

**BASS COAST COMMUNITY FOUNDATION
TRUST**

ABN: 20 391 663 724

**BASS COAST COMMUNITY FOUNDATION
OPEN FUND**

ABN: 35 151 927 173

**FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

Bass Coast Community Foundation Trust
 ABN: 20 391 663 724
 Bass Coast Community Foundation Open Fund
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**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
 FOR THE YEAR ENDED 30 JUNE 2025**

	Note	Trust		Open Fund		TOTAL	TOTAL
		2025	2024	2025	2024	2025	2024
Revenues from ordinary activities	2	245,256	290,344	85,465	119,671	330,721	410,015
Expenses from ordinary activities	3	(56,888)	(49,441)	(58,528)	(51,001)	(115,416)	(100,442)
Operating surplus		188,368	240,903	26,937	68,670	215,305	309,573
Grants and project expenses	3	(36,290)	(20,000)	-	(3,000)	(36,290)	(23,000)
Surplus from ordinary activities		152,078	220,903	26,937	65,670	179,015	286,573
Other comprehensive income		-	-	-	-	-	-
Total comprehensive income for the year		152,078	220,903	26,937	65,670	179,015	286,573

This statement should be read in conjunction with the accompany notes.

Bass Coast Community Foundation Trust
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STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

	Trust		Open Fund		TOTAL	TOTAL
	2025	2024	2025	2024	2025	2024
CURRENT ASSETS						
Cash at bank	242,894	267,533	6,321	139,219	249,215	406,752
Cash at bank - Admin	-	-	1,910	1,512	1,910	1,512
Term Deposit	200,000	-	427,661	310,854	627,661	310,854
Imputation credits receivable	13,337	16,348	6,039	8,758	19,376	25,106
Receivable - Trust to Open Fund	-	-	203,121	175,437	203,121	175,437
Receivable – Administration	-	-	1,450	-	1,450	-
Prepayments	-	-	650	-	650	-
GST refundable	2,327	-	-	-	2,327	-
TOTAL CURRENT ASSETS	458,558	283,881	647,152	635,780	1,105,710	919,661
NON-CURRENT ASSETS						
INVESTMENTS						
Shares in listed companies at market value	367,557	362,718	167,959	150,370	535,516	513,088
TOTAL ASSETS	826,115	646,599	815,111	786,150	1,641,226	1,432,749
CURRENT LIABILITIES						
Unexpended grants (Note 5)	-	-	-	8,200	-	8,200
GST payable	-	246	-	-	-	246
Other creditors	-	-	12,559	8,007	12,559	8,007
Payable from Trust to Open Fund	203,121	175,437	-	-	203,121	175,437
Provision for annual leave	-	-	11,760	6,088	11,760	6,088
TOTAL CURRENT LIABILITIES	203,121	175,683	24,319	22,295	227,440	197,978
NET ASSETS	622,994	470,916	790,792	763,855	1,413,786	1,234,771
REPRESENTED BY:						
Accumulated funds	470,916	250,013	763,855	698,185	1,234,771	948,198
Current year result	152,078	220,903	26,937	65,670	179,015	286,573
TOTAL	622,994	470,916	790,792	763,855	1,413,786	1,234,771

This statement should be read in conjunction with the accompanying notes.

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STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025

	Accumulated funds (Trust)	Accumulated funds (Open Fund)	Total Accumulated Funds
Balance at 30 June 2023	250,013	698,185	948,198
Surplus attributable to members	220,903	65,670	286,573
Balance at 30 June 2024	470,916	763,855	1,234,771
Surplus attributable to members	152,078	26,937	179,015
Balance at 30 June 2025	622,994	790,792	1,413,786

This statement should be read in conjunction with the accompany notes.

Bass Coast Community Foundation Trust
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

	Trust	Open Fund	TOTAL	TOTAL			
Note	2025	2024	2025	2024			
Receipts from donors	214,509	219,163	35,110	79,977	249,619	299,140	
Grants paid	(36,290)	(20,000)	-	(3,000)	(36,290)	(23,000)	
Interest received	9,657	4,645	7,463	11,668	17,120	16,313	
Dividends received	19,262	15,941	19,822	7,453	39,084	23,394	
Payments to suppliers	(82,108)	(7,044)	(27,757)	(85,368)	(109,865)	(92,412)	
Net cash provided by operating activities	8	125,030	212,705	34,638	10,730	159,668	223,435
Net transfers (to) / from term deposits	(200,000)	122,748	(116,807)	(11,669)	(316,807)	111,079	
Net transfers (to) Trust / from Open	50,331	(88,013)	(50,331)	88,013	-	-	
Net cash provided by / (used in) investing activities	(149,669)	34,735	(167,138)	76,344	(316,807)	111,079	
Net increase / (decrease) in cash held	(24,639)	247,440	(132,500)	87,074	(157,139)	334,514	
Cash at the beginning of the financial year	267,533	20,093	140,731	53,657	408,264	73,750	
Cash at the end of the financial year	8	242,894	267,533	8,231	140,731	251,125	408,264

This statement should be read in conjunction with the accompany notes.

