National State Emergency Service Volunteers Association Ltd

ABN: 64 606 107 215

Annual financial report
30 June 2026

National State Emergency Service Volunteers Association Ltd

ABN: 64 606 107 215

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National State Emergency Services Volunteers Association Ltd
ABN: 64 606 107 215
Directors' Report
For the year ended 30 June 2026

The directors present their report together with the financial report of National State Emergency Service Volunteers Association Ltd ("the Company") for the year ended 30 June 2026 and the auditor's report thereon.

Directors

The directors of the Company at any time during or since the end of the financial year are:

Director	Board Experience
Gregory Cook	Director, Chair (appointed 2 October2025)
Gordon Maxwell Hall, ESM	Director, Chair (retired 2 October 2025)
Doreen Joan McEncroe, ESM	Director, Secretary/Treasurer (retired 2 October 2025)
Dr.Faye Bendrups OAM	Director, Vice Chair (retired 2 October 2025)
Justin Englert	Director (appointed 19 October 2025)
Edward Conrad Cowie ESM	Director (retired 19 October 2025)
Warren Anthony Hicks	Director
Ronald Green ESM	Director
David Rowlands	Director (retired 2 October 2025)
Kim Davis, ESM	Director
Lance Mulligan	Director
Joel Cowey	Director

Company secretary

Doreen Joan McEncroe was appointed to the position of Company Secretary on 28 May 2015. Doreen is also a director of the Company. Doreen retired on 2 October 2025. Paul Kelly was appointed to the position of Company Secretary on 2 October 2025.

Directors' meetings

The number of directors' meetings (including meeting of committees of directors) and number of meetings attended by each of the directors of the Company during the financial year are:

	Board meetings	
Director name	**No. of meetings attended**	**No. of meetings held***
Gregory Cook	8	8
Gordon Maxwell Hall	3	3
Doreen Joan McEncroe	3	3
Dr.Faye Bendrups	3	3
Edward Conrad Cowie	3	3
Warren Anthony Hicks	2	8
Ronald Green	6	8
David Rowlands	1	3
Kim Davis	7	8
Lance Mulligan	8	8
Justin Englert	8	8
Joel Cowey	7	8

**- number of meetings held during the time the director held office during the year.*

Principal activities

The principal activities of the Company during the financial year were the raising of funds to assist in the development of the National State Emergency Service Volunteers Association Ltd ("Company") and the ongoing support of its members.

National State Emergency Service Volunteers Association Ltd also provides tangible benefits to the Company and its members by raising funds to promote and fund the Company's objectives and activities. National State Emergency Service Volunteers Association Ltd also makes submission to government and other bodies to collaborate on matters of national significance that impact SES volunteers.

Short-term and long-term objectives
The company's short term objectives are to:

- Raise funds to support the Company in meeting its strategic milestones and supporting its members during the financial year.

The company's long-term objectives are to:

Profile Growth

- Establish an Engagement Plan on how we will effectively communicate with a diverse audience to increase awareness of the National SES Volunteers Association's role within the volunteering community across Australia

Governance

- Build rules and operating procedures that provide transparency in all activities that the Association undertakes so that our stakeholders have confidence in all that we do.

Advocacy

- Develop nationally consistent positions on matters that are relevant to all the State and Territory associations and communicating to our stakeholders

Strategies
To achieve its stated objectives, the company has adopted the following strategies:

- The National State Emergency Service Volunteers Association was established in 2015 after years of work and negotiations between each State and Territory State Emergency Service Volunteers Association. The National State Emergency Service Volunteers Association Ltd was established as a not for profit entity that is registered with the Australian Charities and Not-for-Profit Commission.
- The Company is actively working to achieve nationally consistent goals that represent the interest of its members, advocating for them when appropriate.
- The Company also provides a forum for national cross jurisdiction communication, collaboration and coordination on common issues in the emergency management arenas that affect State Emergency Service Volunteers.
- As peak body the Company provides financial and administrative support to each State and Territory Association.
- To facilitate the education of the community and SES volunteers in the areas of community resilience in the event of man-made or natural disaster.

Membership
The Company is a Company limited by guarantee to the amount stated in the company's constitution. In accordance with the Constitution of the Company, every member of the Company undertakes to contribute an amount limited to $Nil per member in the event of the winding up of the Company, during the time he or she is a member or within one year thereafter.

