VOLUNTEERING AUSTRALIA INCORPORATED
ABN: 23 062 806 464

Financial Statements

For the Year Ended 30 June 2026

VOLUNTEERING AUSTRALIA INCORPORATED
ABN: 23 062 806 464

Contents

For the Year Ended 30 June 2026

Financial Statements	**Page**
Directors' Report	1
Auditor's Independence Declaration	2
Statement of Profit or Loss and Other Comprehensive Income	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
Notes to the Financial Statements	7
Responsible Persons' Declaration	18
Independent Audit Report	19

VOLUNTEERING AUSTRALIA INCORPORATED
ABN: 23 062 806 464

Directors' Report
30 June 2026

The directors present their report on Volunteering Australia Incorporated for the financial year ended 30 June 2026.

General Information Directors

The names of the directors in office at any time during, or since the end of the year are:

Names	Position	Appointed/Resigned
Michael Drew	Board Chair	Appointed 15/11/2023
Kim Hughes	Deputy Chair	Appointed 13/11/2024
Kerry Harris	Treasurer	Retired 12/11/2025
Quentin Hooper	Treasurer	Appointed 12/11/2025
Amy Williams	Secretary	Appointed 13/11/2024
Claudine Lombard	Board Member	Appointed 13/11/2024
Brianna Casey	Board Member	Appointed 13/11/2024
Rosanne Brand	Board Member	Appointed 13/11/2024
Travis Ingram	Board Member	Appointed 13/11/2024
Danielle Press	Casual Board Member	Appointed 27/03/2026

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Principal activities

The principal activities of Volunteering Australia Incorporated during the financial year were to represent the diverse views and needs of the volunteer sector while promoting the activity of volunteering as one of enduring social, cultural and economic value.

Operating result

The Association recorded a loss of $26,115 for the financial year ended 30 June 2026, compared with a surplus of $17,886 in the prior year.

The Association remains exempt from income tax.

Significant changes in state of affairs

There have been no significant changes in the state of affairs of the Association during the year.

Signed in accordance with a resolution of the Board of Directors:

Director: _____ Director: _____

Dated this _____ day of _____ 2026

VOLUNTEERING AUSTRALIA INCORPORATED
ABN: 23 062 806 464

AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 60-40 OF THE *AUSTRALIAN CHARITIES AND NOT- FOR-PROFITS COMMISSION* TO THE RESPONSIBLE PERSONS OF VOLUNTEERING AUSTRALIA INCORPORATED

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2026, there have been:

(i) no contraventions of the auditor independence requirements as set out in section 60 40 of the *Australian Charities and Not for profits Commission Act 2012* in relation to the audit; and

(ii) no contraventions of any applicable code of professional conduct in relation to the audit.

Phillip Miller
Director
MNSA Canberra Pty Ltd
Dated:

VOLUNTEERING AUSTRALIA INCORPORATED
ABN: 23 062 806 464

Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2026

	Note	2026 $	2025 $
Revenue and Other income	4	**1,904,659**	1,921,961
Employee benefits expense		**(1,350,633)**	(1,306,421)
Cost of Sales - Merchandise		**(38,207)**	(45,914)
Depreciation and amortisation expense		**(80,057)**	(80,719)
Administration expenses		**(15,054)**	(12,604)
Marketing expenses		**(62,528)**	(89,587)
Contractors		**(153,114)**	(168,623)
Travel and Accommodation		**(49,686)**	(53,174)
Insurance		**(30,158)**	(30,649)
Interest Expense		**(3,243)**	(5,010)
IT and telephone expenses		**(99,101)**	(59,856)
Subscription and membership		**(13,140)**	(12,014)
Other expenses		**(765)**	(899)
Other event expenses		**(5,960)**	(9,155)
Auditing and reviewing the financial statements	16	**(7,900)**	(8,067)
Legal fees		**(3,018)**	-
Volunteer services		**(18,210)**	(21,383)
(Loss)/Profit before income tax		**(26,115)**	17,886
Income tax expense		**-**	-
(Loss)/Profit for the year		**(26,115)**	17,886

