



CELEBRATING 30 YEARS



ANNUAL REPORT 2024-2025



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CHAIR REPORT

It is with pleasure I present the 2024-25 Annual Report on behalf of the Carers and Disability Link Board. It is 30 years since the first annual report. I acknowledge the vision and faith of those early board members and staff that put down such a solid foundation. From that one office in Nuriootpa, we have spread across the Barossa and Districts, Adelaide Hills and Fleurieu, Yorke Peninsula region and the Clare Valley and surrounds. What an achievement!

During the past year the Board has held meetings in Woodside, Kadina, Clare and Nuriootpa. We enjoy the opportunity to meet with staff over a shared lunch as this gives us insight into the varying working environments across our large geographical service footprint. We thank the many staff who make this possible. Board members not able to attend meetings in person do so online via Microsoft Teams. As with all technology there can be frustrations, but throughout the year all meetings have gone ahead as planned.



Every year, over the last 30 years we have faced various challenges but with a skilled and committed Board and dedicated staff, now led by Kate Preiss our CEO, these challenges have been conquered. The biggest challenge to our organisation comes from government, both State and Federal. Changing funding models and increased compliance and regulation puts stresses on our finances and extra demands on staff and these appear to increase each year. Fortunately, we have been able to meet all requirements and thus remain accredited.

We are grateful to volunteers in our Woodside Op Shop, those associated with Country Stitchers and to Community Helpers in Nuriootpa. These dedicated volunteers provide significant funds to support programs that government only partially fund. We also appreciate the contributions from various local Rotary Clubs, Lions and others – some whom wish to remain anonymous. All of you involved in a volunteering role should be very proud of difference you make to the lives of many. Thank you.

Last year I mentioned the challenges associated with Grevillea House. Grevillea House is a four-bedroom, accessible cottage in South Australia's Clare Valley. It provides respite for people with disability, those with mental illness or chronic conditions and those who are frail and aged along with their Carers. People can self-fund their stay and others use funds from Aged Care or NDIS packages. Over the past year usage has increased. It is vital this type of facility remains accessible to our community, and we continue to advocate for appropriate funding to support this venture.

The Board now has four sub-committees:

- **Policy** ensures our policies are in line with current legislation and our funding obligations.
- **Governance and Constitution** ensures the Board works efficiently and we meet our governance requirements under relevant legislation.
- **Risk & Audit** looks in every corner of our organisation to identify risks and ensure we have practices in place to reduce or manage those risks. This sub-committee has had a busy year.
- **Business & Finance** is a new sub-committee this year. You will note from our financial report that we are in a sound position. We do need to look for opportunities to grow and strengthen our business. We need to be proactive and utilise our strengths. We cannot confidently rely on government.

These sub-committees meet regularly, and all recommendations go to the Board for approval.

Members of the Board are required to have various clearances and participate in regular training sessions. Earlier this year we all completed Governance training. As a result of that program, we have been monitoring our performance at regular intervals. It has helped us remain focused and on task. With meetings, preparation and maintaining certification requirements, each Board member gives on average about 11 hours per month, however this is not spread evenly across the year. I thank them for their service. Special thanks Peter Whittman who is retiring after 5 years on the Board of Carers and Disability Link.

Communication is essential to the efficient running of any business. The way we disseminate and assess information has certainly changed over our 30 years. One of the best ways you can keep up to date with our organisation is to ensure your membership details are current, check our website and/or connect with us via social media. It is important that our Clients and Carers communicate their needs to us as this assists in planning our future direction and lobbying for resources.

In closing, I again acknowledge the Carers and Clients, here today and those absent. The Board appreciates the faith and the trust you put in us. You are the reason we exist. May the next 30 years be as productive and rewarding for all involved.

Thankyou.

Monica Davies

Chair, Carers and Disability Link

CEO REPORT

Our years are rolling by so fast now which makes it challenging to reflect on and capture what our organisation has been up to this past year. We have had quite mixed experiences and outcomes throughout the 2024-25 year.