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

NOTE 1: STATEMENT OF MATERIAL ACCOUNTING POLICIES

The financial report covers the following entities:

- Bass Coast Community Foundation Trust (the "Trust") was established on 28 February 2003 by a Deed of Trust between Edgar Peter Brooks, as Founder, and the trustee Bass Coast Community Foundation Limited. The Trust was most recently amended by a Deed of amendment on 15 June 2020.
- Bass Coast Community Foundation Open Fund (the "Open Fund") was established on 1 May 2010 by a Deed of Trust between Edgar Peter Brooks, as Founder, and the trustee Bass Coast Community Foundation Limited. The Trust was most recently amended by a Deed of amendment on 15 June 2020.

The entity is registered as a charity under the *Australian Charities and Not-for-profits Commission Act 2012*.

Basis of preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures of the Australian Accounting Standards Board (AASB). Both funds are considered to be not for profit entities for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in a financial report containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless otherwise stated.

The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Accounting policies

a. Income tax

Both funds are defined as charitable institutions and are exempt from income tax under Section 50-5 of the *Income Tax Assessment Act 1997*.

The Trust is endorsed by the Australian Taxation Office as a Deductible Gift Recipient (DGR).

b. Property, plant and equipment

No property, plant and equipment are owned by either fund.

c. Employee benefits

Provision is made for the entity's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year has been measured at the present value of the estimated future cash outflows to be made for those benefits.

d. Cash

For the purpose of the statement of cash flows, cash includes:

- cash on hand and at call deposits with banks or financial institutions, net of bank overdrafts; and
- investments in money market instruments with an original maturity of three months or less.

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

NOTE 1: STATEMENT OF MATERIAL ACCOUNTING POLICIES (continued)

e. Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense.

f. Revenue

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

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

g. Unexpended funds

Funding is recognised as income upon receipt, unless where the grant funding is provided in accordance with specific contractual obligations. In this case, the grant funding is only recognised as income when the specific contractual obligations have been fulfilled.

h. Leases

Contracts are assessed at inception to determine if the contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. No right-of-use assets and corresponding lease liabilities have been recognised.

The short-term lease recognition exception is applied for short term leases (i.e., those leases that have a lease term of 12 months or less from the commencement date or where the lease term is not specified and does not contain a purchase option). It also applies the low-value assets recognition exemption to leases that are considered to be low value. Leases payments on short-term leases and leases of low-value assets are recognised as an expense on a straight-line basis over the lease term.

The lease for the office in Wonthaggi is not subject to a lease term more than 12 months from inception. As a result, the short-term lease recognition exemption has been applied for the application of AASB16.

i. Change in accounting policies

There have been no new Australian Accounting Standards that have been applicable to apply for the first time this year. Any new, revised or amending Australian Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Bass Coast Community Foundation Trust
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

NOTE 2: REVENUE	2025	2024
<u>TRUST</u>		
Share investments:		
- Dividends received	16,251	22,573
- Movement in market value of shares	4,839	43,963
Fundraising events	1,041	2,259
Interest income	9,657	4,645
Donations/bequests received:		
- General	208,468	214,904
Grants received:		
- Andrew's foundation	-	2,000
- Bendigo Bank	5,000	-
Total revenue	245,256	290,344
<u>OPEN FUND</u>		
Share investments:		
- Dividends received	17,103	10,504
- Movement in market value of shares	17,589	25,722
Fundraising events	301	10,363
Interest income	7,463	11,668
Donations/bequests received:		
- General	305	2,034
Grants received:		
- Bass Coast Shire Council	39,379	39,380
- Andrew's Foundation	-	20,000
- DISR (National Science Week)	3,325	-
Total revenue	85,465	119,671

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

NOTE 3: OTHER EXPENSES FROM ORDINARY ACTIVITIES	2025	2024
<u>TRUST</u>		
Administration expenses (refer Note 6)	56,881	49,297
Give Now fees for donations received	7	144
Total operating expenses	56,888	49,441
Kids Thrive	-	20,000
Other grants	36,290	-
Total grants and project expenses	36,290	20,000
Total expenses	93,178	69,441
<u>OPEN FUND</u>		
Administration expenses (refer Note 6)	56,881	49,297
Grant expenses	1,647	1,704
Total operating expenses	58,528	51,001
Other grants	-	3,000
Total grants and project expenses	-	3,000
Total expenses	58,528	54,001
 NOTE 4: AUDITORS' REMUNERATION		
Remuneration of the auditor for:		
Auditing or reviewing the financial report	2,700	2,500
Accounting fees paid to an associated entity of the auditor (included in total Administration expenses in Note 6)	-	-
 Each year the auditor makes a donation to the Foundation to the same value as the audit fee.		
 NOTE 5: BCCF OPEN FUND UNEXPENDED GRANTS		
Balance at opening of year	8,200	-
Grants received	34,504	67,580
Grants paid	(42,704)	(59,380)
Balance held at end of year – National Science Week	-	8,200