The number of members as at 30 June 2026 is as follows

	2026 No.	2025 No.
Ordinary	11	11

Operating and financial review
Overview of the company
The deficit for the year amounted to $14,537 (2025: surplus of $17,294). This resulted after charging $Nil (2025: $Nil) for depreciation and before charging $Nil (2025: $Nil) for income tax.

Significant changes in the state of affairs
In the opinion of the directors there were no significant changes in the state of affairs of the Company that occurred during the financial year under review.

Dividends
The Company is a company limited by guarantee and is prevented by its constitution from paying dividends.

Environmental regulation
The Company's operations are subject to various environmental regulations under both Commonwealth and State legislation.

The Board believes that the Company has adequate systems in place for the management of its environmental requirements and is not aware of any breach of those environmental requirements as they apply to the Company.

Events subsequent to reporting date
No other matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Company, the results of those operations, or the state of affairs of the Company in future financial years.

Likely developments
The directors do not anticipate any particular development in the operations of the Company which will affect the result in subsequent years.

Indemnification and insurance of officers
The Company has provided for and paid premiums during the year for directors' and officers' liability and legal expenses insurance contracts.

The insurance premiums relate to:

- Costs and expenses incurred by the relevant officers in defending proceedings, whether civil or criminal and whatever their outcome.
- Other liabilities that may arise from their position, with the exception of conduct involving a wilful breach of duty or improper use of information or position to gain a personal advantage.

The directors have not included details of the nature of the liabilities covered and the amount of the premium paid in respect of the directors' and officers' liability and legal expenses insurance contracts, as such disclosure is prohibited under the terms of the contract.

Auditor's independence declaration
The auditor's independence declaration is set out on page 7 and forms part of the directors' report for financial year ended 30 June 2026.

This report is made in accordance with a resolution of the directors:

Dated at 23 this day of Aug 2026.

Gregory Cook
Director

Lance Mulligan
Director

National State Emergency Services Volunteers Association Ltd
ABN: 64 606 107 215
Controlled Entity Disclosure Statement
For the year ended 30 June 2026

National State Emergency Services Volunteers Association Ltd is not required by Australian Accounting Standards (AAS) to prepare consolidated financial statements, and as a result subsection 295(3A)(a) of the Corporations Act 2001 to prepare a Consolidated Entity Disclosure Statement does not apply to the Company.

Strategic Audit Services
Chartered Accountants

Auditor's independence declaration
Under Section 307C of the Corporations Act 2001
To the members of
National State Emergency Services Volunteers Association Ltd
ABN: 64 606 107 215

To: the directors of National State Emergency Services Volunteers Association Ltd

I declare that, to the best of my knowledge and belief, in relation to the audit for the financial year ended 30 June 2026 there have been:

- No contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and
- No contraventions of any applicable code of professional conduct in relation to the audit.

Strategic Audit Services Pty Limited
Chartered Accountants

S Balram
Director

23 August 2026.

Melbourne.

Principal
Sharma Balram

Bella Vista
Suite 406, 33 Lexington Drive
Bella Vista NSW 2153

Postal
PO Box 7999
Baulkham Hills NSW 2153

Ph: (02) 8882 9188
Fax: (02) 8882 9177

Strategic Audit Services Pty Ltd

ACN: 139 121 841

CHARTERED ACCOUNTANTS
AUSTRALIA + NEW ZEALAND

Liability Limited by a scheme approved under Professional Standards Legislation

National State Emergency Services Volunteers Association Ltd
ABN: 64 606 107 215
Statement of comprehensive income
For the year ended 30 June 2026

	Note	2026 $	2025 $
Revenue	4	4,952,460	5,426,997
Fundraising expenses		(2,811,469)	(3,170,682)
Member expenses	5	(1,925,203)	(2,037,829)
Employee benefits expenses		(151,472)	(119,858)
Other expenses		(111,015)	(106,811)
(Loss) before interest, income tax expense and depreciation (EBITDA)		(46,699)	(8,183)
Depreciation		-	-
Results from operating activities		(46,699)	(8,183)
Net financing income	6	32,162	25,477
(Loss)/surplus before income tax		(14,537)	17,294
Income tax expense		-	-
(Loss)/surplus for the period		(14,537)	17,294
Other comprehensive income		-	-
Total comprehensive income for the period		(14,537)	17,294

