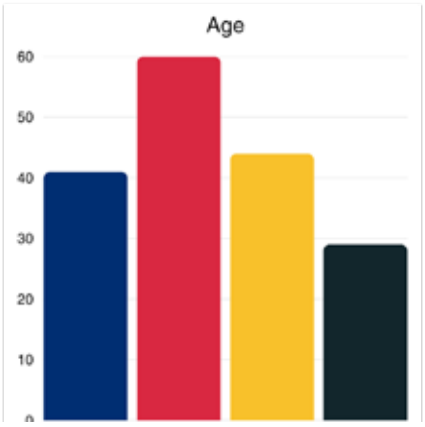
Our Workforce

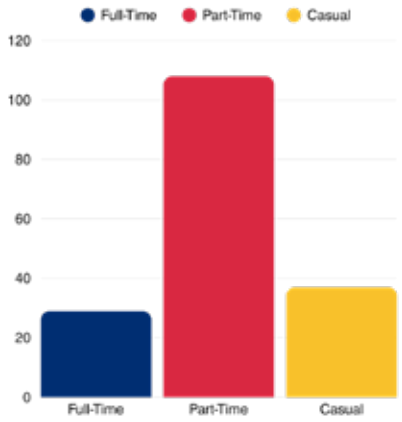
Over the past year, Koomarri's workforce has demonstrated their commitment to high-quality and consistent services for the people we support. While navigating significant change, our teams have continued to adapt and respond to the evolving needs of both employees and service users, with a strong focus on fostering work-life balance and meeting service demands.

These changes have required flexibility, dedication, and collaborative effort across the organisation. We thank our employees and service users for their resilience and support in helping us achieve positive and consistent service delivery.









Quality, Compliance and Practice

The 2024 – 2025 year saw a continued increase in compliance reporting requirements. In our continuous efforts to minimise the administrative burden of reporting while ensuring we meet all legislative obligations, our team engaged with the ACT Senior Practitioner with the aim to increase authorisation of plans for our service users. The ACT Senior Practitioner delivered targeted training to our leadership team in February 2025 with a focus on legislative compliance for Positive Behaviour Support Plans.

This training reinforced our commitment to best practice and supported stronger alignment with regulatory expectations. Throughout the year, the People, Culture and Compliance team, in collaboration with Operations, significantly increased engagement with guardians and practitioners during the planning, review, and implementation of Positive Behaviour Support Plans. These strengthened partnerships have led to measurable improvements in both plan authorisation rates and successful implementation outcomes.

Supporting New Systems

The implementation of a new Client Management and Rostering System marked a significant step forward in modernising and streamlining our operational processes. The People, Culture and Compliance team played a key role in understanding the system's capabilities and identifying how its features could best be utilised to support compliance monitoring, enhance service user record management, and improve rostering practices aligned with payroll requirements. This collaborative effort has established a strong foundation for more efficient and effective workflows across the organisation. The next phase of the rollout will include integrating our incident management system into the new platform. This integration will enable faster incident reporting and response, clearer visibility of incident status and trends, and improved data analysis to inform ongoing practice improvements.



Partners

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 Health	Isabella Plains Early Childhood School
ACT Housing	Kwik Kopy
ACT NoWaste	Lanyon Vikings
ACT Office of the Senior Practitioner	Little Hands OT
Atomic Kitchen	Looking for Gamers
Australian Maritime Safety Authority	Malaganis Edwards Johnson
Beyond Bank	Marist College
BMS Music Academy	Mart Delicatessen
Canberra Southern Cross Club	Marymead CatholicCare Canberra
Centre for Disability Employment Research and Practice	Microne Glass
Chartered Accountants	National Disability Services
Chifley Grocer	National Zoo and Aquarium
Clubs ACT	Nexus
Coffers Cafe	Officeworks
Community Services Directorate	OPC
RFG Dentistry	Pharmacy Guild
Department of Health	Programmed Facility Maintenance
Department of Social Services	Questacon
Discovery Café	Raiders
Doma Hotel – Little National	Rascal Treats
Eastlake Football Club	Relationships Australia
Emilio Park	Roundabout
Etrainu Pty Ltd	RSPCA
Frank Knight	Services Australia
Fyshwick Laundry	Shampooch
George's @ Hyatt	The Bottle O
Get Growing	The Tech Shed
Gizmos Café	The Treasury
Goodies Junction	Toyota
Goodwin	Transport Canberra and City Services
Green Option	University of Canberra

KOOMARRI LIMITED

ABN 38 599 467 782

Financial Report - 30 June 2025

KOOMARRI LIMITED
ABN 38 599 467 782

DIRECTORS REPORT
FOR THE YEAR ENDED 30 JUNE 2025

The directors present their report, together with the financial statements, on the company for the year ended 30 June 2025.

