The New South Wales Council For Intellectual Disability

(A Company Limited by Guarantee and registered with the Australian Charities and Not-For-Profit Commission)

ABN 25 001 318 967

Annual Report – 30 June 2026

General Purpose Financial Statements under Simplified Disclosure Standards

The New South Wales Council for Intellectual Disability
Directors' report
30 June 2026

The directors present their report, together with the financial statements, on the company for the year ended 30 June 2026.

Directors
The following persons were directors of the company during the whole of the financial year and up to the date of this report, unless otherwise stated:

Andrews, Gina	Member
Condren, James	Member until February 2026
Carr, Alison	Member
Chan, Shu Hua	Member
Cppke. Steven	Member until November 2025
Harper, Judy	Member
Hitchcock, Alex	Member/Treasurer
Lewis, Robert	Member from February 2026
Magrath, Nina	Member from November 2025
McKenzie, Fiona	Member/ Chair
Meltzer, Ariella	Member/Secretary
Mulholland, Anthony	Member
Nguyen, Quang	Member
Stewart, Jack	Member
Wailes, Emily	Member
Wright, Tracy	Member/Vice Chair
Young, Elizabeth	Member/Vice Chair

Vision and Mission
CID's vision is a community where all people with intellectual disability are valued.

CID's mission is to work with and for people with intellectual disability to make sure the community
- protects rights
- includes everyone
- supports people well.

CID's goals are identified in the Strategic Plan
- Make change - Break down barriers to inclusion for people with intellectual disability.
- Empower people - Support people with intellectual disability to run their own lives.
- Connect with communities - Work with people we have not reached before.

Strategy for achieving the vision and mission
CID works to achieve its vision and mission through the development of innovative projects and systemic advocacy. The company would like to acknowledge funding received from Federal and State government and income received through inclusion services.

Principal activities
During the financial year the principal continuing activities of the organisation were
- Systemic advocacy on issues impacting people with intellectual disability including health, transport, accessibility and supported decision making.
- Projects addressing areas including health, young leaders, self-determination in CALD communities and employment.
- Provision of inclusion services for government, universities and disability providers in the areas including Easy Read, accessibility, focus groups and inclusion training.

The New South Wales Council for Intellectual Disability
Directors' report
30 June 2026

Information on directors

Name:	Fiona McKenzie AM
Title:	Non-Executive Chairperson
Qualifications:	Fiona received received an Order of Australia in 2022 for significant service to people with intellectual disability.
Experience and expertise:	Fiona has many years of advocacy, supporting CID campaigns on big issues like health. She is an employee of Coles Ltd
Special responsibilities:	Chairperson and Governance Committee
Name:	Tracy Wright
Title:	Non-Executive Director
Qualifications:	B. Soc Science Child and Adolescent Welfare, Graduate Certificate Management, Executive Masters Public Administration
Experience and expertise:	Tracy's career has focused on working with vulnerable groups in the community and human service sectors. She is an experienced executive leader, program director and change manager. Her passion is to contribute to positive social change. She is currently working as a consultant, using her knowledge and skills to support vulnerable and disadvantaged members of the community. She has been working closely with government, not-for-profit and non-government organisations. She has an in depth operational knowledge of change management combined with expert communication, collaboration, and relationship management skills. She brings all these skills and experience to the CID Board.
Special responsibilities:	Vice Chairperson/Governance Committee
Name:	Elizabeth Young
Title:	Non-Executive Director
Qualifications:	
Experience and expertise:	Elizabeth has been active in advocacy for many years and involved in advocacy groups in the eastern suburbs. She has worked with the Centre for Disability Studies and been a volunteer and member at CID. Elizabeth has spoken in public about my life including at an ASID conference and brings a lot of knowledge and lived experience to the board.
Special responsibilities:	Vice Chairperson
Name:	Alex Hitchcock
Title:	Non-Executive Director
Qualifications:	Chartered Accountant, Masters In Social Work.
Experience and expertise:	Alex is a social worker in the Aged Care Team at St Vincent's Hospital, focusing on Dementia care for patients and families. He previously worked as a Justice Advocate working with people with Cognitive Impairment to get better outcomes from the criminal justice system. Alex was a Chartered Accountant with 15 years experience in commercial management in roles across retail, technology and media.
Special responsibilities:	Treasurer/Governance Committee
Name:	Ariella Meltzer
Title:	Non-Executive director
Qualifications:	Social policy researcher
Experience and expertise:	Ariella is a social policy researcher, focusing on disability, young people, peer support, mentoring and how interpersonal relationships can be prioritised in human services. She also researches information accessibility, including Easy Read. She has been working in these areas since 2010