National State Emergency Services Volunteers Association Ltd
ABN: 64 606 107 215
Statement of changes in member's funds
For the year ended 30 June 2026

	Note	2026	2025
		$	$
Members funds			
Balance at 1 July		700,015	682,721
(Loss)/surplus for the period		(14,537)	17,294
Other comprehensive income		-	-
Balance at 30 June	11	685,478	700,015

National State Emergency Services Volunteers Association Ltd
ABN: 64 606 107 215
Statement of financial position
As at 30 June 2026

	Note	2026 $	2025 $
Assets			
Current assets			
Cash and cash equivalents	7	1,607,671	1,802,869
Trade and other receivables	8	510	3,964
Other assets	9	865,368	924,767
Total current assets		2,473,549	2,731,600
Total assets		2,473,549	2,731,600
Liabilities			
Current liabilities			
Trade and other payables	10	1,773,564	1,942,727
Employee benefits		14,507	8,858
Total current liabilities		1,788,071	1,951,585
Non-current liabilities			
Trade and other payables	10	-	80,000
Total non-current liabilities		-	80,000
Total liabilities		1,788,071	2,031,585
Net assets		685,478	700,015
Members' funds			
Members' funds	11	685,478	700,015
Total members' funds		685,478	700,015

National State Emergency Services Volunteers Association Ltd
ABN: 64 606 107 215
Statement of cash flows
For the year ended 30 June 2026

	Note	2026 $	2025 $
Cash flows from operating activities			
Cash receipts from customers		4,948,573	5,471,464
Cash paid to suppliers and employees		(5,175,933)	(5,260,448)
Cash generated from operations		(227,360)	211,016
Interest received		32,162	25,477
Net cash from operating activities		(195,198)	236,493
Cash flows from investing activities			
Payment for available-for-sale investments		-	-
Proceeds from sale of available-for-sale assets		-	-
Net cash used in investing activities		-	-
Cash flows from financing activities			
Net cash used in financing activities		-	-
Net (decrease)/increase in cash and cash equivalents		(195,198)	236,493
Cash and cash equivalents at 1 July		1,802,869	1,566,376
Cash and cash equivalents at 30 June	7	1,607,671	1,802,869

National State Emergency Services Volunteers Association Ltd
ABN: 64 606 107 215
Notes to the financial statements
For the year ended 30 June 2026

1. Reporting entity

National State Emergency Service Volunteers Association Ltd ("the Company") is incorporated and domiciled in Australia as a company limited by guarantee. The address of the Company's registered office is 91 Leake Street, Belmont WA 6104.

The financial statements of the Company are as at and for the year ended 30 June 2026.

The principal activities of the Company are to consolidate and represent the views of the members of National State Emergency Service Volunteers Association Ltd in dealing with its members, the Government, media and the general public and to support the development of the organisation nationally to support SES volunteers.

2. Basis of preparation

(a) Statement of compliance

National State Emergency Service Volunteers Association Ltd applies Australian Accounting Standards – Simplified Disclosures of the Australia Accounting Standards Board (AASB) and the *Australian Charities and Not-for-Profits Commission Act 2012*. The entity is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial report is a general-purpose financial report which has been prepared in accordance with Australian Accounting Standards – Simplified Disclosures and interpretations issued by the Australian Accounting Standards Board ("AASB").

The financial statements were approved by the Board of Directors on 23 August 2026.

(b) Basis of measurement

The financial statements have been prepared on the historical cost basis.

(c) Functional and presentation currency

The financial statements are presented in Australian dollars, which is the Company's functional currency.

(d) Use of estimates and judgements

The preparation of financial statements in conformity with AASBs requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Information about critical judgements in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements and assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment within the next financial year, are included in the notes to the financial statements.

3. Significant accounting policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements, which addresses changes in accounting policies.

(a) Income tax

No provision for income tax has been raised as the entity is exempt from income tax under Div 50 of the Income Tax Assessment Act 1997.

(b) Financial Instruments

Recognition and measurement

Financial instruments are initially measured at cost on trade date, which includes transaction costs when the related contractual rights or obligations exist. Subsequent to initial recognition these instruments are measured as set out below:

Financial assets at fair value through profit and loss

A financial asset is classified in this category if acquired principally for the purpose of selling in the short term or if so designated by management and within the requirements of AASB139: Recognition and Measurement of Financial Instruments. Derivatives are also categorised as held for trading unless they are designated as hedges. Realised and unrealised gains and losses arising from changes in fair value of these assets are included in the statement of comprehensive income in the period in which they arise.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in the active market, and are stated at amortised cost using the effective interest rate method.