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 (Resigned 5 March 2025)
Ms Arabella Rhode

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.

KOOMARRI LIMITED
ABN 38 599 467 782

DIRECTORS REPORT
FOR THE YEAR ENDED 30 JUNE 2025

Operating result
The deficit from ordinary activities amounted to $451,224 (2024: deficit $2,314,960).

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 2025, the total amount that members of the company are liable to contribute if the company is wound up is $260 (2024: $260).

Significant changes in the state of affairs
There are no significant changes in the state of affairs of the company during the financial year.

Matters subsequent to the end of the financial year
The Federal Court decision in Just Jats P/L v FWO was handed down on 8 July 2025 - namely post balance date. This decision is disclosed in the Financial Statements, and we also disclose how we are treating the decision's impact on the backpay provision.

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

Likely developments and expected results of operations
In 2022-2023, 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 accountants to assist with the quantification of the potential underpayment and revised its practices in connection with sleepover shifts effective from 1 July 2023.

Based on the advice from the accounting firm conducting the quantification work, this provision is maintained in the accounting records at $3,553,261 as at 30 June 2025.

Recently, the Federal Court of Australia handed down a decision in a separate matter which looked at the interpretation of the sleepover clause in the SCHADS Award. In its decision, the Federal Court found that the text of the sleepover clauses in the SCHADS Award are not definitive. Further, the judge stated there were uncertainties in the FWO interpretation of clause 25.4" and favoured "the conclusion that sleepovers are separate and distinct periods of time that do not form part of a shift". The Fair Work Commission has lodged an appeal in respect of this decision. The decision of the Federal Court of Australia is of direct relevance to the provision for underpayment which is maintained in the Statement of Financial Position of Koomarri at 30 June 2025, and if upheld on appeal may mean that the provision maintained by Koomarri is overstated. Koomarri will await the decision of the Full Federal Court of Australia on appeal before it takes any action in relation to the underpayment provision.

Environmental regulations
The company is not subject to any significant environmental regulations.

KOOMARRI LIMITED
ABN 38 599 467 782

DIRECTORS REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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 Axiom Properties Ltd, Chairman Peet Alkimos Pty Ltd, Chairman Propic Pty Ltd, Member Goodwin Aged Care Services Property Asset and Finance Committee, Director Ricky Stuart Foundation, Chairman Australian Foundation for Mental Health Research, President 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 Stephanie Males (Resigned 5 March 2025)
Title:	Director
Qualifications:	BComm, MComm Law, MAICD
Experience and expertise:	Senior Executive and Independent Board Member.
Name:	Ms Arabella Rhode
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.
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KOOMARRI LIMITED
ABN 38 599 467 782

DIRECTORS REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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 2025, and the number of meetings attended by each director were:

	Directors' Meetings	
	Number of meetings eligible to attend	Number attended
Mr James Service AM	6	6
Mr Andrew McCrossin	6	6
Mr Stephen Holmes	6	6
Ms Stephanie Males	4	4
Ms Arabella Rhode	6	6

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

Insurance of officers
During the financial year, the company paid a premium of $16,630 (2024: $15,780) 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

Canberra 26/9/25

RSM Australia Partners

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GPO Box 200 Canberra ACT 2601

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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 2025, 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: 26 September 2025

RODNEY MILLER
Partner

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KOOMARRI LIMITED
ABN 38 599 467 782

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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 26 September 2025. 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 2025

	Note	2025 $	2024 $
Revenue from ordinary activities		15,719,287	20,166,110
Other income		1,077,656	321,121
Total revenue	**3**	**16,796,943**	**20,487,231**
Brokerage costs		(1,050,059)	(2,173,728)
Contractor expenses		(422,724)	(503,489)
Employee benefits expenses		(13,669,276)	(17,451,800)
Insurance expenses		(547,454)	(518,283)
Depreciation and amortisation expense		(339,198)	(349,483)
Interest expense		(1,194)	(2,215)
Audit fee		(43,375)	(49,190)
Motor vehicle expenses		(89,387)	(114,777)
Other expenses	**4**	(1,085,500)	(1,639,226)
Total expenses		**(17,248,167)**	**(22,802,191)**
Deficit before income tax expense		**(451,224)**	**(2,314,960)**
Income tax expense		-	-
Deficit after income tax expense for the year		**(451,224)**	**(2,314,960)**
Other comprehensive income for the year, net of tax		**-**	**-**
Total comprehensive loss for the year		**(451,224)**	**(2,314,960)**

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 2025

	Note	2025 $	2024 $
Current assets			
Cash and cash equivalents	**5**	5,506,920	6,124,785
Trade and other receivables	**6**	623,185	1,283,315
Prepayments		85,386	116,990
Total current assets		**6,215,491**	**7,525,090**
Non-current assets			
Property, plant and equipment	**7**	6,562,256	6,786,233
Intangible assets	**8**	61,152	135,884
Right-of-use assets	**9**	12,712	15,182
Total non-current assets		**6,636,120**	**6,937,299**
Total assets		**12,851,611**	**14,462,389**
Current liabilities			
Trade and other payables	**10**	787,144	1,255,184
Lease liabilities	**11**	15,020	20,274
Employee benefits	**12**	4,519,372	4,991,395
Unexpended grants		-	213,307
Total current liabilities		**5,321,536**	**6,480,160**
Non-current liabilities			
Lease liabilities	**11**	-	930
Total non-current liabilities		**-**	**930**
Total liabilities		**5,321,536**	**6,481,090**
Net assets		**7,530,075**	**7,981,299**
Equity			
Retained earnings		2,203,935	2,655,159
Revaluation reserve		5,326,140	5,326,140
Total equity		**7,530,075**	**7,981,299**

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 2025

	Retained Earnings $	Revaluation Reserve $	Total Equity $
Balance at 1 July 2023	**4,970,119**	**5,326,140**	**10,296,259**
Deficit after income tax expense for the year	(2,314,960)	-	(2,314,960)
Other comprehensive income for the year	-	-	-
Total comprehensive loss for the year	(2,314,960)	-	(2,314,960)
Balance at 30 June 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**

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 2025

	Note	2025 $	2024 $
Cash flows from operating activities			
Receipts from members and customers		17,912,684	22,415,155
Payments to suppliers and employees		(18,787,033)	(23,547,884)
		(874,349)	(1,132,729)
Interest received		168,736	250,658
Interest paid on lease liabilities		(1,194)	(2,215)
Net cash used in operating activities		**(706,807)**	**(884,286)**
Cash flows from investing activities			
Payments for property, plant and equipment		(11,877)	(90,717)
Proceeds from sale of property, plant and equipment		150,033	17,770
Net cash from/(used in) investing activities		**138,156**	**(72,947)**
Cash flows from financing activities			
Repayment of lease liabilities		(49,214)	(50,105)
Net cash (used in) financing activities		**(49,214)**	**(50,105)**
(Decrease)/Increase in cash and cash equivalents		(617,865)	(1,007,338)
Cash and cash equivalents at the beginning of the financial year		6,124,785	7,132,123
Cash and cash equivalents at the end of the financial year	**5**	**5,506,920**	**6,124,785**

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

KOOMARRI LIMITED
ABN 38 599 467 782

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

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 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.

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.

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 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. 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

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 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.

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.

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 reviewed its interpretation of the Social, Community, Home Care and Disability Services Award 2010 (SCHADS Award) entitlement relating to the sleepover shifts in the residential services. Based on the review, Koomarri had identified an underpayment of employee entitlement for affected employees over the previous 6 years to 30 June 2023.