VOLUNTEERING AUSTRALIA INCORPORATED
ABN: 23 062 806 464

Statement of Financial Position

As at 30 June 2026

	Note	2026 $	2025 $
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	**849,322**	1,632,201
Inventories	6	**15,960**	11,881
Other assets	7	**112,242**	57,839
TOTAL CURRENT ASSETS		**977,524**	1,701,921
NON-CURRENT ASSETS			
Property, plant and equipment	8	**-**	-
Right-of-use assets	9	**50,199**	93,231
Intangibles	10	**296,225**	333,250
TOTAL NON-CURRENT ASSETS		**346,424**	426,481
TOTAL ASSETS		**1,323,948**	2,128,402
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	11	**158,013**	119,239
Lease liabilities	9	**50,324**	46,923
Employee benefits	12	**58,675**	71,400
Contract liabilities	13	**398**	757,864
TOTAL CURRENT LIABILITIES		**267,410**	995,426
NON-CURRENT LIABILITIES			
Lease liabilities	9	**11,266**	61,589
TOTAL NON-CURRENT LIABILITIES		**11,266**	61,589
TOTAL LIABILITIES		**278,676**	1,057,015
NET ASSETS		**1,045,272**	1,071,387
EQUITY			
Retained earnings		**1,045,272**	1,071,387
		1,045,272	1,071,387
TOTAL EQUITY		**1,045,272**	1,071,387

VOLUNTEERING AUSTRALIA INCORPORATED
ABN: 23 062 806 464

Statement of Changes in Equity

For the Year Ended 30 June 2026

2026

	Retained Earnings	Total
	$	$
Balance at 1 July 2025	**1,071,387**	**1,071,387**
Profit for the year	**(26,115)**	**(26,115)**
Balance at 30 June 2026	**1,045,272**	**1,045,272**

2025

	Retained Earnings	Total
	$	$
Balance at 1 July 2024	1,053,501	1,053,501
Profit for the year	17,886	17,886
Balance at 30 June 2025	1,071,387	1,071,387

VOLUNTEERING AUSTRALIA INCORPORATED
ABN: 23 062 806 464

Statement of Cash Flows

For the Year Ended 30 June 2026

	Note	2026	2025
		$	$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers		**1,100,870**	1,073,211
Payments to suppliers and employees		**(1,875,422)**	(2,011,715)
Interest income		**38,594**	68,794
Net cash used in operating activities		**(735,958)**	(869,710)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of property, plant and equipment		**-**	-
Payments for intangible assets		**-**	-
Net cash from/(used) in investing activities		**-**	-
CASH FLOWS FROM FINANCING ACTIVITIES:			
Lease Liability - Principal repayments		**(46,921)**	(48,705)
Net cash used in financing activities		**(46,921)**	(48,705)
Net decrease in cash and cash equivalents held		**(782,879)**	(918,415)
Cash and cash equivalents at beginning of year		**1,632,201**	2,550,616
Cash and cash equivalents at end of financial year	5	**849,322**	1,632,201

VOLUNTEERING AUSTRALIA INCORPORATED
ABN: 23 062 806 464

Notes to the Financial Statements

For the Year Ended 30 June 2026

The financial report covers Volunteering Australia Incorporated as an individual entity. Volunteering Australia Incorporated is a not for profit Association, registered and domiciled in Australia.

1. Basis of Preparation
The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Simplified Disclosures, Interpretations of the Australian Accounting Standards Board and the Australian Charities and Not-for-profits Commission Act 2012.

The financial statements are presented in Australian dollars which is the Association's functional and presentation currency. The amounts presented in the financial statements have been rounded to the nearest dollar.

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.

The material accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

2. Material Accounting Policy Information
(a) Revenue and other income

Revenue from contracts with customers
The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services.

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Association have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

2. Material Accounting Policy Information (continued)
(a) Revenue and other income (continued)

Specific revenue streams
The revenue recognition policies for the principal revenue streams of the Association are:

Operating grants
When the Association receives operating grant revenue, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15:

When both these conditions are satisfied, the Association:
- identifies each performance obligation relating to the grant;
- recognises a contract liability for its obligations under the agreement; and
- recognises revenue as it satisfies its performance obligations.

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the Association:
- recognises the asset received in accordance with the recognition requirements of the other applicable accounting standards;
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer); and
- recognises income immediately in profit or loss as the differences between the initial carrying amount of the asset and the related amount.

If the contract liability is recognised as a related amount above, the Association recognises income in profit or loss when or as it satisfies its obligations under the contract.