Held-to-maturity investments

These investments have fixed maturities, and it is the Company's intention to hold these investments to maturity.

Any held-to-maturity investments are stated at amortised cost using the effective interest rate method.

3. Significant accounting policies (continued)

(b) Financial Instruments

Available-for-sale financial assets

Available-for-sale financial assets include any financial asset not included in the above categories. Available-for-sale financial assets are reflected at fair value. Unrealised gains and losses arising from changes in fair value are taken directly into equity.

Financial liabilities

Non-derivative financial liabilities are recognised at amortised cost, comprising original debt less principal repayments and amortisation.

Fair value

Fair value is determined based on current bid prices for all quoted investments. Valuation techniques are applied to determine the fair value for all unlisted securities, including arms-length transactions, reference to similar instruments and option pricing models.

Impairment

At each reporting date, the directors assess whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether impairment has arisen. Impairment losses are recognised in the statement of comprehensive income.

(c) Impairment of assets

At each reporting date, the directors review the carrying values of tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the assets value, less costs to sell and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the statement of comprehensive income.

(d) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks or financial institutions, other short term highly liquid investments with original maturities of three months or less, and bank overdrafts.

(e) Revenue

Revenue from the sale of goods is recognised upon the delivery of goods to customers.

Raffles revenues are recognised when the respective raffles are drawn, and the amounts have been received from customers. Raffle ticket entries are issued once the pledged amount is received. It is not possible for the Company to reliably estimate the number of pledges that will result in raffle tickets being issued in each competition.

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

Donation and bequest revenues are recognised when the Company receives the amounts pledged.

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

3. Significant accounting policies (continued)

(f) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the taxation authority. In these circumstances, the GST is recognised as part of the cost of acquisition or the asset, or as part of an item of expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

Cash flows are presented in the statement of cash flows on a gross basis, except for the GST component of investing and financial activities, which are disclosed as operating cash flows.

(g) Financial income and expenses

Financial income comprises interest income on funds invested that are recognised in profit or loss. Interest income is recognised as it accrues in profit or loss, using effective interest method.

(h) Accounts payable and other payables

Accounts payable and other payables represent the liabilities outstanding at the end of the reporting period for goods and services received by the Company 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.

(i) New standards and interpretations not yet adopted

A number of new standards, amendments to standards and interpretations are effective for annual reporting periods beginning after 1 July 2025, have not been applied in preparing these financial statements. None of these are expected to have a significant effect on the financial statements of the company.

(j) Employee benefits

Short-term benefits

Provision is made for the company's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the undiscounted amounts expected to be paid when the obligation is settled.

The company's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current employee benefits in the statement of financial position. The company's obligations for employees' annual leave and long service entitlements are recognised as employee benefits in the statement of financial position.

		2026 $	2025 $
4.	**Revenue**		
	Net raffle income	4,942,419	5,424,767
	Donations and bequests	2,700	230
	Other income	7,341	2,000
		4,952,460	5,426,997
5.	**Member expense**		
	Members meeting	46,590	54,291
	Grant expenditure	1,878,613	1,983,538
		1,925,203	2,037,829
6.	**Net financing income**		
	Interest income	32,162	25,477
		32,162	25,477
7.	**Cash and cash equivalents**		
	Cash at bank	1,607,671	1,802,869
		1,607,671	1,802,869
8.	**Trade and other receivables**		
	Trade debtors	-	-
	Sundry debtors	510	3,964
		510	3,964
9.	**Other assets**		
	Prepayments	778,959	798,365
	Other receivables	12,856	13,131
	GST receivable	73,553	113,271
		865,368	924,767
10.	**Trade and other payables**		
	Current		
	Accrued expense	259,698	526,329
	Other creditors	426,291	207,683
	Superannuation liabilities	-	2,760
	Income received in advance	1,087,575	1,205,955
		1,773,564	1,942,727
	Non-current		
	Other creditors	-	80,000
11.	**Members' funds**		
	Balance at 1 July	700,015	682,721
	Total recognised income and expense	(14,537)	17,294
	Balance at 30 June	685,478	700,015