Recently, the Federal Court of Australia handed down a decision in a separate matter which looked at the interpretation of the sleepover clause in the SCHADS Award. In its decision, the Federal Court found that the text of the sleepover clauses in the SCHADS Award are not definitive. Further, the judge stated there were “uncertainties in the FWO interpretation of clause 25.4” and favoured “the conclusion that sleepovers are separate and distinct periods of time that do not form part of a shift”. The Fair Work Commission has lodged an appeal in respect of this decision. This will have the practical effect of delaying any action Koomarri can take in relation to this matter as Koomarri will wait for the appeal to run its course before taking any action in relation to the backpay provision.

	2025	2024
	$	$
NOTE 6. TRADE AND OTHER RECEIVABLES		
Trade receivables	165,235	843,607
Provision for doubtful debts	(8,720)	(243,170)
Accrued income	461,961	678,169
Other receivables	4,709	4,709
	623,185	**1,283,315**

	2025	2024
	$	$
NOTE 7. PROPERTY, PLANT AND EQUIPMENT		
Land and Buildings - at fair value	7,200,002	7,200,002
Less: Accumulated depreciation	(787,500)	(618,750)
	6,412,502	**6,581,252**
Plant and equipment - at cost	1,114,396	1,367,268
Less: Accumulated depreciation	(973,233)	(1,178,332)
	141,163	**188,936**
Motor vehicles - at cost	37,273	375,911
Less: Accumulated depreciation	(28,682)	(359,866)
	8,591	**16,045**
Total Property, plant and equipment	**6,562,256**	**6,786,233**

Asset Revaluations
A valuation of land and buildings was undertaken by an independent valuer as at 30 June 2023. Koomarri is satisfied that the carrying value of the buildings still approximated their current market value as at 30 June 2025.

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 two 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 during FY2023.

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	6,581,252	188,936	16,045	6,786,233
Additions	-	11,877	-	11,877
Depreciation expense	(168,750)	(54,223)	(7,454)	(230,427)
Disposals	-	(5,427)	-	(5,427)
Carrying amount at the end of year	**6,412,502**	**141,163**	**8,591**	**6,562,256**

	2025	2024
	$	$
NOTE 8. INTANGIBLE ASSETS		
Computer software at cost	824,933	824,933
Less: Accumulation amortisation	(763,781)	(689,049)
	61,152	**135,884**

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

Opening balance	135,884	211,235
Amortisation expense	(74,732)	(75,351)
	61,152	**135,884**

	2025	2024
	$	$
NOTE 9. RIGHT-OF-USE ASSETS		
Motor vehicles - right-of-use assets at cost	244,826	213,257
Less: Accumulation amortisation	(232,114)	(198,075)
	12,712	**15,182**

	2025	2024
	$	$
NOTE 10. TRADE AND OTHER PAYABLES		
Trade payables	11,009	71,747
GST payable	4,238	(17,971)
Accrued expenses	285,689	514,889
Other payables	486,208	686,519
	787,144	**1,255,184**

	2025 $	2024 $
NOTE 11. LEASE LIABILITIES		
Current	15,020	20,274
Non-current	-	930
	15,020	**21,204**

	2025 $	2024 $
NOTE 12. EMPLOYEE BENEFITS		
CURRENT		
Employee benefits – annual leave	939,173	1,314,099
Employee benefits – long service leave	26,938	77,296
Provision for backpay	3,553,261	3,600,000
	4,519,372	**4,991,395**

NOTE 13. CONTINGENCIES

The company had no contingent liabilities as at 30 June 2025 and 30 June 2024.

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:

	2025 $	2024 $
Key management personnel compensation	953,794	1,049,700

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:

	2025 $	2024 $
Audit and non-audit services - RSM Australia Partners		
Audit of the financial statements	39,700	48,500
Acquittal of grant agreement	3,000	-
Other services	35,018	40,380

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 2025, the number of members was 26 (2024: 26).

NOTE 18. EVENTS AFTER THE REPORTING PERIOD

The Federal Court decision in Just Jats P/L v FWO was handed down on 8 July 2025 - namely post balance date. This decision is disclosed in the Financial Statements, and we also disclose how we are treating the decision's impact on the backpay provision.

No other matter or circumstance has arisen since 30 June 2025 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.

KOOMARRI LIMITED
ABN 38 599 467 782

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 2025 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 26/9/25

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 2025, 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 2025 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 2025 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.

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

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RSM Australia Partners ABN 36 965 185 036

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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: 26 September 2025


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2024
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KOOMARRI CENTRE