Other Income
Other income is recognised on an accruals basis when the Association is entitled to it.

(b) Income Tax
The Association is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

2. Material Accounting Policy Information (continued)

(c) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows

(d) Inventories

Inventories are measured at the lower of cost and net realisable value. Net realisable value is estimated using the most reliable evidence available at the reporting date and inventory is written down through an obsolescence provision if necessary.

(e) Property, plant and equipment

Plant and equipment

Plant and equipment are measured using the cost model

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight line basis over the asset's useful life to the Association, commencing when the asset is ready for use.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Office Equipment	100%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

(f) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(g) Leases

At inception of a contract, the Association assesses whether a lease exists.

2. Material Accounting Policy Information (continued)
(g) Leases (continued)

Lessee accounting
The non-lease components included in the lease agreement have been separated and are recognised as an expense as incurred.

The Association has chosen to apply AASB 16 to leases of intangible assets.

At the lease commencement, the Association recognises a right of use asset and associated lease liability for the lease term. The lease term includes extension periods where the Association believes it is reasonably certain that the option will be exercised.

The right of use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received.

The right of use asset is depreciated over the lease term on a straight line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Association's incremental borrowing rate is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured when there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Association's assessment of lease term.

Where the lease liability is remeasured, the right of use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right of use asset has been reduced to zero.

(h) Financial Instruments

Initial recognition and measurement
Financial assets and financial liabilities are recognised when the Association becomes a party to the contractual provisions to the instrument. For financial assets, this is the date that the Association commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately. In most circumstances trade receivables are initially measured at the transaction price.

2. Material Accounting Policy Information (continued)
(h) Financial Instruments (continued)

Classification and subsequent measurement
Financial instruments are subsequently measured at either fair value or amortised cost using the effective interest rate method. The subsequent measurement depends on the classification of the financial instrument as described below. Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties in an arm's length transaction. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

The effective interest method is used to allocate interest income or interest expense over the relevant period.

Financial assets
All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets. Financial assets that meet the following conditions are subsequently measured at amortised cost:

• the financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows; and

• the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets that meet the following conditions are subsequently measured at fair value through other comprehensive income (FVTOCI);

• the financial asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling the financial assets; and

• the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

By default, all other financial assets are subsequently measured at fair value through profit or loss (FVTPL).

Despite the above, the Association may make the following irrevocable election/designation at initial recognition of a financial asset:

• the Association may irrevocably elect to present subsequent changes in fair value of an equity instrument in other comprehensive income if certain criteria are met; and

• the Association may irrevocably designate a financial asset that meets the amortised cost or FVTOCI criteria as measured at FVTPL if doing so eliminates or significantly reduces an accounting mismatch

Notes to the Financial Statements

For the Year Ended 30 June 2026

2. Material Accounting Policy Information (continued)
(h) Financial Instruments (continued)

Financial liabilities
All financial liabilities are subsequently measured at amortised cost using the effective interest method or at impairment of financial assets.

The Association recognises a loss allowance for expected credit losses on financial assets that are measured at amortised cost or at FVTOCI. No impairment loss is recognised for investments in equity instruments. The amount of expected credit losses is updated at each reporting date to reflect changes in credit risk since initial recognition of the respective financial asset.
The Association recognises lifetime expected credit losses for trade receivables. The expected credit losses on these financial assets are estimated based on the Association's historical credit loss experience adjusted for factors that are specific to the debtors, general economic conditions and an assessment of both the current as well as the future direction of conditions at the reporting date, including time value of money where appropriate.

Impairment of Non-Financial Assets
At the end of each reporting period, the Association reviews the carrying values of its 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 asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the statement of profit or loss and other comprehensive income.

Where it is not possible to estimate the recoverable amount of an individual asset, the Association estimates the recoverable amount of the cash-generating unit to which the asset belongs.

(i) Intangible assets
The Association's intangible asset comprises the Volunteer Management Online Project, which aims to provide a nationally consistent, online approach to volunteer recruitment and management. This includes providing online tools, training and resources to support the capacity building of Volunteer Involving Organisations (VIOs) to increase the numbers, retention and diversity of volunteers across Australia and build the capacity of VIOs to successfully recruit and retain volunteers online.