Special responsibilities:	Secretary/Governance Committee
Name:	Gina Andrews-Zucker
Title"	Non-Executive Director
	Gina is a public servant with policy expertise in criminal justice systems, child protection, disability, NDIS, institutionalisation, and mental health. Her PhD looks at the experiences of changes in law and policy for a group of children with intellectual disability admitted to Newcastle Mental Hospital in the 1950s.Gina also brings personal experience to the Board as my late uncle (Ricky) had an intellectual disability and lived in state care for the majority of his life.
Name:	Alison Carr
Title:	Non- Executive Director
Qualifications:	
Experience and expertise:	Alison has worked over 25 years in the Human Resources industry with over 15 years mainly in the Not for Profit space. Alison has experience working collaboratively with CEOs, executive teams and senior leadership groups, as well as human resources teams to ensure staff are supported, and mentoring and leadership is provided.
Special responsibilities:	Governance Committee
Name:	Shu Hua Chan
Title:	Non-Executive Director
Qualifications:	
Experience and expertise:	Shu Speaks 3 languages, English, Cantonese and Mandarin. She has been a carer for both her parents and worked at Multicultural Disability Advocacy Association of NSW (MDAA). Shu now works for Self Advocacy Sydney and Side by Side Advocacy.
Special responsibilities:	
Name:	Jamaes Condren
Title:	Non-Executive Director until February 2026
Qualifications:	
Experience and expertise:	James has experience on several boards including advisory and self-management boards. James was a member of a mental health reference group at UNSW and has worked with Self Advocacy Sydney and PWDA. He. has lived experience of mental health issues and the criminal justice system. James has worked on criminal justice, mental health, inclusion and transport issues.
Special responsibilities:	
Name:	Steven Cooke
Title:	Non-Executive Director until November 2025
Experience and expertise	Steven has been doing advocacy for a long time and feels it is an important responsibility as there are many people with disability who have not had the chance to speak up. He is passionate about getting the NDIS right.
Special responsibilities:	
Name:	Judy Harper
Title:	Non-Executive Director
Qualifications:	
Experience and expertise:	Judy has worked in the community sector for 35 years, predominantly with people in contact with the justice system with complex needs, people with cognitive disabilities and in advocacy.

	Judy has been an independent representative on government and industry consultative groups and worked with support organisations to meet disability standards, develop new models of support and improve the quality of individualised supports. Along with professional experience she also brings to the Board personal lived experience being the legal guardian of a person with an intellectual disability with complex health needs for over 25 years. Judy has also advocated for two people in contact with the justice system.
Special responsibilities:	Governance Committee
Name:	Robert Lewis
Title:	Non-Executive Director from February 2026
Qualifications:	
Experience and expertise:	Robert has experience in advocating for service users through his role on a disability provider's Board. He is committed to human rights and the rights of people with intellectual disability.
Special responsibilities:	
Name:	Nina Magrath
Title:	Non-Executive Director from November 2026
Qualifications:	
Experience and expertise	Nina is a community volunteer, microenterprise owner and artist. She lives in Regional NSW and understands the issues around access to services in the country.
Special responsibilities:	
Name:	Anthony Mulholland
Title:	Non-Executive Director
Qualifications:	
Experience and expertise:	Anthony is a self-advocate and a long term member of CID's Advocacy Group. He has been a member of NSW Accessible Transport Advisory Committee advocating for accessibility of people with intellectual disability. Anthony has been part of many advocacy campaigns, has spoken at the NSW Parliamentary Inquiry into the NDIS and made submissions to the Disability Royal Commission.
Special responsibilities:	
Name:	Quang Nguyen
Title:	Non-Executive Director
Qualifications:	National Australia Day Council Australian of the Year award 2012 and 2014
Experience and expertise:	Quang is bilingual and often uses technology to communicate and do presentations. He knows how new technologies can help people with disability to lead better lives. Quang has been on many transport advisory groups and on the boards of Diversity Disability Alliance and the Multicultural Disability Advocacy Association.
Special responsibilities:	
Name:	Jack Stewart
Title:	Non-Executive Director
Qualifications:	
Experience and expertise:	Jack is committed to addressing issues that impact people with intellectual disability including the justice system, mental health and transport. He believes it is important to engage with the community to identify the issues that people face. Jack is a member of CID's Advocacy Group.
Special responsibilities:	
Name:	Emily Wailes
Title:	Non-Executive Director
Qualifications:	Speech pathologist with a Masters in intellectual and developmental disability

Experience and expertise:	Emily has worked with and for the disability community for over twenty years and currently works as a manager in a large not-for-profit. Emily is passionate about working with, and learning from, people with intellectual disability. Emily is brings experience in governance.
Special responsibilities:	Governance

Company secretary
Ariella Meltzer has held the role of Company Secretary since November 2023.

Meetings of directors
The number of meetings of the company's Board of Directors ('the Board') and of each Board committee held during the year ended 30 June 2026, and the number of meetings attended by each director were:

	Full Board		Governance Committee	
	Attended	Held	Attended	Held
Andrews, Gina	3	5		
Carr, Alison	4	5	4	4
Chan, Shu Hua	4	5		
Condren, James	0	3		
Cooke, Steven	1	2		
Harper, Judy	5	5	1	1
Hitchcock, Alex	5	5	4	4
Lewis, Robert	1	1		
Magrath, Nina	3	3		
McKenzie, Fiona	5	5	4	4
Meltzer, Ariella	5	5	4	4
Mulholland, Anthony	3	5		
Nguyen, Quang	5	5		
Stewart, Jack	4	5		
Wright, Tracy	4	5		
Young, Elizabeth	5	5	2	2
Wailes, Emily	4	5	3	3

Held: represents the number of meetings held during the time the director held office or was a member of the relevant committee.

Contributions on winding up
In the event of the company being wound up, individual members are required to contribute a maximum of $1 each, organisational members contribute $50 each. Life members and members with intellectual disability are not required to contribute.

The total amount that members of the company are liable to contribute if the company is wound up is $618, based on 18 current individual members and 12 organisational members.

Auditor's Independence declaration
A copy of the auditor's independence declaration as required under section 307C of the Corporations Act 2001 is set out immediately after this directors' report.

This report is made in accordance with a resolution of directors, pursuant to section 298(2)(a) of the Corporations Act 2001.

On behalf of the directors

Alex Hitchcock
Director

12th October 2026
Sydney

GRAEME GREEN FCA
CHARTERED ACCOUNTANT

ABN 77 823 539 909

GPO Box 4566 Sydney NSW 2001
Telephone: (02) 9231 6166
Facsimile: (02) 9231 6155
Mobile: 0419 236 495
Email : gmga@graemegreen.com.au

Suite 807, 109 Pitt Street, Sydney

Directors
NSW Council for Intellectual Disability
418A Elizabeth Street
Surry Hills NSW 2010

AUDITOR'S INDEPENDENCE DECLARATION UNDER AUSTRALIAN CHARITIES AND NOT-FOR-PROFIT COMMISSION ACT 2012

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

(i) no contraventions of the auditor independence requirements as set out in 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.

Graeme Green FCA
Registered Company Auditor
No. 15169

Dated 12 October, 2026

The New South Wales Council For Intellectual Disability
Contents
30 June 2026

Director's report	1
Auditor's independence declaration	7
Statement of profit or loss and other comprehensive income	9
Statement of financial position	10
Statement of changes in equity	11
Statement of cash flows	12
Notes to the financial statements	13
Responsible persons' declaration	24
Independent auditor's report	25

General information

The financial statements cover The New South Wales Council For Intellectual Disability as an individual entity. The financial statements are presented in Australian dollars, which is The New South Wales Council For Intellectual Disability functional and presentation currency.

The New South Wales Council For Intellectual Disability is a not-for-profit unlisted public company limited by guarantee.

The financial statements were authorised for issue, in accordance with a resolution of directors, on 12 October 2026. The directors have the power to amend and reissue the financial statements.

The New South Wales Council For Intellectual Disability
Statement of profit or loss and other comprehensive income
For the year ended 30 June 2026

	Note	2026	2025
Revenue		$	$
Government funding		5,366,976	4,035,733
Rendering of services		1,475,298	1,400,554
Interest income		110,887	125,110
Other income		23,420	12,810
Total revenue and other income	3	6,976,581	5,574,206
Expenses			
Advertising and promotion		7,973	13,000
Management and community program costs		1,199,824	831,022
Employee benefits expense		5,039,628	4,081,053
Depreciation		150,596	179,096
Other expenses		175,091	139,929
Finance costs		8,941	12,820
Total expenses		6,582,053	5,256,920
Net surplus/(deficit) for the year		394,528	317,286
Other comprehensive income for the year		-	-
Total comprehensive income/(deficit) for the year		394,528	317,286

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes

The New South Wales Council For Intellectual Disability
Statement of financial position
As at 30 June 2026

	Note	2026 $	2025 $
Assets			
Current assets			
Cash and cash equivalents	5	495,641	1,338,800
Trade and other receivables	6	97,430	29,700
Financial assets	7	2,557,519	2,195,406
Other assets	8	90,929	3,569
Total current assets		3,241,519	3,567,475
Non-current assets			
Property, plant and equipment	9	1,006	2,169
Right-of-use assets	9	531,561	136,580
Financial assets	7	48,408	42,625
Total non-current assets		580,975	181,374
Total assets		3,822,494	3,748,849
Liabilities			
Current liabilities			
Trade and other payables	10	366,657	436,321
Lease liabilities	11	166,355	149,921
Employee benefits	12	213,748	192,150
Deferred income		733,623	1,411,172
Total current liabilities		1,480,383	2,189,564
Non-current liabilities			
Lease liabilities	11	366,987	-
Employee benefits	12	110,310	88,999
Provisions	13	40,000	40,000
Total non-current liabilities		517,297	128,999
Total liabilities		1,997,680	2,318,563
Net assets		1,824,814	1,430,286
Equity			
Retained surpluses		1,824,814	1,430,286
Total equity		1,824,814	1,430,286

The above statement of financial position should be read in conjunction with the accompanying notes

The New South Wales Council For Intellectual Disability
Statement of changes in equity
For the year ended 30 June 2026

	Accumulated Funds $	Total Funds $
Balance at 1 July 2024	1,113,000	1,113,000
Net surplus for the year	317,286	317,286
Other comprehensive income for the year	-	-
Total comprehensive income for the year	317,286	317,286
Balance at 30 June 2025	1,430,286	1,430,286

	Accumulated Funds $	Total Funds $
Balance at 1 July 2025	1,430,286	1,430,286
Net surplus/(deficit) for the year	394,528	394,528
Other comprehensive income/(deficit) for the year	-	-
Total comprehensive income/(deficit) for the year	394,528	394,528
Balance at 30 June 2026	1,824,814	1,824,814

The above statement of changes in equity should be read in conjunction with the accompanying notes

The New South Wales Council For Intellectual Disability
Statement of cash flows
For the year ended 30 June 2026

	Note	2026 $	2025 $
Cash flows from operating activities			
Government grants and receipts from customers		6,916,681	6,587,086
Interest received		110,887	125,110
Other income		23,420	12,810
Payments to suppliers and employees		(7,376,331)	(5,498,424)
Net cash (outflow) from operating activities	18	(325,342)	1,226,582
Cash flows from investing activities			
Payments for property, plant and equipment		-	-
Lease payments		(149,921)	(152,391)
Redemption/(investment) of short-term investments		(367,896)	(593,405)
Net cash generated (used) in investing activities		(517,817)	(745,796)
Net cash from financing activities		-	-
Net (decrease)/ increase in cash and cash equivalents		(843,159)	480,786
Cash and cash equivalents at the beginning of the financial year		1,338,800	858,014
Cash and cash equivalents at the end of the financial year	5	495,641	1,338,800

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

The New South Wales Council For Intellectual Disability
Notes to the financial statements
30 June 2026

Note 1. Material accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

New or amended Accounting Standards and Interpretations adopted
The company has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Basis of preparation
These general purpose financial statements have been prepared in accordance with Australian Accounting Standards - Simplified Disclosure Requirements and Interpretations issued by the Australian Accounting Standards Board ('AASB'), the Australian Charities and Not-for-profits Commission Act 2012 and the Corporations Act 2001, as appropriate for not-for-profit oriented entities.

Historical cost convention
The financial statements have been prepared under the historical cost convention.

Critical accounting estimates
The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2.

Revenue recognition
The company recognises revenue as follows:

Revenue from contracts with customers
Revenue is recognised at an amount that reflects the consideration to which the company is expected to be entitled in exchange for transferring services to a customer. For each contract with a customer, the company: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the services promised.

Variable consideration within the transaction price, if any, reflects concessions provided to the customer such as discounts, rebates and refunds, any potential bonuses receivable from the customer and any other contingent events. Such estimates are determined using either the 'expected value' or 'most likely amount' method. The measurement of variable consideration is subject to a constraining principle whereby revenue will only be recognised to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur. The measurement constraint continues until the uncertainty associated with the variable consideration is subsequently resolved. Amounts received that are subject to the constraining principle are recognised as a refund liability.

Sales revenue
Events, fundraising and raffles are recognised when received or receivable.

Donations
Donations are recognised at the time the pledge is made.

Grants
Grant revenue is recognised in profit or loss when the company satisfies the performance obligations stated within the funding agreements.

If conditions are attached to the grant which must be satisfied before the company is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

Note 1. Material accounting policies (continued)

Interest
Interest revenue is recognised as interest accrues using the effective interest method.

Other revenue
Other revenue is recognised when it is received or when the right to receive payment is established.

Volunteer services
The company has elected not to recognise volunteer services as either revenue or other form of contribution received. As such, any related consumption or capitalisation of such resources received is also not recognised.

Income tax
As the company is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

Current and non-current classification
Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the company's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the company's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

Cash and cash equivalents
Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Trade and other receivables
Other receivables are recognised at amortised cost, less any allowance for expected credit losses.

Contract assets
Contract assets are recognised when the company has transferred goods or services to the customer but where the company is yet to establish an unconditional right to consideration. Contract assets are treated as financial assets for impairment purposes.

Property, plant and equipment
Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment (excluding land) over their expected useful lives as follows:

Plant and equipment	20%
Computer equipment	33%

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the company. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

Note 1. Material accounting policies (continued)

Impairment of non-financial assets
Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

Trade and other payables
These amounts represent liabilities for goods and services provided to the company prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Deferred income
Deferred income represents funding received in advance (such as government grants, philanthropic contributions, or service-related payments) where the Company has an obligation to deliver specified services or outcomes in the future. These amounts are recognised as income only when the related services have been provided or performance obligations satisfied. Until then, the funds are recorded as a liability on the statement of financial position.

Employee benefits

Short-term employee benefits
Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

Other long-term employee benefits
The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

Defined contribution superannuation expense
Contributions to defined contribution superannuation plans are expensed in the period in which they are incurred.

Fair value measurement
When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

Goods and Services Tax ('GST') and other similar taxes
Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

Note 1. Material accounting policies (continued)

Goods and Services Tax ('GST') and other similar taxes (continue)
Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the tax authority is included in other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

Leases

The Company as a lessee

At inception of a contract, the Company assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the Company where the Company is a lessee. However, all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low-value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially, the lease liability is measured at the present value of the lease payments still to be paid at the commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Company uses the incremental borrowing rate.

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest. Where the cost of the right-of-use asset reflects that the Company anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

Note 2. Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

Estimation of useful lives of assets
The company determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

Note 2. Critical accounting judgements, estimates and assumptions (continued)

Employee benefits provision
As discussed in note 1, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

Note 3- Revenue

	2026 $	2025 $
Revenue from grants & funding		
Government grants	5,366,976	4,035,733
Rendering of services		
Collaborations with universities	785,786	748,759
Inclusion services	689,512	651,795
	1,475,298	1,400,554
	6,842,274	5,436,286
Other income		
Donations	310	447
Other income	23,110	12,363
	23,420	12,810
Interest income	110,887	125,110
Total revenue	6,976,581	5,574,206

Disaggregation of revenue
The disaggregation of revenue from contracts with customers regarding the Inclusion services is as follows:

	2026 $	2025 $
Geographical regions		
Australia	689,512	651,794

Note 4. Expenses

	2026 $	2025 $
Surplus for the year includes the following specific expenses:		
Auditor's remuneration	23,952	15,204
Depreciation	1,163	32,647
Lease amortisation (related to rental of premises)	149,433	146,450
Superannuation contributions	505,226	395,335
	679,774	589,636

Note 5. Current assets - cash and cash equivalents

	2026 $	2025 $
Cash at bank	495,641	1,338,800

Note 6. Current assets - trade and other receivables

	2026 $	2025 $
Trade receivables	97,430	29,700
Less: Provision for doubtful debts	-	-
	97,430	29,700

Note 7. Financial assets

	2026 $	2025 $
Current		
Short term deposits	2,557,519	2,195,406
Non-current		
Security deposit (*)	48,408	42,625

(*) The security deposit supports a bank guarantee required under the terms of the Sydney premises lease and is not presently available for working capital purposes.

Note 8. Current assets - other

	2026 $	2025 $
Prepayments	90,929	3,569

Note 9. Non-current assets - property, plant and equipment

	2026	2025
a. Property, plant and equipment	**$**	**$**
Leasehold improvements - at cost	119,644	119,644
Less: Accumulated depreciation	(119,644)	(119,644)
	-	-
Plant and equipment - at cost	179,843	179,843
Less: Accumulated depreciation	(178,837)	(177,674)
	1,006	2,169
Total Property, plant and equipment – net book value	1,006	2,169
b. Rights of use assets		
Rights of use assets	546,749	439,349
Less: Accumulated amortisation	(15188)	(302,769)
Total Rights of use assets – net book value	536,561	136,580

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

	Leasehold improvements	Plant and equipment	Rights of use assets
	$	$	$
Balance at 1 July 2025	-	2,169	136,580
Additions	-	-	546,749
Depreciation expense	-	(1,163)	(151,768)
Write-off			
Balance at 30 June 2026	-	1,006	536,561

Note 10. Current liabilities - trade and other payables

	2026 $	2025 $
Trade payables	178,641	250,997
GST payable	1,526	(213)
Other payables	186,490	185,537
	366,657	436,321

Note 11. Lease liabilities

	2026 $	2025 $
Current- Lease liabilities	166,355	149,921
Non-current- Lease liabilities	366,987	-

Note 12. Employee benefits

	2026 $	2025 $
Current liabilities		
Provision for redundancy	-	-
Short-term employee benefits	213,748	192,150
	213,748	192,150
Non-Current liabilities – Long-term employee benefits	110,310	88,999

Note 13. Provisions

	2026 $	2025 $
Non-Current liabilities – Provision for make good lease	40,000	40,000

Note 14. Limited by Guarantee

The company is limited by guarantee. In the event of the company being wound up, the constitution states that organisational members are required to contribute a maximum of $50 towards meeting any outstanding obligations of the company and individual members.

	2026 $	2025 $
Members' guarantee	-	523

Note 15. Contingent liabilities

The company had no contingent liabilities as at 30 June 2026.

Note 16. Commitments

The company had the following rental commitments for expenditure:

	2026 $	2025 $
Less than a year	166,355	154,021
From 1 year to 5 years	366,987	-
	533,342	154,021

Note 17. Related party transactions

Transactions with related parties
There were no transactions with related parties during the current and previous financial year.

Receivable from and payable to related parties
There were no trade receivables from or trade payables to related parties at the current and previous reporting date.

Loans to/from related parties
There were no loans to or from related parties at the current and previous reporting date.

Remuneration of key management personnel

The following figures represent remuneration for our executive leadership. Our Directors are volunteers and therefore receive no remuneration

	2026 $	2025 $
Aggregate key management personnel compensation	795,990	624,547

Note 18. Cash Flow Information

	2026 $	2025 $
Reconciliation of profit/(loss) and comprehensive income/(loss) after income tax to net cash from operating activities		
Profit /(loss) and comprehensive income/(loss) for the year	394,528	317,286
Adjustment for:		
- non-cash items - depreciation & amortisation etc	139,524	174,297
Changes in operating assets and liabilities		
- decrease / (increase) in receivables	(67,730)	231,960
- decrease / (increase) in other assets	(87,360)	29,758
- increase / (decrease) in trade and other payables	(69,664)	110,686
- increase / (decrease) in deferred income	(677,549)	375,212
- increase/ (decrease) in employee benefits & provisions	42,909	(12,617)
Net cash (used in) / provided by operating activities	(325,342)	1,226,582

Note 19. Economic dependency

The organisation is dependant on grants from Federal and State Government Departments to undertake its projects and programs. On the date of this report, the responsible persons have no reason to believe that the Departments will not continue to support the organisation.

Note 20. Events after the reporting period

No matter or circumstance has arisen since 30 June 2026 that has significantly affected, or may significantly affect the company's operations, the results of those operations, or the company's state of affairs in future financial years.

The New South Wales Council For Intellectual Disability Limited
Responsible persons' declaration
30 June 2026

The responsible persons declare that:

1) The financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012 and*
   (a) comply with Accounting Standards – Simplified Disclosures; and
   (b) give a true and fair view of the financial position and performance of the registered entity

2) 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

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

Alex Hitchcock
Director

October 2026
Sydney

14th October 2026

Graeme Green
Registered Auditor
GPO BOX 4566
Sydney, NSW, 2001

Dear Sirs,

NSW Council for Intellectual Disability

This representation letter is provided in connection with your audit of the financial report of NSW Council for Intellectual Disability for the year ended 30 June 2026. We recognize that obtaining representations from us concerning the information contained in this letter is a significant procedure in enabling you to form an opinion as to whether the financial report gives a true and fair view of the financial position of the entity as of 30 June, 2026, statement of profit or loss and other comprehensive income, statement of changes in funds and statement of cash flows for the year then ended in accordance with Australian Accounting Standards and the Australian Charities and Not for Profits Commission Act 2012("ACNC Act") .

We understand that the purpose of your audit of our financial report is to express an opinion thereon and that your audit was conducted in accordance with Australian Auditing Standards, which involves an examination of the accounting system, internal control and related data to the extent you considered necessary in the circumstances, and is not designed to identify - nor necessarily be expected to disclose - fraud, shortages, errors and other irregularities, should any exist.

Accordingly, we make the following representations, which are true to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

A. Financial Report and Financial Records

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter for the preparation of the financial report in accordance with Australian Accounting Standards and the ACNC Act.

2. We acknowledge, as members of management of the entity, our responsibility for the fair presentation of the financial report. We believe the financial report referred to above gives a true and fair view of the financial position, financial performance cash flows of the group in accordance with Australian Accounting Standards, and is free of material misstatements, including omissions. We have approved the financial report.

3. The significant accounting policies adopted in the preparation of the financial report are appropriately described in the financial report.

4. As members of management of the entity, we believe that the entity has a system of internal controls adequate to enable the preparation of an accurate financial report in accordance with Australian Accounting Standards and the Australian Charities and Not-for-Profit Commission, that is free from material misstatement, whether due to fraud or error.

5. The financial records of the entity have been kept so as to be sufficient to enable a financial report to be prepared and audited, and other records and registers required by the *Corporations Act 2001* and ACNC Act have been properly kept and are up-to-date.

6. There are no unadjusted audit differences identified during the current audit and pertaining to the latest period presented.

B. Fraud

1. We acknowledge that we are responsible for the design, implementation and maintenance of internal controls to prevent and detect fraud and error and confirm.

2. We have disclosed to you the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud.

3. We have no knowledge of any fraud or suspected fraud involving management or other employees who have a significant role in the entity's internal controls over financial reporting. In addition, we have no knowledge of any fraud or suspected fraud involving other employees in which the fraud could have a material effect on the financial report. We have no knowledge of any allegations of financial improprieties, including fraud or suspected fraud, (regardless of the source or form and including without limitation, any allegations by "whistleblowers") which could result in a misstatement of the financial report or otherwise affect the financial reporting of the entity.

C. Compliance with Laws and Regulations

1. We have disclosed to you all known actual or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial report.

2. We have brought to your attention any Class Orders the entity has applied for relief during the year ended 30 June 2026 under the *Corporations Act 2001*.

D. Information Provided and Completeness of Information and Transactions

1. We have provided you with:

    - Access to all information of which we are aware that is relevant to the preparation of the financial report such as records, documentation and other matters

    - Additional information that you have requested from us for the purpose of the audit and

    - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

2. All material transactions have been recorded in the accounting records and are reflected in the financial report.

3. We have made available to you all minutes of the meetings of shareholders, directors and committees of directors (or summaries of actions of recent meetings for which minutes have not yet been prepared) held through the year ended 30 June 2026 to the most recent meeting.

4. We confirm the completeness of information provided regarding the identification of related parties. We have disclosed to you the identity of the entity's related parties and all related parties and related party transactions of which we are aware, including sales, purchases, loans, transfers of assets, liabilities and services, leasing arrangements, guarantees, non-monetary transactions and transactions for no consideration for the period ended, as well as related balances due to or from such parties at the 30 June 2026 year end. These transactions have been appropriately accounted for and disclosed in the financial report. We believe that the significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

5. We have disclosed to you, and the entity has complied with, all aspects of contractual agreements that could have a material effect on the financial report in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.

E. Ownership of Assets

1. The entity has satisfa*ctory title to all assets appearing in the statement of financial position(s), and there are no liens or encumbrances on the entity's* assets, nor has any asset been pledged as collateral, other than those that are disclosed in Note to the financial statements. All assets to which the entity has satisfactory title appear in the *financial position* (s).

2. All agreements and options to buy back assets previously sold have been properly recorded and adequately disclosed in the financial report.

4. There are no formal or informal compensating balance arrangements with any of our cash and investment accounts. We have no other line of credit arrangements.

5. We do not take into account of changing money values or current valuations of non-current assets.

F. Liabilities and Contingencies

1. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial report.

2. We have informed you of all outstanding and possible litigation and claims, whether or not they have been discussed with legal counsel.

3. We have recorded and/or disclosed, as appropriate, all liabilities related litigation and claims, both actual and contingent, and have disclosed in Notes to the financial statements all guarantees that we have given to third parties.

4. No asset of the company has been pledged as security for any liability, except as disclosed in the financial report.

5. There are no financial guarantee contract in place to third parties which could be called upon in the event of a default, other than those disclosed in the financial report.

G. Equity

1. We have properly recorded or disclosed in the financial report accumulated surplus items.

H. Purchase and Sales Commitments and Sales Terms

1. Losses arising from purchase and sales commitments have been properly recorded and adequately disclosed in the financial report.

2. At the 30 June 2026 year end, the entity had no unusual commitments or contractual obligations of any sort which were not in the ordinary course of business and which might have an adverse effect upon the entity (e.g., contracts or purchase agreements above market price; repurchase or other agreements not in the ordinary course of business; material commitments for the purchase of property, plant and equipment; significant foreign exchange commitments; open balances on letters of credit; purchase commitments for inventory quantities in excess of normal requirements or at prices in excess of the prevailing market prices; losses from fulfilment of, or inability to fulfil, sales commitments, etc.).

3. All material commitments for construction or acquisition of property, plant and equipment or to acquire other non-current assets, such as investments or intangibles have been disclosed in the financial report.

I. Taxation

1. The entity is exempt from income tax under Division 50 of the Income Tax Assessment Act, 1997.

J. Property, plant and equipment

1. Rates of depreciation, applied to reduce book value of individual assets to their estimated residual values, reflect the probable useful lives of those assets to the company.

K. Independence

1. We are not aware of any act or omission on the part of the entity that does or may impact on your ability to comply with your independence obligations as auditor of the entity. We have brought to your attention any items which we consider may affect your ability to remain independent of the entity and we will continue to work with you to maintain the independence of the audit relationship.

L. Economic Dependence

1. We acknowledge that the Organisation is dependent on Commonwealth and State Government and other grants for a material part of the revenue required to operate the organisation. We presently have no reason to believe that the above governments will not continue to support the organisation.

M. Subsequent Events

1. There have been no events subsequent to period end which require adjustment of or disclosure in the financial report.

N. Going concern

1. Nothing has come to our attention that would indicate that NSW Council for Intellectual Disability will not be able to continue as a going concern.

Signed on behalf of the Directors of NSW Council for Intellectual Disability

Yours faithfully,

ALEX HITCHCOCK - TREASURER

.....

Director

Dated: 14/10/....2026

GRAEME GREEN FCA
CHARTERED ACCOUNTANT

ABN 77 823 539 909

GPO Box 4566 Sydney NSW 2001
Telephone: (02) 9231 6166
Facsimile: (02) 9231 6155
Mobile: 0419 236 495
Email : gmga@graemegreen.com.au

Suite 807, 109 Pitt Street, Sydney

NEW SOUTH WALES COUNCIL FOR INTELLECTUAL DISABILITY
ABN 25 001 318 967
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS of NEW SOUTH WALES COUNCIL FOR INTELLECTUAL DISABILITY

Report on the Audited Financial Report

Opinion

I have audited the accompanying financial report being a general purpose simplified disclosure financial report of New South Wales Council for Intellectual Disability (registered entity) which comprises the statement of financial position as at 30 June 2026, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, and the declaration by those charged with governance (being the Responsible Persons').

In my opinion the financial report of New South Wales Council for Intellectual Disability has been prepared in accordance with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act), including:

(i) giving a true and fair view of the registered entity's financial position as at 30 June 2026 and of its financial performance for the year then ended applicable to the registered entity; and

(ii) complying with Australian Accounting Standards – Simplified Disclosures and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

Basis for Opinion

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

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

Liability limited by a scheme approved under Professional Standards Legislation

Information Other than the Financial Report and Auditor's Report Thereon

The Responsible Persons are responsible for the other information. The other information comprises the Directors' report.

Our opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of the Responsible Persons' for the Financial Report

The Responsible Persons' are responsible for the preparation of the general purpose financial report that gives a true and fair view in accordance with Australian Accounting Standards – Simplified Disclosures and the ACNC Act and for such internal control as the Responsible Persons' determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Responsible Persons' are responsible for assessing the registered entity'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 Responsible Persons' either intend to liquidate the registered entity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

My 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 my 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 in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

Auditor's Responsibilities for the Audit of the Financial Report (continue)

- 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 my 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 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 the Responsible Persons.
- Conclude on the appropriateness of the Responsible Persons' 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 I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my 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.

I communicate with the Responsible Persons' regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Graeme Green
Registered Company Auditor
No:15169

Dated: 12 October, 2026