Early in the year we attended the Carers Australia Service Providers Roundtable in Sydney. The aim of the Roundtable was to gather and consider the views of service providers who deliver support to Carers as well as gaining an understanding of the priorities for service providers in the delivery of the National Carer Strategy. Our participation in this roundtable provided a great opportunity for Carers and Disability Link to share feedback and input from Carers connected to our organisation at a national level.



We also worked closely with Carers SA to deliver National Carer Strategy Carer Focus Groups in Kadina and Nuriootpa. The purpose of these events was to gain a better understanding of the unique challenges facing Carers, and to use their valuable experiences and insights to contribute to the development of a National Carer Strategy. The events were supported by the Department of Social Services.

It was a pleasure to work with Carers SA on these events. We thank Carers SA for their continued support of Carers and of our organisation. We also thank the Carers involved for their generous time and expertise.

To enhance our Risk Management Framework, in July 2024 we engaged VUCA to lead us through a review of our risk management environment. This was an extremely worthwhile piece of work as we have come out of this with a more robust Risk Management Framework which will assist us to better support our clients, Carers and workers.

We also invested in Business Planning this year when we engaged Dr Kylie Henneker from Strategic Solutions Co. to take our Management Team through several workshops to develop a business planning tool and a Business Plan for the 2025-26 financial year. This document provides an annual roadmap and assists our workers to see how their roles and contribution to the organisation fit into the broader picture of the Strategic Plan.

In September of 2024 we experienced significant challenges that lasted several months. The NDIA Payment Integrity Team randomly selected our organisation and conducted a broad scale payment integrity audit where they held around \$1.2 million dollars of our claims and asked us to substantiate these claims. When we provided reasonable evidence to substantiate the claims, they were very slow to respond to us and often came back to us with incorrect information. This drew the audit timeframe out significantly. Had we not had reasonable cash reserves this review could have temporarily closed our operations for several months while the NDIA Payment Integrity Team reviewed our claims. Funding was finally released back to us by the NDIA several months later in early 2025. We felt this was handled very poorly by the NDIA and much of their communication just didn't add up. We reported this to the Commonwealth Ombudsman in the hope the Ombudsman would recognise this was poor practice of the NDIA and was creating unnecessary risk to organisations' cash flow. Unfortunately, the Ombudsman didn't acknowledge the significantly drawn-out timeframe of this audit and focussed only on the fact that the NDIA have a responsibility to audit providers. We find this dynamic so frustrating and very difficult to deliver business within. Had our organisation practice been as poor as the NDIA Payment Integrity Team had in meeting reasonable timeframes and in delivering factual, correct information we likely would have been deemed not compliant with and possibly not been certified under the NDIS Standards. It is hard not to feel there are extreme double standards within this space.

Late in 2024 we started working closely with state representatives from the Australian Government Department of Health, Disability and Ageing and Carers SA to discuss raising the profile of our Cottage Respite services in Clare at Grevillea House. We discussed barriers and challenges to cottage respite access, including the need for regional assessors to have greater knowledge and awareness of the benefits of Cottage Respite to then include this in the list services accessible by their clients. Both the Department and Carers SA were very supportive and open throughout these conversations. Together, we held an Open Day at Grevillea House, inviting local community members, current clients, Carers, local representatives, and other service providers. The aim was for attendees to leave with a greater understanding of Cottage Respite, Grevillea House, and the range of services and programs offered by our partners.

We thank the Department of Health, Disability and Ageing and Carers SA for their ongoing support in this space.

This year we tried something new when we delivered a series of Youth Wellness workshops across our service footprint. These workshops were funded by the state government Department of Human Services under their Youth Action Plan funds. The workshops were delivered by our Carer Support Team to children and young people in regional areas and had a focus on supporting this cohort to build resilience and coping mechanisms. We engaged several practitioners from varied backgrounds to deliver concurrent sessions, including rhythmic drumming, sound therapy, aromatherapy and movement. The workshops were well attended, and feedback was good.

As part of our Young Carer Program funding agreement with the State Government Department of Human Services, which supports a Young Carer worker in each of our four offices one day per week, we are required to maintain Australian Service Excellence Standards (ASES) Certification. This year we had to update our ASES Certification, and I am very pleased to say that following audit we were re-certified for a further three years.