12. Key management personnel

a) Directors

The following persons were non-executive directors of the Company during the year:

Gordon Maxwell Hall (retired 2 October 2025)	Warren Anthony Hicks
Doreen Joan McEncroe (retired 2 October 2025)	David Rowlands
Dr. Faye Bendrups (retired 2 October 2025)	Edward Conrad Cowie (retired 19 October 2025)
Kim Davis	Gregory Cook
Ronald Green	Joel Cowey
Lance Mulligan	Justin Englert (appointed 19 October 2025)

b) Other key management personnel

The following persons also had authority and responsibility for planning, directing and controlling the activities of the Company, directly or indirectly during the financial year:

Name	Position
Doreen McEncroe	Public Officer

	2026 $	2025 $
c) Key management personnel compensation		
Benefits and payments made to the directors and Other key management personnel named in (a) and (b)	-	-

13. Related parties

Directors' transactions with the Company

From time to time, directors of the Company, or their director related entities, may purchase goods from the Company. These purchases are on the same terms and conditions as those entered into by other company employees and customers and are trivial or domestic in nature.

Apart from the details disclosed in this note, no director has entered into a material contract with the company since incorporated date, as there were no material contracts involving directors' interest existing at period end.

14. Company details

The Company is incorporated and domiciled in Australia as a company limited by guarantee.

At 30 June 2026 there were 11 members (2025: 11 members).

The Registered Office of the Company is 91 Leake Street, Belmont WA 6104.

In accordance with the constitution of the Company, every member of the Company undertakes to contribute an amount limited to $Nil per member in the event of the winding up of the Company during the time that s/he is a member or within one year thereafter, the total liability in the event of winding up is $Nil.

15. Commitments

Operating lease commitments

Non-cancellable operating leases contracted for but not recognised in the financial statements.

Payable – minimum lease payments:		
- Not later than 12 months	-	-
- Later than 12 months but not later than 5 years	-	-
	-	-

16. Fundraising appeals conducted during the year

Fundraising appeals conducted during the financial year included raffles conducted by an unrelated third party on behalf of the company (in NSW only).

	2026 $	2025 $
i) Results of fundraising appeals.		
Gross proceeds from fundraising appeals	3,654,479	3,992,767
Less: Direct costs of fundraising appeals	(2,119,774)	(2,308,752)
Net surplus obtained from fundraising appeals	1,534,705	1,684,015
ii) Application of net surplus obtained from fundraising appeals.		
Expenditure on direct services	-	-
Administration expenses	182,724	199,638
Total fundraising expenses	182,724	199,638
iii) Other income	-	-

iv) Surplus

The surplus of $1,534,705 (2025: $1,684,015) available from fundraising appeals conducted over total expenditure of $182,724 (2025: $199,638) were made as follows:

Transfers to members' funds	1,351,981	1,484,377

v) Comparison of certain monetary figures and percentages

	2026 $	2026 %	2025 $	2025 %
Total cost of fundraising	2,119,774	58.00	2,308,752	57.83
Gross proceeds from fundraising	3,654,479		3,992,767	
Net surplus from fundraising	1,534,705	42.00	1,684,015	42.17
Gross proceeds from fundraising	3,654,478		3,992,767	
Direct cost of services	-	-	-	-
Total expenditure	2,302,498		2,508,390	
Total cost of services	182,724	5.00	199,638	5.00
Total income received	3,654,479		3,992,767	

17. Subsequent events

There have been no events subsequent to balance date which would have a material effect on the Company's financial statements at 30 June 2026.

18. Contingent liabilities

The company has received a claim from an unrelated third party in relation to copyright for the use of images in the yearbook from 2021 and 2024, which is disputed by the company, due to lack of authorisation and or substantiation.

In another matter, the company has been appointed as Executive for Victoria SESVA under an order of the Victoria High Court on 2 October 2025. There may result claims against Victoria SESVA which is either unknown or incapable of reliable measurement.

The directors are of the opinion that provisions are not required in respect of those matters, as it is not probable that a future sacrifice of economic benefits will be required, or the amount is not capable of reliable measurement.