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

NOTE 6: ADMINISTRATIVE EXPENSES

Administrative expenses are managed by the trustee company, Bass Coast Community Foundation Limited. The directors of the trustee company determine the appropriate contribution from each fund to the administrative expenses.

The administration expenses incurred for the year are as follows:

	2025	2024
Advertising	3,606	618
ASIC fees	1,004	707
Audit fees	2,700	2,500
Bank fees	-	59
Computer supplies	2,177	1,839
Electricity	221	289
Executive Officer (including leave expense)	71,192	68,042
Fundraising expenses	7,465	-
Insurance expense	5,655	5,248
Postage	434	-
Printing, stationery & office equipment	1,486	1,471
Rent & rates	7,589	5,932
Subscriptions	800	1,004
Superannuation	7,535	6,864
Telephone	600	2,995
Workcover	870	803
Website expenses	427	223
Total administrative expenses	113,762	98,594
Contribution to administrative expenses:		
Trust	56,881	49,297
Open Fund	56,881	49,297
Total Administration expense contributions:	113,762	98,594

NOTE 7: RELATED PARTY TRANSACTIONS

Directors act in an honorary capacity and do not receive any remuneration for their services. There were no related party transactions with directors during the financial year.

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

NOTE 8: CASH FLOW INFORMATION

	2025	2024
a. Reconciliation of cash flows from operating activities with operating surplus / (deficit):		
TRUST		
Surplus from ordinary activities	152,078	220,903
Add back noncash transactions:		
Market value movement in shares	(4,839)	(43,963)
Changes in assets and liabilities:		
(Increase) / decrease in receivables	438	(4,947)
Increase / (decrease) in payables	(22,647)	40,712
Cash flows provided by operating activities	125,030	212,705
OPEN FUND		
Surplus from ordinary activities	26,937	65,670
Add back noncash transactions:		
Market value movement in shares	(17,589)	(25,722)
Changes in assets and liabilities:		
(Increase) / decrease in receivables	23,266	(43,763)
Increase / (decrease) in payables	10,224	6,345
Increase / (decrease) in unexpended funding	(8,200)	8,200
Cash flows provided by operating activities	34,638	10,730
b. Credit standby arrangements with banks		
There are no credit standby arrangements with banks.		
c. Loan facilities		
There are no loan facilities.		
Cash balances represented by:		
Trust	242,894	267,533
Open Fund	6,321	139,219
Administration	<u>1,910</u>	<u>1,512</u>
	8,231	140,731
Total cash per cash flow statement	251,125	408,264

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

NOTE 9: FINANCIAL RISK MANAGEMENT

The financial instruments of the Trust and the Open Fund consist of deposits with banks, including short term investments, and investment in listed securities as disclosed in the financial statement.

Financial Risk Management Policies

The treasurer of the trustee company is responsible for, among other issues, monitoring and managing financial risk exposures of the Trust and the Open Fund. The treasurer monitors the financial transactions and reviews the effectiveness of controls relating to interest rate risk, credit risk, and liquidity risk. Discussions on monitoring financial risk exposures are held on a regular basis and minuted by the Board of the trustee company.

Financial Risk Exposures

(a) Interest Rate Risk

The exposure to interest rate risk which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates and the effective weighted average interest rates on those financial assets and financial liabilities is limited to the cash deposits and term deposit investments.

(b) Market Risk

There is an exposure to market risk relating to the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices of securities held. Such risk is managed through diversification of investments.

(c) Credit Rate Risk

There is no material credit risk exposure to any single debtor or group of debtors.

(d) Liquidity Risk

Liquidity risk arises from the possibility that difficulties may be encountered in settling its debts or otherwise meeting its obligations related to financial liabilities. This risk is managed by regularly reviewing available cash and future cash inflows and ensuring appropriate levels of cash and credit are available to meet financial liabilities.

Net Fair Values

The aggregate net fair values and carrying amounts of financial assets and financial liabilities are disclosed in the statement of financial position and in the notes to the financial statements.

Investments in securities are recorded at fair value on a recurring basis at initial recognition. The fair value is based on the listed market value of the security at balance date. Increases or decreases in the fair value are recognised in the statement of profit or loss.