In December 2024 and March 2025, we worked with Equanimity Matters who facilitated two workshops with our staff on wellbeing. A byproduct of these workshops was the establishment of a Wellbeing Committee who have since developed and begun implementation of a Wellbeing Strategy for the organisation.

In May of 2025 the state government Department of Human Services advised that the draft State Disability Inclusion Plan 2025-2029 was available for consultation. Our organisation worked with Carers SA to draft a joint response to this draft plan. We recognise and thank Carers SA for their collaboration and effort in this work.

This year has certainly had its ups and downs, and our workers and communities have faced many challenges. We have been significantly affected by government changes, including new practices and procedures associated with the NDIS, as well as increasing compliance requirements introduced through legislative updates. The move to a Portable Long Service Leave Scheme (PLSLS) for the Community Services Sector is something that we have been watching with interest and where possible providing input to the development. We can see several benefits to workers associated with this scheme and can see many impacts for employers like us, especially in the set-up phase of the Scheme from October 2025 to early in 2026. The overhead costs associated with complying with new schemes, as well as changes within existing schemes such as the NDIS, can significantly impact organisations like ours. The regulatory environment is becoming increasingly challenging to operate within. Thank you to our skilled staff and our trusted advisors, including NFPAS and EMA Legal, who have been assisting us to understand and navigate these changes.

There are several individuals and organisations I haven't yet had a chance to thank for their support throughout the year. I am thankful to our staff and volunteers for making things happen across our organisation. I am also thankful to our Board members for their overarching governance support. I thank the various individuals, local groups, and trust funds who have generously supported our organisation this year. Among these, Community Helpers, a dedicated group in the Barossa Valley, continue to be one of our major donors, enabling us to support both young and adult Carers in the Barossa region. Thanks also go to local members who have been a great support to our organisation, including Tony Piccolo MP Member for Light, Penny Pratt MP Member for Frome and Rebekha Sharkie MP Federal Member for Mayo. Last and by no means least I thank the clients, Carers and families associated with our services. Without you our organisation would not exist. We appreciate you beyond words.

Kate Preiss

CEO



OUTCOMES AGAINST PRIORITY AREAS OF STRATEGIC PLAN

Vision

A community working together: inclusive, enabling and caring.

Mission

We actively empower Carers, the aged, and people with disability to live enriched lives.

Values

As a community-led, locally operated organisation we are:

- ETHICAL, which means that we act with integrity, we treat people with respect, we demonstrate quality, and we validate achievement of the standards to which we hold ourselves through external review and accreditation.
- ADAPTABLE, which means that we show flexibility and innovation in how we meet the needs of our clients and communities, and we respond to the needs of today whilst also preparing for the needs of the future.
- CARING, which means that we behave with empathy and understanding, and are committed to creating inclusion and a sense of belonging for all.



PRIORITY AREA 1: PEOPLE

- 37 office-based staff.
- 16 community care staff.
- 68 volunteers.
- 92 independent contractors.
- Board representation from across our geographical footprint and executive support for our Board from an external provider.
- 9 volunteers were recruited, inducted and supported.
- Delivery of one staff training day for all staff of the organisation. Training focussed on worker wellbeing and was delivered by Equanimity Matters.
- Delivery of Governance Training for Board members on risk management (delivered by VUCA) and on good governance (delivered by BDO).
- Established a Wellbeing Committee of the organisation who have since developed and begun to implement a Wellbeing Strategy.
- Continued engagement with and support to local community groups and services.



PRIORITY AREA 2: SERVICES

- 300 Carers supported by our Carer Support Programs.
- 560 Plan Management clients supported.
- 76 Support Coordination clients supported.
- 183 NDIS participants were supported with 57,000 hours of in-home and community support.
- 70 people who are frail and aged supported with 8,400 hours of in-home, community and group support.
- 41 brokerage clients supported with 4,193 hours of in-home and community support.
- 29 groups facilitated each month for people who are frail and aged.
- 4 groups were held each month for participants of the NDIS in the Barossa Valley region.
- A total of \$27,875,923.87 invoices claimed via Plan Management service.
- 1180 hours of support delivered at Grevillea House – a Carers and Disability Link respite house.
- Delivery of 3 Youth Wellbeing Workshops (funded under the Department of Human Services Youth Action Plan funds) across our regional footprint.
- 5 volunteers supported over 100 groups for people who are frail and aged.
- Volunteers contributed a total of 14,705 hours of support working within the programs directly supporting clients of Carers and Disability Link and raising funds for our organisation.



PRIORITY AREA 3: SUSTAINABILITY

- Held a business planning day with the Management Team (facilitated by Dr Kylie Henneker from Strategic Solutions Co.) to develop a new annual business planning tool and subsequent business plan.
- Celebrated 30 years of support to our local communities.
- Continued investment in the Carers and Disability Link Woodside Op Shop.
- Continued review of respite house model (Grevillea House).
- Ongoing funding through the state Department of Human Services, the state Department for Health and Wellbeing, SA Health, the Commonwealth Department of Health, Disability and Ageing.
- Investment to transform and secure our information communication technology.
- Recognised and thanked Community Helpers for their support and generous funding provided since 1999.
- Continued to grow our partnership with Carers SA.
- Completed the Australian Service Excellence Standards (ASES) Audit and became re-certified under ASES.



FINANCIAL STATEMENTS

*Carers and Disability Link Inc.
For the year ended 30 June
2025*



**Carers and Disability Link Incorporated
ABN 35 139 389 561
For the year ended 30 June 2025**

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STATEMENT OF COMPREHENSIVE INCOME

Carers and Disability Link Incorporated for the year ended 30 June 2025

Income	2025	2024
Client Contributions	59,953	56,781
Donations Received	178,440	172,118
Grants	1,027,027	1,056,641
Interest Income	93,540	98,556
Other Income	372,470	218,228
Profit/(Loss) On Sale of Non-Current Asset	32,891	3,609
Reimbursements	13,821	7,344
Respite & Brokerage Income	5,335,518	5,992,191
Total Income	7,113,660	7,605,469
Gross Surplus	7,113,660	7,605,469

Expenditure	2025	2024
Advertising & Marketing	35,178	62,117
Audit Fees	8,000	8,000
Audit Fees - CHSP & NDIS	6,518	2,222
Bad Debts Written Off	250	392
Bank Fees & Charges	8,931	13,419
Board & Governance Expenses	19,619	17,075
Carer Programs	55,661	31,801
CHSP Group Expenses	15,234	22,283
Cleaning, Health & Safety	54,526	55,264
Client Transport	110,610	98,766
Computer Expenses	149,391	161,659
Consultancy Fees	12,888	27,523
Contractors	2,086,236	2,148,648
Cottage Respite - Expenses	1,975	6,779
Depreciation	64,319	89,242
Employee Meal & Other Reimbursements	1,835	3,709
Equipment Lease	8,952	7,581
External CFO & Accounting	100,323	132,830
Fringe Benefits Tax	8,457	8,457
Insurance	79,512	73,838
Leave Expense	7,207	(95,954)
Minor Asset Purchases	3,108	6,174

Expenditure	2025	2024
Motor Vehicle Expenses	113,287	92,594
NDIS Group Expenses	365	410
OP Shop Expenses	-	1,033
Printing & Stationery & Postage	18,728	27,182
Rent	208,983	202,221
Repairs & Maintenance	13,524	19,961
Return to Work SA	98,032	93,721
Salaries & Wages	3,377,605	4,026,745
Security	5,476	6,901
Subscriptions	8,897	9,879
Superannuation	381,450	419,046
Team Amenities	4,165	8,952
Telephone & Internet	27,502	32,067
Training & Development	36,624	29,326
Travel & Accommodation	54	559
Utilities, Rates & Taxes	34,581	37,225
Volunteer Recognition	1,461	2,488
Total Expenditure	7,169,464	7,892,135
Net Year Surplus/ (Deficit)	(55,804)	(286,666)

STATEMENT OF FINANCIAL POSITION

Carers and Disability Link Incorporated as at 30 June 2025

Assets	2025	2024
Current Assests		
Cash & Cash Equivalents	2,776,207	3,178,074
Accounts Receivable	627,342	755,896
Prepayments	26,173	30,817
Other Current Assets	1,144	31,798
Total Current Assets	3,430,866	3,996,585
Non-Current Assets		
Land & Buildings	857,974	878,608
Plant, Equipment & Motor Vehicles	42,308	84,479
Other Non-Current Assets	40	40
Total Non-Current Assets	900,321	963,127
Total Assets	4,331,187	4,959,713

Liabilities	2025	2024
Current Liabilities		
Accounts Payable	303,938	122,115
Accrued Expenses	232,172	258,997
Income deferred from previous financial year	3,500	162,448
Grants in Advance	509,375	1,108,007
GST Payable	23,839	1,184
Provision: Employee Entitlements	396,784	365,372
Total Current Liabilities	1,469,607	2,018,123
Non-Current Liabilities		
Provision: Employee Entitlements	114,085	138,290
Total Non-Current Liabilities	114,085	138,290
Total Liabilities	1,583,692	2,156,413
Net Assets	2,747,495	2,803,299

Member's Funds	2025	2024
Capital Reserve		
Current Year Earnings	(55,804)	(286,666)
Retained Earnings	2,184,132	2,470,798
Total Capital Reserve	2,128,327	2,184,132
Funds Introduced - CNCS	601,815	601,815
Funds Introduced - Op Shop bank account	17,353	17,353
Total Member's Funds	2,747,495	2,803,299

STATEMENT OF CHANGES IN EQUITY

Carers and Disability Link Incorporated for the year ended 30 June 2025

Income	2025	2024
Equity		
Opening Balance	2,803,299	3,089,966
Decreases		
Deficit for the Period	55,804	286,666
Total Decreases	55,804	286,666
Total Equity	2,747,495	2,803,299

STATEMENT OF CASH FLOWS

Carers and Disability Link Incorporated for the year ended 30 June 2025

Cash flows from	2025	2024
Operating Activities		
Receipts	7,146,437	7,430,002
Payments to suppliers & employees	(7,673,222)	(7,411,220)
Interest received	93,540	98,556
Net cash provided by/(used in) operating activities	(433,245)	117,338
Investing Activities		
Movement in other non-current assets	-	2,462
Proceeds from sale of property, plant & equipment	32,891	3,291
Purchase of property, plant & equipment	(1,513)	(201,911)
Net cash provided by/(used in) investing activities	31,378	(196,158)

Cash flows from	2025	2024
Financing Activities		
Borrowings	-	-
Repayments	-	-
Net cash provided by/(used in) financing activities	-	-
Other Activities		
Country North Community Services Incorporated	-	-
Net cash provided by/(used in) other activities	-	-
Net increase/(decrease) in cash held	(401,867)	(78,820)
Cash on hand		
Cash on hand at beginning of the year	3,178,074	3,256,894
Cash on hand at the end of the year	2,776,207	3,178,074

NOTES TO THE FINANCIAL STATEMENTS

Carers and Disability Link Incorporated for the year ended 30 June 2025

1. Summary of Significant Accounting Policies

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act (SA) 1985 and the requirements of the Australian Charities and Not-for-profits Commission Act 2012. The Committee has determined that the Association is not a reporting entity.

The financial statements have been prepared on an accruals basis and are based on historic costs and do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements.



Critical Accounting Estimates

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates and requires management to exercise its judgement in applying the Association'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 specifically referred to in the relevant sections of this Note.

Property, Plant and Equipment (PPE)

Land and Buildings are carried at cost, less where, applicable, any accumulated depreciation. Plant, Equipment and Motor Vehicles are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the Association commencing from the time the asset is held ready for use.

Impairment of Assets

At the end of each reporting period, the Committee reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the income and expenditure statement.

Employee Provisions

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee provisions have been measured at the amounts expected to be paid when the liability is settled.

Cash on Hand

Cash on hand includes cash on hand and term deposits held with banks.

Accounts Receivable and Other Debtors

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

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

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

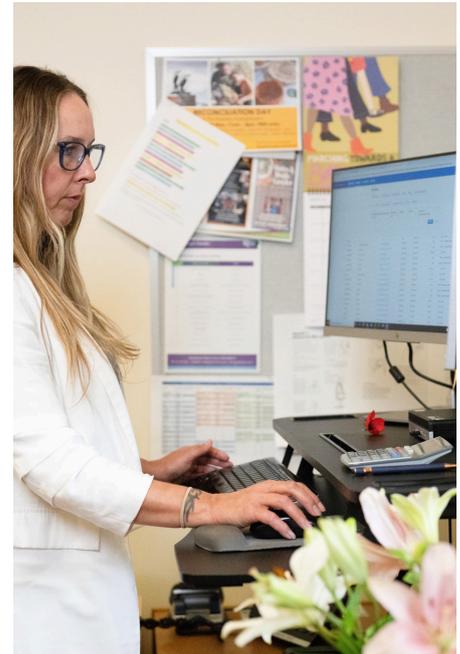
Leases

Leases of PPE, where substantially all the risks and benefits incidental to the ownership of the asset (but not the legal ownership) are transferred to the Association, are classified as finance leases.

Finance leases are capitalised by recording an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for that period.

Leased assets are depreciated on a straight-line basis over the shorter of their estimated useful lives or the lease term. Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

AASB 16 has not been applied.



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 Taxation Office (ATO). 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 ATO is included with other receivables or payables in the assets and liabilities statement.

Accounts Payable and Other Payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.



	2025	2024
2. Cash on Hand		
Cash on Hand/Petty Cash	351	325
At Call Member Fund - Co-Op	169	167
NAB Account	1,118,293	1,611,471
NAB Term Deposit	1,657,394	1,566,112
Total Cash on Hand	2,776,207	3,178,074
3. Land and Buildings		
Land		
Land at Cost	326,000	326,000
Total Land	326,000	326,000
Buildings		
Buildings at Cost	792,693	792,693
Less Accumulated Depreciation on Buildings	(260,719)	(240,085)
Total Buildings	531,974	552,608
Total Land and Buildings	857,974	878,608
4. Plant and Equipment, Motor Vehicles		
Motor Vehicles		
Motor Vehicles at Cost	289,888	369,559
Less Accumulated Depreciation on Motor Vehicles	(268,760)	(340,850)
Total Motor Vehicles	21,128	28,709

	2025	2024
Plant and Equipment		
Plant and Equipment at Cost	452,048	450,535
Less Accumulated Depreciation on Plant & Equipment	(430,869)	(394,765)
Total Plant and Equipment	21,180	55,770
Total Plant and Equipment, Motor Vehicles	42,308	84,479
5. Employee Entitlements		
Current Liabilities		
Annual Leave Provision	207,502	207,972
Long Service Leave Provision	189,282	157,400
Total Current Liabilities	396,784	365,372
Non-Current Liabilities		
Long Service Leave Provision	114,085	138,290
Total Non-Current Liabilities	114,085	138,290
Total Employee Entitlements	510,869	503,662

	2025	2024
6. Cash Flow Reconciliation		
Reconciliation of Cash Flow From Operating Activities with Net Current Year Surplus/(Deficit)		
Current Year Surplus/(Deficit)	(55,804)	(286,666)
Total Reconciliation of Cash Flow from Operating Activities with Net Current Year Surplus/(Deficit)	(55,804)	(286,666)
Non-Cash Flows in Current Year Surplus:		
Depreciation Expense	64,319	89,242
Gain on sale of non-current assets	(32,891)	(3,291)
Total Non-Cash Flows in Current Year Surplus:	31,428	85,951
Changes in Assets & Liabilities		
(Increase)/decrease in accounts receivable and other debtors	159,208	(73,620)
(Increase)/decrease in prepayments	4,644	58,359
Increase/(decrease) in accounts payables and other payables	(579,928)	429,268
Increase/(decrease) in employee entitlements	7,207	(95,954)
Total Changes in Assets & Liabilities	(408,869)	318,053
Net Cash from Operating Activities	(433,245)	117,338

RELATED PARTY DISCLOSURES

Carers and Disability Link Incorporated for the year ended 30 June 2025

Key Management Personnel

The Key Management Personnel of Carers and Disability Link Incorporated includes the Chief Executive Officer, External CFO and Senior Managers.

	2025	2024
Key Management Personnel		
Salaries, allowances & other short term benefits	557,769	529,348
Total Key Management Personnel	557,769	529,348

Related Party Transactions

The organisation received a \$170,000 donation from Community Helpers. There are Board members in common between the two organisations.

CERTIFICATE BY MEMBERS OF THE COMMITTEE

Carers and Disability Link Incorporated For the year ended 30 June 2025

The attached financial statements of Carers and Disability Link Incorporated for the year ended 20 June 2025 are, in our opinion properly drawn up:

1. so as to present fairly the financial position of the Association as at 30 June 2025 and the results of its operations for the year then ended, and;
2. in accordance with the provisions of the Association rules, and;
3. in accordance with applicable Australian Accounting Standards.

The financial statements and notes satisfy the requirements of the Australian Charities and Not-for-profits Commission Act 2012.

As at the date of this statement, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due.

During the financial year no:

1. officers of the Association,
2. firms of which an officer is a member,
3. corporation in which an officer has a substantial financial interest,

have received or become entitled to receive a benefit as a result of a contract between the officer, firm or corporation and the Association.

Signed according to a resolution of the Committee.

MONICA DAVIES.

Chairperson

Signing officer's name: *Monica Davies*

JEFFREY G. HOFFMANN

Committee Member

Signing officer's name: *Jeffrey Hoffmann*

Location: KAPINA

Dated: 25/9/2025

STATEMENT BY AUDITOR

Carers and Disability Link Incorporated For the year ended 30 June 2025

Ian G McDonald FCA



Carers and Disability Link Inc.

**Annual Financial Statements
for the year ended 30 June 2025**

Audit Certificate of the Audit Independence under section 60 - 40 of the Australian Charities and Not-for-profits Commission Act 2012.

We confirm that, for the audit of the financial statements of Carers and Disability Link Inc. for the year ended 30 June 2025, we have maintained our independence in accordance with the requirements of APES 110 - Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board and the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act).

A handwritten signature in blue ink that reads 'Ian G McDonald'.

Ian G McDonald FCA

Dated this 11th day of August 2025

AUDITOR'S REPORT

To the members of Carers and Disability Link Inc.

Opinion

In our opinion, the financial statements of the Association are properly drawn up:

- a) Giving a true and fair view of the financial position of the Association as at the 30 June 2025 and the results of its operations for the period then ended, and;
- b) according to applicable Australian Accounting Standards.

Basis for Opinion

For the audit of the Association we have maintained our independence in accordance with the relevant ethical requirements of APES 110 Section 290. We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information – Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report is prepared to assist the association to meet the requirements of Associations Incorporation Act (SA) 1985 and the requirements of the Australian Charities and Not-for-profits Commission Act 2012. As a result, the financial report may not be suitable for another purpose. Our report is intended solely for the members.

Responsibilities of Management for the Financial Report

The Board of Management is responsible for the preparation of the financial report in accordance with Associations Incorporation Act (SA) 1985 and the requirements of the Australian Charities and Not-for-profits Commission Act 2012 and for such internal control as management determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Report

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

As part of an audit of the financial report in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain 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.
- Obtain an understanding of internal control relevant to the audit of the financial report 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 Registered Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of Registered Entity's 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 Registered 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 the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Registered Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance 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.



Ian G McDonald FCA
Registered Company Auditor

Dated at Grange, 30th September 2025

MEMBERS OF THE BOARD

Monica Davies
Chair

Mark Pfizner
Vice-Chair

Peter Lange
Treasurer

John Arthur

Coral Gallasch

Jeff Hoffman

Barry Samuel

Peter Whitham



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