Subsequent measurement
Intangible assets are measured using the cost model and amortised on a straight-line basis over their estimated useful lives. The Association's Volunteer Management Online Project is amortised over 10 years from the date it is available for use.

The useful life and amortisation method are reviewed annually, and the carrying amount is assessed for impairment at each reporting date. No impairment indicators were identified during the year.

AASB provides guidance on assessing whether internally generated intangible assets meet the criteria for recognition, an entity classifies the generation of the asset into:
(a) A research phase; and
(b) A development phase.

Research phase
Under the research phase, no intangible asset should be recognised as VA cannot demonstrate that an intangible asset exists which can generate probable future economic benefits. Hence research expenses should be expensed.

2. Material Accounting Policy Information (continued)
(i) Intangible assets (continued)

Development phase
An intangible asset arising from development (or from the development phase of an internal project) shall be recognised if, and only if, an entity can demonstrate all of the following:
(a) the technical feasibility of completing the intangible asset so that it will be available for use or sale.
(b) its intention to complete the intangible asset and use or sell it.
(c) its ability to use or sell intangible assets.
(d) how the intangible asset will generate probable future economic benefits. Among other things, the entity can demonstrate the existence of a market for the output of the intangible asset or the intangible asset itself or, if it is to be used internally, the usefulness of the intangible asset.
(e) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset.
(f) its ability to measure reliably the expenditure attributable to the intangible asset during its development.

(j) Provisions
Provisions are recognised when the Association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

3. Critical Accounting Estimates and Judgments
Those charged with governance make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

Key estimates - provisions
As described in the accounting policies, provisions are measured at management's best estimate of the expenditure required to settle the obligation at the end of the reporting period. These estimates are made taking into account a range of possible outcomes and will vary as further information is obtained.

Key estimates - receivables
The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

Notes to the Financial Statements

For the Year Ended 30 June 2026

4. Revenue and Other Income

	2026	2025
	$	$
Revenue from contracts with customers		
Government income DSS	**1,523,078**	1,468,373
Membership Income	**65,737**	64,640
Merchandise sales	**99,169**	127,155
Project and Sponsorship income	**89,838**	113,333
National Volunteering Conference Licensing Fee	**30,000**	-
	1,807,822	1,773,501
Other income		
Interest received	**38,594**	68,794
Donations	**-**	1,852
Donations In-kind	**18,210**	21,383
Other income	**40,033**	56,431
	1,904,659	1,921,961

5. Cash and Cash Equivalents

	2026	2025
	$	$
Cash at bank and in hand	**338,736**	1,132,201
Term deposits	**510,586**	500,000
	849,322	1,632,201

6. Inventories

	2026	2025
	$	$
CURRENT		
Inventories	**15,960**	11,881
	15,960	11,881

Write downs of inventories to net realisable value during the year were $ NIL (2025: $ NIL).

7. Other assets

	2026	2025
	$	$
CURRENT		
Prepayments	**83,733**	19,791
Income Receivable	**15,823**	25,362
Bank Guarantee	**12,686**	12,686
	112,242	57,839

Notes to the Financial Statements

For the Year Ended 30 June 2026

8. Property, plant and equipment

All assets have been written off from prior year.

	2026	2025
	$	$
Office equipment		
At cost	**13,770**	13,770
Accumulated depreciation	**(13,770)**	(13,770)
Total office equipment	**-**	-
Computer equipment		
At cost	**2,045**	2,045
Accumulated depreciation	**(2,045)**	(2,045)
Total computer equipment	**-**	-
Total property, plant and equipment	**-**	-

9. Leases

Association as a lessee

The Association has a lease over a building.

Right-of-use assets	2026	2025
	$	$
Right of Use Asset	**215,154**	215,154
Accumulated Depreciation	**(164,955)**	(121,923)
	50,199	93,231

Lease liabilities

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

	< 1 year	1 - 5 years	Total undiscounted lease liabilities	Lease liabilities included in this Statement Of Financial Position
	$	$	$	$
2026				
Lease liabilities	**50,324**	**11,266**	**61,590**	**61,590**
2025				
Lease liabilities	46,923	61,589	108,512	108,512

10. Intangibles

	2026	2025
	$	$
Intangibles	**370,250**	370,250
Accumulated Amortisation	**(74,025)**	(37,000)
	296,225	333,250

The Volunteer Management Online Project is amortised on a straight-line basis over 10 years.
No impairment indicators were identified as at 30 June 2026.