19. Auditor's remuneration

	2026 $	2025 $
Remuneration of the auditor:		
- Auditing or reviewing the financial statements	26,500	26,500
	26,500	26,500

20. Correction of error

During the year, the company reinstated a liability payable to a related party amounting to $80,000. This was undertaken as a result of changes on the Board of Directors in October 2025. The amount was settled during the year. An adjustment has been made on the corresponding statements to reflect this change. There is no income tax impact.

National State Emergency Services Volunteers Association Ltd
ABN: 64 606 107 215
Directors' declaration
For the year ended 30 June 2026

In the opinion of the directors of National State Emergency Service Volunteers Association Ltd ("the Company"):

(a) the financial statements and notes, set out on pages 8 to 19 are in accordance with the *Corporations Act 2001*, including:

  (i) giving a true and fair view of the financial position of the company as at 30 June 2026 and of its performance, as represented by the results of its operations and its cash flows, for the year ended on that date; and

  (ii) complying with Australian Accounting Standard – Simplified Disclosures applicable to the company; and

(b) there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

Dated at 23 this of Aug 2026.

Signed in accordance with a resolution of the directors:

Gregory Cook
Director

Lance Mulligan
Director

Strategic Audit Services
Chartered Accountants

Independent auditors report to the members of National State Emergency Service Volunteers Association Ltd

Opinion

We have audited the accompanying financial report of National State Emergency Service Volunteers Association Ltd ("the Company"), which comprises the statement of financial position as at 30 June 2026 and the statement of comprehensive income, statement of changes in member's funds and statement of cash flows for the year ended on that date, a summary of significant accounting policies and other explanatory notes set out on pages 8 to 19 and the directors' declaration set out on page 20.

Audit opinion pursuant to the Charitable Fundraising (NSW) Act 1991

In our opinion, the accompanying financial report of National State Emergency Service Volunteers Association Ltd, is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* including:

- the financial report gives a true and fair view of the financial results of the fundraising appeal activities for the financial year ended 30 June 2026;
- complying with Australian Accounting Standards – *AASB 1060: General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 entities* and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013;*
- the financial report has been drawn up, and the associated records have been properly kept for the year ended 30 June 2026;
- money received as a result of fundraising appeal activities conducted during the year ended 30 June 2026 has been properly accounted for and applied in accordance with the Charitable Fundraising (NSW) Act 1991 and Regulations; and
- there are reasonable grounds to believe that National State Emergency Service Volunteers Association Ltd will be able to pay its debts as and when they fall due.

Basis of 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 audit. We are independent of the Company in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board APES 110 Code of 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 *Corporations Act 2001*, 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.

In addition, our audit report has also been prepared for the members of the Company in accordance with Section 24(2) of the Charitable Fundraising (NSW) Act 1991. Accordingly, we have performed additional work beyond that which is performed in our capacity as auditors pursuant to the *Australian Charities and Not-for-profits Commission Act 2012*.

These additional procedures included obtaining an understanding of the internal control structure for fundraising appeal activities and examination, on a test basis, of evidence supporting compliance with the accounting and associated record keeping requirements for fundraising appeal activities pursuant to the Charitable Fundraising (NSW) Act 1991 and Regulations.

It should be noted that the accounting records and data relied upon for reporting on fundraising appeal activities are not continuously audited and do not necessarily reflect after the event accounting adjustments and the normal period-end financial adjustments for such matters as accruals, prepayments, provisioning and valuations necessary for period-end financial report preparation.

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 Standard – *AASB 1060: General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 entities* and 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 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 Company's ability 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 to do so.

Strategic Audit Services
Chartered Accountants

Independent auditors report to the members of National State Emergency Service Volunteers Association Ltd

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 Accounting 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 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 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, misinterpretations, or the override of internal controls.
- Obtain 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 purposes of expressing an opinion on the effectiveness of the entity's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management'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 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 entity to cease or 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 a fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the Company or business activities within the Company to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the Company audit. We remain solely responsible for our audit opinion.

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 controls 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, and where applicable, related safeguards.

Strategic Audit Services Pty Limited
Chartered Accountants

S Balram
Partner
23 August 2026.

Melbourne, VIC.

Principal
Sharma Balram

Bella Vista
Suite 406, 33 Lexington Drive
Bella Vista NSW 2153

Postal
PO Box 7999
Baulkham Hills NSW 2153

Ph: (02) 8882 9188
Fax: (02) 8882 9177

Strategic Audit Services Pty Ltd
CHARTERED ACCOUNTANTS

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