NOTE 10: COMMITMENTS AND CONTINGENT LIABILITIES

There are no known commitments or contingent liabilities at the date of this report.

NOTE 11: EVENTS AFTER THE REPORTING PERIOD

No reportable events have occurred after the reporting period.

**At the date of this report the principal place of
business and registered office of the trustee is:**

Bass Coast Community Foundation Limited
1 Bent Street
WONTHAGGI VIC 3995

Bass Coast Community Foundation Trust
ABN: 20 391 663 724
Bass Coast Community Foundation Open Fund
ABN: 35 151 927 173

TRUSTEES' DECLARATION

In accordance with a resolution of the directors of the trustee company of the Bass Coast Community Foundation Trust and Bass Coast Community Foundation Open Fund, the directors declare that:

1. the financial statements and notes, as set out on pages 1 to 12 are in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:
 - a. complying with Australian Accounting Standards – Simplified Disclosures; and
 - b. giving a true and fair view of the financial position as at 30 June 2025 and of the performance for the year ended on that date of the Bass Coast Community Foundation Trust and Bass Coast Community Foundation Open Fund.
2. in the directors' opinion there are reasonable grounds to believe that Bass Coast Community Foundation Trust and Bass Coast Community Foundation Open Fund will be able to pay their debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors of the Trustee.



Phil Friedlos
Director



Kathy Hawke
Director

6 October 2025

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF BASS COAST COMMUNITY FOUNDATION TRUST
AND BASS COAST COMMUNITY FOUNDATION OPEN FUND**

Opinion

We have audited the accompanying financial report of Bass Coast Community Foundation Trust and the Bass Coast Community Foundation Open Fund which comprises the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in funds and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration. In addition, we have audited Bass Coast Community Foundation Trust Fund's (the "Fund") compliance with specific requirements of the *Taxation Administration (Public Ancillary Fund) Guidelines 2022* for the year ended 30 June 2025.

In our opinion:

- i. The financial report of Bass Coast Community Foundation Trust and Bass Coast Community Foundation Open Fund is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:
 - a. Giving a true and fair view of the Fund's financial position as at 30 June 2025 and of its performance for the year ended on that date: and
 - b. Complying with Australian Accounting Standards – Simplified Disclosure Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2022*.
- ii. The Fund has been maintained, in all material respects, in accordance with the *Taxation Administration (Public Ancillary Fund) Guidelines 2022* and its regulations for the year ended 30 June 2025.

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

Independence

We are independent of the Fund in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the Accounting Professional and Ethical Standard 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 responsibilities in accordance with the Code.

We confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the directors of the trustee company, would be in the same terms if given to the directors as at the time of this auditor's report.

Directors' Responsibility for the Financial Report and for the Fund's Compliance with the Taxation Administration (Public Ancillary Fund) Guidelines 2022

The directors of the trustee company, Bass Coast Community Foundation Limited, are responsible for the preparation and fair presentation of a financial report that gives a true and fair view in accordance with Australian Accounting Standards – Simplified Disclosure Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as the directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The directors of the trustee company are also responsible for the Fund's compliance with the *Taxation Administration (Public Ancillary Fund) Guidelines 2022*.

In preparing the financial report, the directors of the trustee company are responsible for assessing the Fund's ability to continue as a going concern, disclosing as applicable, matters relating to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Fund or to cease operation, or have no realistic alternative but to do so.

Auditor's responsibility for the audit of the financial report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of the users taken on the basis of the financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism through the audit. The audit involves us:

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

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, where applicable, related safeguards.

Compliance with Taxation Administration (Public Ancillary Fund) Guidelines 2022

Our responsibility is to also express an opinion on the Fund's compliance with specific requirements of the *Taxation Administration (Public Ancillary Fund) Guidelines 2022*.

Because of the inherent limitations of any compliance procedures, it is possible that fraud, error or non-compliance with the *Taxation Administration (Public Ancillary Fund) Guidelines 2022* may occur and not be detected. An audit is not designed to detect all weaknesses in Fund's compliance with the *Taxation Administration (Public Ancillary Fund) Guidelines 2022* as an audit is not performed continuously throughout the period and the tests are performed on a sample basis.

Any projection of the evaluation of compliance with the *Taxation Administration (Public Ancillary Fund) Guidelines 2022* to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

Other information

The directors of the trustee company are responsible for the other information provided in the Fund's annual report for the year ended 30 June 2025 other than the financial report and our 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 there.

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 the fact. We have nothing to report in this regard.

CARDELL ASSURANCE & AUDIT



Lyndal J. McKenzie
Registered Company Auditor
3A Billson Street
WONTHAGGI VIC 3995

15 October 2025