Notes to the Financial Statements

For the Year Ended 30 June 2026

11. Trade and Other Payables

	2026 $	2025 $
Trade payables	**67,413**	46,270
GST payable	**2,941**	16,165
Other payables	**38,085**	16,650
Accrued expense	**49,574**	40,154
	158,013	119,239

Trade and other payables are unsecured, non interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short term nature of the balances.

12. Employee Benefits

	2026 $	2025 $
Provision for Annual Leave	**58,675**	71,400
Provision for Long Service Leave	**-**	-
	58,675	71,400

13. Contract Liabilities

	2026 $	2025 $
CURRENT		
Grant received in advance	**398**	757,864
	398	757,864

The Association recognises contract liabilities as part of its revenue recognition process, in accordance with AASB 15 Revenue from Contracts with Customers. Contract liabilities represent the obligation to transfer goods or services to customers for which consideration has been received or is due but has not been recognised as revenue. All contract liabilities totalling $398 are classified as current liabilities due to the absence of a fixed schedule for spending the grant.

14. Financial Instruments

The Association's financial instruments mainly consists of deposits with bank, accounts receivable and payables.

The totals for each category of financial instruments, measured in accordance with AASB 9: Financial Instruments as detailed in the accounting policies to these financial statements, are as follows:

	Note	2026 $	2025 $
Financial assets			
Financial assets at amortised cost			
Cash and cash equivalents	5	**849,322**	1,632,201
Bank Guarantee	7	**12,686**	12,686
Total financial assets		**862,008**	1,644,887
Financial liabilities			
Financial liabilities at amortised cost			
Trade and other payables	11	**158,013**	119,239
Contract liabilities	13	**398**	757,864
Total financial liabilities		**158,411**	877,103

Notes to the Financial Statements

For the Year Ended 30 June 2026

15. Key Management Personnel Remuneration

The remuneration paid to key management personnel of the Association during the year is as follows:

	2026	2025
	$	$
Short-term employee benefits	**521,182**	512,301
Post-employment benefits	**61,722**	55,583
	582,904	567,884

16. Auditors' Remuneration

	2026	2025
	$	$
Remuneration of the auditor, for:		
Auditing and reviewing the financial statements	**7,900**	8,067
Total	**7,900**	8,067

17. Contingencies

In the opinion of those charged with governance, the Association did not have any contingencies at 30 June 2026 (30 June 2025: NIL).

18. Events after the end of the Reporting Period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

19. Statutory Information

The registered office and principal place of business of the association is:

VOLUNTEERING AUSTRALIA INCORPORATED
Ground Floor, 1 Farrell Place
Canberra ACT 2601

VOLUNTEERING AUSTRALIA INCORPORATED
ABN: 23 062 806 464

Responsible Persons' Declaration

For the Year Ended 30 June 2026

The responsible persons declare that in the responsible persons' opinion:

- there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and

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

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not for profit Commission Regulation 2013.*

Responsible Person ..... Responsible Person .....

Dated this ..... day of 2026

Unit 10, 15 Tench Street,
Kingston ACT 2604
PO Box 4960 Kingston
Kingston ACT 2604

Ph 02 9299 0901
W: www.mnsa.com.au
E: pmiller@mnsa.com.au

INDEPENDENT AUDIT REPORT TO THE MEMBERS OF VOLUNTEERING AUSTRALIA INCORPORATED

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Volunteering Australia Incorporated (the Entity), which comprises the statement of financial position as at 30 June 2026, the statement of profit and loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and managements' assertion statement.

In our opinion, the financial report:

1. giving a true and fair view of the Entity's financial position as at 30 June 2026 and of its financial performance for the year ended; and
2. is Complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012.*

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Entity in accordance with the auditor independence requirements of the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (*the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

Unit 10, 15 Tench Street,
Kingston ACT 2604
PO Box 4960 Kingston
Kingston ACT 2604

Ph 02 9299 0901
W: www.mnsa.com.au
E: pmiller@mnsa.com.au

In preparing the financial report, management is 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 management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

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

A further description of our responsibilities for the audit of the financial statements is located at The Australian Auditing and Assurance Standards Board website at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.

Yours faithfully,

Phillip Miller
Director
MNSA Canberra Pty Ltd
Dated: